

**Adams**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$166,096
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,795,887
<b>Total FY 2015 Processed Collections</b>	<b>\$3,961,983</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,301,652
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$3,301,652</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,263,635</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$3,961,983
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$1,650,826
COIT for Property Tax Relief	\$1,650,826
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,263,635</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.2500%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.1000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$1,168,281
Estimated account balance for December 31, 2014	\$1,256,253
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Adams**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$271,064
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$45,177
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$3,664,636
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$610,773
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$3,935,700</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$655,950</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,279,750
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$3,279,750</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$7,215,450</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$166,096
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,683
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,795,887
Effective tax rate for tax year 2014	0.6000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$632,648
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$3,961,983</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$660,330</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,301,652
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$3,301,652</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,263,635</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>0.6678%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.6678%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>0.6678%</b>

**Adams**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$148,492
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,383,667
<b>Total FY 2015 Processed Collections</b>	<b>\$3,532,159</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,532,158</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,696,304
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$835,854
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,532,158</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1240%
<b>Total Tax Rate</b>	<b>0.5240%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$761,171
Estimated account balance for December 31, 2014	\$867,975
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Adams**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$239,142
Effective tax rate for tax year 2012	0.5240%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$45,638
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,275,990
Effective tax rate for tax year 2013	0.5240%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$625,189
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$3,515,132</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$670,827</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,515,132</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$148,492
Effective tax rate for tax year 2013	0.5240%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$28,338
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,383,667
Effective tax rate for tax year 2014	0.5240%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$645,738
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$3,532,159</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$674,076</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,532,158</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>0.4844%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.4844%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>0.4844%</b>

**Allen**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$4,368,711
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$71,858,688
<b>Total FY 2015 Processed Collections</b>	<b>\$76,227,399</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,668,053
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,668,053</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$77,895,451</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$49,197,127
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$8,199,521
COIT for Property Tax Relief	\$20,498,803
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$77,895,451</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.2500%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.1000%
<b>Total Tax Rate</b>	<b>0.9500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$9,883,264
Estimated account balance for December 31, 2014	\$6,870,147
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Allen**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$4,437,553
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$739,592
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$49,848,800
Effective tax rate for tax year 2013	0.6875%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$7,250,735
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$54,286,353</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$7,990,327</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$21,621,751
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$21,621,751</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$75,908,104</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$4,368,711
Effective tax rate for tax year 2013	0.6875%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$635,449
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$71,858,688
Effective tax rate for tax year 2014	0.9500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$7,564,072
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$76,227,399</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$8,199,521</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,668,053
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,668,053</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$77,895,451</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.6181%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.6181%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.6181%</b>

**Allen**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,610,675
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$30,637,585
<b>Total FY 2015 Processed Collections</b>	<b>\$33,248,260</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$33,248,260</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$33,248,260
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$33,248,260</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.4000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$3,244,297
Estimated account balance for December 31, 2014	\$2,197,908
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Allen**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,988,642
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$747,160
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$29,276,815
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$7,319,204
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$32,265,457</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$8,066,364</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$32,265,457</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,610,675
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$652,669
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$30,637,585
Effective tax rate for tax year 2014	0.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$7,659,396
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$33,248,260</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$8,312,065</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$33,248,260</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.0460%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.0460%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.0460%</b>



**Bartholomew  
Certified Distribution Calculation Breakdown  
County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,630,590
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$18,621,415
<b>Total FY 2015 Processed Collections</b>	<b>\$20,252,005</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$20,252,005**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$20,252,005
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$20,252,005</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$3,813,110
Estimated account balance for December 31, 2014	\$3,548,113
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Bartholomew**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,264,103
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$226,410
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$17,933,529
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,793,353
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$20,197,632</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,019,763</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$20,197,632</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,630,590
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$163,059
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$18,621,415
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,862,141
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$20,252,005</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,025,200</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$20,252,005</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>0.2692%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.2692%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>0.2692%</b>

**Bartholomew**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$406,276
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,666,793
<b>Total FY 2015 Processed Collections</b>	<b>\$5,073,069</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,073,069</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$5,073,069
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,073,069</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$1,796,231
Estimated account balance for December 31, 2014	\$1,747,513
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Bartholomew**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$568,574
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$227,430
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,501,619
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,800,647
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$5,070,192</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,028,077</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$5,070,192</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$406,276
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$162,510
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,666,793
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,866,717
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$5,073,069</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,029,228</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,073,069</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>0.0567%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.0567%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>0.0567%</b>

**Benton**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$164,735
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,285,263
<b>Total FY 2015 Processed Collections</b>	<b>\$2,449,998</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$41,184
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$41,184</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$2,408,814**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$1,605,876
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$401,469
CAGIT for Property Tax Relief	\$401,469
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,408,814</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,027,792
Estimated account balance for December 31, 2014	\$986,819
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Benton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$172,394
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$8,620
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$3,340,966
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$167,048
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$3,513,360</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$175,668</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$878,340
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$878,340</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,635,020</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$164,735
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$8,237
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,285,263
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$152,351
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$2,449,998</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$160,588</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$41,184
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$41,184</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,408,814</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	-8.5846%
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	-8.5846%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>-8.5846%</b>

**Benton**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$22,396
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$443,805
<b>Total FY 2015 Processed Collections</b>	<b>\$466,201</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	
	<b>\$466,201</b>

<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$401,897
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$64,304
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$466,201</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0400%
<b>Total Tax Rate</b>	<b>0.2900%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$119,351
Estimated account balance for December 31, 2014	\$89,622
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Benton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$25,373
Effective tax rate for tax year 2012	0.2900%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$8,749
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$495,443
Effective tax rate for tax year 2013	0.2900%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$170,842
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$520,815</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$179,592</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$520,815</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$22,396
Effective tax rate for tax year 2013	0.2900%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$7,723
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$443,805
Effective tax rate for tax year 2014	0.2900%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$153,036
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$466,201</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$160,759</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$466,201</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-10.4863%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-10.4863%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>-10.4863%</b>



**Blackford**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$104,930
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,948,371
<b>Total FY 2015 Processed Collections</b>	<b>\$2,053,302</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$513,325
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$513,325</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$2,566,627**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$2,053,302
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$513,325
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,566,627</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$349,441
Estimated account balance for December 31, 2014	\$307,812
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Blackford**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$132,002
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,200
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$1,939,995
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$193,999
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$2,071,997</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$207,200</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,071,997</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$104,930
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$10,493
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,948,371
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$194,837
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$2,053,302</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$205,330</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$513,325
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$513,325</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,566,627</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>23.8722%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.9023%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>24.7744%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>23.8722%</b>

**Blackford**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$37,687
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$701,948
<b>Total FY 2015 Processed Collections</b>	<b>\$739,635</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$226,000
<b>Total Adjustments</b>	<b>-\$226,000</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$513,635</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$513,635
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$513,635</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$105,072
Estimated account balance for December 31, 2014	\$93,857
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Blackford**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$47,667
Effective tax rate for tax year 2012	0.3600%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,241
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$704,371
Effective tax rate for tax year 2013	0.3600%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$195,659
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$752,038</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$208,899</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$752,038</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$37,687
Effective tax rate for tax year 2013	0.3600%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$10,469
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$701,948
Effective tax rate for tax year 2014	0.3600%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$194,985
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$739,635</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$205,454</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$226,000
<b>Total Adjustments</b>	<b>-\$226,000</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$513,635</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-31.7009%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-1.6493%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>-30.0516%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-31.7009%</b>

**Boone**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,509,996
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$22,009,496
<b>Total FY 2015 Processed Collections</b>	<b>\$25,519,492</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$25,519,492</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$25,519,492
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$25,519,492</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$10,192,783
Estimated account balance for December 31, 2014	\$11,209,377
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Boone**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,692,316
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$369,232
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$20,666,516
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,066,652
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$24,358,832</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,435,883</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$24,358,832</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,509,996
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$351,000
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$22,009,496
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$2,200,950
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$25,519,492</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,551,949</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$25,519,492</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.7648%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.7648%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>4.7648%</b>

**Brown**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$441,444
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,100,170
<b>Total FY 2015 Processed Collections</b>	<b>\$6,541,614</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$44,258
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$44,258</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$6,585,871**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$3,069,621
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$1,214,035
CAGIT for Public Safety Funding	\$767,405
CAGIT for Property Tax Relief	\$1,534,810
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,585,871</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.3955%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>2.1455%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$388,421
Estimated account balance for December 31, 2014	\$635,775
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Brown**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$462,358
Effective tax rate for tax year 2012	1.9500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$23,711
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$5,316,639
Effective tax rate for tax year 2013	1.9500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$272,648
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$5,778,996</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$296,359</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$579,381
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$579,381</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,358,378</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$441,444
Effective tax rate for tax year 2013	1.9500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$22,638
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,100,170
Effective tax rate for tax year 2014	2.1455%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$284,324
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$6,541,614</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$306,962</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$44,258
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$44,258</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,585,871</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.5779%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.5779%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.5779%</b>



**Brown**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$57,857
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$712,590
<b>Total FY 2015 Processed Collections</b>	<b>\$770,448</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$770,448</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$770,448
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$770,448</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$59,478
Estimated account balance for December 31, 2014	\$104,922
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Brown**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$59,467
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$23,787
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$688,735
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$275,494
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$748,201</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$299,280</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$748,201</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$57,857
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$23,143
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$712,590
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$285,036
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$770,448</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$308,179</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$770,448</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.9733%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.9733%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.9733%</b>

**Carroll**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$305,480
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,083,209
<b>Total FY 2015 Processed Collections</b>	<b>\$6,388,689</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$6,388,689**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$4,111,390
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$1,455,021
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$822,278
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,388,689</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.3539%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.5539%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,651,236
Estimated account balance for December 31, 2014	\$1,632,521
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Carroll**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$336,246
Effective tax rate for tax year 2012	1.5539%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,639
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,131,348
Effective tax rate for tax year 2013	1.5539%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$394,578
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$6,467,594</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$416,217</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,467,594</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$305,480
Effective tax rate for tax year 2013	1.5539%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$19,659
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,083,209
Effective tax rate for tax year 2014	1.5539%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$391,480
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$6,388,689</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$411,139</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,388,689</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	-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	-1.2200%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>-1.2200%</b>

**Carroll**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$29,939
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$588,213
<b>Total FY 2015 Processed Collections</b>	<b>\$618,152</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$618,152</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$618,152
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$618,152</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.1500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.1500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$220,831
Estimated account balance for December 31, 2014	\$221,671
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Carroll**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,742
Effective tax rate for tax year 2012	0.1500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,828
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$595,706
Effective tax rate for tax year 2013	0.1500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$397,137
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$628,448</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$418,965</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$628,448</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$29,939
Effective tax rate for tax year 2013	0.1500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$19,959
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$588,213
Effective tax rate for tax year 2014	0.1500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$392,142
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$618,152</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$412,101</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$618,152</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-1.6382%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-1.6382%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-1.6382%</b>

**Cass**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$622,339
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$14,089,708
<b>Total FY 2015 Processed Collections</b>	<b>\$14,712,047</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$14,712,048**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$6,538,688
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,634,672
CAGIT for Property Tax Relief	\$6,538,688
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,712,048</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>2.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$2,524,087
Estimated account balance for December 31, 2014	\$2,220,797
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Cass**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$440,538
Effective tax rate for tax year 2012	2.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$19,579
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$13,534,717
Effective tax rate for tax year 2013	2.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$601,543
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$13,975,255</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$621,122</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$13,975,255</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$622,339
Effective tax rate for tax year 2013	2.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,660
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$14,089,708
Effective tax rate for tax year 2014	2.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$626,209
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$14,712,047</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$653,869</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,712,048</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>5.2721%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>5.2721%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>5.2721%</b>



**Cass**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$70,509
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,572,166
<b>Total FY 2015 Processed Collections</b>	<b>\$1,642,675</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$152,125
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$152,125</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,490,550</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,490,550
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,490,550</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	-\$247,751
Estimated account balance for December 31, 2014	-\$152,125
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Cass**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$56,935
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$22,774
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,510,085
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$604,034
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,567,020</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$626,808</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$81,553
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$81,553</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,485,466</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$70,509
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$28,204
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,572,166
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$628,866
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,642,675</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$657,070</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$152,125
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$152,125</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,490,550</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>0.3422%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>-4.7508%</b>
Percent change in certified distribution that is due to processed collections	<b>5.0930%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>0.3422%</b>

**Clark**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,985,350
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$31,956,841
<b>Total FY 2015 Processed Collections</b>	<b>\$33,942,191</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$33,942,191**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$22,628,127
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$5,657,032
CAGIT for Property Tax Relief	\$5,657,032
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$33,942,191</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$5,907,807
Estimated account balance for December 31, 2014	\$6,735,183
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Clark**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,052,857
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$136,857
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$30,376,142
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,025,076
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$32,428,999</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,161,933</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$32,428,999</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,985,350
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$132,357
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$31,956,841
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$2,130,456
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$33,942,191</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,262,813</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$33,942,191</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	4.6662%
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	4.6662%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>4.6662%</b>

**Clark**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$690,854
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,921,921
<b>Total FY 2015 Processed Collections</b>	<b>\$11,612,775</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,612,776</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$5,806,388
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$5,806,388
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,612,776</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$1,851,379
Estimated account balance for December 31, 2014	\$2,121,064
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Clark**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$724,321
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$144,864
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$10,370,336
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,074,067
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$11,094,656</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,218,931</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$11,094,656</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$690,854
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$138,171
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,921,921
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$2,184,384
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$11,612,775</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,322,555</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,612,776</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.6700%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.6700%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>4.6700%</b>

**Clay**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$344,559
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,812,345
<b>Total FY 2015 Processed Collections</b>	<b>\$10,156,904</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$10,156,905**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$4,514,180
CAGIT for Correctional Facilities	\$1,128,545
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,128,545
CAGIT for Property Tax Relief	\$3,385,635
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,156,905</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.2500%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.7500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>2.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,533,006
Estimated account balance for December 31, 2014	\$1,643,551
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Clay**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$376,595
Effective tax rate for tax year 2012	2.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$16,738
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$9,626,217
Effective tax rate for tax year 2013	2.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$427,832
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$10,002,812</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$444,569</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$10,002,812</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$344,559
Effective tax rate for tax year 2013	2.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$15,314
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,812,345
Effective tax rate for tax year 2014	2.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$436,104
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$10,156,904</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$451,418</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,156,905</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	1.5405%
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	1.5405%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>1.5405%</b>



**Clinton**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$359,547
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,539,382
<b>Total FY 2015 Processed Collections</b>	<b>\$8,898,928</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,483,155
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,483,155</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$10,382,083**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$5,932,619
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,483,155
CAGIT for Property Tax Relief	\$2,966,309
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,382,083</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,291,928
Estimated account balance for December 31, 2014	\$1,313,131
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Clinton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$358,418
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$23,895
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$8,290,898
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$552,727
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$8,649,316</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$576,621</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$8,649,316</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$359,547
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$23,970
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,539,382
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$569,292
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$8,898,928</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$593,262</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,483,155
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$1,483,155</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,382,083</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>20.0336%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.8859%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>17.1477%</b>
Total Percent Change in Certified Distribution	<b>20.0336%</b>

**Clinton**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$119,611
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,850,523
<b>Total FY 2015 Processed Collections</b>	<b>\$2,970,135</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,485,067
<b>Total Adjustments</b>	<b>-\$1,485,067</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,485,067</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,485,067
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,485,067</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$521,000
Estimated account balance for December 31, 2014	\$531,432
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Clinton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$121,521
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$24,304
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,773,364
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$554,673
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$2,894,885</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$578,977</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,894,885</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$119,611
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$23,922
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,850,523
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$570,105
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$2,970,135</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$594,027</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,485,067
<b>Total Adjustments</b>	<b>-\$1,485,067</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,485,067</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-48.7003%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.5994%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>-51.2997%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-48.7003%</b>

**Crawford**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$29,620
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,078,048
<b>Total FY 2015 Processed Collections</b>	<b>\$1,107,668</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$1,107,668**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$1,107,668
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,107,668</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	0.7500%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$119,158
Estimated account balance for December 31, 2014	\$101,299
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Crawford**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$14,513
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$1,935
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$1,029,370
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$137,249
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$1,043,883</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$139,184</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,043,883</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$29,620
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$3,949
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,078,048
Effective tax rate for tax year 2014	0.7500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$143,740
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$1,107,668</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$147,689</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,107,668</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>6.1104%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>6.1104%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>6.1104%</b>

**Crawford**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$10,036
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$360,242
<b>Total FY 2015 Processed Collections</b>	<b>\$370,278</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$370,278</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$370,278
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$370,278</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$38,630
Estimated account balance for December 31, 2014	\$34,674
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Crawford**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$5,068
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$2,027
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$346,578
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$138,631
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$351,646</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$140,658</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$351,646</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$10,036
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$4,014
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$360,242
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$144,097
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$370,278</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$148,111</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$370,278</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>5.2985%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>5.2985%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>5.2985%</b>



**Daviess**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$616,813
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,919,924
<b>Total FY 2015 Processed Collections</b>	<b>\$7,536,737</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$7,536,736**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$6,029,389
CAGIT for Correctional Facilities	\$1,507,347
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,536,736</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-2.9 Daviess County (county jail)	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$2,027,503
Estimated account balance for December 31, 2014	\$1,950,316
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Daviess**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$610,631
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$48,850
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,550,742
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$524,059
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$7,161,373</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$572,910</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$7,161,373</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$616,813
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$49,345
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,919,924
Effective tax rate for tax year 2014	1.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$553,594
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$7,536,737</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$602,939</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,536,736</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	5.2415%
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	5.2415%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	5.2415%

**Daviess**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$249,371
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,781,762
<b>Total FY 2015 Processed Collections</b>	<b>\$3,031,133</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,031,134</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,515,567
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,515,567
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,031,134</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$897,938
Estimated account balance for December 31, 2014	\$864,556
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Daviess**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$247,668
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$49,534
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,636,941
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$527,388
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,884,609</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$576,922</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,884,609</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$249,371
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$49,874
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,781,762
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$556,352
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$3,031,133</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$606,227</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,031,134</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	5.0795%
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	5.0795%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>5.0795%</b>

**Dearborn**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$475,560
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,459,659
<b>Total FY 2015 Processed Collections</b>	<b>\$6,935,219</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,935,219</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$6,935,219
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,935,219</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.6000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$1,319,707
Estimated account balance for December 31, 2014	\$1,153,475
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Dearborn**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$567,998
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$94,666
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,195,543
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,032,591
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$6,763,542</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,127,257</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,763,542</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$475,560
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$79,260
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,459,659
Effective tax rate for tax year 2014	0.6000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,076,610
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$6,935,219</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,155,870</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,935,219</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	2.5383%
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	2.5383%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>2.5383%</b>

**Decatur**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$153,012
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,049,603
<b>Total FY 2015 Processed Collections</b>	<b>\$5,202,615</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$5,202,615**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$5,202,615
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,202,615</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$891,180
Estimated account balance for December 31, 2014	\$991,664
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Decatur**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$220,404
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$22,040
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,800,717
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$480,072
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$5,021,121</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$502,112</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$5,021,121</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$153,012
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$15,301
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,049,603
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$504,960
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$5,202,615</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$520,261</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,202,615</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.6146%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.6146%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.6146%</b>



**Decatur**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$51,716
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,675,554
<b>Total FY 2015 Processed Collections</b>	<b>\$1,727,269</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,727,269</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,308,537
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$418,732
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,727,269</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0800%
<b>Total Tax Rate</b>	<b>0.3300%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$296,410
Estimated account balance for December 31, 2014	\$329,196
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Decatur**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$73,099
Effective tax rate for tax year 2012	0.3300%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$22,151
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,594,317
Effective tax rate for tax year 2013	0.3300%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$483,126
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,667,415</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$505,277</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,667,415</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$51,716
Effective tax rate for tax year 2013	0.3300%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$15,671
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,675,554
Effective tax rate for tax year 2014	0.3300%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$507,744
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,727,269</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$523,415</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,727,269</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.5896%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.5896%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.5896%</b>

**DeKalb**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$455,696
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,626,836
<b>Total FY 2015 Processed Collections</b>	<b>\$10,082,532</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$4,901,852
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$4,901,852</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$14,984,383**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$8,562,505
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$2,140,626
CAGIT for Property Tax Relief	\$4,281,252
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,984,383</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,665,829
Estimated account balance for December 31, 2014	\$2,784,957
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**DeKalb**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$662,232
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$66,223
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$7,841,018
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$784,102
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$8,503,250</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$850,325</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$6,377,437
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$6,377,437</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$14,880,687</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$455,696
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$45,570
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,626,836
Effective tax rate for tax year 2014	1.1875%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$810,681
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$10,082,532</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$856,250</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$4,901,852
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$4,901,852</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,984,383</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>0.6969%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.6969%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>0.6969%</b>

**DeKalb**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$281,647
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,646,808
<b>Total FY 2015 Processed Collections</b>	<b>\$3,928,455</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,703,741
<b>Total Adjustments</b>	<b>-\$1,703,741</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,224,714</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,224,714
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,224,714</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$997,706
Estimated account balance for December 31, 2014	\$860,419
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**DeKalb**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$332,776
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$66,555
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,989,669
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$797,934
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$4,322,444</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$864,489</b>

**Adjustments allowed under IC 6-3.5-7-11**

IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$2,161,222
<b>Total Adjustments</b>	<b>-\$2,161,222</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,161,222</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$281,647
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$56,329
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,646,808
Effective tax rate for tax year 2014	0.4375%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$833,556
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$3,928,455</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$889,885</b>

**Adjustments allowed under IC 6-3.5-7-11**

IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,703,741
<b>Total Adjustments</b>	<b>-\$1,703,741</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,224,714</b>
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**Year Over Year Comparisons**

Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.9378%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.9378%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.9378%</b>

**Delaware**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$696,056
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,799,233
<b>Total FY 2015 Processed Collections</b>	<b>\$11,495,288</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$4,789,704
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$4,789,704</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	
	<b>\$16,284,992</b>

<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$11,495,288
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$4,789,704
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$16,284,992</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>0.8500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$500,574
Estimated account balance for December 31, 2014	\$837,598
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).  
All data based on certifications published 11/12/2015.

**Delaware**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$638,067
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$106,344
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$10,396,449
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,732,742
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$11,034,516</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,839,086</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$11,034,516</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$696,056
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$116,009
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,799,233
Effective tax rate for tax year 2014	0.6000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,799,872
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$11,495,288</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,915,881</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$4,789,704
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$4,789,704</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$16,284,992</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>47.5823%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.1757%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>43.4066%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>47.5823%</b>



**Delaware**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$524,648
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,126,403
<b>Total FY 2015 Processed Collections</b>	<b>\$8,651,051</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$3,844,911
<b>Total Adjustments</b>	<b>\$3,844,911</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$12,495,962</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$7,689,823
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$4,806,139
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$12,495,962</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
<b>Total Tax Rate</b>	<b>0.6500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$396,377
Estimated account balance for December 31, 2014	\$643,393
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Delaware**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$482,207
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$107,157
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$7,820,687
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,737,930
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$8,302,894</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,845,088</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$8,302,894</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$524,648
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$116,588
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,126,403
Effective tax rate for tax year 2014	0.4500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,805,867
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$8,651,051</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,922,456</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$3,844,911
<b>Total Adjustments</b>	<b>\$3,844,911</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$12,495,962</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>50.5013%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.1932%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>46.3081%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>50.5013%</b>

**Dubois**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$511,063
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$7,050,736
<b>Total FY 2015 Processed Collections</b>	<b>\$7,561,799</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,561,799</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$7,561,799
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,561,799</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.6000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$1,957,666
Estimated account balance for December 31, 2014	\$2,374,159
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Dubois**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$429,812
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$71,635
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,663,509
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,110,585
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$7,093,321</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,182,220</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$7,093,321</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$511,063
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$85,177
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$7,050,736
Effective tax rate for tax year 2014	0.6000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,175,123
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$7,561,799</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,260,300</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,561,799</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>6.6045%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>6.6045%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>6.6045%</b>

**Dubois**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$342,736
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,709,873
<b>Total FY 2015 Processed Collections</b>	<b>\$5,052,609</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,052,609</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$5,052,609
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,052,609</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.4000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$1,333,280
Estimated account balance for December 31, 2014	\$1,601,473
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Dubois**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$288,986
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$72,247
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,452,220
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,113,055
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$4,741,207</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,185,302</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,741,207</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$342,736
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$85,684
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,709,873
Effective tax rate for tax year 2014	0.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,177,468
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$5,052,609</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,263,152</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,052,609</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>6.5680%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>6.5680%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>6.5680%</b>

**Elkhart**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,045,430
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$51,312,309
<b>Total FY 2015 Processed Collections</b>	<b>\$54,357,739</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$21,743,096
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$21,743,096</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$76,100,835**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$43,486,191
CAGIT for Correctional Facilities	\$10,871,548
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$10,871,548
CAGIT for Property Tax Relief	\$10,871,548
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$76,100,835</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
IC 6-3.5-1.1-2.8 Elkhart County (criminal justice facilities)	0.2500%
<b>Total Tax Rate</b>	<b>1.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$15,362,433
Estimated account balance for December 31, 2014	\$17,519,159
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Elkhart**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,605,137
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$288,411
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$46,373,094
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,709,847
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$49,978,230</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$3,998,258</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$19,991,292
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$19,991,292</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$69,969,523</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,045,430
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$243,634
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$51,312,309
Effective tax rate for tax year 2014	1.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$4,104,985
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$54,357,739</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$4,348,619</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$21,743,096
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$21,743,096</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$76,100,835</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>8.7628%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>8.7628%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>8.7628%</b>



**Elkhart**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$647,368
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,830,775
<b>Total FY 2015 Processed Collections</b>	<b>\$11,478,143</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,478,143</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$11,478,143
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,478,143</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$3,110,600
Estimated account balance for December 31, 2014	\$3,610,571
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Elkhart**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$753,017
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$301,207
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$9,761,135
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,904,454
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$10,514,152</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$4,205,661</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$10,514,152</b>

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$647,368
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$258,947
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,830,775
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$4,332,310
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$11,478,143</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$4,591,257</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,478,143</b>

<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>9.1685%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>9.1685%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>9.1685%</b>

**Fayette**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$353,004
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,557,064
<b>Total FY 2015 Processed Collections</b>	<b>\$6,910,068</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,910,068</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$3,455,034
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$3,455,034
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,910,068</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	1.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>2.0000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	-\$239,099
Estimated account balance for December 31, 2014	\$471,610
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Fayette**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$337,754
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$16,888
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,488,504
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$324,425
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$6,826,258</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$341,313</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$358,014
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>-\$358,014</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,468,244</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$353,004
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$17,650
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,557,064
Effective tax rate for tax year 2014	2.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$327,853
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$6,910,068</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$345,503</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,910,068</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>6.8307%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>5.5350%</b>
Percent change in certified distribution that is due to processed collections	<b>1.2957%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>6.8307%</b>

**Fayette**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$65,937
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,219,611
<b>Total FY 2015 Processed Collections</b>	<b>\$1,285,548</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,285,547</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$868,613
CEDIT for Homestead Credits	\$416,934
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,285,547</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.2500%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1200%
<b>Total Tax Rate</b>	<b>0.3700%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$18,704
Estimated account balance for December 31, 2014	\$141,444
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Fayette**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$64,374
Effective tax rate for tax year 2012	0.3700%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,398
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,205,538
Effective tax rate for tax year 2013	0.3700%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$325,821
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,269,913</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$343,220</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$3,780
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$3,780</b>
<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,266,133</b>

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$65,937
Effective tax rate for tax year 2013	0.3700%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$17,821
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,219,611
Effective tax rate for tax year 2014	0.3700%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$329,625
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,285,548</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$347,445</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,285,547</b>

<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>1.5334%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.2985%</b>
Percent change in certified distribution that is due to processed collections	<b>1.2349%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>1.5334%</b>

**Floyd**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,087,022
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,343,126
<b>Total FY 2015 Processed Collections</b>	<b>\$15,430,147</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$15,430,147**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$15,430,147
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$15,430,147</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	0.7500%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$3,906,244
Estimated account balance for December 31, 2014	\$5,022,680
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Floyd**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,979,939
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$263,992
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$12,727,805
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,697,041
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$14,707,744</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,961,033</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$14,707,744</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,087,022
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$278,270
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,343,126
Effective tax rate for tax year 2014	0.7500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,779,083
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$15,430,147</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,057,353</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$15,430,147</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.9117%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.9117%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>4.9117%</b>



**Floyd**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,117,161
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$7,179,557
<b>Total FY 2015 Processed Collections</b>	<b>\$8,296,718</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$8,296,719</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$6,222,539
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$2,074,180
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$8,296,719</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.3000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
<b>Total Tax Rate</b>	<b>0.4000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$2,033,247
Estimated account balance for December 31, 2014	\$2,631,215
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Floyd**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,068,101
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$267,025
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$6,855,932
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,713,983
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$7,924,033</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,981,008</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$7,924,033</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,117,161
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$279,290
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$7,179,557
Effective tax rate for tax year 2014	0.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,794,889
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$8,296,718</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,074,180</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$8,296,719</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.7032%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.7032%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>4.7032%</b>

**Fountain**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$69,906
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,997,105
<b>Total FY 2015 Processed Collections</b>	<b>\$3,067,010</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$920,103
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$920,103</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$3,987,113**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$3,067,010
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$766,753
CAGIT for Property Tax Relief	\$153,351
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,987,113</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.3000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$931,377
Estimated account balance for December 31, 2014	\$715,647
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Fountain**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$294,362
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,436
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$3,023,781
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$302,378
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$3,318,143</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$331,814</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,318,143</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$69,906
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$6,991
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,997,105
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$299,710
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$3,067,010</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$306,701</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$920,103
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$920,103</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,987,113</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>20.1610%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-7.5685%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>27.7295%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>20.1610%</b>

**Fountain**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$7,039
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$303,422
<b>Total FY 2015 Processed Collections</b>	<b>\$310,462</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$465,693
<b>Total Adjustments</b>	<b>\$465,693</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$776,154</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$620,924
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$155,231
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$776,154</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0500%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$89,692
Estimated account balance for December 31, 2014	\$67,117
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Fountain**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$29,500
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,500
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$306,650
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$306,650
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$336,150</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$336,150</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$336,150</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$7,039
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$7,039
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$303,422
Effective tax rate for tax year 2014	0.1000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$303,422
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$310,462</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$310,462</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$465,693
<b>Total Adjustments</b>	<b>\$465,693</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$776,154</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>130.8954%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-7.6418%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>138.5372%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>130.8954%</b>

**Franklin**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$302,150
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,789,679
<b>Total FY 2015 Processed Collections</b>	<b>\$5,091,828</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,272,957
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,272,957</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$6,364,785**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$5,091,828
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,272,957
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,364,785</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$370,660
Estimated account balance for December 31, 2014	\$753,675
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Franklin**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$240,337
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$24,034
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,478,058
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$447,806
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$4,718,394</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$471,839</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,718,394</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$302,150
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$30,215
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,789,679
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$478,968
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$5,091,828</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$509,183</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,272,957
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,272,957</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,364,785</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>34.8930%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>7.9144%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>26.9786%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>34.8930%</b>



**Franklin**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$76,701
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,202,242
<b>Total FY 2015 Processed Collections</b>	<b>\$1,278,944</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,278,944</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,278,944
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,278,944</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$94,537
Estimated account balance for December 31, 2014	\$191,379
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Franklin**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,289
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$24,916
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,124,861
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$449,944
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,187,150</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$474,860</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,187,150</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$76,701
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$30,681
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,202,242
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$480,897
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,278,944</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$511,577</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,278,944</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>7.7322%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>7.7322%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>7.7322%</b>

**Fulton**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$421,535
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,420,815
<b>Total FY 2015 Processed Collections</b>	<b>\$5,842,350</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$5,842,350**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$3,894,900
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$973,725
CAGIT for Property Tax Relief	\$973,725
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,842,350</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,163,734
Estimated account balance for December 31, 2014	\$1,353,350
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Fulton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$386,094
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$25,740
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$5,192,569
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$346,171
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$5,578,663</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$371,911</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$5,578,663</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$421,535
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$28,102
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,420,815
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$361,388
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$5,842,350</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$389,490</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,842,350</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.7267%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.7267%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>4.7267%</b>

**Fulton**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$121,486
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,555,703
<b>Total FY 2015 Processed Collections</b>	<b>\$1,677,189</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,677,189</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$780,088
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$897,101
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,677,189</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2300%
<b>Total Tax Rate</b>	<b>0.4300%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$379,781
Estimated account balance for December 31, 2014	\$433,233
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Fulton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$110,790
Effective tax rate for tax year 2012	0.4300%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$25,765
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,490,961
Effective tax rate for tax year 2013	0.4300%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$346,735
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$1,601,751</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$372,500</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,601,751</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$121,486
Effective tax rate for tax year 2013	0.4300%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$28,253
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,555,703
Effective tax rate for tax year 2014	0.4300%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$361,791
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$1,677,189</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$390,044</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,677,189</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.7098%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.7098%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>4.7098%</b>

**Gibson**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$0
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$0
<b>Total FY 2015 Processed Collections</b>	<b>\$0</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,627,768
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,627,768</b>
<hr/>	
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,627,768</b>

<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$1,627,768
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,627,768</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.2000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.2000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$0
Estimated account balance for December 31, 2014	\$0
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

Due to Gibson County's newly implemented COIT tax rate, there are not any COIT collections from tax year 2013 and tax year 2014. Therefore, the distributions are calculated based on the Gibson County CEDIT collections during those tax years.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Gibson**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$0
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$0
Effective tax rate for tax year 2013	0.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$0
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$0
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$0

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$0</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$0
Effective tax rate for tax year 2013	0.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$0
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$0
Effective tax rate for tax year 2014	0.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$0
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	\$0
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	\$0

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,627,768
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,627,768</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,627,768</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	N/A
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0%
Percent change in certified distribution that is due to processed collections	0.0%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	100.0%
<b>Total Percent Change in Certified Distribution</b>	<b>N/A</b>

Due to Gibson County's newly implemented COIT tax rate, there are not any COIT collections from tax year 2013 and tax year 2014. Therefore, the distributions are calculated based on the Gibson County CEDIT collections during those tax years.



**Gibson**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$118,239
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,951,182
<b>Total FY 2015 Processed Collections</b>	<b>\$4,069,421</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,069,421</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$4,069,421
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,069,421</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$1,036,203
Estimated account balance for December 31, 2014	\$1,080,564
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Gibson**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$111,013
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$22,203
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,724,201
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$744,840
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$3,835,214</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$767,043</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,835,214</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$118,239
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$23,648
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,951,182
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$790,236
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$4,069,421</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$813,884</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,069,421</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>6.1068%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>6.1068%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>6.1068%</b>

**Grant**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,541,338
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$20,035,655
<b>Total FY 2015 Processed Collections</b>	<b>\$21,576,994</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$21,576,994</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$10,788,497
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$10,788,497
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$21,576,994</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	1.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>2.0000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$3,426,719
Estimated account balance for December 31, 2014	\$3,388,898
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Grant**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,515,984
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$75,799
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$19,504,716
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$975,236
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$21,020,700</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,051,035</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$21,020,700</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,541,338
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$77,067
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$20,035,655
Effective tax rate for tax year 2014	2.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,001,783
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$21,576,994</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,078,850</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$21,576,994</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	2.6464%
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	2.6464%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>2.6464%</b>

**Grant**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$195,919
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,521,220
<b>Total FY 2015 Processed Collections</b>	<b>\$2,717,140</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,717,140</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,717,140
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,717,140</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$96,362
Estimated account balance for December 31, 2014	\$97,826
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Grant**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$192,104
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$76,842
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,454,699
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$981,879
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,646,803</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,058,721</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,646,803</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$195,919
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$78,368
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,521,220
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,008,488
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$2,717,140</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,086,856</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,717,140</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.6574%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.6574%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.6574%</b>

**Greene**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$267,382
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,439,836
<b>Total FY 2015 Processed Collections</b>	<b>\$5,707,217</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,707,217</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$5,707,217
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,707,217</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$1,455,032
Estimated account balance for December 31, 2014	\$1,290,341
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Greene**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$275,357
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,536
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$5,180,092
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$518,009
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$5,455,449</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$545,545

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$5,455,449</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$267,382
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$26,738
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,439,836
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$543,984
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$5,707,217</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	\$570,722

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,707,217</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	4.6150%
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	4.6150%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>4.6150%</b>



**Greene  
Certified Distribution Calculation Breakdown  
County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$0
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$0
<b>Total FY 2015 Processed Collections</b>	<b>\$0</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,426,804
<b>Total Adjustments</b>	<b>\$1,426,804</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	
	<b>\$1,426,804</b>

<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,426,804
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,426,804</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$0
Estimated account balance for December 31, 2014	\$0
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

Due to Greene County's newly implemented CEDIT tax rate, there are not any CEDIT collections from tax year 2013 and tax year 2014. Therefore, the distributions are calculated based on the Greene County COIT collections during those tax years.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Greene**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$0
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$0
Effective tax rate for tax year 2013	0.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$0
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$0</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$0</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$0</b>

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$0
Effective tax rate for tax year 2013	0.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$0
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$0
Effective tax rate for tax year 2014	0.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$0
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$0</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$0</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,426,804
<b>Total Adjustments</b>	<b>\$1,426,804</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,426,804</b>

<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	N/A
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0%
Percent change in certified distribution that is due to processed collections	0.0%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	100.0%
Total Percent Change in Certified Distribution	N/A

Due to Greene County's newly implemented CEDIT tax rate, there are not any CEDIT collections from tax year 2013 and tax year 2014. Therefore, the distributions are calculated based on the Greene County COIT collections during those tax years.

**Hamilton**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$18,119,549
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$110,809,495
<b>Total FY 2015 Processed Collections</b>	<b>\$128,929,044</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$128,929,044</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$128,929,044
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$128,929,044</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$49,744,772
Estimated account balance for December 31, 2014	\$55,463,701
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Hamilton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$18,440,230
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$1,844,023
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$104,549,102
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$10,454,910
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$122,989,331</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$12,298,933</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$122,989,331</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$18,119,549
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$1,811,955
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$110,809,495
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$11,080,950
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$128,929,044</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$12,892,904</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$128,929,044</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.8295%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.8295%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>4.8295%</b>

**Hancock**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,071,591
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$25,181,585
<b>Total FY 2015 Processed Collections</b>	<b>\$27,253,176</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$27,253,176**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$18,795,294
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$3,759,059
CAGIT for Property Tax Relief	\$4,698,823
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$27,253,176</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2000%
<b>Total Tax Rate</b>	<b>1.4500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$8,142,751
Estimated account balance for December 31, 2014	\$8,650,409
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Hancock**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,122,138
Effective tax rate for tax year 2012	1.4875%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$209,892
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$24,423,689
Effective tax rate for tax year 2013	1.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,684,392
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$27,545,827</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,894,284</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$78,709
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$78,709</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$27,467,118</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,071,591
Effective tax rate for tax year 2013	1.4500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$142,868
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$25,181,585
Effective tax rate for tax year 2014	1.4500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,736,661
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$27,253,176</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,879,529</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$27,253,176</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-0.7789%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.7789%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-0.7789%</b>

**Hancock**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$171,693
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,678,438
<b>Total FY 2015 Processed Collections</b>	<b>\$3,850,132</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$820,829
<b>Total Adjustments</b>	<b>\$820,829</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,670,961</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$4,670,961
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,670,961</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$706,431
Estimated account balance for December 31, 2014	\$897,431
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Hancock**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$300,930
Effective tax rate for tax year 2012	0.1375%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$218,858
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,111,375
Effective tax rate for tax year 2013	0.1250%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,689,100
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$2,412,305</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,907,958</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$2,357,590
<b>Total Adjustments</b>	<b>\$2,357,590</b>
<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,769,895</b>

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$171,693
Effective tax rate for tax year 2013	0.1250%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$137,355
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,678,438
Effective tax rate for tax year 2014	0.2125%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,731,030
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$3,850,132</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,868,384</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$820,829
<b>Total Adjustments</b>	<b>\$820,829</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,670,961</b>

<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-2.0741%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-2.0741%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>-2.0741%</b>



**Harrison**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$285,266
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,514,352
<b>Total FY 2015 Processed Collections</b>	<b>\$5,799,618</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$5,799,618**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$5,799,618
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,799,618</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	0.7500%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$567,656
Estimated account balance for December 31, 2014	\$407,284
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Harrison**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$322,217
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$42,962
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$5,336,294
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$711,506
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$5,658,511</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$754,468</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$5,658,511</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$285,266
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$38,035
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,514,352
Effective tax rate for tax year 2014	0.7500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$735,247
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$5,799,618</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$773,282</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,799,618</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	2.4937%
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	2.4937%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>2.4937%</b>

**Harrison**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$95,947
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,845,514
<b>Total FY 2015 Processed Collections</b>	<b>\$1,941,461</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,941,461</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,941,461
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,941,461</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$186,701
Estimated account balance for December 31, 2014	\$132,515
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Harrison**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$107,765
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$43,106
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,786,749
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$714,699
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,894,514</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$757,805</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,894,514</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$95,947
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$38,379
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,845,514
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$738,206
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,941,461</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$776,585</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,941,461</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.4781%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.4781%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>2.4781%</b>

**Hendricks**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,825,192
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$44,210,434
<b>Total FY 2015 Processed Collections</b>	<b>\$47,035,626</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$4,090,054
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$4,090,054</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$51,125,681**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$40,900,545
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$4,090,054
CAGIT for Property Tax Relief	\$6,135,082
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$51,125,681</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.1500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.1000%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$14,918,718
Estimated account balance for December 31, 2014	\$16,687,542
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Hendricks**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,842,354
Effective tax rate for tax year 2012	1.1500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$247,161
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$42,632,784
Effective tax rate for tax year 2013	1.1500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,707,199
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$45,475,138</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$3,954,360</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$45,475,138</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,825,192
Effective tax rate for tax year 2013	1.1500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$245,669
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$44,210,434
Effective tax rate for tax year 2014	1.1500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$3,844,386
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$47,035,626</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$4,090,054</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$4,090,054
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$4,090,054</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$51,125,681</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>12.4256%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.4315%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>8.9940%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>12.4256%</b>

**Hendricks**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$636,909
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,652,203
<b>Total FY 2015 Processed Collections</b>	<b>\$10,289,113</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,289,113</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$10,289,113
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,289,113</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$4,613,409
Estimated account balance for December 31, 2014	\$4,973,629
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Hendricks**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$656,868
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$262,747
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$9,289,813
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,715,925
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$9,946,681</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$3,978,673</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$9,946,681</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$636,909
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$254,764
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,652,203
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$3,860,881
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$10,289,113</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$4,115,645</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,289,113</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.4427%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.4427%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.4427%</b>



**Henry**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$344,096
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$7,733,901
<b>Total FY 2015 Processed Collections</b>	<b>\$8,077,998</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,019,499
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,019,499</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,097,497</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$8,077,998
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$2,019,499
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,097,497</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$282,050
Estimated account balance for December 31, 2014	\$207,307
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Henry**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$334,143
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$33,414
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$7,548,722
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$754,872
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$7,882,865</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$788,286</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$7,882,865</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$344,096
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$34,410
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$7,733,901
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$773,390
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$8,077,998</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$807,800</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,019,499
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,019,499</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,097,497</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>28.0943%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.4754%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>25.6189%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>28.0943%</b>

**Henry**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$85,827
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,935,074
<b>Total FY 2015 Processed Collections</b>	<b>\$2,020,901</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,020,901</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$2,020,901
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,020,901</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$66,293
Estimated account balance for December 31, 2014	\$47,297
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Henry**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$83,650
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$33,460
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,888,248
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$755,299
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,971,898</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$788,759</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,971,898</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$85,827
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$34,331
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,935,074
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$774,030
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$2,020,901</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$808,360</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,020,901</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.4851%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.4851%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.4851%</b>

**Howard**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,365,724
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$21,844,139
<b>Total FY 2015 Processed Collections</b>	<b>\$23,209,863</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$828,924
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$828,924</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$24,038,786</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$11,604,931
COIT for Correctional Facilities	\$4,144,618
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$8,289,237
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$24,038,786</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.7000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.5000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
IC 6-3.5-6-28 Howard County (jail and juvenile detention center)	0.2500%
<b>Total Tax Rate</b>	<b>1.4500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	-\$1,075,630
Estimated account balance for December 31, 2014	\$1,023,577
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).  
All data based on certifications published 11/12/2015.

**Howard**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,138,325
Effective tax rate for tax year 2012	1.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$81,309
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$21,191,741
Effective tax rate for tax year 2013	1.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,513,696
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$22,330,066</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,595,005</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$1,441,322
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>-\$1,441,322</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$20,888,744</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,365,724
Effective tax rate for tax year 2013	1.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$97,552
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$21,844,139
Effective tax rate for tax year 2014	1.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,560,296
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$23,209,863</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,657,847</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$828,924
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$828,924</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$24,038,786</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>15.0801%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>6.9000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.2118%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>3.9683%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>15.0801%</b>

**Howard**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$196,070
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,127,631
<b>Total FY 2015 Processed Collections</b>	<b>\$3,323,701</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,323,701</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$3,323,701
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,323,701</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	-\$108,901
Estimated account balance for December 31, 2014	\$188,904
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Howard**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$164,234
Effective tax rate for tax year 2012	0.2000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$82,117
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,036,528
Effective tax rate for tax year 2013	0.2000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,518,264
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$3,200,762</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,600,381</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$161,598
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$161,598</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,039,163</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$196,070
Effective tax rate for tax year 2013	0.2000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$98,035
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,127,631
Effective tax rate for tax year 2014	0.2000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,563,816
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$3,323,701</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,661,851</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,323,701</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>9.3624%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>5.3172%</b>
Percent change in certified distribution that is due to processed collections	<b>4.0452%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>9.3624%</b>



**Huntington**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$406,024
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,396,428
<b>Total FY 2015 Processed Collections</b>	<b>\$10,802,452</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$10,802,453**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$7,201,635
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,800,409
CAGIT for Property Tax Relief	\$1,800,409
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,802,453</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,735,974
Estimated account balance for December 31, 2014	\$1,976,530
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Huntington**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$414,791
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,653
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$10,015,545
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$667,703
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$10,430,336</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$695,356</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$10,430,336</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$406,024
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,068
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,396,428
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$693,095
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$10,802,452</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$720,163</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,802,453</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.5676%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.5676%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>3.5676%</b>

**Huntington**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$67,845
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,737,752
<b>Total FY 2015 Processed Collections</b>	<b>\$1,805,597</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,805,597</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,805,597
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,805,597</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$210,973
Estimated account balance for December 31, 2014	\$249,790
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Huntington**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$70,062
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$28,025
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,673,942
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$669,577
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$1,744,004</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$697,602</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,744,004</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$67,845
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,138
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,737,752
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$695,101
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$1,805,597</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$722,239</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,805,597</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.5317%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.5317%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.5317%</b>

**Jackson**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$375,174
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,957,328
<b>Total FY 2015 Processed Collections</b>	<b>\$9,332,502</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$9,332,501**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$8,484,092
CAGIT for Correctional Facilities	\$848,409
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,332,501</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-2.5 Jackson County (jail and juvenile detention center)	0.1000%
<b>Total Tax Rate</b>	<b>1.1000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,338,187
Estimated account balance for December 31, 2014	\$1,519,283
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Jackson**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$435,417
Effective tax rate for tax year 2012	1.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$39,583
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$8,566,788
Effective tax rate for tax year 2013	1.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$778,799
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$9,002,204</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$818,382</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$9,002,204</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$375,174
Effective tax rate for tax year 2013	1.1000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$34,107
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,957,328
Effective tax rate for tax year 2014	1.1000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$814,303
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$9,332,502</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$848,409</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,332,501</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.6691%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.6691%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.6691%</b>

**Jackson**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$170,906
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,083,153
<b>Total FY 2015 Processed Collections</b>	<b>\$4,254,058</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,254,058</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,127,029
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$2,127,029
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,254,058</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$635,536
Estimated account balance for December 31, 2014	\$719,841
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Jackson**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$198,181
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$39,636
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,904,954
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$780,991
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$4,103,135</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$820,627</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,103,135</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$170,906
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$34,181
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,083,153
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$816,631
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$4,254,058</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$850,812</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,254,058</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.6782%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.6782%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.6782%</b>



**Jasper**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$4,529,228
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$17,546,774
<b>Total FY 2015 Processed Collections</b>	<b>\$22,076,003</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$987,042
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$987,042</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$21,088,961**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$8,067,697
CAGIT for Correctional Facilities	\$1,210,155
CAGIT for Property Tax Replacement/Levy Freeze	\$2,936,642
CAGIT for Public Safety Funding	\$2,016,924
CAGIT for Property Tax Relief	\$6,857,543
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$21,088,961</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.3640%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.8500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
IC 6-3.5-1.1-2.3 Jasper County (criminal justice facilities)	0.1500%
<b>Total Tax Rate</b>	<b>2.6140%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$9,142,423
Estimated account balance for December 31, 2014	\$11,707,750
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Jasper**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,699,006
Effective tax rate for tax year 2012	2.8640%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$59,323
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$17,974,292
Effective tax rate for tax year 2013	2.8265%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$635,920
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$19,673,298</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$695,243</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$804,395
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$804,395</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$18,868,904</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$4,529,228
Effective tax rate for tax year 2013	2.8265%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$160,242
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$17,546,774
Effective tax rate for tax year 2014	2.7140%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$646,528
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$22,076,003</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$806,770</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$987,042
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$987,042</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$21,088,961</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>11.7657%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>12.7337%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>-0.9680%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>11.7657%</b>

**Jasper**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$402,735
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,627,447
<b>Total FY 2015 Processed Collections</b>	<b>\$2,030,182</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,030,182</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,030,182
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,030,182</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$820,148
Estimated account balance for December 31, 2014	\$1,030,399
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Jasper**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$151,005
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$60,402
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,603,334
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$641,334
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,754,340</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$701,736</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,754,340</b>

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$402,735
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$161,094
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,627,447
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$650,979
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$2,030,182</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$812,073</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,030,182</b>

<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>15.7234%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>15.7234%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>15.7234%</b>

**Jay**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$126,710
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,795,285
<b>Total FY 2015 Processed Collections</b>	<b>\$6,921,995</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$6,921,995**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$3,296,188
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$1,318,475
CAGIT for Public Safety Funding	\$659,238
CAGIT for Property Tax Relief	\$1,648,094
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,921,995</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2000%
<b>Total Tax Rate</b>	<b>2.1000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,245,549
Estimated account balance for December 31, 2014	\$1,379,955
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Jay**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$118,659
Effective tax rate for tax year 2012	2.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$5,650
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,671,765
Effective tax rate for tax year 2013	2.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$317,703
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$6,790,424</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$323,354</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,790,424</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$126,710
Effective tax rate for tax year 2013	2.1000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$6,034
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,795,285
Effective tax rate for tax year 2014	2.1000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$323,585
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$6,921,995</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$329,619</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,921,995</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>1.9376%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>1.9376%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>1.9376%</b>

**Jay**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$22,512
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,146,187
<b>Total FY 2015 Processed Collections</b>	<b>\$1,168,699</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,168,699</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$834,785
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$333,914
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,168,699</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
<b>Total Tax Rate</b>	<b>0.3500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$158,546
Estimated account balance for December 31, 2014	\$181,390
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Jay**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$20,770
Effective tax rate for tax year 2012	0.3500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$5,934
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,124,253
Effective tax rate for tax year 2013	0.3500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$321,215
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$1,145,023</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$327,150</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,145,023</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$22,512
Effective tax rate for tax year 2013	0.3500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$6,432
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,146,187
Effective tax rate for tax year 2014	0.3500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$327,482
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$1,168,699</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$333,914</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,168,699</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.0677%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.0677%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.0677%</b>



**Jefferson**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$161,127
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,113,848
<b>Total FY 2015 Processed Collections</b>	<b>\$2,274,975</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,274,975</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,274,975
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,274,975</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.3500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.3500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$284,824
Estimated account balance for December 31, 2014	\$340,989
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Jefferson**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$124,212
Effective tax rate for tax year 2012	0.3500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$35,489
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,036,490
Effective tax rate for tax year 2013	0.3500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$581,854
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,160,702</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$617,343</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,160,702</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$161,127
Effective tax rate for tax year 2013	0.3500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$46,036
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,113,848
Effective tax rate for tax year 2014	0.3500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$603,957
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$2,274,975</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$649,993</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,274,975</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>5.2887%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>5.2887%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>5.2887%</b>

**Jennings**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$241,434
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,303,718
<b>Total FY 2015 Processed Collections</b>	<b>\$4,545,152</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,272,576
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,272,576</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$6,817,728**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$4,545,152
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,136,288
CAGIT for Property Tax Relief	\$1,136,288
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,817,728</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$695,682
Estimated account balance for December 31, 2014	\$908,757
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Jennings**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$210,841
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,084
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,192,932
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$419,293
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$4,403,773</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$440,377</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,201,887
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,201,887</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,605,660</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$241,434
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$24,143
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,303,718
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$430,372
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$4,545,152</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$454,515</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,272,576
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,272,576</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,817,728</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.2104%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.2104%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.2104%</b>

**Jennings**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$60,870
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,077,059
<b>Total FY 2015 Processed Collections</b>	<b>\$1,137,929</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,137,929</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,137,929
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,137,929</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$173,750
Estimated account balance for December 31, 2014	\$227,800
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Jennings**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$52,756
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,102
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,049,598
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$419,839
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$1,102,354</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$440,941</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,102,354</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$60,870
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$24,348
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,077,059
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$430,824
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$1,137,929</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$455,172</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,137,929</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.2273%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.2273%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.2273%</b>

**Johnson**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,111,942
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$35,485,121
<b>Total FY 2015 Processed Collections</b>	<b>\$38,597,063</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$38,597,063**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$38,597,063
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$38,597,063</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$10,670,949
Estimated account balance for December 31, 2014	\$11,392,665
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Johnson**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,329,208
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$332,921
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$33,416,246
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,341,625
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$36,745,454</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$3,674,545</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$36,745,454</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,111,942
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$311,194
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$35,485,121
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$3,548,512
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$38,597,063</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$3,859,706</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$38,597,063</b>
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**Year Over Year Comparisons**

Percent change in total certified distributions from CY 2015 to CY 2016	5.0390%
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	5.0390%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>5.0390%</b>



**Knox**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$209,148
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,117,573
<b>Total FY 2015 Processed Collections</b>	<b>\$4,326,721</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,326,721</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$4,326,721
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,326,721</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.6000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$1,419,708
Estimated account balance for December 31, 2014	\$1,408,157
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Knox**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$243,861
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$40,644
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,028,197
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$671,366
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$4,272,058</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$712,010</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,272,058</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$209,148
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$34,858
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,117,573
Effective tax rate for tax year 2014	0.6000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$686,262
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$4,326,721</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$721,120</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,326,721</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	1.2795%
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	1.2795%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>1.2795%</b>

**Knox**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$181,658
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,602,524
<b>Total FY 2015 Processed Collections</b>	<b>\$3,784,183</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$756,837
<b>Total Adjustments</b>	<b>-\$756,837</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,027,346</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$3,027,346
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,027,346</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
IC 6-3.5-7-24 Knox County (county jail)	0.0000%
<b>Total Tax Rate</b>	<b>0.4000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$1,079,053
Estimated account balance for December 31, 2014	\$1,057,476
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).  
All data based on certifications published 11/12/2015.

**Knox**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$209,281
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$41,856
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,527,986
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$705,597
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$3,737,267</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$747,453</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$747,453
<b>Total Adjustments</b>	<b>-\$747,453</b>
<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,989,814</b>

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$181,658
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$36,332
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,602,524
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$720,505
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$3,784,183</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$756,837</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$756,837
<b>Total Adjustments</b>	<b>-\$756,837</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,027,346</b>

<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>1.2554%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>1.2554%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>1.2554%</b>

**Kosciusko**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$852,386
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$12,245,538
<b>Total FY 2015 Processed Collections</b>	<b>\$13,097,923</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$13,097,923</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$13,097,923
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$13,097,923</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.7000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.7000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	-\$906,663
Estimated account balance for December 31, 2014	\$1,170,135
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Kosciusko**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$865,793
Effective tax rate for tax year 2012	0.7000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$123,685
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$11,407,914
Effective tax rate for tax year 2013	0.7000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,629,702
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$12,273,707</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,753,387</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$1,143,238
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>-\$1,143,238</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$11,130,469</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$852,386
Effective tax rate for tax year 2013	0.7000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$121,769
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$12,245,538
Effective tax rate for tax year 2014	0.7000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,749,363
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$13,097,923</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,871,132</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$13,097,923</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>17.6763%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>10.2712%</b>
Percent change in certified distribution that is due to processed collections	<b>7.4050%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>17.6763%</b>

**Kosciusko**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$373,478
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,275,979
<b>Total FY 2015 Processed Collections</b>	<b>\$5,649,457</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,649,457</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$5,649,457
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,649,457</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.3000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.3000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	-\$346,912
Estimated account balance for December 31, 2014	\$548,230
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Kosciusko**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$377,887
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$125,962
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,906,829
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,635,610
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$5,284,716</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,761,572</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$454,615
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$454,615</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,830,101</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$373,478
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$124,493
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,275,979
Effective tax rate for tax year 2014	0.3000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,758,660
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$5,649,457</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,883,152</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,649,457</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>16.9635%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>9.4121%</b>
Percent change in certified distribution that is due to processed collections	<b>7.5514%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>16.9635%</b>



**LaGrange**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$306,302
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,896,189
<b>Total FY 2015 Processed Collections</b>	<b>\$7,202,491</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$7,202,491**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$7,202,491
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,202,491</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$2,966,904
Estimated account balance for December 31, 2014	\$3,366,181
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**LaGrange**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$380,874
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$38,087
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,192,478
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$619,248
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$6,573,352</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$657,335</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,573,352</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$306,302
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$30,630
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,896,189
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$689,619
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$7,202,491</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$720,249</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,202,491</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>9.5711%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>9.5711%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>9.5711%</b>

**LaGrange**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$124,762
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,834,319
<b>Total FY 2015 Processed Collections</b>	<b>\$2,959,081</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,959,080</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,849,425
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,109,655
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,959,080</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1500%
<b>Total Tax Rate</b>	<b>0.4000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$731,966
Estimated account balance for December 31, 2014	\$1,040,612
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**LaGrange**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$153,405
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$38,351
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,543,525
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$635,881
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$2,696,931</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$674,233</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,696,931</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$124,762
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$31,190
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,834,319
Effective tax rate for tax year 2014	0.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$708,580
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$2,959,081</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$739,770</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,959,080</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>9.7203%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>9.7203%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>9.7203%</b>

**Lake**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,372,815
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$115,263,415
<b>Total FY 2015 Processed Collections</b>	<b>\$117,636,230</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$7,118,445
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$7,118,445</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$124,754,675**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$0
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$24,950,935
CAGIT for Property Tax Relief	\$99,803,740
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$124,754,675</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	0.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$20,606,191
Estimated account balance for December 31, 2014	\$22,535,081
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Lake**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$0
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$28,561,540
Effective tax rate for tax year 2013	0.3125%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$9,139,693
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$28,561,540</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$9,139,693</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$98,327,367
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$98,327,367</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$126,888,907</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,372,815
Effective tax rate for tax year 2013	0.3125%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$759,301
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$115,263,415
Effective tax rate for tax year 2014	1.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$9,221,073
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$117,636,230</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$9,980,374</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$7,118,445
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$7,118,445</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$124,754,675</b>
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**Year Over Year Comparisons**

Percent change in total certified distributions from CY 2015 to CY 2016	<b>-1.6820%</b>
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Due to Lake County's newly implemented LOIT tax rate, there was not a full year of collections from tax year 2012 and tax year 2013. Therefore, the CY 2015 Certified Distributions were not based on collections and instead were based on tax returns filed before the county implemented a LOIT rate. The CY 2016 Certified Distributions are based on the collections from tax year 2013 and tax year 2014.

**Lake**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$502,801
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$24,243,127
<b>Total FY 2015 Processed Collections</b>	<b>\$24,745,928</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,508,403
<b>Total Adjustments</b>	<b>\$1,508,403</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	
	<b>\$26,254,331</b>

<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$26,254,331
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$26,254,331</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$4,352,319
Estimated account balance for December 31, 2014	\$6,125,999
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).  
All data based on certifications published 11/12/2015.

**Lake**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$0
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$6,036,405
Effective tax rate for tax year 2013	0.0625%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$9,658,248
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$6,036,405</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$9,658,248</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$19,341,376
<b>Total Adjustments</b>	<b>\$19,341,376</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$25,377,781</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$502,801
Effective tax rate for tax year 2013	0.0625%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$804,482
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$24,243,127
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$9,697,251
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$24,745,928</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$10,501,732</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,508,403
<b>Total Adjustments</b>	<b>\$1,508,403</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$26,254,331</b>
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<b>Year over Year Comparison</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.4540%</b>

Due to Lake County's newly implemented LOIT tax rate, there was not a full year of collections from tax year 2012 and tax year 2013. Therefore, the CY 2015 Certified Distributions were not based on collections and instead were based on tax returns filed before the county implemented a LOIT rate. The CY 2016 Certified Distributions are based on the collections from tax year 2013 and tax year 2014.



**LaPorte**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$855,226
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,078,911
<b>Total FY 2015 Processed Collections</b>	<b>\$10,934,137</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$10,934,137**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$10,934,137
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,934,137</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	0.5000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$2,029,595
Estimated account balance for December 31, 2014	\$2,175,643
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**LaPorte**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$839,812
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$167,962
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$9,841,916
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,968,383
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$10,681,728</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,136,346</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$10,681,728</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$855,226
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$171,045
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$10,078,911
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$2,015,782
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$10,934,137</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,186,827</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,934,137</b>
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**Year Over Year Comparisons**

Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.3630%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.3630%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.3630%</b>

**LaPorte**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$780,364
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,152,700
<b>Total FY 2015 Processed Collections</b>	<b>\$9,933,065</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,933,065</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$9,933,065
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,933,065</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.4500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$1,738,375
Estimated account balance for December 31, 2014	\$1,808,035
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**LaPorte**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$772,314
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$171,625
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$8,931,160
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,984,702
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$9,703,474</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,156,328</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$9,703,474</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$780,364
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$173,414
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,152,700
Effective tax rate for tax year 2014	0.4500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$2,033,933
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$9,933,065</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,207,348</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,933,065</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.3661%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.3661%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.3661%</b>

**Lawrence**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$535,196
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,097,192
<b>Total FY 2015 Processed Collections</b>	<b>\$13,632,388</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$13,632,388**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$7,789,936
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,947,484
CAGIT for Property Tax Relief	\$3,894,968
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$13,632,388</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,908,049
Estimated account balance for December 31, 2014	\$1,861,349
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Lawrence**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$471,053
Effective tax rate for tax year 2012	1.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$26,917
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$12,792,804
Effective tax rate for tax year 2013	1.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$731,017
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$13,263,856</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$757,935</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$13,263,856</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$535,196
Effective tax rate for tax year 2013	1.7500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$30,583
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,097,192
Effective tax rate for tax year 2014	1.7500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$748,411
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$13,632,388</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$778,994</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$13,632,388</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.7785%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.7785%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.7785%</b>

**Madison**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,565,594
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$35,214,339
<b>Total FY 2015 Processed Collections</b>	<b>\$37,779,932</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$37,779,932</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$21,588,533
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$5,397,133
COIT for Property Tax Relief	\$10,794,266
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$37,779,932</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.5000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.7500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$6,555,107
Estimated account balance for December 31, 2014	\$7,425,340
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Madison**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,456,221
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$163,748
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$34,673,909
Effective tax rate for tax year 2013	1.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,981,366
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$37,130,129</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,145,114</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$409,370
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$409,370</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$37,539,500</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,565,594
Effective tax rate for tax year 2013	1.7500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$146,605
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$35,214,339
Effective tax rate for tax year 2014	1.7500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$2,012,248
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$37,779,932</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,158,853</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$37,779,932</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>0.6405%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.6405%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>0.6405%</b>



**Marion**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$37,445,488
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$282,044,562
<b>Total FY 2015 Processed Collections</b>	<b>\$319,490,050</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$29,582,412
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$29,582,412</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$349,072,463</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$197,216,081
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$53,248,342
COIT for Public Safety funding	\$98,608,040
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$349,072,463</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.2700%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.5000%
<b>Total Tax Rate</b>	<b>1.7700%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$29,906,348
Estimated account balance for December 31, 2014	\$43,092,936
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Marion**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$42,357,885
Effective tax rate for tax year 2012	1.6200%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$2,614,684
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$272,597,269
Effective tax rate for tax year 2013	1.6200%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$16,826,992
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$314,955,154</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$19,441,676</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$29,162,514
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$29,162,514</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$344,117,669</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$37,445,488
Effective tax rate for tax year 2013	1.6200%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$2,311,450
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$282,044,562
Effective tax rate for tax year 2014	1.6200%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$17,410,158
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$319,490,050</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$19,721,608</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$29,582,412
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$29,582,412</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$349,072,463</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	1.4399%
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	1.4399%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>1.4399%</b>

**Marshall**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$764,618
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$11,223,502
<b>Total FY 2015 Processed Collections</b>	<b>\$11,988,119</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$11,988,120**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$9,590,496
CAGIT for Correctional Facilities	\$2,397,624
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,988,120</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-2.8 Marshall County (criminal justice facilities)	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$2,757,235
Estimated account balance for December 31, 2014	\$2,021,564
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Marshall**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$651,641
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$52,131
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$10,599,581
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$847,966
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$11,251,222</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$900,098</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$11,251,222</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$764,618
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$61,169
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$11,223,502
Effective tax rate for tax year 2014	1.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$897,880
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$11,988,119</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$959,050</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,988,120</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>6.5495%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>6.5495%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>6.5495%</b>

**Martin**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$78,680
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,406,815
<b>Total FY 2015 Processed Collections</b>	<b>\$2,485,495</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,485,495</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$1,529,535
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$477,980
COIT for Property Tax Relief	\$477,980
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,485,495</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.8000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.2500%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.3000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$8,004
Estimated account balance for December 31, 2014	\$24,977
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Martin**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$72,248
Effective tax rate for tax year 2012	1.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$5,558
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$2,296,104
Effective tax rate for tax year 2013	1.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$176,623
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$2,368,352</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$182,181</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$11,491
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>-\$11,491</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,356,861</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$78,680
Effective tax rate for tax year 2013	1.3000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$6,052
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,406,815
Effective tax rate for tax year 2014	1.3000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$185,140
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$2,485,495</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$191,192</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,485,495</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	5.4578%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.4875%
Percent change in certified distribution that is due to processed collections	4.9703%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>5.4578%</b>

**Martin**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$12,840
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$372,403
<b>Total FY 2015 Processed Collections</b>	<b>\$385,243</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$13,218
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$13,218</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$372,025</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$372,025
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$372,025</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	-\$27,575
Estimated account balance for December 31, 2014	-\$13,218
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Martin**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$11,339
Effective tax rate for tax year 2012	0.2000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$5,669
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$355,231
Effective tax rate for tax year 2013	0.2000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$177,616
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$366,570</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$183,285</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$13,124
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$13,124</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$353,447</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$12,840
Effective tax rate for tax year 2013	0.2000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$6,420
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$372,403
Effective tax rate for tax year 2014	0.2000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$186,202
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$385,243</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$192,621</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$13,218
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$13,218</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$372,025</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>5.2563%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>-0.0266%</b>
Percent change in certified distribution that is due to processed collections	<b>5.2829%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>5.2563%</b>



**Miami**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$574,365
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$11,044,957
<b>Total FY 2015 Processed Collections</b>	<b>\$11,619,322</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,619,322</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$3,319,806
COIT for Correctional Facilities	\$1,383,253
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$1,383,253
COIT for Property Tax Relief	\$5,533,010
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,619,322</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	1.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
IC 6-3.5-6-27 Miami County (county jail)	0.2500%
<b>Total Tax Rate</b>	<b>2.1000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$1,035,901
Estimated account balance for December 31, 2014	\$1,295,654
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).  
All data based on certifications published 11/12/2015.

**Miami**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$573,725
Effective tax rate for tax year 2012	2.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,320
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$10,832,745
Effective tax rate for tax year 2013	2.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$515,845
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$11,406,470</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$543,165

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$11,406,470</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$574,365
Effective tax rate for tax year 2013	2.1000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,351
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$11,044,957
Effective tax rate for tax year 2014	2.1000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$525,950
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$11,619,322</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	\$553,301

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,619,322</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	1.8661%
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	1.8661%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>1.8661%</b>

**Miami**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$120,881
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,318,543
<b>Total FY 2015 Processed Collections</b>	<b>\$2,439,425</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,439,425</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,217,659
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$221,766
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,439,425</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0400%
<b>Total Tax Rate</b>	<b>0.4400%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$31,513
Estimated account balance for December 31, 2014	\$249,298
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Miami**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$121,608
Effective tax rate for tax year 2012	0.4400%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,638
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,275,839
Effective tax rate for tax year 2013	0.4400%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$517,236
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,397,448</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$544,874</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$12,007
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$12,007</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,385,441</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$120,881
Effective tax rate for tax year 2013	0.4400%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,473
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,318,543
Effective tax rate for tax year 2014	0.4400%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$526,942
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$2,439,425</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$554,415</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,439,425</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.2630%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.5033%</b>
Percent change in certified distribution that is due to processed collections	<b>1.7597%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.2630%</b>

**Monroe**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,494,107
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$25,997,803
<b>Total FY 2015 Processed Collections</b>	<b>\$29,491,910</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$976,533
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$976,533</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	
	<b>\$30,468,443</b>

<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$27,825,062
COIT for Correctional Facilities	\$2,643,381
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$30,468,443</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
IC 6-3.5-6-33 Monroe County (juvenile facilities)	0.0950%
<b>Total Tax Rate</b>	<b>1.0950%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$5,476,455
Estimated account balance for December 31, 2014	\$6,274,018
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).  
All data based on certifications published 11/12/2015.

**Monroe**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,648,274
Effective tax rate for tax year 2012	1.0500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$347,455
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$24,669,674
Effective tax rate for tax year 2013	1.0500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,349,493
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$28,317,948</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$2,696,947</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,213,626
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,213,626</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$29,531,575</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,494,107
Effective tax rate for tax year 2013	1.0500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$332,772
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$25,997,803
Effective tax rate for tax year 2014	1.0613%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$2,449,734
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$29,491,910</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$2,782,506</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$976,533
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$976,533</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$30,468,443</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.1724%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.1724%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.1724%</b>

**Montgomery**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$653,542
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,605,879
<b>Total FY 2015 Processed Collections</b>	<b>\$14,259,421</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,259,422</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$7,129,711
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$7,129,711
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,259,422</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	1.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>2.0000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$931,482
Estimated account balance for December 31, 2014	\$1,407,776
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Montgomery**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$644,509
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$32,225
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$13,209,237
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$660,462
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$13,853,746</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$692,687

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$13,853,746</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$653,542
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$32,677
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,605,879
Effective tax rate for tax year 2014	2.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$680,294
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$14,259,421</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	\$712,971

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,259,422</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	2.9283%
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	2.9283%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>2.9283%</b>



**Montgomery**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$32,715
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$682,976
<b>Total FY 2015 Processed Collections</b>	<b>\$715,690</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$715,690</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$715,690
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$715,690</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
<b>Total Tax Rate</b>	<b>0.1000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$47,064
Estimated account balance for December 31, 2014	\$49,938
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Montgomery**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,296
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$32,296
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$663,504
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$663,504
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$695,800</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$695,800</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$695,800</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$32,715
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$32,715
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$682,976
Effective tax rate for tax year 2014	0.1000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$682,976
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$715,690</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$715,690</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$715,690</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.8586%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.8586%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.8586%</b>

**Morgan**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,698,606
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$34,315,530
<b>Total FY 2015 Processed Collections</b>	<b>\$36,014,136</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$264,594
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$264,594</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$36,278,730**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$14,699,647
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$3,939,506
CAGIT for Public Safety Funding	\$3,674,912
CAGIT for Property Tax Relief	\$13,964,665
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$36,278,730</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.2680%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.9500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>2.4680%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$2,533,550
Estimated account balance for December 31, 2014	\$2,955,695
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Morgan**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,759,398
Effective tax rate for tax year 2012	2.4500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$112,628
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$33,236,692
Effective tax rate for tax year 2013	2.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,356,600
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$35,996,090</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,469,228</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$35,996,090</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,698,606
Effective tax rate for tax year 2013	2.4500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$69,331
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$34,315,530
Effective tax rate for tax year 2014	2.4500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,400,634
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$36,014,136</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,469,965</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$264,594
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$264,594</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$36,278,730</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>0.7852%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.0501%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.7351%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>0.7852%</b>

**Morgan**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$187,650
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,784,604
<b>Total FY 2015 Processed Collections</b>	<b>\$3,972,254</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$264,817
<b>Total Adjustments</b>	<b>-\$264,817</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,707,438</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,942,411
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$765,027
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,707,438</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0520%
<b>Total Tax Rate</b>	<b>0.2520%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$311,445
Estimated account balance for December 31, 2014	\$340,176
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Morgan**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$304,811
Effective tax rate for tax year 2012	0.2700%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$112,893
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,666,845
Effective tax rate for tax year 2013	0.2700%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,358,091
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$3,971,656</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,470,984</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,971,656</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$187,650
Effective tax rate for tax year 2013	0.2700%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$69,500
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,784,604
Effective tax rate for tax year 2014	0.2700%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,401,705
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$3,972,254</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,471,205</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$264,817
<b>Total Adjustments</b>	<b>-\$264,817</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,707,438</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-6.6526%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.0151%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>-6.6677%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-6.6526%</b>

**Newton**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$104,962
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,788,346
<b>Total FY 2015 Processed Collections</b>	<b>\$2,893,308</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$2,893,308**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$2,893,308
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,893,308</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$711,429
Estimated account balance for December 31, 2014	\$619,316
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Newton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$105,671
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$10,567
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$2,746,302
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$274,630
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$2,851,973</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$285,197</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,851,973</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$104,962
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$10,496
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,788,346
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$278,835
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$2,893,308</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$289,331</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,893,308</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	1.4493%
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	1.4493%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>1.4493%</b>



**Noble**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$274,780
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,331,610
<b>Total FY 2015 Processed Collections</b>	<b>\$8,606,389</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$8,606,389**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$8,606,389
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$8,606,389</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,582,674
Estimated account balance for December 31, 2014	\$1,853,082
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
 All data based on certifications published 11/12/2015.

**Noble**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$284,889
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$28,489
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$8,071,013
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$807,101
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$8,355,902</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$835,590</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$8,355,902</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$274,780
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,478
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,331,610
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$833,161
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$8,606,389</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$860,639</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$8,606,389</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	2.9977%
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	2.9977%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>2.9977%</b>

**Noble**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$137,328
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,174,306
<b>Total FY 2015 Processed Collections</b>	<b>\$4,311,634</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,311,634</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,155,817
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$2,155,817
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,311,634</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$867,062
Estimated account balance for December 31, 2014	\$1,003,161
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Noble**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$142,479
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$28,496
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,046,756
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$809,351
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$4,189,235</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$837,847</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,189,235</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$137,328
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,466
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,174,306
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$834,861
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$4,311,634</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$862,327</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,311,634</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.9218%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.9218%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.9218%</b>

**Ohio**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$40,353
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,118,635
<b>Total FY 2015 Processed Collections</b>	<b>\$1,158,988</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$289,747
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$289,747</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$1,448,735**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$1,158,988
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$289,747
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,448,735</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$151,287
Estimated account balance for December 31, 2014	\$152,335
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Ohio**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,425
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$3,243
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$1,086,646
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$108,665
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$1,119,071</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$111,907</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,119,071</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$40,353
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$4,035
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,118,635
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$111,864
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$1,158,988</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$115,899</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$289,747
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$289,747</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,448,735</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>29.4587%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.5670%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>25.8917%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>29.4587%</b>

**Orange**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$172,448
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,734,991
<b>Total FY 2015 Processed Collections</b>	<b>\$2,907,438</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$2,907,438**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$2,907,438
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,907,438</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$301,871
Estimated account balance for December 31, 2014	\$371,302
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Orange**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$195,141
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$19,514
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$2,731,125
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$273,113
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$2,926,267</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$292,627</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,926,267</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$172,448
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$17,245
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,734,991
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$273,499
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$2,907,438</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$290,744</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,907,438</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	-0.6434%
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	-0.6434%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.6434%



**Orange**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$43,093
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$685,905
<b>Total FY 2015 Processed Collections</b>	<b>\$728,998</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$728,998</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$728,998
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$728,998</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$79,771
Estimated account balance for December 31, 2014	\$94,267
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Orange**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$49,150
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$19,660
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$685,561
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$274,224
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$734,711</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$293,884</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$734,711</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$43,093
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$17,237
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$685,905
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$274,362
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$728,998</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$291,599</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$728,998</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-0.7776%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.7776%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-0.7776%</b>

**Owen**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$231,547
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,161,692
<b>Total FY 2015 Processed Collections</b>	<b>\$3,393,239</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$3,393,239**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$3,393,239
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,393,239</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$343,527
Estimated account balance for December 31, 2014	\$374,937
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Owen**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$175,033
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,503
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$3,045,111
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$304,511
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$3,220,143</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$322,014</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,220,143</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$231,547
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$23,155
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,161,692
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$316,169
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$3,393,239</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$339,324</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,393,239</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	5.3754%
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	5.3754%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>5.3754%</b>

**Owen**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$69,464
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$949,209
<b>Total FY 2015 Processed Collections</b>	<b>\$1,018,673</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,018,673</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,018,673
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,018,673</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.3000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.3000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$106,493
Estimated account balance for December 31, 2014	\$115,457
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Owen**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$52,392
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,464
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$914,486
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$304,829
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$966,878</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$322,293</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$966,878</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$69,464
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$23,155
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$949,209
Effective tax rate for tax year 2014	0.3000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$316,403
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,018,673</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$339,558</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,018,673</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>5.3569%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>5.3569%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>5.3569%</b>

**Parke**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$187,001
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,544,524
<b>Total FY 2015 Processed Collections</b>	<b>\$4,731,525</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$394,294
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$394,294</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$5,125,818**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$2,628,625
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$1,182,881
CAGIT for Public Safety Funding	\$657,156
CAGIT for Property Tax Relief	\$657,156
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,125,818</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4500%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.9500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$573,126
Estimated account balance for December 31, 2014	\$759,833
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Parke**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$224,051
Effective tax rate for tax year 2012	1.8000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,447
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,504,913
Effective tax rate for tax year 2013	1.8000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$250,273
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$4,728,964</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$262,720</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$394,080
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$394,080</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$5,123,045</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$187,001
Effective tax rate for tax year 2013	1.8000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$10,389
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,544,524
Effective tax rate for tax year 2014	1.8000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$252,474
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$4,731,525</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$262,862</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$394,294
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$394,294</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,125,818</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	0.0541%
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	0.0541%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	0.0541%



**Parke**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$51,828
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,270,531
<b>Total FY 2015 Processed Collections</b>	<b>\$1,322,360</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,322,360</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$661,180
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$661,180
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,322,360</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$175,613
Estimated account balance for December 31, 2014	\$229,103
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Parke**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,320
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,464
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,260,253
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$252,051
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$1,322,573</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$264,515</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,322,573</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$51,828
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$10,366
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,270,531
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$254,106
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$1,322,360</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$264,472</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,322,360</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-0.0161%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.0161%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-0.0161%</b>

**Perry**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$80,037
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,553,831
<b>Total FY 2015 Processed Collections</b>	<b>\$1,633,868</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$816,934
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$816,934</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,450,803</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$1,633,868
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$816,934
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,450,803</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.5000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>0.7500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$171,564
Estimated account balance for December 31, 2014	\$205,017
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Perry**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$66,446
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,289
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$1,515,730
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$303,146
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$1,582,176</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$316,435</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,582,176</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$80,037
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$16,007
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,553,831
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$310,766
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$1,633,868</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$326,774</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$816,934
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$816,934</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,450,803</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	54.9007%
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	3.2672%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	51.6336%
<b>Total Percent Change in Certified Distribution</b>	<b>54.9007%</b>

**Perry**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$156,100
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,383,907
<b>Total FY 2015 Processed Collections</b>	<b>\$3,540,007</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,540,006</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,669,814
CEDIT for Correctional Facilities	\$1,669,814
CEDIT for Homestead Credits	\$200,378
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,540,006</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0600%
IC 6-3.5-7-27.5 Perry County (county jail)	0.5000%
<b>Total Tax Rate</b>	<b>1.0600%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$532,213
Estimated account balance for December 31, 2014	\$571,970
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).  
All data based on certifications published 11/12/2015.

**Perry**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$91,585
Effective tax rate for tax year 2012	0.6850%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,370
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,275,186
Effective tax rate for tax year 2013	1.0600%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$308,980
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$3,366,771</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$322,350</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$50,138
<b>Total Adjustments</b>	<b>\$50,138</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,416,909</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$156,100
Effective tax rate for tax year 2013	1.0600%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$14,726
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,383,907
Effective tax rate for tax year 2014	1.0600%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$319,237
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$3,540,007</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$333,963</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,540,006</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.6026%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.6026%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.6026%</b>

**Pike**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$0
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$0
<b>Total FY 2015 Processed Collections</b>	<b>\$0</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$652,801
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$652,801</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$652,801</b>
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**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$0
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$652,801
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$652,801</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	0.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>0.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$0
Estimated account balance for December 31, 2014	\$0
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

Due to Pike County's newly implemented CAGIT tax rate, there are not any CAGIT collections from tax year 2013 and tax year 2014. Therefore, the distributions are calculated based on the Pike County CEDIT collections during those tax years.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Pike**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$0
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$0
Effective tax rate for tax year 2013	0.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$0
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$0
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$0

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$0</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$0
Effective tax rate for tax year 2013	0.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$0
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$0
Effective tax rate for tax year 2014	0.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$0
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	\$0
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	\$0

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$652,801
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$652,801</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$652,801</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	N/A
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0%
Percent change in certified distribution that is due to processed collections	0.0%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	100.0%
Total Percent Change in Certified Distribution	N/A

Due to Pike County's newly implemented CAGIT tax rate, there are not any CAGIT collections from tax year 2013 and tax year 2014. Therefore, the distributions are calculated based on the Pike County CEDIT collections during those tax years.



**Pike**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$77,163
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$967,319
<b>Total FY 2015 Processed Collections</b>	<b>\$1,044,482</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$261,121
<b>Total Adjustments</b>	<b>\$261,121</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,305,603</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,305,603
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,305,603</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$348,736
Estimated account balance for December 31, 2014	\$330,441
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Pike**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$104,388
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$26,097
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$937,355
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$234,339
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,041,743</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$260,436</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,041,743</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$77,163
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$19,291
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$967,319
Effective tax rate for tax year 2014	0.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$241,830
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,044,482</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$261,121</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$261,121
<b>Total Adjustments</b>	<b>\$261,121</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,305,603</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>25.3287%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.2629%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>25.0657%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>25.3287%</b>

**Porter**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,268,588
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$21,070,420
<b>Total FY 2015 Processed Collections</b>	<b>\$23,339,008</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$23,339,008</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$23,339,008
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$23,339,008</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$3,680,545
Estimated account balance for December 31, 2014	\$3,114,386
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Porter**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,314,339
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$462,868
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$20,351,739
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,070,348
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$22,666,079</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$4,533,216</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$22,666,079</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,268,588
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$453,718
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$21,070,420
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$4,214,084
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$23,339,008</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$4,667,802</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$23,339,008</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.9689%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.9689%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.9689%</b>

**Posey**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$162,106
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,141,095
<b>Total FY 2015 Processed Collections</b>	<b>\$3,303,201</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,303,201</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$3,303,201
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,303,201</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.5000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$890,423
Estimated account balance for December 31, 2014	\$941,672
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Posey**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$141,405
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$28,281
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$3,033,377
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$606,675
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$3,174,782</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$634,956</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,174,782</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$162,106
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$32,421
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,141,095
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$628,219
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$3,303,201</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$660,640</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,303,201</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	4.0450%
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	4.0450%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>4.0450%</b>

**Posey**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$165,294
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,266,972
<b>Total FY 2015 Processed Collections</b>	<b>\$3,432,266</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,432,266</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$3,432,266
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,432,266</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$1,140,270
Estimated account balance for December 31, 2014	\$1,193,207
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Posey**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$145,174
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,035
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,144,294
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$628,859
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$3,289,468</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$657,894

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,289,468</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$165,294
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$33,059
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,266,972
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$653,394
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$3,432,266</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	\$686,453

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,432,266</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	4.3411%
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	4.3411%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>4.3411%</b>



**Pulaski**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$725,534
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,334,676
<b>Total FY 2015 Processed Collections</b>	<b>\$7,060,211</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$653,723
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$653,723</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$7,713,934**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$2,614,893
CAGIT for Correctional Facilities	\$784,468
CAGIT for Property Tax Replacement/Levy Freeze	\$1,045,957
CAGIT for Public Safety Funding	\$653,723
CAGIT for Property Tax Relief	\$2,614,893
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,713,934</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
IC 6-3.5-1.1-3.5 Pulaski County (jail and justice center)	0.3000%
<b>Total Tax Rate</b>	<b>2.9500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$3,417,960
Estimated account balance for December 31, 2014	\$2,591,086
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Pulaski**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,636,126
Effective tax rate for tax year 2012	2.7000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$60,597
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,313,658
Effective tax rate for tax year 2013	2.7000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$233,839
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$7,949,784</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$294,436</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$7,949,784</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$725,534
Effective tax rate for tax year 2013	2.7000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$26,872
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,334,676
Effective tax rate for tax year 2014	2.7000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$234,618
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$7,060,211</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$261,489</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$653,723
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$653,723</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,713,934</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	-2.9667%
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	-11.1899%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	8.2232%
Total Percent Change in Certified Distribution	-2.9667%

**Pulaski**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$115,825
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,010,356
<b>Total FY 2015 Processed Collections</b>	<b>\$1,126,181</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,126,180</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$654,756
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$471,424
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,126,180</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1800%
<b>Total Tax Rate</b>	<b>0.4300%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$538,265
Estimated account balance for December 31, 2014	\$406,309
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Pulaski**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$260,700
Effective tax rate for tax year 2012	0.4300%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$60,628
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,007,196
Effective tax rate for tax year 2013	0.4300%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$234,232
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,267,896</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$294,860</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,267,896</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$115,825
Effective tax rate for tax year 2013	0.4300%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$26,936
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,010,356
Effective tax rate for tax year 2014	0.4300%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$234,966
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,126,181</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$261,902</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,126,180</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-11.1772%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-11.1772%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-11.1772%</b>

**Putnam**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$257,335
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,271,105
<b>Total FY 2015 Processed Collections</b>	<b>\$6,528,441</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,632,110
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,632,110</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$8,160,551**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$6,528,441
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,632,110
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$8,160,551</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$902,079
Estimated account balance for December 31, 2014	\$1,042,172
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Putnam**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$265,923
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$26,592
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,014,326
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$601,433
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$6,280,249</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$628,025</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,280,249</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$257,335
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$25,734
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,271,105
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$627,111
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$6,528,441</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$652,844</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,632,110
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$1,632,110</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$8,160,551</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>29.9399%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.9519%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>25.9880%</b>
Total Percent Change in Certified Distribution	<b>29.9399%</b>

**Putnam**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$129,445
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,142,178
<b>Total FY 2015 Processed Collections</b>	<b>\$3,271,622</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,271,622</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,635,811
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,635,811
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,271,622</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$543,921
Estimated account balance for December 31, 2014	\$614,144
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Putnam**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$133,308
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$26,662
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,012,372
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$602,474
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$3,145,681</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$629,136</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,145,681</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$129,445
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$25,889
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,142,178
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$628,436
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$3,271,622</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$654,324</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,271,622</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.0036%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.0036%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>4.0036%</b>



**Randolph**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$113,525
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,126,672
<b>Total FY 2015 Processed Collections</b>	<b>\$4,240,197</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,180,148
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$3,180,148</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$7,420,345**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$4,240,197
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,060,049
CAGIT for Property Tax Relief	\$2,120,099
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,420,345</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$902,954
Estimated account balance for December 31, 2014	\$926,423
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Randolph**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$137,856
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,786
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,054,433
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$405,443
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$4,192,289</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$419,229</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,144,217
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$3,144,217</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$7,336,506</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$113,525
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$11,353
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,126,672
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$412,667
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$4,240,197</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$424,020</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,180,148
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$3,180,148</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,420,345</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>1.1428%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>1.1428%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>1.1428%</b>

**Randolph**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$61,119
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,092,538
<b>Total FY 2015 Processed Collections</b>	<b>\$2,153,657</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,153,658</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,076,829
CEDIT for Correctional Facilities	\$1,076,829
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,153,658</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
IC 6-3.5-7-22.5 Randolph County (hospital, county courthouse, volunteer fire department)	0.2500%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$433,115
Estimated account balance for December 31, 2014	\$448,619
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).  
All data based on certifications published 11/12/2015.

**Randolph**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$69,332
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,866
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,057,625
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$411,525
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$2,126,957</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$425,391</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,126,957</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$61,119
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$12,224
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,092,538
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$418,508
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$2,153,657</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$430,731</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,153,658</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>1.2553%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>1.2553%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>1.2553%</b>

**Ripley**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$368,098
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,341,983
<b>Total FY 2015 Processed Collections</b>	<b>\$5,710,081</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$5,710,081**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$5,710,081
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,710,081</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$625,158
Estimated account balance for December 31, 2014	\$853,766
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Ripley**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$454,149
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$45,415
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$5,180,124
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$518,012
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$5,634,273</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$563,427</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$5,634,273</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$368,098
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$36,810
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,341,983
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$534,198
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$5,710,081</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$571,008</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,710,081</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	1.3455%
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	1.3455%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>1.3455%</b>

**Ripley**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$143,170
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,044,332
<b>Total FY 2015 Processed Collections</b>	<b>\$2,187,502</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,187,502</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,439,146
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$748,356
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,187,502</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1300%
<b>Total Tax Rate</b>	<b>0.3800%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$244,261
Estimated account balance for December 31, 2014	\$314,687
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Ripley**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$174,816
Effective tax rate for tax year 2012	0.3800%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$46,004
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,987,652
Effective tax rate for tax year 2013	0.3800%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$523,066
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,162,467</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$569,070</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,162,467</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$143,170
Effective tax rate for tax year 2013	0.3800%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$37,676
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,044,332
Effective tax rate for tax year 2014	0.3800%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$537,982
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$2,187,502</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$575,658</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,187,502</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>1.1577%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>1.1577%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>1.1577%</b>



**Rush**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$138,294
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,029,550
<b>Total FY 2015 Processed Collections</b>	<b>\$3,167,844</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,154,134
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,154,134</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$5,321,978**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$3,167,844
CAGIT for Correctional Facilities	\$1,900,706
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$253,428
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,321,978</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0800%
IC 6-3.5-1.1-3.7 Rush County (County jail)	0.6000%
<b>Total Tax Rate</b>	<b>1.6800%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,649,337
Estimated account balance for December 31, 2014	\$1,700,773
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Rush**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$143,793
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$14,379
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$3,050,600
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$305,060
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$3,194,393</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$319,439</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,194,393</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$138,294
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$13,829
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,029,550
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$302,955
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$3,167,844</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$316,784</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,154,134
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,154,134</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,321,978</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>66.6037%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.8311%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>67.4348%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>66.6037%</b>

**Rush**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$68,893
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,516,564
<b>Total FY 2015 Processed Collections</b>	<b>\$1,585,457</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$253,673
<b>Total Adjustments</b>	<b>-\$253,673</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,331,784</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$792,729
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$539,055
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,331,784</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1700%
<b>Total Tax Rate</b>	<b>0.4200%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$207,411
Estimated account balance for December 31, 2014	\$231,848
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Rush**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$72,019
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$14,404
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,527,006
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$305,401
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,599,025</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$319,805</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,599,025</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$68,893
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$13,779
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,516,564
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$303,313
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,585,457</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$317,091</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$253,673
<b>Total Adjustments</b>	<b>-\$253,673</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,331,784</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-16.7127%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.8485%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>-15.8642%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-16.7127%</b>

**St. Joseph**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$6,393,368
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$70,490,627
<b>Total FY 2015 Processed Collections</b>	<b>\$76,883,995</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$76,883,995</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$34,170,664
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$14,237,777
COIT for Property Tax Relief	\$28,475,554
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$76,883,995</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.5000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.3500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$5,866,789
Estimated account balance for December 31, 2014	\$6,141,112
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**St. Joseph**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$7,192,167
Effective tax rate for tax year 2012	1.3500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$532,753
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$66,973,497
Effective tax rate for tax year 2013	1.3500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,961,000
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$74,165,665</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$5,493,753</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$74,165,665</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$6,393,368
Effective tax rate for tax year 2013	1.3500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$473,583
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$70,490,627
Effective tax rate for tax year 2014	1.3500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$5,221,528
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$76,883,995</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$5,695,111</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$76,883,995</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.6652%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.6652%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.6652%</b>

**St. Joseph**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,970,948
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$21,762,678
<b>Total FY 2015 Processed Collections</b>	<b>\$23,733,626</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$23,733,626</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$23,733,626
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$23,733,626</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.4000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$1,743,642
Estimated account balance for December 31, 2014	\$2,283,101
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**St. Joseph**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,355,538
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$588,885
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$20,725,511
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$5,181,378
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$23,081,049</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$5,770,262</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$23,081,049</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,970,948
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$492,737
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$21,762,678
Effective tax rate for tax year 2014	0.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$5,440,670
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$23,733,626</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$5,933,406</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$23,733,626</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.8273%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.8273%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.8273%</b>



**Scott**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$207,581
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,421,466
<b>Total FY 2015 Processed Collections</b>	<b>\$4,629,047</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,629,047</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$3,703,238
COIT for Correctional Facilities	\$925,809
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,629,047</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
IC 6-3.5-6-29 Scott County (county jail)	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$281,778
Estimated account balance for December 31, 2014	\$533,449
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Scott**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$221,340
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,707
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,206,492
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$336,519
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$4,427,833</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$354,227</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,427,833</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$207,581
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$16,606
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,421,466
Effective tax rate for tax year 2014	1.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$353,717
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$4,629,047</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$370,324</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,629,047</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.5443%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.5443%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>4.5443%</b>

**Scott**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$26,733
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$569,563
<b>Total FY 2015 Processed Collections</b>	<b>\$596,296</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$596,296</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$596,296
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$596,296</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1600%
<b>Total Tax Rate</b>	<b>0.1600%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$34,506
Estimated account balance for December 31, 2014	\$68,669
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Scott**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$28,492
Effective tax rate for tax year 2012	0.1600%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,808
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$541,438
Effective tax rate for tax year 2013	0.1600%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$338,399
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$569,930</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$356,206</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$569,930</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$26,733
Effective tax rate for tax year 2013	0.1600%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$16,708
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$569,563
Effective tax rate for tax year 2014	0.1600%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$355,977
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$596,296</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$372,685</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$596,296</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.6262%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.6262%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>4.6262%</b>

**Shelby**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$517,954
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,477,449
<b>Total FY 2015 Processed Collections</b>	<b>\$8,995,403</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,248,851
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,248,851</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$11,244,254**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$8,995,403
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$2,248,851
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,244,254</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,268,489
Estimated account balance for December 31, 2014	\$1,205,970
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Shelby**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$650,341
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$65,034
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$8,380,572
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$838,057
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$9,030,912</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$903,091</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$9,030,912</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$517,954
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$51,795
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,477,449
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$847,745
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$8,995,403</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$899,540</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,248,851
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$2,248,851</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$11,244,254</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>24.5085%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.3932%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>24.9017%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>24.5085%</b>

**Shelby**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$130,699
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,122,434
<b>Total FY 2015 Processed Collections</b>	<b>\$2,253,133</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,253,133</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,253,133
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,253,133</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$274,372
Estimated account balance for December 31, 2014	\$261,811
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Shelby**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$163,126
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$65,251
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,099,191
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$839,677
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,262,318</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$904,927

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,262,318</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$130,699
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$52,280
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,122,434
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$848,973
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$2,253,133</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	\$901,253

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,253,133</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	-0.4060%
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	-0.4060%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>-0.4060%</b>



**Spencer**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$38,926
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,278,069
<b>Total FY 2015 Processed Collections</b>	<b>\$1,316,995</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,316,995</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$1,316,995
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,316,995</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.3000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.3000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$321,607
Estimated account balance for December 31, 2014	\$358,794
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Spencer**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$44,712
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$14,904
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$1,246,578
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$415,526
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$1,291,290</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$430,430</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,291,290</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$38,926
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$12,975
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,278,069
Effective tax rate for tax year 2014	0.3000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$426,023
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$1,316,995</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$438,998</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,316,995</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	1.9907%
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	1.9907%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>1.9907%</b>

**Spencer**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$69,769
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,174,019
<b>Total FY 2015 Processed Collections</b>	<b>\$2,243,788</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,243,788</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,243,788
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,243,788</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$539,167
Estimated account balance for December 31, 2014	\$601,390
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Spencer**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$77,422
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$15,484
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,111,666
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$422,333
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,189,088</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$437,818</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,189,088</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$69,769
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$13,954
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,174,019
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$434,804
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$2,243,788</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$448,758</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,243,788</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.4988%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.4988%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.4988%</b>

**Starke**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$73,927
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,742,115
<b>Total FY 2015 Processed Collections</b>	<b>\$1,816,041</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$1,816,041**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$1,816,041
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,816,041</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	0.5000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$422,206
Estimated account balance for December 31, 2014	\$429,945
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Starke**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,726
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,545
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$1,707,242
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$341,448
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$1,769,968</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$353,994</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,769,968</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$73,927
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$14,785
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,742,115
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$348,423
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$1,816,041</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$363,208</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,816,041</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.6030%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.6030%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.6030%</b>

**Starke**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$167,840
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,196,029
<b>Total FY 2015 Processed Collections</b>	<b>\$4,363,870</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,363,869</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,803,252
CEDIT for Correctional Facilities	\$2,344,227
CEDIT for Homestead Credits	\$216,390
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,363,869</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0600%
IC 6-3.5-7-27.6 Starke County (county jail)	0.6500%
<b>Total Tax Rate</b>	<b>1.2100%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$944,440
Estimated account balance for December 31, 2014	\$938,868
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).  
All data based on certifications published 11/12/2015.

**Starke**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$87,933
Effective tax rate for tax year 2012	0.7225%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,171
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,114,123
Effective tax rate for tax year 2013	1.2100%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$340,010
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$4,202,056</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$352,181</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$59,332
<b>Total Adjustments</b>	<b>\$59,332</b>
<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,261,388</b>

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$167,840
Effective tax rate for tax year 2013	1.2100%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$13,871
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,196,029
Effective tax rate for tax year 2014	1.2100%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$346,779
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$4,363,870</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$360,650</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$4,363,869</b>

<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>2.4049%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>2.4049%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>2.4049%</b>



**Steuben**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$835,507
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,610,134
<b>Total FY 2015 Processed Collections</b>	<b>\$10,445,641</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$10,445,640**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$6,963,760
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,740,940
CAGIT for Property Tax Relief	\$1,740,940
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,445,640</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$3,526,560
Estimated account balance for December 31, 2014	\$3,315,949
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Steuben**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,442,496
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$96,166
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$9,205,330
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$613,689
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$10,647,826</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$709,855</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$10,647,826</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$835,507
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$55,700
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,610,134
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$640,676
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$10,445,641</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$696,376</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,445,640</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	-1.8988%
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	-1.8988%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.8988%

**Steuben**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$163,851
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,951,279
<b>Total FY 2015 Processed Collections</b>	<b>\$2,115,130</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,115,130</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,823,388
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$291,742
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,115,130</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0400%
<b>Total Tax Rate</b>	<b>0.2900%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$690,660
Estimated account balance for December 31, 2014	\$656,317
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Steuben**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$282,275
Effective tax rate for tax year 2012	0.2900%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$97,336
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,862,452
Effective tax rate for tax year 2013	0.2900%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$642,225
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$2,144,727</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$739,561</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,144,727</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$163,851
Effective tax rate for tax year 2013	0.2900%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$56,500
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,951,279
Effective tax rate for tax year 2014	0.2900%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$672,855
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$2,115,130</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$729,355</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,115,130</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-1.3800%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-1.3800%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-1.3800%</b>

**Sullivan**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$33,619
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,047,125
<b>Total FY 2015 Processed Collections</b>	<b>\$1,080,744</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,080,744</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,080,744
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,080,744</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.3000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.3000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$330,188
Estimated account balance for December 31, 2014	\$328,691
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Sullivan**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$51,819
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,273
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,033,884
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$344,628
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$1,085,703</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$361,901</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,085,703</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$33,619
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$11,206
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,047,125
Effective tax rate for tax year 2014	0.3000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$349,042
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$1,080,744</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$360,248</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,080,744</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-0.4568%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.4568%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-0.4568%</b>

**Switzerland**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$78,713
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,379,773
<b>Total FY 2015 Processed Collections</b>	<b>\$1,458,486</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,458,486</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$1,458,486
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,458,486</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$16,909
Estimated account balance for December 31, 2014	\$94,882
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).  
All data based on certifications published 11/12/2015.

**Switzerland**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$76,990
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$7,699
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$1,326,194
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$132,619
<b>IC 6-3.5-6-17(a) Total FY 2014 Processed Collections</b>	<b>\$1,403,184</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$140,318</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$4,469
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>-\$4,469</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,398,715</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$78,713
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$7,871
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,379,773
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$137,977
<b>IC 6-3.5-6-17(a) Total FY 2015 Processed Collections</b>	<b>\$1,458,486</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$145,849</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,458,486</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	4.2733%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.3195%
Percent change in certified distribution that is due to processed collections	3.9538%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>4.2733%</b>



**Tippecanoe  
Certified Distribution Calculation Breakdown  
County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,492,670
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$20,010,994
<b>Total FY 2015 Processed Collections</b>	<b>\$21,503,663</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$21,503,663</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$21,503,663
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$21,503,663</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.6000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$6,090,935
Estimated account balance for December 31, 2014	\$6,580,282
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Tippecanoe**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,788,821
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$298,137
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$19,011,643
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,168,607
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$20,800,463</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$3,466,744</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$20,800,463</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,492,670
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$248,778
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$20,010,994
Effective tax rate for tax year 2014	0.6000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$3,335,166
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$21,503,663</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$3,583,944</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$21,503,663</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.3807%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.3807%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.3807%</b>

**Tippecanoe  
Certified Distribution Calculation Breakdown  
County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,249,066
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$16,768,964
<b>Total FY 2015 Processed Collections</b>	<b>\$18,018,030</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$18,018,030</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$14,414,424
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$3,603,606
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$18,018,030</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$5,151,778
Estimated account balance for December 31, 2014	\$5,540,203
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Tippecanoe**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,504,414
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$300,883
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$15,920,681
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,184,136
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$17,425,095</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$3,485,019</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$17,425,095</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,249,066
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$249,813
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$16,768,964
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$3,353,793
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$18,018,030</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$3,603,606</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$18,018,030</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.4028%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.4028%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.4028%</b>

**Tipton**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$170,677
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,428,785
<b>Total FY 2015 Processed Collections</b>	<b>\$4,599,462</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,766,193
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,766,193</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$6,365,655**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$3,679,570
CAGIT for Correctional Facilities	\$1,471,828
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$478,344
CAGIT for Property Tax Relief	\$735,914
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,365,655</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.1300%
IC 6-3.5-1.1-3.4 Tipton County (county jail and courthouse)	0.4000%
<b>Total Tax Rate</b>	<b>1.7300%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,078,179
Estimated account balance for December 31, 2014	\$1,096,528
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Tipton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$166,440
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,315
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,406,908
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$352,553
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$4,573,349</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$365,868</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,573,349</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$170,677
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$13,654
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,428,785
Effective tax rate for tax year 2014	1.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$354,303
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$4,599,462</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$367,957</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,766,193
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,766,193</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$6,365,655</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>39.1902%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.5710%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>38.6193%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>39.1902%</b>

**Tipton**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$45,362
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,170,384
<b>Total FY 2015 Processed Collections</b>	<b>\$1,215,746</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$294,726
<b>Total Adjustments</b>	<b>-\$294,726</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$921,020</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$921,020
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$921,020</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$293,888
Estimated account balance for December 31, 2014	\$296,167
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Tipton**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$45,985
Effective tax rate for tax year 2012	0.3300%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,935
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,164,370
Effective tax rate for tax year 2013	0.3300%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$352,839
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,210,355</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$366,774</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,210,355</b>

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$45,362
Effective tax rate for tax year 2013	0.3300%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$13,746
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,170,384
Effective tax rate for tax year 2014	0.3300%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$354,662
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,215,746</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$368,408</b>
<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$294,726
<b>Total Adjustments</b>	<b>-\$294,726</b>
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$921,020</b>

<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-23.9050%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>0.4454%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>-24.3504%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-23.9050%</b>



**Union**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$55,795
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,528,790
<b>Total FY 2015 Processed Collections</b>	<b>\$1,584,585</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$316,917
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$316,917</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$1,901,502**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$1,267,668
CAGIT for Correctional Facilities	\$316,917
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$316,917
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,901,502</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
IC 6-3.5-1.1-3.5 Union County (county courthouse)	0.2500%
<b>Total Tax Rate</b>	<b>1.5000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$334,817
Estimated account balance for December 31, 2014	\$398,292
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Union**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$87,228
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$6,978
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$1,506,728
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$120,538
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$1,593,956</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$127,516</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,593,956</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$55,795
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$4,464
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,528,790
Effective tax rate for tax year 2014	1.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$122,303
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$1,584,585</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$126,767</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$316,917
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$316,917</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,901,502</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>19.2945%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.5879%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>19.8824%</b>
Total Percent Change in Certified Distribution	<b>19.2945%</b>

**Union**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$11,304
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$307,942
<b>Total FY 2015 Processed Collections</b>	<b>\$319,247</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$319,247</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$319,247
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$319,247</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$68,469
Estimated account balance for December 31, 2014	\$81,770
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Union**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$18,757
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$7,503
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$303,568
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$121,427
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$322,325</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$128,930</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$322,325</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$11,304
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$4,522
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$307,942
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$123,177
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$319,247</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$127,699</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$319,247</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-0.9549%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.9549%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-0.9549%</b>

**Vanderburgh**  
**Certified Distribution Calculation Breakdown**  
**County Option Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,901,276
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$36,253,847
<b>Total FY 2015 Processed Collections</b>	<b>\$39,155,122</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$39,155,122</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
COIT Base (distributive shares and homestead credits)	\$39,155,122
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$39,155,122</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-6-17.3</b>	
Account balance as of December 31, 2013	\$5,854,642
Estimated account balance for December 31, 2014	\$4,929,199
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-6-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications published 11/12/2015.

**Vanderburgh**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Option Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,983,163
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$298,316
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$34,784,855
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,478,486
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	<b>\$37,768,019</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$3,776,802</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$37,768,019</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,901,276
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$290,128
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$36,253,847
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$3,625,385
IC 6-3.5-6-17(a) Total FY 2015 Processed Collections	<b>\$39,155,122</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$3,915,512</b>

<b>Adjustments allowed under IC 6-3.5-6</b>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$39,155,122</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.6727%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.6727%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.6727%</b>

**Vermillion**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$7,772
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$578,073
<b>Total FY 2015 Processed Collections</b>	<b>\$585,845</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$8,127
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$7,772
<b>Total Adjustments</b>	<b>-\$355</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$585,490</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$585,490
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$585,490</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	-\$15,621
Estimated account balance for December 31, 2014	-\$30,121
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Vermillion**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$12,624
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,624
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$284,194
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$284,194
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$296,817</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$296,817</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$15,916
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$280,901
<b>Total Adjustments</b>	<b>\$264,984</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$577,718</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$7,772
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$7,772
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$578,073
Effective tax rate for tax year 2014	0.2000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$289,037
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$585,845</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$296,809</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$8,127
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$7,772
<b>Total Adjustments</b>	<b>-\$355</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$585,490</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>1.3453%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>1.3483%</b>
Percent change in certified distribution that is due to processed collections	<b>-0.0030%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>1.3453%</b>



**Vigo**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$777,963
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,577,944
<b>Total FY 2015 Processed Collections</b>	<b>\$14,355,907</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$14,355,907**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$14,355,907
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,355,907</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	0.7500%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>0.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,607,440
Estimated account balance for December 31, 2014	\$1,633,959
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Vigo**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$769,480
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$102,597
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$13,076,962
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,743,595
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$13,846,442</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,846,192</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$13,846,442</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$777,963
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$103,728
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,577,944
Effective tax rate for tax year 2014	0.7500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,810,393
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$14,355,907</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,914,121</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,355,907</b>
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**Year Over Year Comparisons**

Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.6794%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.6794%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.6794%</b>

**Vigo**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$532,645
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,278,968
<b>Total FY 2015 Processed Collections</b>	<b>\$9,811,613</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,811,613</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$9,811,613
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,811,613</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$608,567
Estimated account balance for December 31, 2014	\$614,330
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Vigo**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$523,557
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$104,711
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$8,946,606
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,789,321
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$9,470,163</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,894,033</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$9,470,163</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$532,645
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$106,529
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,278,968
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,855,794
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$9,811,613</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,962,323</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,811,613</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.6055%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.6055%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.6055%</b>

**Wabash**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,382,566
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,446,431
<b>Total FY 2015 Processed Collections</b>	<b>\$14,828,997</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,544,687
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,544,687</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$16,373,684**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$6,178,749
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$2,471,499
CAGIT for Public Safety Funding	\$1,544,687
CAGIT for Property Tax Relief	\$6,178,749
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$16,373,684</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>2.6500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$626,353
Estimated account balance for December 31, 2014	\$2,607,686
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Wabash**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,180,447
Effective tax rate for tax year 2012	2.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$49,185
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$13,183,669
Effective tax rate for tax year 2013	2.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$549,320
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$14,364,115</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$598,505</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,496,262
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,496,262</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$15,860,377</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,382,566
Effective tax rate for tax year 2013	2.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$57,607
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,446,431
Effective tax rate for tax year 2014	2.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$560,268
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$14,828,997</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$617,875</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,544,687
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,544,687</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$16,373,684</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.2364%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.2364%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.2364%</b>

**Wabash**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$288,471
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,807,707
<b>Total FY 2015 Processed Collections</b>	<b>\$3,096,178</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,548,089
<b>Total Adjustments</b>	<b>-\$1,548,089</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,548,089</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,548,089
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,548,089</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$288,945
Estimated account balance for December 31, 2014	\$648,402
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Wabash**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$247,338
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$49,468
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,752,541
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$550,508
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$2,999,880</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$599,976</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,499,940
<b>Total Adjustments</b>	<b>-\$1,499,940</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,499,940</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$288,471
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$57,694
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,807,707
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$561,541
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$3,096,178</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$619,236</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,548,089
<b>Total Adjustments</b>	<b>-\$1,548,089</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,548,089</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>3.2101%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>3.2101%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>3.2101%</b>



**Warren**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$332,507
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,098,909
<b>Total FY 2015 Processed Collections</b>	<b>\$3,431,416</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$3,431,417**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$1,906,342
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$571,903
CAGIT for Public Safety Funding	\$476,586
CAGIT for Property Tax Relief	\$476,586
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,431,417</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.3000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.8000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,604,748
Estimated account balance for December 31, 2014	\$1,658,649
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Warren**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$389,465
Effective tax rate for tax year 2012	1.8000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,637
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$3,134,905
Effective tax rate for tax year 2013	1.8000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$174,161
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$3,524,370</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$195,798</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$3,524,370</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$332,507
Effective tax rate for tax year 2013	1.8000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$18,473
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,098,909
Effective tax rate for tax year 2014	1.8000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$172,162
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$3,431,416</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$190,634</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$3,431,417</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-2.6375%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-2.6375%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>-2.6375%</b>

**Warren**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$59,804
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$562,025
<b>Total FY 2015 Processed Collections</b>	<b>\$621,829</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$621,829</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$485,804
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$136,025
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$621,829</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0700%
<b>Total Tax Rate</b>	<b>0.3200%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$284,702
Estimated account balance for December 31, 2014	\$293,565
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Warren**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$70,144
Effective tax rate for tax year 2012	0.3200%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,920
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$570,007
Effective tax rate for tax year 2013	0.3200%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$178,127
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$640,150</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$200,047</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$640,150</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$59,804
Effective tax rate for tax year 2013	0.3200%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$18,689
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$562,025
Effective tax rate for tax year 2014	0.3200%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$175,633
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$621,829</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$194,322</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$621,829</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-2.8620%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>-2.8620%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-2.8620%</b>

**Warrick**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$624,118
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,559,227
<b>Total FY 2015 Processed Collections</b>	<b>\$9,183,345</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,183,345</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$9,183,345
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,183,345</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.5000%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$2,478,587
Estimated account balance for December 31, 2014	\$2,661,565
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Warrick**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$816,188
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$163,238
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$7,965,980
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,593,196
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$8,782,168</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,756,434</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$8,782,168</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$624,118
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$124,824
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$8,559,227
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,711,845
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$9,183,345</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,836,669</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,183,345</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>4.5681%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>4.5681%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>4.5681%</b>

**Washington**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$347,184
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,107,421
<b>Total FY 2015 Processed Collections</b>	<b>\$6,454,605</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,210,783
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,210,783</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$7,665,388**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$4,380,222
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,095,055
CAGIT for Property Tax Relief	\$2,190,111
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,665,388</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.7500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,162,523
Estimated account balance for December 31, 2014	\$1,340,651
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Washington**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$163,430
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$16,343
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,429,498
Effective tax rate for tax year 2013	1.1250%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$393,733
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$4,592,928</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$410,076</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,558,214
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,558,214</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,151,143</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$347,184
Effective tax rate for tax year 2013	1.1250%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$30,861
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,107,421
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$407,161
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$6,454,605</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$438,022</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,210,783
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,210,783</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$7,665,388</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>24.6173%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>6.8148%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>17.8025%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>24.6173%</b>



**Washington**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$156,350
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,049,868
<b>Total FY 2015 Processed Collections</b>	<b>\$2,206,218</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,103,109
<b>Total Adjustments</b>	<b>-\$1,103,109</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,103,109</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,103,109
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,103,109</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$336,628
Estimated account balance for December 31, 2014	\$401,661
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Washington**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$81,874
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$16,375
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,974,998
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$395,000
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,056,873</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$411,375</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,056,873</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$156,350
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$31,270
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,049,868
Effective tax rate for tax year 2014	0.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$409,974
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$2,206,218</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$441,244</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,103,109
<b>Total Adjustments</b>	<b>-\$1,103,109</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,103,109</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>-46.3696%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>7.2608%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>-53.6304%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>-46.3696%</b>

**Wayne**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$700,572
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,547,723
<b>Total FY 2015 Processed Collections</b>	<b>\$14,248,295</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$14,248,295**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$11,398,636
CAGIT for Correctional Facilities	\$2,849,659
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,248,295</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-2.7 Wayne County (county jail)	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	-\$70,176
Estimated account balance for December 31, 2014	\$1,026,515
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications published 11/12/2015.

**Wayne**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$790,201
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$63,216
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$13,121,271
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,049,702
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$13,911,472</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,112,918</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$268,538
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$268,538</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$13,642,934</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$700,572
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$56,046
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,547,723
Effective tax rate for tax year 2014	1.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,083,818
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$14,248,295</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,139,864</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$14,248,295</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	4.4372%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	1.9683%
Percent change in certified distribution that is due to processed collections	2.4688%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
<b>Total Percent Change in Certified Distribution</b>	<b>4.4372%</b>

**Wayne**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$143,570
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,774,909
<b>Total FY 2015 Processed Collections</b>	<b>\$2,918,479</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,918,479</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$2,918,479
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,918,479</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
<b>Total Tax Rate</b>	<b>0.2500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	-\$67,923
Estimated account balance for December 31, 2014	\$165,046
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Wayne**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$164,262
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$65,705
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,680,023
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,072,009
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$2,844,285</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$1,137,714</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$108,951
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$108,951</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,735,335</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$143,570
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$57,428
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,774,909
Effective tax rate for tax year 2014	0.2500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$1,109,964
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$2,918,479</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$1,167,392</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,918,479</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>6.6955%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>3.9831%</b>
Percent change in certified distribution that is due to processed collections	<b>2.7124%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>6.6955%</b>

**Wells**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$591,765
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,579,854
<b>Total FY 2015 Processed Collections</b>	<b>\$10,171,619</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$10,171,620**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$6,164,618
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$2,465,847
CAGIT for Public Safety Funding	\$308,231
CAGIT for Property Tax Relief	\$1,232,924
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,171,620</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0500%
<b>Total Tax Rate</b>	<b>1.6500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$2,428,863
Estimated account balance for December 31, 2014	\$1,679,173
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Wells**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$478,865
Effective tax rate for tax year 2012	1.6500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,022
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$8,881,803
Effective tax rate for tax year 2013	1.6500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$538,291
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$9,360,668</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$567,313</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$9,360,668</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$591,765
Effective tax rate for tax year 2013	1.6500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$35,865
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,579,854
Effective tax rate for tax year 2014	1.6500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$580,597
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$10,171,619</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$616,462</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$10,171,620</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>8.6634%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>8.6634%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>8.6634%</b>



**Wells**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$162,664
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,616,818
<b>Total FY 2015 Processed Collections</b>	<b>\$2,779,482</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,779,481</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,544,156
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,235,325
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,779,481</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2000%
<b>Total Tax Rate</b>	<b>0.4500%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$507,361
Estimated account balance for December 31, 2014	\$303,666
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Wells**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$132,039
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,342
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,427,672
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$539,483
<b>IC 6-3.5-7-11(b) Total FY 2014 Processed Collections</b>	<b>\$2,559,711</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$568,825</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$2,559,711</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$162,664
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$36,148
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,616,818
Effective tax rate for tax year 2014	0.4500%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$581,515
<b>IC 6-3.5-7-11(b) Total FY 2015 Processed Collections</b>	<b>\$2,779,482</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$617,663</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$2,779,481</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>8.5858%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>8.5858%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>8.5858%</b>

**White**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$416,889
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,807,368
<b>Total FY 2015 Processed Collections</b>	<b>\$5,224,257</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$5,224,257**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$5,224,257
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,224,257</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
<b>Total Tax Rate</b>	<b>1.0000%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	\$1,388,812
Estimated account balance for December 31, 2014	\$1,717,775
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**White**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$273,409
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,341
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$4,673,813
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$467,381
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$4,947,221</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$494,722</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$4,947,221</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$416,889
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$41,689
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$4,807,368
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$480,737
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$5,224,257</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$522,426</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$5,224,257</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	5.5998%
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	5.5998%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	5.5998%

**White**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$133,496
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,545,217
<b>Total FY 2015 Processed Collections</b>	<b>\$1,678,712</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,678,712</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,311,494
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$367,218
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,678,712</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0700%
<b>Total Tax Rate</b>	<b>0.3200%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	\$442,211
Estimated account balance for December 31, 2014	\$547,304
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**White**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$88,083
Effective tax rate for tax year 2012	0.3200%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,526
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,500,478
Effective tax rate for tax year 2013	0.3200%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$468,899
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,588,561</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$496,425</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,588,561</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$133,496
Effective tax rate for tax year 2013	0.3200%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$41,717
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,545,217
Effective tax rate for tax year 2014	0.3200%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$482,880
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,678,712</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$524,598</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,678,712</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>5.6750%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>0.0000%</b>
Percent change in certified distribution that is due to processed collections	<b>5.6750%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>5.6750%</b>

**Whitley**  
**Certified Distribution Calculation Breakdown**  
**County Adjusted Gross Income Tax**

**CY 2016 Certified Distributions**

**Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)**

Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$278,619
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$7,189,861
<b>Total FY 2015 Processed Collections</b>	<b>\$7,468,480</b>

**Adjustments allowed under IC 6-3.5-1.1-9**

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$311,281
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,867,120
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,555,839</b>

**Total CY 2016 Certified Distribution after Adjustments**

**\$9,024,318**

**Breakdown of CY 2016 Certified Distribution after Adjustments**

CAGIT Base (certified shares and property tax replacement credits)	\$7,157,199
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,867,120
CAGIT for Property Tax Relief	\$0
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,024,318</b>

**CY 2016 Tax Rates**

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
<b>Total Tax Rate</b>	<b>1.2500%</b>

**Calculation of Excess Balance under IC 6-3.5-1.1-21.1**

Account balance as of December 31, 2013	-\$1,041,174
Estimated account balance for December 31, 2014	-\$311,281
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-1.1-21.1</b>	<b>\$0</b>

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).  
All data based on certifications published 11/12/2015.

**Whitley**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Adjusted Gross Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$414,508
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$41,451
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014	\$6,925,201
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$692,520
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	<b>\$7,339,709</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$733,971</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$866,806
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>-\$866,806</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$6,472,902</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-1.1-9(a)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$278,619
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$27,862
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$7,189,861
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$718,986
IC 6-3.5-1.1-9(a) Total FY 2015 Processed Collections	<b>\$7,468,480</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$746,848</b>

<b>Adjustments allowed under IC 6-3.5-1.1-9</b>	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$311,281
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,867,120
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
<b>Total Adjustments</b>	<b>\$1,555,839</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$9,024,318</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>39.4169%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>8.5823%</b>
Percent change in certified distribution that is due to processed collections	<b>1.9894%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>28.8452%</b>
<b>Total Percent Change in Certified Distribution</b>	<b>39.4169%</b>



**Whitley**  
**Certified Distribution Calculation Breakdown**  
**County Economic Development Income Tax**

**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$65,485
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,676,721
<b>Total FY 2015 Processed Collections</b>	<b>\$1,742,206</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$65,951
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$65,951</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,676,255</b>
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<b>Breakdown of CY 2016 Certified Distribution after Adjustments</b>	
CEDIT Base (distributive shares)	\$1,439,463
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$236,792
<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,676,255</b>

<b>CY 2016 Tax Rates</b>	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0329%
<b>Total Tax Rate</b>	<b>0.2329%</b>

<b>Calculation of Excess Balance under IC 6-3.5-7-17.3</b>	
Account balance as of December 31, 2013	-\$237,632
Estimated account balance for December 31, 2014	-\$65,951
<b>Excess Account Balance to be Distributed in January 2016 Pursuant to IC 6-3.5-7-17.3</b>	<b>\$0</b>

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications published 11/12/2015.

**Whitley**  
**Explanation of Change from CY 2015 to CY 2016**  
**County Economic Development Income Tax**

**CY 2015 Certified Distributions**

<b>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$96,533
Effective tax rate for tax year 2012	0.2329%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$41,448
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,615,735
Effective tax rate for tax year 2013	0.2329%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$693,746
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	<b>\$1,712,268</b>
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	<b>\$735,194</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$203,277
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$203,277</b>

<b>Total CY 2015 Certified Distribution after Adjustments</b>	<b>\$1,508,991</b>
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**CY 2016 Certified Distributions**

<b>Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-7-11(b)</b>	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$65,485
Effective tax rate for tax year 2013	0.2329%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014	\$28,117
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,676,721
Effective tax rate for tax year 2014	0.2329%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015	\$719,932
IC 6-3.5-7-11(b) Total FY 2015 Processed Collections	<b>\$1,742,206</b>
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015	<b>\$748,049</b>

<b>Adjustments allowed under IC 6-3.5-7-11</b>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$65,951
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
<b>Total Adjustments</b>	<b>-\$65,951</b>

<b>Total CY 2016 Certified Distribution after Adjustments</b>	<b>\$1,676,255</b>
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<b>Year Over Year Comparisons</b>	
Percent change in total certified distributions from CY 2015 to CY 2016	<b>11.0845%</b>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	<b>9.1005%</b>
Percent change in certified distribution that is due to processed collections	<b>1.9839%</b>
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	<b>0.0000%</b>
Total Percent Change in Certified Distribution	<b>11.0845%</b>