

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

**Fiscal Year Ending
June 30, 2007**

**Prepared by the
Indiana State Budget Agency**

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Distribution of Build Indiana Fund

Overview

This report presents total state distributions of lottery and gaming revenues. It also presents the distribution of Build Indiana Fund revenues by county for the fiscal year ending June 30, 2007, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery revenues in 1989. In 1995 the General Assembly created the Lottery and Gaming Surplus Account and State and Local Capital Project Account within the existing Build Indiana Fund, which was established by the 1989 Lottery Act. P.L. 25-1995 required that revenues from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Project Account and replaced them with references to the Build Indiana Fund.

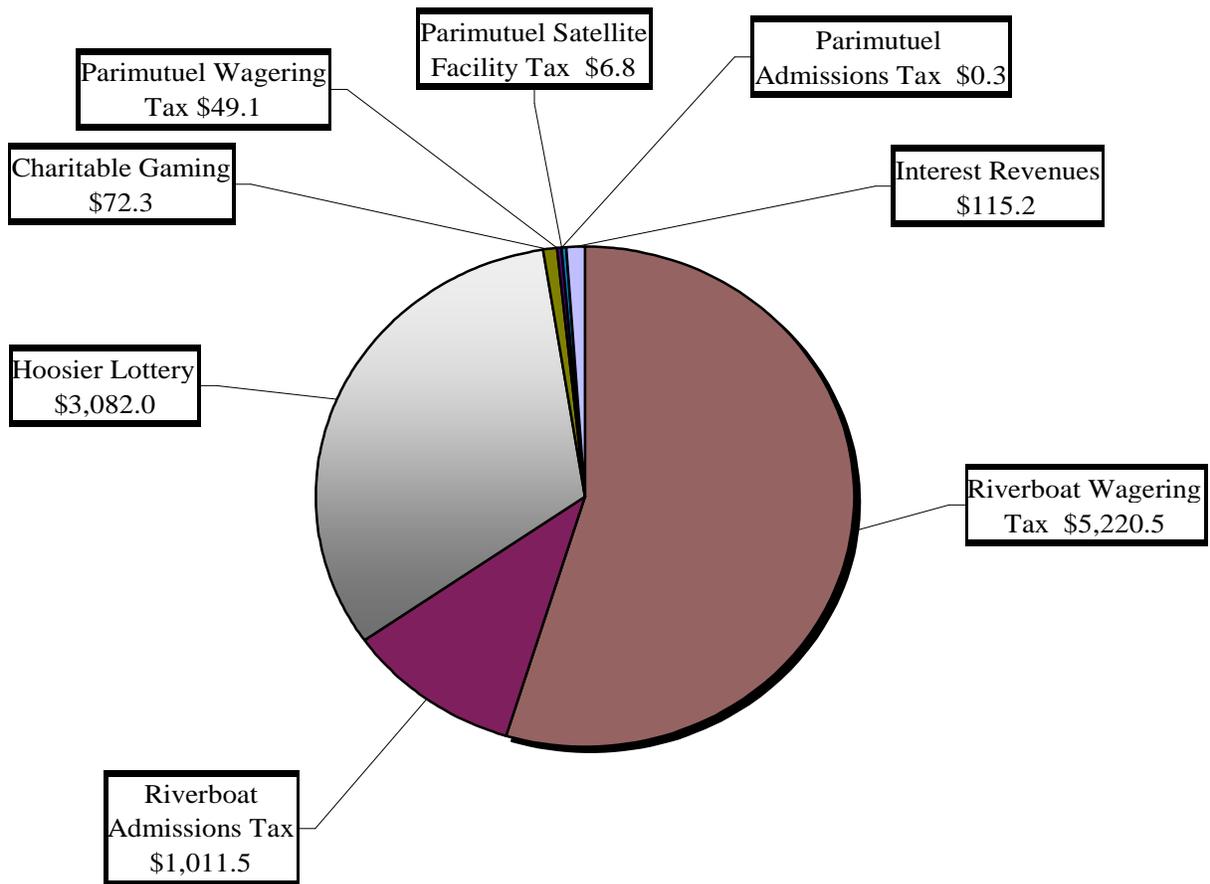
Through P.L. 186-2002 and P.L. 192-2002(ss) the General Assembly made certain changes in the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 192-2002 (ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs,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

After \$60.0 million of lottery profits are transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining lottery profits are transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for the first \$150,000 which is transferred to the Veterinary School Research Account), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the Property Tax Replacement Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund equals \$ 250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$ 250.0 million cap. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants. *Figure 1* illustrates the sources of revenue and the "hierarchy" of distributions within the Build Indiana Fund.

L&G REVENUES AVAILABLE for DISTRIBUTION to STATE and LOCAL FUNDS:

in \$ mil	<i>Up to</i>				
<i>Source</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	TOTAL
Riverboat Wagering Tax	\$3,021.0	\$715.1	\$720.4	\$763.9	\$5,220.5
Riverboat Admissions Tax	\$766.9	\$80.5	\$81.3	\$82.9	\$1,011.5
Lottery Profits	\$2,471.5	\$189.7	\$209.9	\$210.9	\$3,082.0
Charity Gaming Tax	\$55.0	\$5.3	\$5.6	\$6.3	\$72.2
Parimutuel Wagering Tax	\$36.2	\$4.3	\$4.4	\$4.2	\$49.1
Parimutuel Admissions Tax	\$0.3	\$0.0	\$0.0	\$0.0	\$0.3
Parimutuel Satellite Facility Tax	\$4.8	\$0.7	\$0.7	\$0.7	\$6.8
Interest Revenues	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
TOTAL					\$9,557.6

Historical Lottery and Gaming Revenues 1989-2007

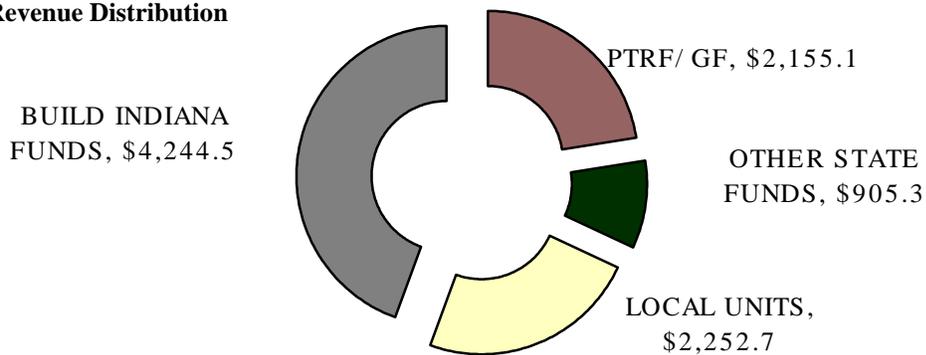


DISTRIBUTIONS of LOTTERY & GAMING REVENUES:

in \$ mil		Up to 2004	2005	2006	2007	TOTAL
<i>Source</i>	<i>Receiving Fund</i>					
Lottery Profits	Build Indiana Fund	\$1,790.8	\$129.7	\$149.9	\$150.9	\$2,221.3
Riverboat Wagering Tax	Build Indiana Fund	\$1,523.5	\$113.9	\$92.3	\$94.7	\$1,824.5
Pari Mutuel Wagering Tax	Build Indiana Fund	\$20.8	\$2.3	\$4.2	-\$0.1	\$27.3
Charity Gaming Tax	Build Indiana Fund	\$44.2	\$4.0	\$3.5	\$4.5	\$56.2
BIF Fund Interest	Build Indiana Fund	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
BUILD INDIANA FUND						\$4,244.5
Riverboat Wagering Tax	Property Tax Rep Fund	\$758.7	\$424.6	\$452.5	\$486.3	\$2,122.1
Riverboat Wagering Tax	General Fund	\$33.0	\$0.0	\$0.0	\$0.0	\$33.0
PTRF/GF						\$2,155.1
Lottery Profits	Teacher's Retirement Fund	\$432.6	\$30.0	\$30.0	\$30.0	\$522.6
Lottery Profits	Help America Vote Fund	\$1.8	\$0.0	\$0.0	\$0.0	\$1.8
Riverboat Wagering Tax	Gaming Commission Adm.	\$24.9	\$2.3	\$2.4	\$2.5	\$32.2
Pari Mutuel Wagering Tax	Horse Racing Commission Adm.	\$13.9	\$1.8	\$0.0	\$4.2	\$19.9
Pari Mutuel Wagering Tax	Purdue Veterinary School	\$1.5	\$0.2	\$0.2	\$0.2	\$2.0
Charity Gaming Tax	DOR/IGC Adm.	\$10.8	\$1.3	\$2.1	\$1.8	\$16.0
Riverboat Admissions Tax	State Units	\$230.3	\$24.3	\$24.5	\$24.8	\$303.9
Parimutuel Admissions Tax	General Fund	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
Parimutuel Satellite Facility Tax	Livestock Ind Promotion Fund	\$2.4	\$0.3	\$0.4	\$0.3	\$3.4
Parimutuel Satellite Facility Tax	State Fair Commission	\$2.4	\$0.3	\$0.4	\$0.3	\$3.4
OTHER STATE FUNDS						\$905.3
Lottery Profits	Local Police/Fire Pension	\$246.3	\$30.0	\$30.0	\$30.0	\$336.3
Riverboat Wagering Tax	Local Sharing (Non Casino Co.)	\$33.0	\$33.0	\$33.0	\$33.0	\$132.0
Riverboat Wagering Tax	Local Distribution (with Casinos)	\$617.0	\$95.0	\$95.0	\$103.1	\$910.2
Riverboat Wagering Tax	Admissions Tax Hold Harmless	\$31.1	\$46.2	\$45.1	\$44.3	\$166.6
Riverboat Admissions Tax	Local Units	\$536.5	\$56.2	\$56.8	\$58.0	\$707.6
Parimutuel Admissions Tax	Local Units with Horse Tracks	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
LOCAL DISTRIBUTION						\$2,252.7
TOTAL LOTTERY AND GAMING REVENUES TO STATE & LOCAL UNITS						\$9,557.6

Local units also receive money deposited in Build Indiana Fund through motor vehicle excise tax replacement and other local capital projects. The Build Indiana Fund also received a transfer of \$135.1 million from the Property Tax Replacement Fund in FY 2003 to meet motor vehicle excise tax replacement obligations. From 1989 through June 2007 the Build Indiana Fund has received \$4.380 billion in lottery and gaming revenues and transfers.

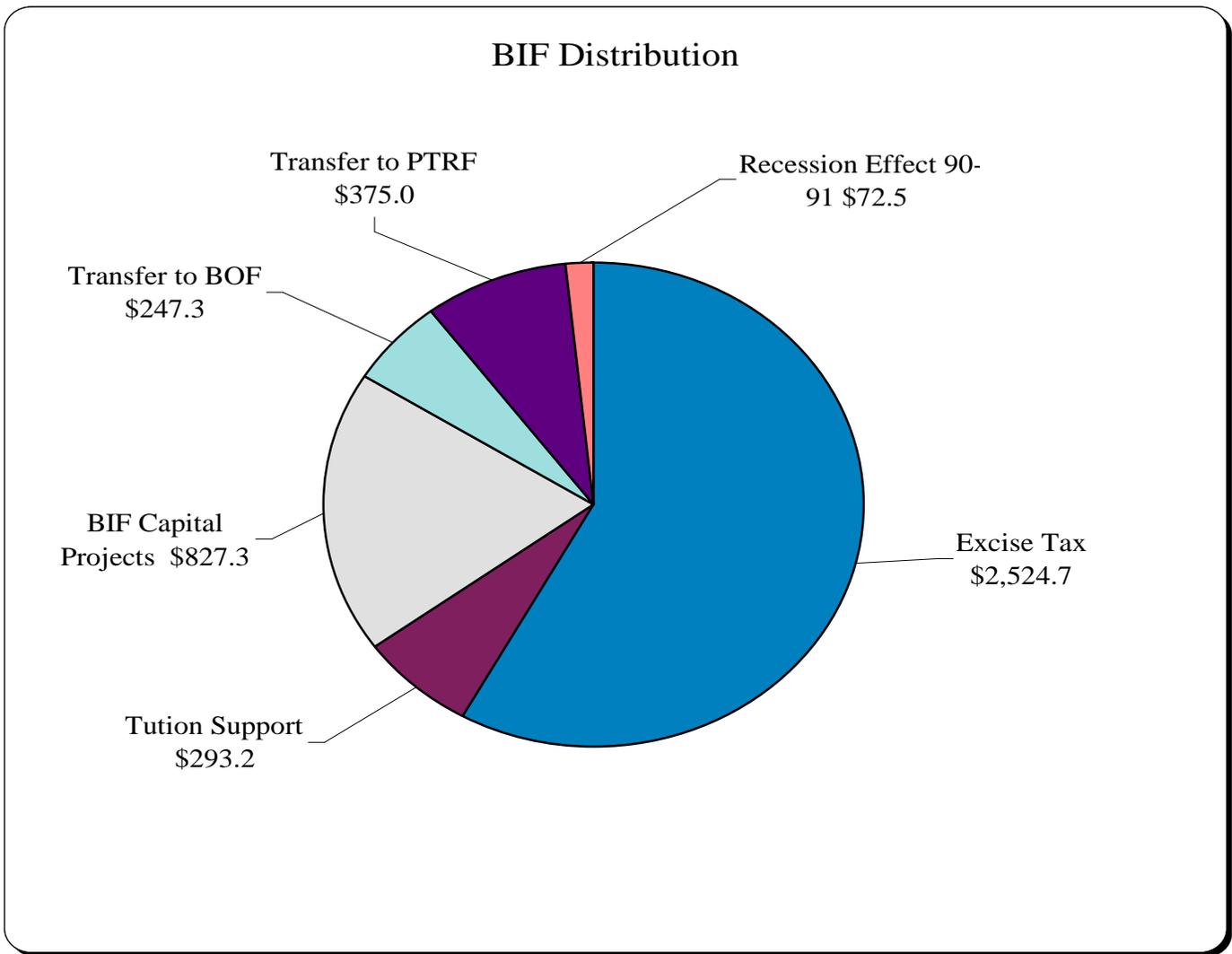
Lottery and Gaming Revenue Distribution



DETAIL DISTRIBUTIONS FROM BIF:

Distributions from Build Indiana Fund for FY 2007 and cumulative since FY 1989

in \$ mil	<i>Up to</i>				
Build Indiana Fund Distributions	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>TOTAL</u>
<i>Fund</i>					
Excise Tax Replacement Distribution	\$1,816.1	\$236.2	\$236.2	\$236.2	\$2,524.7
Supplemental Tuition Support	\$293.2				\$293.2
Build Indiana Fund State & Local Projects	\$806.3	\$11.0	\$5.2	\$4.8	\$827.3
Board of Finance Transfer to the General Fund	\$247.3				\$247.3
Property Tax Replacement Fund Transfer	\$375.0				\$375.0
(Revenue Lost to the Recession of 90-91)	\$72.5				\$72.5
TOTAL BUILD INDIANA FUND DISTRIBUTION					\$4,340.0



The highest priority from Build Indiana Fund distribution is for motor vehicle excise tax replacement. IC 4-30-17-3.5 as amended by P.L.186-2002 requires transfers from the Build Indiana Fund to the Motor Vehicle Excise Tax Replacement Account for allocation to the counties based on each county's share of motor vehicle registrations. P.L. 260-1997 guarantees that if funds in the Build Indiana Fund are insufficient to make the distributions to the Motor Vehicle Excise Tax Replacement Account, the General Fund will

make up the shortfall. Any surplus remaining in the Build Indiana Fund after the distributions to the Motor Vehicle Excise Tax Replacement Account may be distributed for state and local capital projects and other appropriations specified by the General Assembly.

For FY 2007, the funds remaining after the distribution for motor vehicle excise tax replacement were appropriated to fund the Indiana Technology Fund and other local and state projects. Of the total \$4.380 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, \$4.340 billion has been distributed as described in this report. With the exception of an unappropriated balance of \$28.6 million, the balance has been committed and will be distributed on an ongoing basis in accordance with the applicable law. The other lottery and gaming revenues received by the state were deposited in state funds as illustrated above.

Figure 2a & 2b (pages 13 through 15) illustrate the disposition of lottery and gaming revenues in FY 2007 and cumulative since 1989. *Figures 3, 4, & 5* (pages 16 through 18) illustrate the riverboat admissions and wagering tax distribution plan. *Table 1* (page 19) summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2007 and shows cumulative distributions since FY 1989. *Table 2* (pages 20 through 29) details certain FY 2007 distributions on county-by-county basis and shows cumulative distributions since FY 1989. *Table 3, 4, 5, & 6* (pages 40 through 43) provide the detail of state and local distributions of the riverboat admissions and wagering taxes.

Historical Expenditure Detail

1. Excise Tax Relief: The 1990 Lottery Act amendments reduced automobile excise taxes, effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax cut program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (see following note on Tuition Support). Four years later, P.L. 25-1995 reduced automobile excise tax rates by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

In 1996, P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund.

In 1997, P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the \$236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

2. Tuition Support: The 1991 Budget Act suspended the motor vehicle excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a

school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

3. Teachers' Retirement Fund: The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery Profits to help offset the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996, the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to address unfunded liabilities in the Teacher's Retirement Fund pre-1996 account. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a quarterly transfer from lottery profits to the Pension Stabilization Fund of \$7.5 million, resulting in a \$30.0 million transfer each fiscal year. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund. P.L. 224- 2003 required the FY 2004 and FY 2005 appropriations to be used to reduce the employer contribution rate that school corporations would otherwise pay to the Teacher's Retirement Fund for teachers covered by the 1996 account. The Teacher's Retirement Pension Stabilization Fund pre-1996 account received the appropriation in FY 2006 and FY 2007.

4. Police and Fire Pensions: The 1989 Lottery Act provided that annually, \$ 10.0 million of Hoosier lottery profits would be used to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually. The funds are distributed to individual communities each year in accordance with actuarial principles. Because police and fire pension payments are the responsibility of cities and towns, it is possible to calculate the benefit to each community of these distributions. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2007. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

5. Economic Development Grants: The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

6. Local Projects: The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriation were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), 1999 (\$99 million), and 2001 (\$87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. On March 20, 2002 the Governor officially froze all state and local projects, which had previously not been approved. \$63.8 million of Build Indiana Fund local project appropriated monies were transferred to the state general fund. There were no appropriations for local projects in FY 2006. The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2007. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund.

7. Indiana Technology Fund: P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997(ss) appropriated \$44.0 million for the FY 1998- FY 1999 biennium, P.L. 273-1999 appropriated \$ 76.0 million for the FY 2000- FY 2001 biennium, and P.L. 291-2001 appropriated \$52.5 million for the FY 2002- FY 2003 biennium. The FY 2002- FY 2003 appropriation provided for the following:

- \$6.0 million to the State Library and historical board for library technology projects including the INSPIRE project;
- \$4.0 million to the Intelenet Commission to provide school corporations with Internet connections and related equipment;
- \$40.0 million for technology plan grants for school corporations;
- \$2.5 million to teach school children about technical scientific instruments.

In April of 2002, the State Board of Finance transferred \$47.5 million of the \$52.5 million appropriation to the General Fund as part of the Governor's Deficit Management Plan. For the FY 2004- FY 2005 biennium P.L. 224-2003 appropriated \$7.0 million for School and Library Internet Connection and \$2.5 million for the INSPIRE project. P.L. 246-2005 appropriated \$4.75 million for FY 2006 and \$4.75 million for FY 2007 for these projects. Actual distributions to the local entities in FY 2007 are reflected in *Table 1 and Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

8. 21st Century Research and Technology Fund: P.L. 273-1999 and P.L. 190-1999 established the Indiana 21st Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They also are intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50 million for the FY 2000- FY 2001 biennium and \$50 million for the FY 2002- FY 2003 biennium. During FY 2002 the Budget Committee completed the approval for \$50 million appropriated for FY 2000- FY 2001 biennium. In FY 2002 administrative cost up to \$700,000 were approved and distributed from the 2001 appropriation. In total the 21st Century Research and Technology Fund has received disbursement amounting to \$50.7 million during FY1999- FY 2004. In April of 2002, the FY 2002- FY 2003 appropriation of \$49.3 million was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. Subsequently, P.L. 192-2002 cancelled the FY 2002- FY 2003 appropriation and instead appropriated \$15 million for FY 2003 and \$15 million for FY 2004 from the General Fund. The \$15 million appropriated for FY 2004 was cancelled and P.L. 246-2005 appropriated \$75.0 million for the FY 2005-FY 2006 biennium from the "Tobacco Master Settlement Agreement."

9. Digital Television Conversion for Indiana Public Television Stations: P.L. 272-1999 established a \$20 million appropriation for the 2000-2001 biennium to provide digital conversion grants to public television stations. \$4 million of the appropriation was transferred to the General Fund under 2002 Governor's Deficit Management Plan. \$16 Million was distributed between FY 2000 and FY 2003. Subsequently, the budget committee approved \$1.8 million in FY 2004 which was distributed in FY 2004 and FY 2005.

10. Indiana University-Proton Therapy: P.L. 273-1999 appropriated \$10.0 million for the FY 2001- FY 2002 biennium for Indiana University’s Proton Therapy Center. The Center provides precise radiation treatment for certain cancers.

11. Local Road and Street Account Distribution: P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

12. Purdue University - Nanotechnology: P.L. 291-2001 appropriated \$5.0 million for the FY 2002 – FY 2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the \$5.0 million appropriated was transferred, by the State Board of Finance, to the General Fund as part of the Governor’s Deficit Management Plan. In FY 2005 the Budget Committee approved the appropriated amount for the program. The program received \$5.0 million in April of 2005 from the Build Indiana Fund.

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

14. Property Tax Replacement Fund Transfers: P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003 another \$175.0 million was transferred from Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The Fund also receives excess revenue from riverboat wagering taxes. In FY 2007, \$486.3 million was deposited in the Property Tax Replacement Fund from the riverboat wagering tax revenue. The fund received a total of \$ 2122.1 million in excess riverboat wagering taxes between FY 2003 and FY 2007.

15. Unallocated Portions of Approved Funds: Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. These unallocated amounts are shown among the “amounts not yet allocated” at the end of *Table 2*.

Riverboat Admissions and Wagering Tax Distributions

Table 3 summarizes the total riverboat admissions and wagering tax distributions for FY 2007 and the cumulative amount since FY 1996. *Table 4 and 5* present these distributions as received by specific state and local units. *Table 4* shows the distribution of riverboat admissions tax to local units in FY 2007 and cumulative from FY 1996. The \$3 tax is imposed on the patrons of the riverboats. The riverboat license holder collects and remits the tax to the Department of Revenue. The admission tax monies are deposited in the state General Fund and distributed quarterly as follows.

1. For riverboats in Dearborn, Harrison, La Porte, Ohio, Switzerland and Vanderburgh Counties:
 - \$1.00 to the “home dock” city or county in which boat is docked
 - \$1.00 to the county in which boat is docked
 - \$0.10 to the county convention and visitor bureau or promotion fund

\$0.15 to the State Fair Commission
 \$0.10 to the Division of Mental Health and Addiction
 \$0.65 to the Indiana Horse Racing Commission

2. For riverboats in Lake County:

\$1.00 to the “home dock” city or county in which boat is docked
 \$1.00 to the county in which boat is docked
 \$0.09 to the county convention and visitor bureau or promotion fund
 (capped at 90% of FY 2002 level)
 \$0.10 to the N.W Indiana Law Enforcement Training Center
 (capped at 10% of the FY2002 level provided to the Convention Bureau)
 \$0.15 to the State Fair Commission
 \$0.10 to the Division of Mental Health and Addiction
 \$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amounts received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the Property Tax Replacement Fund. Any distributions made from the Property Tax Replacement Fund are to be made by September 15 of the succeeding fiscal year.

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

Admissions tax revenues from the Orange County casino were distributed as follows in FY2007:

25% to Orange County
 16% divided equally between French Lick and West Baden Springs
 9% to the Historic Hotel Preservation Commission
 25% to the West Baden Historic Hotel Preservation and Maintenance Fund
 25% to the Indiana Economic Development Corporation

P.L. 234-2007 changed the Orange County casino admissions tax revenue distribution effective July 1, 2007. *Figure 5* provides the new distribution plan.

Table 5 displays the riverboat wagering tax distributions to local units in FY 2007 and on a cumulative basis since FY 1996. The tax is paid by an organization that holds an owner’s license for riverboat gambling operations. Beginning July 1, 2002 the tax is paid on (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25M and under	15%
Over \$25M up to \$50M	20%
Over \$50M up to \$75M	25%
Over \$75M up to \$150M	30%
Over \$ 150M	35%

Effective July 1, 2007, P.L. 233-2007 increased the wagering tax rate on AGR above \$600 million to 40% of the incremental AGR. It also authorizes Indiana horse track owners to install up to 2000 slot machines on their premises. These changes did not impact FY 2007 revenues and distributions.

Department of Revenue deposits the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first \$33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the set aside of revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock. In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.

P.L. 192-2002 (ss) amended the existing riverboat admission and wagering tax structure and established a new system of revenue distribution that requires the amount that exceeds a city or county's FY 2002 distribution to be deposited in the Property Tax Replacement Fund.

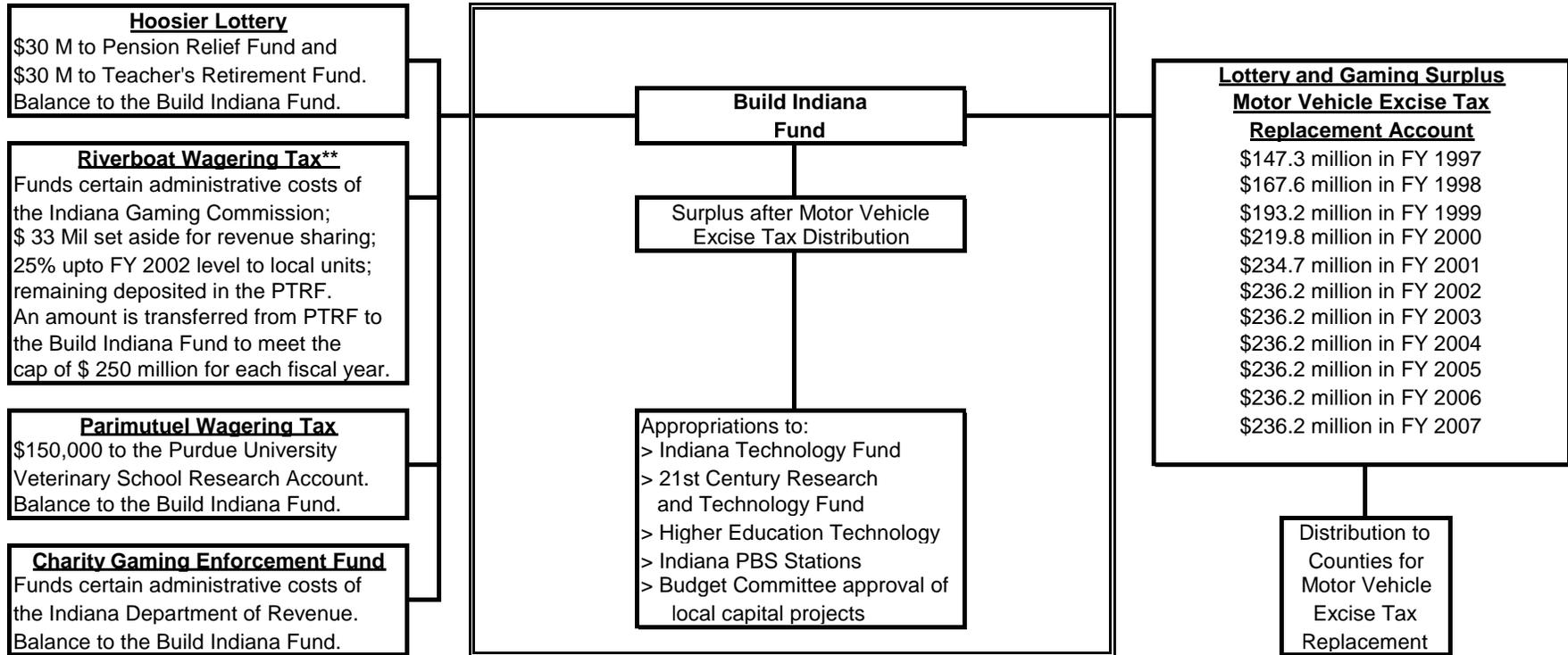
Wagering tax revenue from Orange County casino authorized under P.L. 92-2003 is distributed as follows:

- 10% to Orange County
- 10% divided equally between French Lick and West Baden Springs
- 5% to the Historic Hotel Preservation Commission
- 37.5% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 37.5% to the Property Tax Replacement Fund

If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds \$20.0 million, the remaining revenue must be distributed to the Property Tax Replacement Fund. P.L. 234-2007 changed the Orange County casino wagering tax revenue distribution effective July 1, 2007. *Figure 5* provides the new distribution plan.

Statutory References: The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989. The 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989. The 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990. The 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990. The 1991 Budget Act is P.L. 240-1991 (ss2), signed June 14, 1991. The 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996. The 1999 Budget Act is P.L. 273-1999, signed May 13, 1999. The 2001 Budget Act is P.L. 291-2001, which passed into law without the Governor's signature. The 2002 special session deficit management and tax-restructuring act is P.L. 192-2002 (ss), which was signed July 1, 2002. The 2003 Budget Act is P.L. 224-2003, signed May 8, 2003. The 2005 Budget Act P.L. 246-2005, signed May 13, 2005. P.L. 91-2006 signed March 20, 2006. P.L. 233 & 234-2007 signed May 11, 2007.

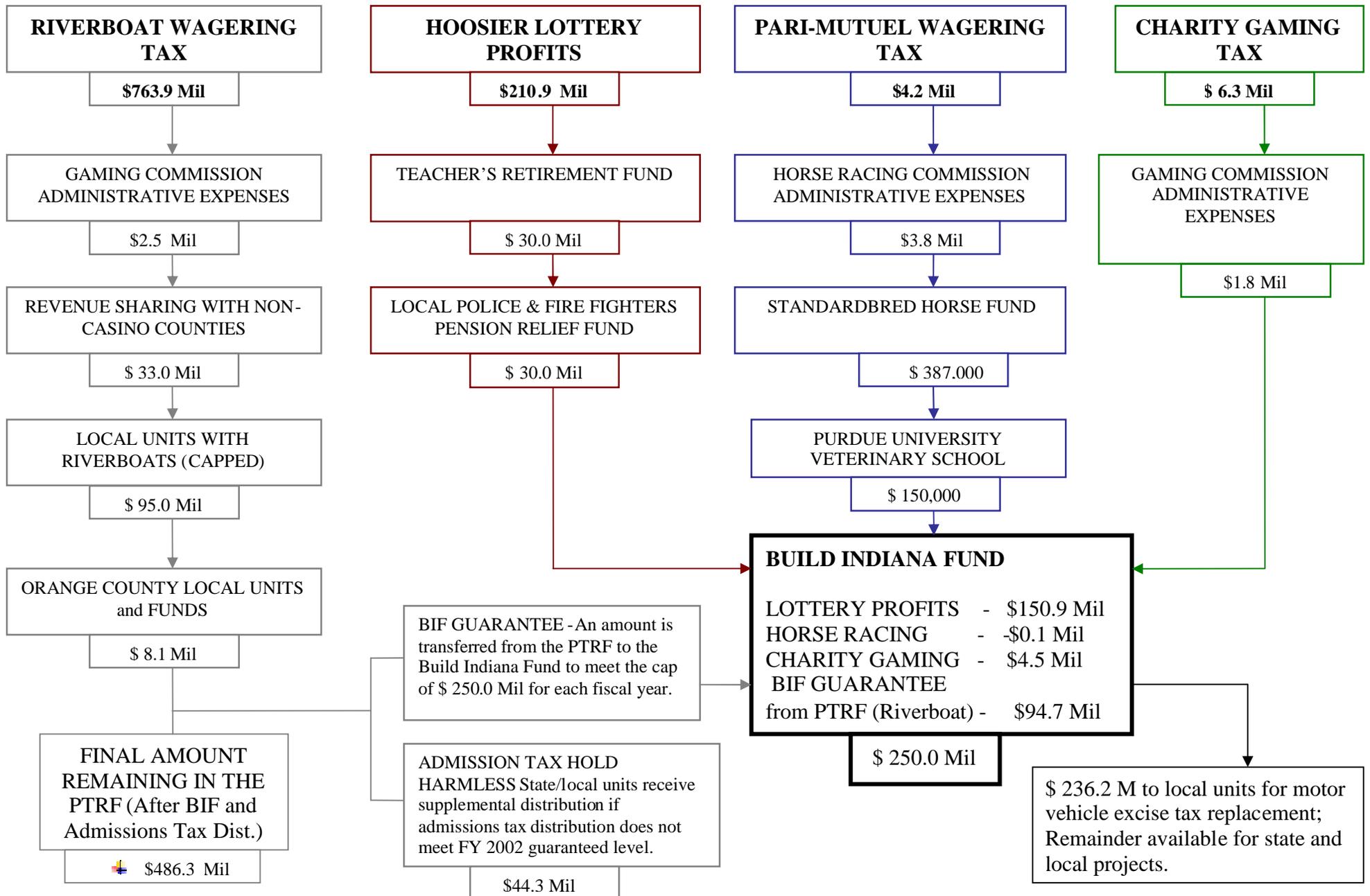
Figure 1
BUILD INDIANA FUND
Sources and Uses *



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

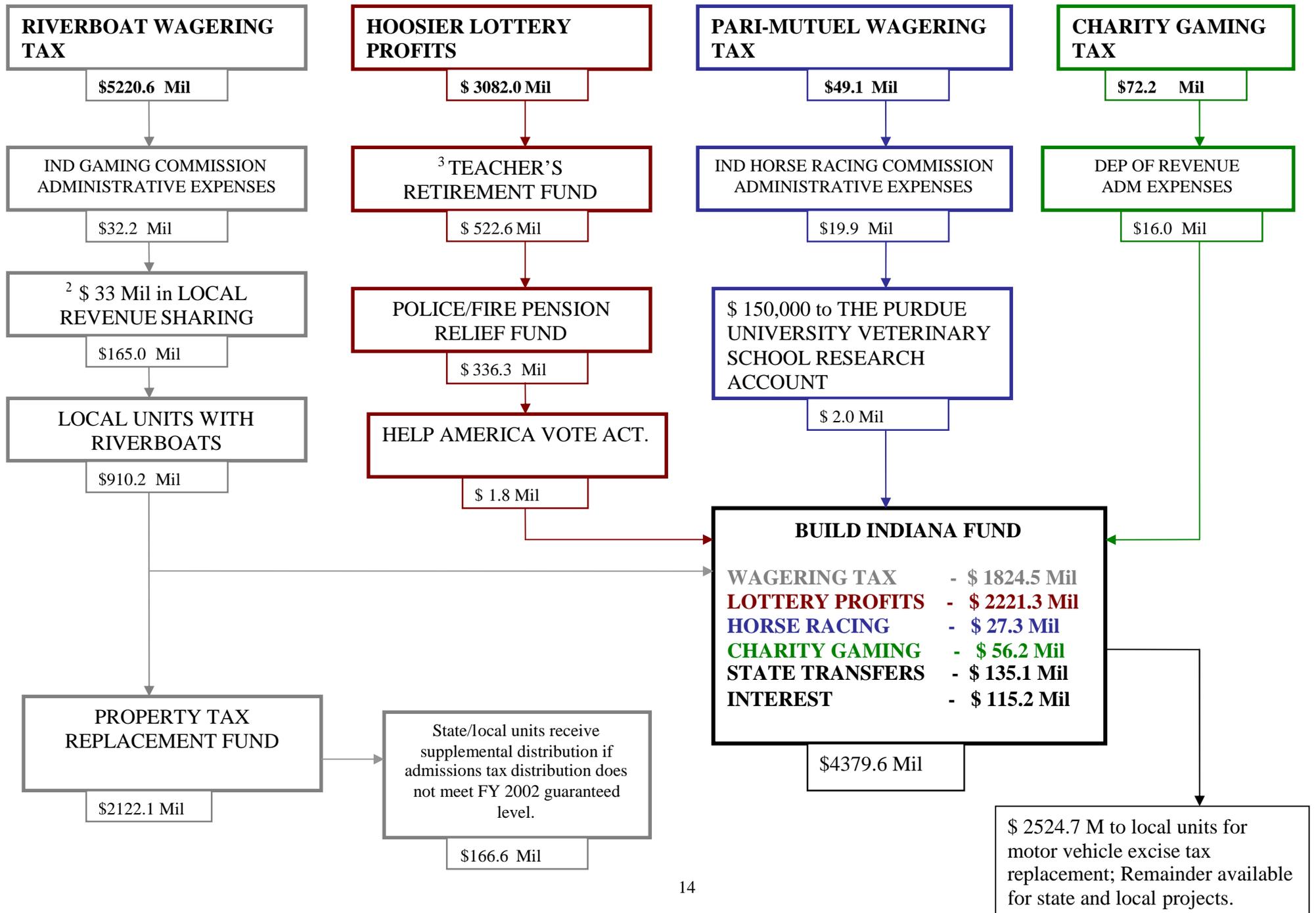
** Please refer to Figure 3 & 4 & 5 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

Fig 2a: FY 2007 DISPOSITION OF LOTTERY AND GAMING REVENUES



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

¹Fig 2b: DISPOSITION OF LOTTERY AND GAMING REVENUES FY1989-FY2007



¹ The chart above illustrates the historical total distribution of lottery and gaming revenues since the inception of each activity. The top most box of each type of activity represents the total revenue distributed through FY 2007. The corresponding flowchart presents the amount of revenue distributed to various accounts. Build Indiana Fund which receives most of the residual lottery and gaming revenues also received state transfers and interest revenues.

² Under P.L. 224-2003, the FY 2003 amount of \$33 Mil was not distributed as local revenue sharing but was transferred to the state General Fund on June 30, 2003.

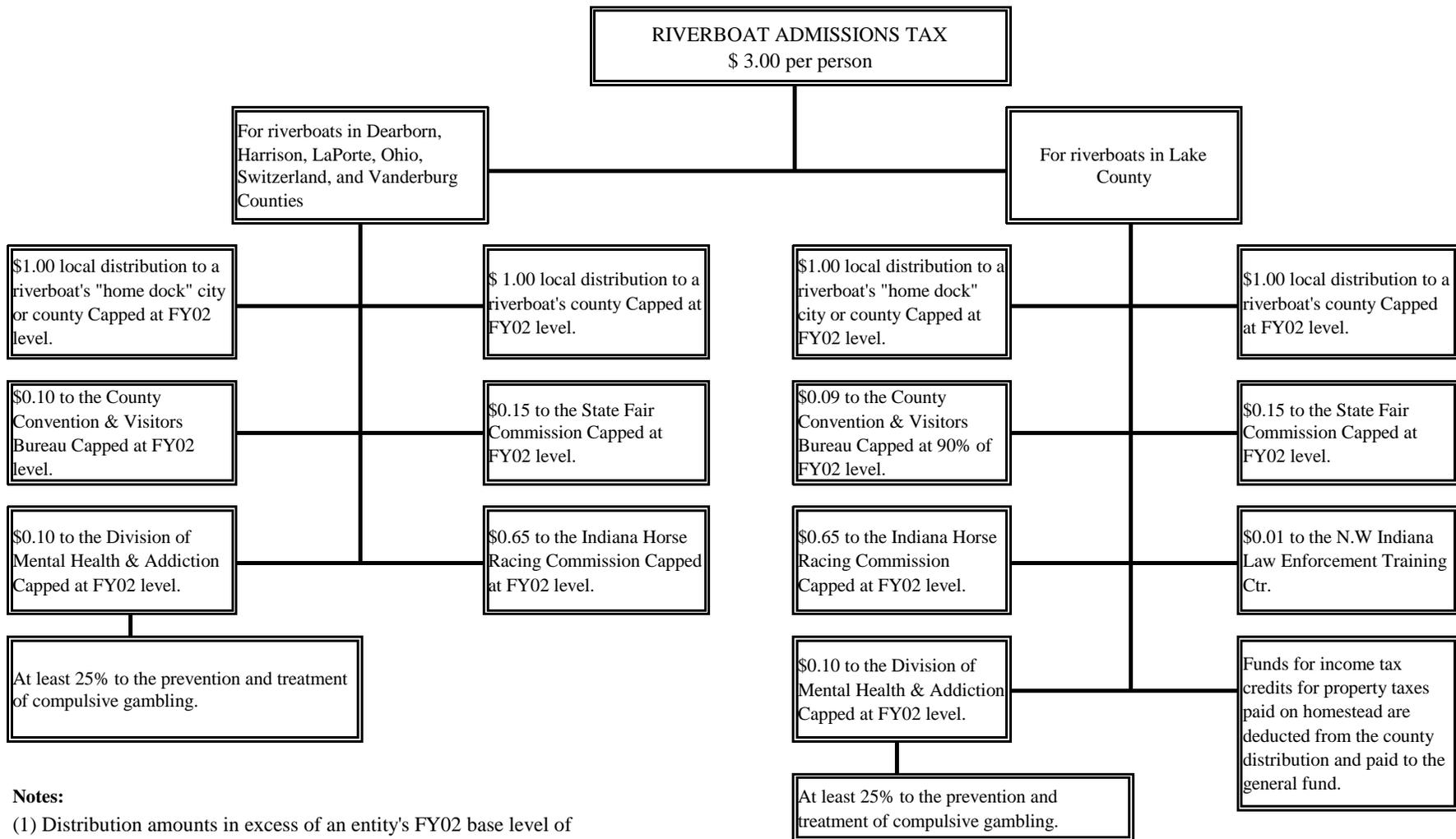
³ P.L. 224-2003 required the FY04 & FY05 \$30.0 mil to TRF to be used to reduce employer contribution of school corporations to TRF.

Listed below are other gaming taxes.

TAX TYPE	DISTRIBUTION	TOTAL DIST. SINCE START of OPERATIONS
RIVERBOAT ADMISSIONS TAX	\$3 per patron (\$4 for Orange County Casino) collected and remitted by the licensee. The revenue is distributed to local and state units.	\$ 1011.5 Mil*
PARI-MUTUEL ADMISSIONS TAX	\$0.20 per person on paid admission to a horse track or satellite facility. 50% to General Fund and 50% in equal share to city and county in which the facility is located.	\$0.3 Mil
PARIMUTUEL SATELLITE FACILITY TAX	0.5% of total wager made in a satellite facility. 50% to livestock industry promotion and development fund, and 50% to state fair commission.	\$ 6.8 Mil

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

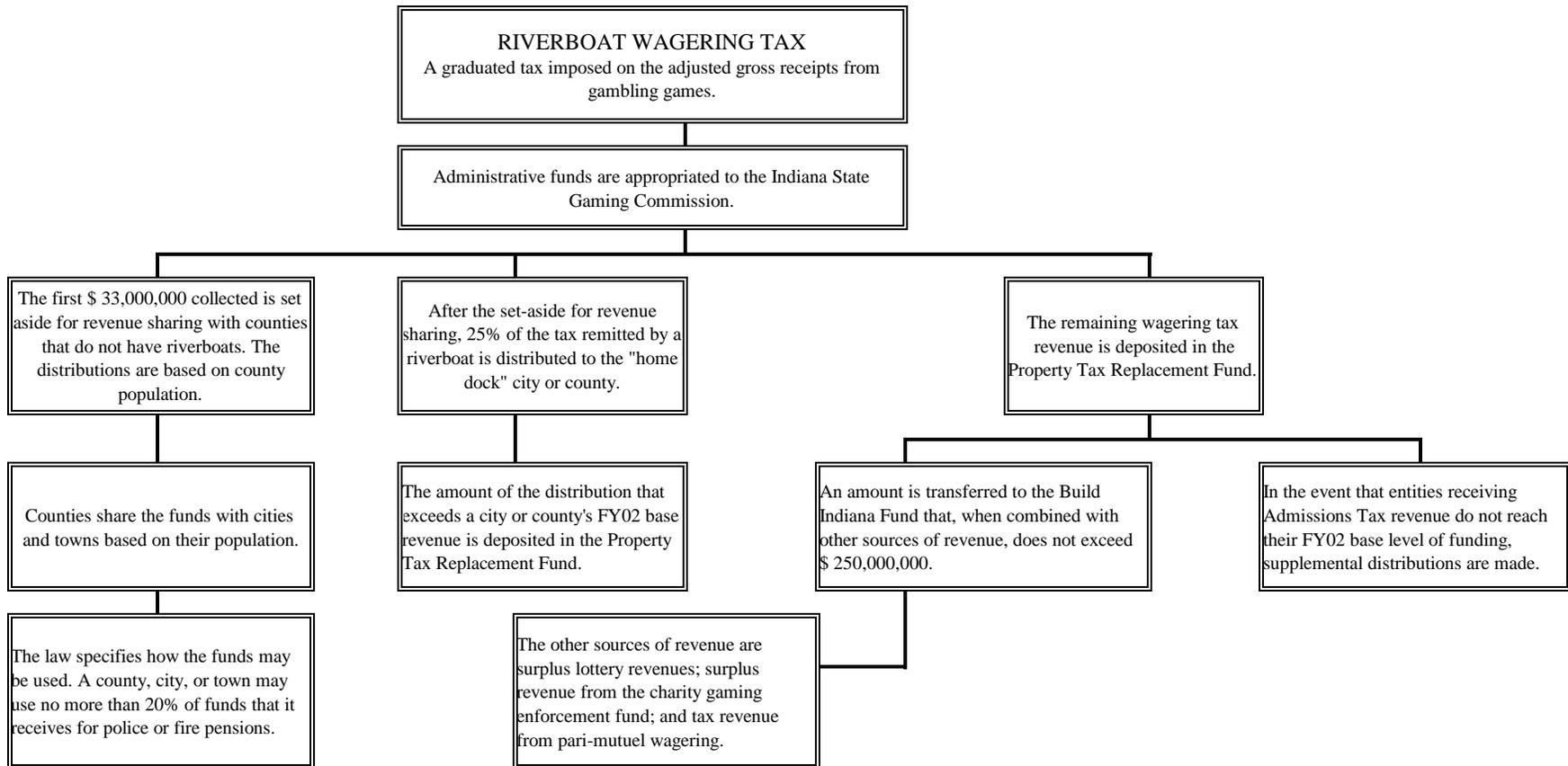
Figure 3
RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS
Fiscal Year 2007



Notes:

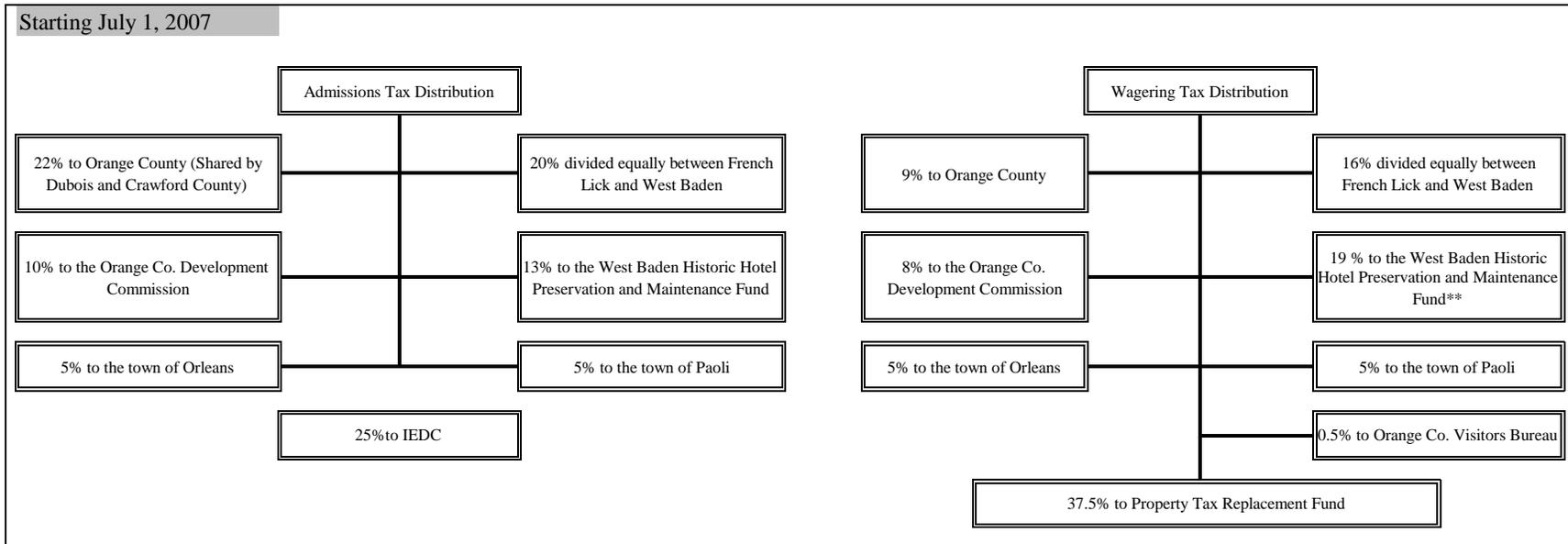
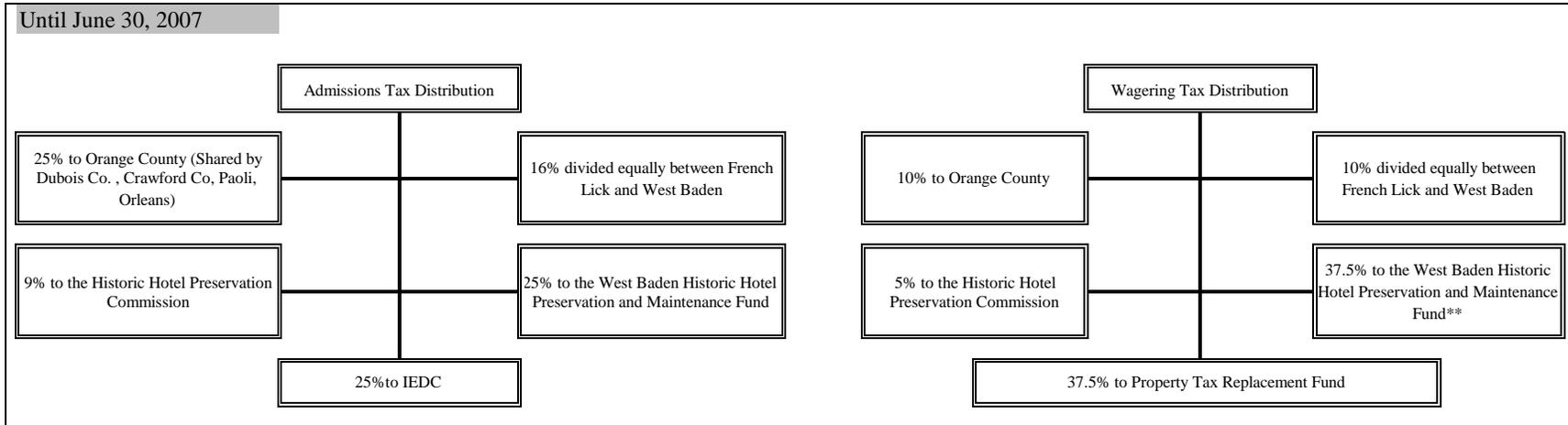
- (1) Distribution amounts in excess of an entity's FY02 base level of funding are paid to the property tax replacement fund.
- (2) This chart does not show the distributions established for the Orange County riverboat. Please see figure 5.

Figure 4
RIVERBOAT WAGERING TAX DISTRIBUTIONS
Fiscal Year 2007



Notes: This chart does not show the distributions established for Orange County riverboat. Please see figure 5.

Figure 5
ORANGE COUNTY CASINO TAX DISTRIBUTIONS*



* French Lick Resort Casino started operations in Orange County in November 2006.

** Once the balance in the fund exceeds \$20 M, this revenue must be distributed to the Property Tax Replacement Fund.

Table 1
Distribution of
Build Indiana Fund
Fiscal Year 2007
and Cumulative: FY 1989 through FY 2007
by Expenditure/Distribution Category

in Dollars	Fiscal Year 2007	Cumulative Total Fiscal Years 1989 - 2007
<u>State Totals by Expenditure/Distribution Category</u>		
<i>Excise Tax Reduction</i>	236,212,440	2,524,785,644
<i>Supplemental Tuition Support</i>		293,207,699
<i>City and Town Police and Fire Pensions</i>	30,000,000	336,332,833
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>	27,034	407,973,367
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	4,750,000	182,924,295
<i>Teachers' Retirement Fund pre-1996 Account</i>	30,000,000	462,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
<i>21st Century Research and Techonology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,879,380
<i>Little Calumet River Basin Commission</i>		3,000,000
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nonotechnology</i>		5,000,000
<i>Higher Education Technology</i>		29,000,000
<i>Department of Natural Resources State Projects</i>		1,900,000
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		247,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>1992-1993 Biennium Appropriations to the Highway Constructions Ac.</i>		72,500,000
Grand Total - Build Indiana Fund Distributions	300,989,474	5,199,065,634

Table 2
Distribution of Build Indiana Fund
Fiscal Year 2007
and Cumulative: FY 1989 through FY 2007
by County

Co. No. County Name	Fiscal Year 2007	Cumulative Total Fiscal Years 1989 - 2007
<u>1 Adams</u>		
<i>Excise Tax Reduction</i>	885,595	10,275,815
<i>Supplemental Tuition Support</i>		1,544,370
<i>City and Town Police and Fire Pensions</i>	46,606	562,462
<i>Build Indiana Fund Local Projects</i>		2,012,831
<i>Local Road and Street Account Distribution</i>		299,509
<i>Indiana Technology Fund</i>	40,092	1,160,482
Total	972,293	15,855,469
<u>2 Allen</u>		
<i>Excise Tax Reduction</i>	12,243,543	137,378,821
<i>Supplemental Tuition Support</i>		13,905,752
<i>City and Town Police and Fire Pensions</i>	1,702,691	20,305,387
<i>Build Indiana Fund Local Projects</i>		17,722,238
<i>Local Road and Street Account Distribution</i>		3,484,576
<i>Indiana Technology Fund</i>	34,227	5,317,715
Total	13,980,461	198,114,488
<u>3 Bartholomew</u>		
<i>Excise Tax Reduction</i>	3,364,172	32,290,873
<i>Supplemental Tuition Support</i>		3,277,832
<i>City and Town Police and Fire Pensions</i>	371,538	3,414,909
<i>Job Creation and Economic Development</i>		2,266,667
<i>Build Indiana Fund Local Projects</i>		7,324,741
<i>Local Road and Street Account Distribution</i>		755,581
<i>Indiana Technology Fund</i>	25,151	1,609,626
Total	3,760,861	50,940,229
<u>4 Benton</u>		
<i>Excise Tax Reduction</i>	304,358	3,621,682
<i>Supplemental Tuition Support</i>		606,985
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		924,850
<i>Local Road and Street Account Distribution</i>		96,453
<i>Indiana Technology Fund</i>	10,916	515,722
Total	315,275	5,765,692

5 Blackford

<i>Excise Tax Reduction</i>	433,509	4,844,687
<i>Supplemental Tuition Support</i>		812,813
<i>City and Town Police and Fire Pensions</i>	17,774	296,286
<i>Build Indiana Fund Local Projects</i>		1,998,850
<i>Local Road and Street Account Distribution</i>		148,169
<i>Indiana Technology Fund</i>	10,039	389,524
Total	<u>461,323</u>	<u>8,490,329</u>

6 Boone

<i>Excise Tax Reduction</i>	2,636,960	25,940,114
<i>Supplemental Tuition Support</i>		2,161,371
<i>City and Town Police and Fire Pensions</i>	40,098	533,336
<i>Build Indiana Fund Local Projects</i>		2,778,109
<i>Local Road and Street Account Distribution</i>		459,104
<i>Indiana Technology Fund</i>	36,756	1,421,851
Total	<u>2,713,814</u>	<u>33,293,884</u>

7 Brown

<i>Excise Tax Reduction</i>	593,688	6,507,629
<i>Supplemental Tuition Support</i>		740,722
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,159,004
<i>Local Road and Street Account Distribution</i>		156,800
<i>Indiana Technology Fund</i>	9,763	473,827
Total	<u>603,451</u>	<u>9,037,981</u>

8 Carroll

<i>Excise Tax Reduction</i>	772,171	8,620,496
<i>Supplemental Tuition Support</i>		868,712
<i>City and Town Police and Fire Pensions</i>	3,432	55,049
<i>Build Indiana Fund Local Projects</i>		702,161
<i>Local Road and Street Account Distribution</i>		197,670
<i>Indiana Technology Fund</i>	14,121	587,713
Total	<u>789,724</u>	<u>11,031,801</u>

9 Cass

<i>Excise Tax Reduction</i>	1,303,102	15,122,576
<i>Supplemental Tuition Support</i>		2,260,380
<i>City and Town Police and Fire Pensions</i>	146,615	1,936,873
<i>Build Indiana Fund Local Projects</i>	7,112	3,288,510
<i>Local Road and Street Account Distribution</i>		396,142
<i>Indiana Technology Fund</i>	26,870	1,073,835
<i>Wabash River Heritage</i>		243,877
Total	<u>1,483,699</u>	<u>24,322,194</u>

10 Clark

<i>Excise Tax Reduction</i>	3,434,074	38,298,685
<i>Supplemental Tuition Support</i>		4,914,248
<i>City and Town Police and Fire Pensions</i>	375,665	3,335,708
<i>Build Indiana Fund Local Projects</i>		9,374,127
<i>Local Road and Street Account Distribution</i>		949,229
<i>Indiana Technology Fund</i>	62,138	2,137,805
Total	<u>3,871,878</u>	<u>59,009,803</u>

11 Clay

<i>Excise Tax Reduction</i>	921,971	9,736,946
<i>Supplemental Tuition Support</i>		1,515,188
<i>City and Town Police and Fire Pensions</i>	49,869	463,448
<i>Build Indiana Fund Local Projects</i>		1,697,778
<i>Local Road and Street Account Distribution</i>		256,535
<i>Indiana Technology Fund</i>	12,700	757,939
Total	<u>984,540</u>	<u>14,427,834</u>

12 Clinton

<i>Excise Tax Reduction</i>	1,136,224	12,829,278
<i>Supplemental Tuition Support</i>		1,993,146
<i>City and Town Police and Fire Pensions</i>	169,657	1,962,372
<i>Build Indiana Fund Local Projects</i>		1,730,231
<i>Local Road and Street Account Distribution</i>		325,726
<i>Indiana Technology Fund</i>	32,197	1,187,647
Total	<u>1,338,078</u>	<u>20,028,400</u>

13 Crawford

<i>Excise Tax Reduction</i>	288,833	3,052,933
<i>Supplemental Tuition Support</i>		617,386
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,415,324
<i>Local Road and Street Account Distribution</i>		100,059
<i>Indiana Technology Fund</i>	12,449	577,301
Total	<u>301,282</u>	<u>5,763,003</u>

14 Daviess

<i>Excise Tax Reduction</i>	987,322	9,703,293
<i>Supplemental Tuition Support</i>		1,350,582
<i>City and Town Police and Fire Pensions</i>	45,145	540,822
<i>Build Indiana Fund Local Projects</i>		1,939,070
<i>Local Road and Street Account Distribution</i>		244,935
<i>Indiana Technology Fund</i>	24,394	785,062
Total	<u>1,056,861</u>	<u>14,563,764</u>

15 Dearborn

<i>Excise Tax Reduction</i>	1,881,726	19,498,853
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	19,264	318,077
<i>Build Indiana Fund Local Projects</i>		1,422,109
<i>Local Road and Street Account Distribution</i>		451,055
<i>Indiana Technology Fund</i>	39,657	1,698,485
Total	<u>1,940,648</u>	<u>25,950,964</u>

16 Decatur

<i>Excise Tax Reduction</i>	886,238	9,742,890
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	36,989	525,288
<i>Build Indiana Fund Local Projects</i>		2,326,311
<i>Local Road and Street Account Distribution</i>		236,036
<i>Indiana Technology Fund</i>	20,297	780,043
Total	<u>943,524</u>	<u>15,024,804</u>

17 De Kalb

<i>Excise Tax Reduction</i>	1,460,091	15,815,900
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	17,600	226,209
<i>Build Indiana Fund Local Projects</i>		1,744,815
<i>Local Road and Street Account Distribution</i>		411,037
<i>Indiana Technology Fund</i>	45,424	1,535,715
Total	<u>1,523,114</u>	<u>21,885,605</u>

18 Delaware

<i>Excise Tax Reduction</i>	3,781,362	42,539,800
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	667,529	6,722,132
<i>Build Indiana Fund Local Projects</i>		6,054,088
<i>Local Road and Street Account Distribution</i>		1,188,054
<i>Indiana Technology Fund</i>	64,815	2,723,587
Total	<u>4,513,706</u>	<u>65,234,198</u>

19 Dubois

<i>Excise Tax Reduction</i>	1,761,484	18,243,058
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	25,175	274,018
<i>Build Indiana Fund Local Projects</i>		6,293,236
<i>Local Road and Street Account Distribution</i>		368,240
<i>Indiana Technology Fund</i>	44,356	1,267,828
Total	<u>1,831,014</u>	<u>28,402,111</u>

20 Elkhart

<i>Excise Tax Reduction</i>	6,286,363	67,675,116
<i>Supplemental Tuition Support</i>		7,963,125
<i>City and Town Police and Fire Pensions</i>	729,570	7,361,195
<i>Build Indiana Fund Local Projects</i>		8,694,986
<i>Local Road and Street Account Distribution</i>		1,747,760
<i>Indiana Technology Fund</i>	90,459	4,483,683
Total	7,106,392	97,925,864

21 Fayette

<i>Excise Tax Reduction</i>	751,269	9,370,430
<i>Supplemental Tuition Support</i>		1,546,130
<i>City and Town Police and Fire Pensions</i>	247,735	2,485,776
<i>Build Indiana Fund Local Projects</i>	17,465	2,435,628
<i>Local Road and Street Account Distribution</i>		270,661
<i>Indiana Technology Fund</i>	24,949	610,272
Total	1,041,418	16,718,897

22 Floyd

<i>Excise Tax Reduction</i>	2,693,773	29,905,115
<i>Supplemental Tuition Support</i>		3,413,799
<i>City and Town Police and Fire Pensions</i>	843,130	5,572,157
<i>Build Indiana Fund Local Projects</i>		4,141,661
<i>Local Road and Street Account Distribution</i>		704,153
<i>Indiana Technology Fund</i>	24,564	1,381,510
Total	3,561,468	45,118,396

23 Fountain

<i>Excise Tax Reduction</i>	608,493	6,616,879
<i>Supplemental Tuition Support</i>		1,035,238
<i>City and Town Police and Fire Pensions</i>	8,978	91,061
<i>Build Indiana Fund Local Projects</i>		1,145,353
<i>Local Road and Street Account Distribution</i>		174,038
<i>Indiana Technology Fund</i>	14,846	546,578
Total	632,318	9,609,147

24 Franklin

<i>Excise Tax Reduction</i>	804,564	8,389,072
<i>Supplemental Tuition Support</i>		988,045
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,330,000
<i>Local Road and Street Account Distribution</i>		205,143
<i>Indiana Technology Fund</i>	16,447	583,965
Total	821,010	11,496,225

25 Fulton

<i>Excise Tax Reduction</i>	763,641	8,140,953
<i>Supplemental Tuition Support</i>		857,778
<i>City and Town Police and Fire Pensions</i>	15,034	133,949
<i>Build Indiana Fund Local Projects</i>		1,377,539
<i>Local Road and Street Account Distribution</i>		201,599
<i>Indiana Technology Fund</i>	23,385	689,053
Total	<u>802,061</u>	<u>11,400,871</u>

26 Gibson

<i>Excise Tax Reduction</i>	1,295,093	13,597,525
<i>Supplemental Tuition Support</i>		1,588,280
<i>City and Town Police and Fire Pensions</i>	65,281	539,683
<i>Build Indiana Fund Local Projects</i>		2,437,421
<i>Local Road and Street Account Distribution</i>		314,453
<i>Indiana Technology Fund</i>	55,855	1,008,998
Total	<u>1,416,229</u>	<u>19,486,360</u>

27 Grant

<i>Excise Tax Reduction</i>	2,241,076	27,112,533
<i>Supplemental Tuition Support</i>		4,577,783
<i>City and Town Police and Fire Pensions</i>	297,628	4,234,472
<i>Build Indiana Fund Local Projects</i>		6,509,831
<i>Local Road and Street Account Distribution</i>		775,967
<i>Indiana Technology Fund</i>	65,427	1,950,361
Total	<u>2,604,131</u>	<u>45,160,947</u>

28 Greene

<i>Excise Tax Reduction</i>	1,057,658	11,416,606
<i>Supplemental Tuition Support</i>		1,961,863
<i>City and Town Police and Fire Pensions</i>	22,471	386,283
<i>Build Indiana Fund Local Projects</i>		1,563,302
<i>Local Road and Street Account Distribution</i>		306,033
<i>Indiana Technology Fund</i>	39,674	1,679,822
Total	<u>1,119,802</u>	<u>17,313,909</u>

29 Hamilton

<i>Excise Tax Reduction</i>	14,951,137	131,471,444
<i>Supplemental Tuition Support</i>		6,261,205
<i>City and Town Police and Fire Pensions</i>	154,081	1,719,795
<i>Build Indiana Fund Local Projects</i>		2,565,285
<i>Local Road and Street Account Distribution</i>		1,625,835
<i>Indiana Technology Fund</i>	79,754	4,026,135
Total	<u>15,184,972</u>	<u>147,669,699</u>

30 Hancock

<i>Excise Tax Reduction</i>	3,308,639	32,061,503
<i>Supplemental Tuition Support</i>		2,809,927
<i>City and Town Police and Fire Pensions</i>	34,407	400,164
<i>Build Indiana Fund Local Projects</i>		2,910,064
<i>Local Road and Street Account Distribution</i>		575,438
<i>Indiana Technology Fund</i>	35,303	1,501,965
Total	3,378,348	40,259,061

31 Harrison

<i>Excise Tax Reduction</i>	1,405,961	14,413,808
<i>Supplemental Tuition Support</i>		1,934,236
<i>Build Indiana Fund Local Projects</i>		1,381,596
<i>Local Road and Street Account Distribution</i>		345,851
<i>Indiana Technology Fund</i>	37,095	1,345,347
Total	1,443,055	19,420,837

32 Hendricks

<i>Excise Tax Reduction</i>	6,413,640	58,922,339
<i>Supplemental Tuition Support</i>		4,619,002
<i>City and Town Police and Fire Pensions</i>	64,939	468,485
<i>Job Creation and Economic Development</i>		3,930,485
<i>Build Indiana Fund Local Projects</i>		3,667,655
<i>Local Road and Street Account Distribution</i>		952,947
<i>Indiana Technology Fund</i>	59,519	2,740,106
Total	6,538,098	75,301,019

33 Henry

<i>Excise Tax Reduction</i>	1,849,375	21,424,325
<i>Supplemental Tuition Support</i>		2,919,814
<i>City and Town Police and Fire Pensions</i>	213,766	2,302,295
<i>Build Indiana Fund Local Projects</i>		5,336,639
<i>Local Road and Street Account Distribution</i>		540,849
<i>Indiana Technology Fund</i>	45,382	1,582,877
Total	2,108,523	34,106,799

34 Howard

<i>Excise Tax Reduction</i>	3,903,423	44,487,648
<i>Supplemental Tuition Support</i>		4,270,066
<i>City and Town Police and Fire Pensions</i>	722,727	8,922,134
<i>Job Creation and Economic Development</i>		1,800,000
<i>Build Indiana Fund Local Projects</i>		4,338,583
<i>Local Road and Street Account Distribution</i>		915,100
<i>Indiana Technology Fund</i>	53,105	2,076,102
Total	4,679,255	66,809,633

35 Huntington

<i>Excise Tax Reduction</i>	1,310,818	14,620,144
<i>Supplemental Tuition Support</i>		2,100,520
<i>City and Town Police and Fire Pensions</i>	191,028	2,143,133
<i>Build Indiana Fund Local Projects</i>		2,166,236
<i>Local Road and Street Account Distribution</i>		373,281
<i>Indiana Technology Fund</i>	23,500	996,660
Total	1,525,345	22,399,974

36 Jackson

<i>Excise Tax Reduction</i>	1,526,219	15,720,944
<i>Supplemental Tuition Support</i>		2,021,485
<i>City and Town Police and Fire Pensions</i>	102,009	1,065,337
<i>Build Indiana Fund Local Projects</i>		2,381,097
<i>Local Road and Street Account Distribution</i>		397,801
<i>Indiana Technology Fund</i>	34,926	1,306,734
Total	1,663,153	22,893,398

37 Jasper

<i>Excise Tax Reduction</i>	1,346,076	13,234,173
<i>Supplemental Tuition Support</i>		1,166,268
<i>City and Town Police and Fire Pensions</i>		2,830
<i>Build Indiana Fund Local Projects</i>		2,584,771
<i>Local Road and Street Account Distribution</i>		287,833
<i>Indiana Technology Fund</i>	21,240	869,579
Total	1,367,316	18,145,453

38 Jay

<i>Excise Tax Reduction</i>	612,039	6,684,315
<i>Supplemental Tuition Support</i>		1,310,482
<i>City and Town Police and Fire Pensions</i>	24,282	323,202
<i>Build Indiana Fund Local Projects</i>		3,337,620
<i>Local Road and Street Account Distribution</i>		221,516
<i>Indiana Technology Fund</i>	7,908	650,807
Total	644,228	12,527,942

39 Jefferson

<i>Excise Tax Reduction</i>	1,059,167	11,326,239
<i>Supplemental Tuition Support</i>		1,548,854
<i>City and Town Police and Fire Pensions</i>	42,486	419,600
<i>Build Indiana Fund Local Projects</i>		1,426,048
<i>Local Road and Street Account Distribution</i>		290,948
<i>Indiana Technology Fund</i>	16,031	903,650
Total	1,117,684	15,915,339

40 Jennings

<i>Excise Tax Reduction</i>	836,943	8,701,491
<i>Supplemental Tuition Support</i>		1,448,874
<i>City and Town Police and Fire Pensions</i>	10,070	154,599
<i>Build Indiana Fund Local Projects</i>		1,668,570
<i>Local Road and Street Account Distribution</i>		237,856
<i>Indiana Technology Fund</i>	16,907	1,124,735
Total	<u>863,920</u>	<u>13,336,125</u>

41 Johnson

<i>Excise Tax Reduction</i>	6,047,142	58,782,203
<i>Supplemental Tuition Support</i>		5,282,940
<i>City and Town Police and Fire Pensions</i>	127,620	1,078,180
<i>Build Indiana Fund Local Projects</i>		5,658,191
<i>Local Road and Street Account Distribution</i>		1,075,057
<i>Indiana Technology Fund</i>	83,477	2,776,706
Total	<u>6,258,238</u>	<u>74,653,277</u>

42 Knox

<i>Excise Tax Reduction</i>	1,298,837	13,856,628
<i>Supplemental Tuition Support</i>		2,024,017
<i>City and Town Police and Fire Pensions</i>	140,127	1,301,079
<i>Build Indiana Fund Local Projects</i>		2,018,755
<i>Local Road and Street Account Distribution</i>		371,615
<i>Indiana Technology Fund</i>	25,768	1,268,228
<i>Wabash River Heritage</i>		295,391
Total	<u>1,464,732</u>	<u>21,135,713</u>

43 Kosciusko

<i>Excise Tax Reduction</i>	2,760,273	29,609,661
<i>Supplemental Tuition Support</i>		3,491,066
<i>City and Town Police and Fire Pensions</i>	69,943	655,430
<i>Build Indiana Fund Local Projects</i>		9,791,504
<i>Local Road and Street Account Distribution</i>		742,974
<i>Indiana Technology Fund</i>	44,953	2,285,896
Total	<u>2,875,169</u>	<u>46,576,531</u>

44 Lagrange

<i>Excise Tax Reduction</i>	901,444	9,696,323
<i>Supplemental Tuition Support</i>		1,256,041
<i>City and Town Police and Fire Pensions</i>	460,745	1,136,250
<i>Build Indiana Fund Local Projects</i>		7,352,372
<i>Local Road and Street Account Distribution</i>		240,204
<i>Indiana Technology Fund</i>	26,078	776,365
Total	<u>1,388,268</u>	<u>20,457,555</u>

45 Lake

<i>Excise Tax Reduction</i>	17,332,853	183,620,210
<i>Supplemental Tuition Support</i>		29,080,529
<i>City and Town Police and Fire Pensions</i>	4,318,191	45,698,746
<i>Build Indiana Fund Local Projects</i>		36,653,316
<i>Local Road and Street Account Distribution</i>		4,694,735
<i>Indiana Technology Fund</i>	144,664	15,908,289
Total	<u>21,795,707</u>	<u>315,655,825</u>

46 La Porte

<i>Excise Tax Reduction</i>	4,155,881	45,218,915
<i>Supplemental Tuition Support</i>		5,737,825
<i>City and Town Police and Fire Pensions</i>	141,561	5,489,571
<i>Build Indiana Fund Local Projects</i>		13,576,449
<i>Local Road and Street Account Distribution</i>		1,165,245
<i>Indiana Technology Fund</i>	51,470	2,642,367
Total	<u>4,348,912</u>	<u>73,830,372</u>

47 Lawrence

<i>Excise Tax Reduction</i>	1,685,897	16,407,318
<i>Supplemental Tuition Support</i>		4,154,805
<i>City and Town Police and Fire Pensions</i>	994,727	2,485,711
<i>Build Indiana Fund Local Projects</i>		2,141,709
<i>Local Road and Street Account Distribution</i>		437,640
<i>Indiana Technology Fund</i>	23,240	1,876,018
Total	<u>2,703,864</u>	<u>27,503,200</u>

48 Madison

<i>Excise Tax Reduction</i>	4,988,813	58,613,696
<i>Supplemental Tuition Support</i>		7,182,410
<i>City and Town Police and Fire Pensions</i>		9,626,516
<i>Build Indiana Fund Local Projects</i>		6,950,539
<i>Local Road and Street Account Distribution</i>		1,400,432
<i>Indiana Technology Fund</i>	84,557	3,486,106
Total	<u>5,073,370</u>	<u>87,259,699</u>

49 Marion

<i>Excise Tax Reduction</i>	31,349,131	365,252,252
<i>Supplemental Tuition Support</i>		36,075,483
<i>City and Town Police and Fire Pensions</i>	8,919,415	73,261,694
<i>Job Creation and Economic Development</i>		20,200,000
<i>Build Indiana Fund Local Projects</i>		43,929,486
<i>Local Road and Street Account Distribution</i>		9,015,621
<i>Indiana Technology Fund</i>	142,900	14,082,185
Total	<u>40,411,446</u>	<u>561,816,721</u>

50 Marshall

<i>Excise Tax Reduction</i>	1,685,180	17,491,738
<i>Supplemental Tuition Support</i>		2,728,044
<i>City and Town Police and Fire Pensions</i>	35,368	403,620
<i>Build Indiana Fund Local Projects</i>		3,605,357
<i>Local Road and Street Account Distribution</i>		437,700
<i>Indiana Technology Fund</i>	39,916	1,260,317
Total	<u>1,760,463</u>	<u>25,926,775</u>

51 Martin

<i>Excise Tax Reduction</i>	351,711	3,572,595
<i>Supplemental Tuition Support</i>		667,838
<i>City and Town Police and Fire Pensions</i>	2,314	80,104
<i>Build Indiana Fund Local Projects</i>		1,457,910
<i>Local Road and Street Account Distribution</i>		99,810
<i>Indiana Technology Fund</i>	17,352	613,874
Total	<u>371,378</u>	<u>6,492,131</u>

52 Miami

<i>Excise Tax Reduction</i>	1,240,331	13,887,446
<i>Supplemental Tuition Support</i>		2,341,833
<i>City and Town Police and Fire Pensions</i>	149,386	1,646,834
<i>Build Indiana Fund Local Projects</i>		1,171,780
<i>Local Road and Street Account Distribution</i>		352,708
<i>Indiana Technology Fund</i>	27,621	1,606,039
Total	<u>1,417,338</u>	<u>21,006,640</u>

53 Monroe

<i>Excise Tax Reduction</i>	3,711,646	39,390,510
<i>Supplemental Tuition Support</i>		3,711,526
<i>City and Town Police and Fire Pensions</i>	425,198	3,763,578
<i>Build Indiana Fund Local Projects</i>		5,421,195
<i>Local Road and Street Account Distribution</i>		1,006,252
<i>Indiana Technology Fund</i>	17,476	1,570,077
Total	<u>4,154,320</u>	<u>54,863,138</u>

54 Montgomery

<i>Excise Tax Reduction</i>	1,318,721	14,137,012
<i>Supplemental Tuition Support</i>		1,765,798
<i>City and Town Police and Fire Pensions</i>	110,797	1,305,859
<i>Build Indiana Fund Local Projects</i>		2,499,023
<i>Local Road and Street Account Distribution</i>		359,012
<i>Indiana Technology Fund</i>	24,711	1,076,765
Total	<u>1,454,229</u>	<u>21,143,469</u>

55 Morgan

<i>Excise Tax Reduction</i>	2,860,815	29,606,367
<i>Supplemental Tuition Support</i>		3,493,479
<i>City and Town Police and Fire Pensions</i>	37,815	542,256
<i>Build Indiana Fund Local Projects</i>		2,618,383
<i>Local Road and Street Account Distribution</i>		630,692
<i>Indiana Technology Fund</i>	27,936	1,729,345
Total	<u>2,926,566</u>	<u>38,620,521</u>

56 Newton

<i>Excise Tax Reduction</i>	590,326	6,084,217
<i>Supplemental Tuition Support</i>		878,432
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		2,492,988
<i>Local Road and Street Account Distribution</i>		150,822
<i>Indiana Technology Fund</i>	19,124	657,676
Total	<u>609,450</u>	<u>10,264,135</u>

57 Noble

<i>Excise Tax Reduction</i>	1,497,423	16,180,996
<i>Supplemental Tuition Support</i>		2,324,521
<i>City and Town Police and Fire Pensions</i>	16,200	249,775
<i>Build Indiana Fund Local Projects</i>		3,366,326
<i>Local Road and Street Account Distribution</i>		410,072
<i>Indiana Technology Fund</i>	28,667	1,259,477
Total	<u>1,542,290</u>	<u>23,791,168</u>

58 Ohio

<i>Excise Tax Reduction</i>	218,626	2,265,549
<i>Supplemental Tuition Support</i>		345,335
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		325,067
<i>Local Road and Street Account Distribution</i>		54,612
<i>Indiana Technology Fund</i>	9,270	350,089
Total	<u>227,896</u>	<u>3,340,652</u>

59 Orange

<i>Excise Tax Reduction</i>	650,114	6,664,778
<i>Supplemental Tuition Support</i>		1,105,941
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,075,568
<i>Local Road and Street Account Distribution</i>		173,183
<i>Indiana Technology Fund</i>	26,902	897,385
Total	<u>677,016</u>	<u>9,916,855</u>

60 Owen

<i>Excise Tax Reduction</i>	680,174	7,005,117
<i>Supplemental Tuition Support</i>		1,012,737
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,138,709
<i>Local Road and Street Account Distribution</i>		186,703
<i>Indiana Technology Fund</i>	11,224	815,943
Total	<u>691,398</u>	<u>10,159,208</u>

61 Parke

<i>Excise Tax Reduction</i>	556,542	6,054,446
<i>Supplemental Tuition Support</i>		823,801
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		895,100
<i>Local Road and Street Account Distribution</i>		147,344
<i>Indiana Technology Fund</i>	17,847	740,884
Total	<u>574,388</u>	<u>8,661,574</u>

62 Perry

<i>Excise Tax Reduction</i>	604,311	6,529,479
<i>Supplemental Tuition Support</i>		1,181,805
<i>City and Town Police and Fire Pensions</i>	9,984	124,926
<i>Build Indiana Fund Local Projects</i>		3,009,321
<i>Local Road and Street Account Distribution</i>		172,988
<i>Indiana Technology Fund</i>	22,464	892,085
Total	<u>636,759</u>	<u>11,910,604</u>

63 Pike

<i>Excise Tax Reduction</i>	445,588	4,658,488
<i>Supplemental Tuition Support</i>		505,836
<i>City and Town Police and Fire Pensions</i>	929	17,922
<i>Build Indiana Fund Local Projects</i>		1,446,943
<i>Local Road and Street Account Distribution</i>		122,469
<i>Indiana Technology Fund</i>	10,657	358,414
Total	<u>457,174</u>	<u>7,110,073</u>

64 Porter

<i>Excise Tax Reduction</i>	7,039,588	72,076,496
<i>Supplemental Tuition Support</i>		7,357,227
<i>City and Town Police and Fire Pensions</i>	260,015	2,740,631
<i>Build Indiana Fund Local Projects</i>		14,525,888
<i>Local Road and Street Account Distribution</i>		1,461,558
<i>Indiana Technology Fund</i>	87,970	3,523,713
Total	<u>7,387,573</u>	<u>101,685,512</u>

65 Posey

<i>Excise Tax Reduction</i>	1,122,717	11,859,297
<i>Supplemental Tuition Support</i>		1,078,029
<i>City and Town Police and Fire Pensions</i>	23,109	298,578
<i>Build Indiana Fund Local Projects</i>		3,836,183
<i>Local Road and Street Account Distribution</i>		255,932
<i>Indiana Technology Fund</i>	32,718	893,631
Total	<u>1,178,545</u>	<u>18,221,649</u>

66 Pulaski

<i>Excise Tax Reduction</i>	510,193	5,322,616
<i>Supplemental Tuition Support</i>		728,182
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		765,154
<i>Local Road and Street Account Distribution</i>		131,620
<i>Indiana Technology Fund</i>	16,236	585,043
Total	<u>526,429</u>	<u>7,532,616</u>

67 Putnam

<i>Excise Tax Reduction</i>	1,286,895	13,351,470
<i>Supplemental Tuition Support</i>		1,906,393
<i>City and Town Police and Fire Pensions</i>	23,046	343,970
<i>Build Indiana Fund Local Projects</i>		1,008,802
<i>Local Road and Street Account Distribution</i>		301,888
<i>Indiana Technology Fund</i>	47,917	1,209,714
Total	<u>1,357,857</u>	<u>18,122,237</u>

68 Randolph

<i>Excise Tax Reduction</i>	834,710	9,000,622
<i>Supplemental Tuition Support</i>		1,668,326
<i>City and Town Police and Fire Pensions</i>	135,469	1,050,953
<i>Build Indiana Fund Local Projects</i>		2,661,659
<i>Local Road and Street Account Distribution</i>		284,140
<i>Indiana Technology Fund</i>	38,591	1,036,086
Total	<u>1,008,770</u>	<u>15,701,786</u>

69 Ripley

<i>Excise Tax Reduction</i>	988,908	10,728,665
<i>Supplemental Tuition Support</i>		1,578,663
<i>City and Town Police and Fire Pensions</i>	6,275	68,457
<i>Build Indiana Fund Local Projects</i>		1,844,623
<i>Local Road and Street Account Distribution</i>		271,557
<i>Indiana Technology Fund</i>	36,012	1,187,289
Total	<u>1,031,195</u>	<u>15,679,254</u>

70 Rush

<i>Excise Tax Reduction</i>	632,649	6,858,063
<i>Supplemental Tuition Support</i>		875,492
<i>City and Town Police and Fire Pensions</i>	42,001	490,097
<i>Build Indiana Fund Local Projects</i>		2,178,572
<i>Local Road and Street Account Distribution</i>		176,896
<i>Indiana Technology Fund</i>	9,816	405,223
Total	<u>684,466</u>	<u>10,984,343</u>

71 St. Joseph

<i>Excise Tax Reduction</i>	8,654,018	101,734,007
<i>Supplemental Tuition Support</i>		11,357,557
<i>City and Town Police and Fire Pensions</i>	2,115,670	18,706,362
<i>Job Creation and Economic Development</i>		1,802,848
<i>Build Indiana Fund Local Projects</i>	2,457	17,129,849
<i>Local Road and Street Account Distribution</i>		2,752,812
<i>Indiana Technology Fund</i>	86,221	3,400,502
Total	<u>10,858,366</u>	<u>156,883,937</u>

72 Scott

<i>Excise Tax Reduction</i>	708,353	7,513,728
<i>Supplemental Tuition Support</i>		1,391,995
<i>City and Town Police and Fire Pensions</i>	32,627	389,784
<i>Build Indiana Fund Local Projects</i>		1,609,145
<i>Local Road and Street Account Distribution</i>		224,154
<i>Indiana Technology Fund</i>	26,016	1,110,837
Total	<u>766,995</u>	<u>12,239,642</u>

73 Shelby

<i>Excise Tax Reduction</i>	1,644,320	17,901,651
<i>Supplemental Tuition Support</i>		2,330,442
<i>City and Town Police and Fire Pensions</i>	120,555	1,451,827
<i>Build Indiana Fund Local Projects</i>		2,393,104
<i>Local Road and Street Account Distribution</i>		437,052
<i>Indiana Technology Fund</i>	48,821	1,314,243
Total	<u>1,813,696</u>	<u>25,828,319</u>

74 Spencer

<i>Excise Tax Reduction</i>	827,434	8,420,183
<i>Supplemental Tuition Support</i>		976,669
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,101,606
<i>Local Road and Street Account Distribution</i>		191,145
<i>Indiana Technology Fund</i>	27,623	2,622,171
Total	<u>855,057</u>	<u>13,311,774</u>

75 Starke

<i>Excise Tax Reduction</i>	787,286	8,129,063
<i>Supplemental Tuition Support</i>		1,470,095
<i>City and Town Police and Fire Pensions</i>	4,117	64,862
<i>Build Indiana Fund Local Projects</i>		906,622
<i>Local Road and Street Account Distribution</i>		229,963
<i>Indiana Technology Fund</i>	25,046	1,192,426
Total	816,450	11,993,032

76 Steuben

<i>Excise Tax Reduction</i>	1,221,084	13,463,506
<i>Supplemental Tuition Support</i>		1,783,827
<i>City and Town Police and Fire Pensions</i>	23,106	212,017
<i>Build Indiana Fund Local Projects</i>		2,130,945
<i>Local Road and Street Account Distribution</i>		324,721
<i>Indiana Technology Fund</i>	26,917	865,977
Total	1,271,107	18,780,992

77 Sullivan

<i>Excise Tax Reduction</i>	739,927	7,476,924
<i>Supplemental Tuition Support</i>		1,007,727
<i>City and Town Police and Fire Pensions</i>	30,970	395,628
<i>Build Indiana Fund Local Projects</i>		4,511,937
<i>Local Road and Street Account Distribution</i>		188,783
<i>Indiana Technology Fund</i>	18,339	614,672
Total	789,236	14,195,672

78 Switzerland

<i>Excise Tax Reduction</i>	313,019	3,088,006
<i>Supplemental Tuition Support</i>		507,129
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		657,500
<i>Local Road and Street Account Distribution</i>		71,077
<i>Indiana Technology Fund</i>	8,198	549,142
Total	321,217	4,872,854

79 Tippecanoe

<i>Excise Tax Reduction</i>	5,560,263	56,591,809
<i>Supplemental Tuition Support</i>		4,744,209
<i>City and Town Police and Fire Pensions</i>	616,677	6,642,143
<i>Build Indiana Fund Local Projects</i>		6,730,858
<i>Local Road and Street Account Distribution</i>		1,259,151
<i>Indiana Technology Fund</i>	17,921	2,081,710
<i>Wabash River Heritage</i>		387,816
Total	6,194,861	78,437,696

80 Tipton

<i>Excise Tax Reduction</i>	798,165	8,956,074
<i>Supplemental Tuition Support</i>		942,435
<i>City and Town Police and Fire Pensions</i>	23,143	345,674
<i>Build Indiana Fund Local Projects</i>		826,990
<i>Local Road and Street Account Distribution</i>		178,910
<i>Indiana Technology Fund</i>	18,480	615,276
Total	<u>839,788</u>	<u>11,865,358</u>

81 Union

<i>Excise Tax Reduction</i>	249,822	2,633,838
<i>Supplemental Tuition Support</i>		476,805
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		634,969
<i>Local Road and Street Account Distribution</i>		71,595
<i>Indiana Technology Fund</i>	12,997	389,696
Total	<u>262,818</u>	<u>4,206,904</u>

82 Vanderburgh

<i>Excise Tax Reduction</i>	6,472,359	72,028,134
<i>Supplemental Tuition Support</i>		6,736,476
<i>City and Town Police and Fire Pensions</i>	1,590,983	14,765,709
<i>Build Indiana Fund Local Projects</i>		14,149,632
<i>Local Road and Street Account Distribution</i>		1,753,660
<i>Indiana Technology Fund</i>	32,114	2,639,179
Total	<u>8,095,456</u>	<u>112,072,790</u>

83 Vermillion

<i>Excise Tax Reduction</i>	603,210	6,427,568
<i>Supplemental Tuition Support</i>		821,648
<i>City and Town Police and Fire Pensions</i>	16,012	193,618
<i>Build Indiana Fund Local Projects</i>		2,358,659
<i>Local Road and Street Account Distribution</i>		172,774
<i>Indiana Technology Fund</i>	23,531	703,107
Total	<u>642,753</u>	<u>10,677,374</u>

84 Vigo

<i>Excise Tax Reduction</i>	3,250,788	36,928,755
<i>Supplemental Tuition Support</i>		5,189,654
<i>City and Town Police and Fire Pensions</i>	609,749	6,133,445
<i>Build Indiana Fund Local Projects</i>		6,502,648
<i>Local Road and Street Account Distribution</i>		1,037,591
<i>Indiana Technology Fund</i>	27,402	1,891,622
<i>Wabash River Heritage</i>		314,989
Total	<u>3,887,938</u>	<u>57,998,704</u>

85 Wabash

<i>Excise Tax Reduction</i>	1,154,078	13,144,098
<i>Supplemental Tuition Support</i>		2,093,298
<i>City and Town Police and Fire Pensions</i>	135,450	1,522,998
<i>Build Indiana Fund Local Projects</i>		1,062,538
<i>Local Road and Street Account Distribution</i>		352,648
<i>Indiana Technology Fund</i>	30,744	1,110,101
<i>Wabash River Heritage</i>		190,967
Total	1,320,272	19,476,649

86 Warren

<i>Excise Tax Reduction</i>	354,167	3,611,058
<i>Supplemental Tuition Support</i>		393,816
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,094,839
<i>Local Road and Street Account Distribution</i>		84,747
<i>Indiana Technology Fund</i>	13,030	322,496
<i>Wabash River Heritage</i>		243,742
Total	367,197	5,750,698

87 Warrick

<i>Excise Tax Reduction</i>	2,497,536	25,066,757
<i>Supplemental Tuition Support</i>		2,332,781
<i>City and Town Police and Fire Pensions</i>	45,042	341,290
<i>Build Indiana Fund Local Projects</i>		2,456,742
<i>Local Road and Street Account Distribution</i>		506,942
<i>Indiana Technology Fund</i>	24,640	1,280,679
Total	2,567,218	31,985,190

88 Washington

<i>Excise Tax Reduction</i>	892,282	9,119,953
<i>Supplemental Tuition Support</i>		1,495,951
<i>City and Town Police and Fire Pensions</i>	19,811	237,473
<i>Build Indiana Fund Local Projects</i>		1,442,079
<i>Local Road and Street Account Distribution</i>		244,659
<i>Indiana Technology Fund</i>	19,462	1,036,868
Total	931,554	13,576,982

89 Wayne

<i>Excise Tax Reduction</i>	2,152,121	23,173,403
<i>Supplemental Tuition Support</i>		4,069,959
<i>City and Town Police and Fire Pensions</i>	570,218	5,615,552
<i>Build Indiana Fund Local Projects</i>		9,665,453
<i>Local Road and Street Account Distribution</i>		749,923
<i>Indiana Technology Fund</i>	43,034	2,206,151
Total	2,765,373	45,480,441

90 Wells

<i>Excise Tax Reduction</i>	945,559	10,445,409
<i>Supplemental Tuition Support</i>		1,605,390
<i>City and Town Police and Fire Pensions</i>	21,450	255,497
<i>Build Indiana Fund Local Projects</i>		2,716,190
<i>Local Road and Street Account Distribution</i>		279,153
<i>Indiana Technology Fund</i>	25,202	827,499
<i>Wabash River Heritage</i>		62,976
Total	<u>992,211</u>	<u>16,192,114</u>

91 White

<i>Excise Tax Reduction</i>	967,435	10,321,473
<i>Supplemental Tuition Support</i>		1,520,307
<i>City and Town Police and Fire Pensions</i>	27,926	278,965
<i>Build Indiana Fund Local Projects</i>		1,509,660
<i>Local Road and Street Account Distribution</i>		262,157
<i>Indiana Technology Fund</i>	31,260	1,084,394
Total	<u>1,026,621</u>	<u>14,976,957</u>

92 Whitley

<i>Excise Tax Reduction</i>	1,222,737	13,016,094
<i>Supplemental Tuition Support</i>		2,298,835
<i>City and Town Police and Fire Pensions</i>	20,991	312,433
<i>Build Indiana Fund Local Projects</i>		4,062,612
<i>Local Road and Street Account Distribution</i>		304,925
<i>Indiana Technology Fund</i>	28,246	1,128,680
Total	<u>1,271,974</u>	<u>21,123,579</u>

State Subtotal - Distributions to Counties

	<u>268,657,632</u>	<u>3,762,109,341</u>
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	Fiscal Year 2007	Fiscal Years 1989 - 2007
<u>Distributions not allocated to specific counties</u>		
<i>Teachers' Retirement Fund pre-1996 Account</i>	30,000,000	462,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
<i>Build Indiana Fund Local Projects</i>		2,395,610
<i>Local Police Fire not Specifically Allocated</i>		43,606,413
<i>Indiana Technology Fund</i>	1,584,588	27,951,439
<i>Higher Education Technology</i>		29,000,000
<i>21st Century Research and Techonology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,879,380
<i>Little Calumet River Basin Commission</i>		3,000,000
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nonotechnology</i>		5,000,000
<i>Department of Natural Resources State Projects</i>		313,781
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		247,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>1992-1993 Biennium Appropriations to the Highway Constructions Ac.</i>		72,500,000
<i>Excise Cut Replacement Account</i>	747,254	747,254
Total	<u>32,331,842</u>	<u>1,436,956,293</u>
Grand Total - Build Indiana Fund Distributions	<u>300,989,474</u>	<u>5,199,065,634</u>

Table 3
Distribution of Riverboat Admissions Tax and Wagering Tax
Fiscal Year 2007
and Cumulative: FY 1996 through FY 2007

	Fiscal Year 2007	Cumulative Total Fiscal Years 1996-2007
Riverboat Admissions Tax		
Distribution to State/Local Units*	\$127,189,850	\$1,178,023,866
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	\$486,274,698	\$2,122,061,160
Local Revenue Sharing **	\$33,000,000	\$165,000,000
Distribution to Lottery and Gaming Surplus Account	\$94,748,685	\$1,824,513,882
Distribution to Local Units	\$103,101,538	\$910,234,575
Grand Total	\$844,314,772	\$6,199,833,482

* In FY 2007 \$625,314,369 in wagering tax revenues were deposited in the property tax replacement fund (PTRF). In Sep 2006, \$44,290,985 was transferred from PTRF to the local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2007 \$94,748,685 was transferred from PTRF to the Build Indiana Fund (BIF) to meet the statutory requirement.

** P.L 224-2003 required the \$33 million set aside for local revenue sharing for FY 2003 to be deposited in the state General Fund. In FY 2004, FY 2005, FY 2006 and FY 2007 \$33 million was distributed to the local units in counties which do not have any riverboat casino.

Table 4
Distribution of Riverboat Admissions Tax to Local and State Units
Fiscal Year 2007
and Cumulative: FY 1996 through FY 2007

	Fiscal Year 2007*	Cumulative Total Fiscal Years 1996-2007*
Dearborn County	\$7,669,319	\$67,986,811
Dearborn County Convention and Visitor's Bureau	\$766,925	\$6,798,619
East Chicago**	\$5,901,310	\$54,055,775
Evansville	\$2,095,286	\$23,426,500
Gary**	\$5,912,139	\$66,463,582
Hammond**	\$5,045,187	\$56,829,984
Harrison County	\$11,234,301	\$85,161,604
Harrison County Convention and Visitor's Bureau	\$561,710	\$4,258,042
Indiana Horse Racing Commission	\$27,006,150	\$254,682,770
Lake County**	\$16,858,636	\$177,349,340
Lake County Convention and Visitor's Bureau	\$1,517,263	\$16,923,675
LaPorte County	\$4,300,221	\$36,032,985
LaPorte County Convention's and Visitor's Bureau	\$430,018	\$3,603,267
Lawrenceburg	\$7,669,319	\$67,986,811
Mental Health, Division of	\$4,154,725	\$39,182,409
Michigan City	\$4,300,221	\$36,032,985
North West Indiana Law Enforcement Training Center	\$168,585	\$811,098
Ohio County	\$2,617,283	\$29,608,875
Ohio County Convention and Visitor's Bureau	\$261,726	\$2,960,861
Rising Sun	\$2,617,283	\$29,608,875
State Fair Commission	\$6,232,150	\$58,774,200
Switzerland County	\$4,779,460	\$29,684,601
Switzerland County Convention & Visitor's Bureau	\$238,971	\$1,484,217
Vanderburgh County	\$2,095,286	\$23,426,500
Vanderburgh County Convention and Visitor's Bureau	\$209,527	\$2,342,629
Orange County	\$636,712	\$636,712
French Lick	\$203,748	\$203,748
West Baden Springs	\$203,748	\$203,748
Historic Hotel Preservation Commission	\$229,216	\$229,216
West Baden Hotel Preservation & Maintenance Fund	\$636,712	\$636,712
Indiana Economic Development Corporation	\$636,712	\$636,712
Grand Total	\$127,189,850	\$1,178,023,865

* The distributions include \$44,290,985 distributed from PTRF in Sep 2006 to meet the FY 2006 guaranteed level. FY 2007 supplemental distribution of \$45,210,060 made from PTRF in Sep 2007 is not included in this total.

** \$14.8 million shown to Lake county units for FY 2007 were reimbursed to state general fund for property tax credit provided during tax year 2001, 2002, 2003 and 2004. In total \$28.0 million has been reimbursed to state between 2005 and 2007.

Table 5
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2007
and Cumulative: FY 1996 through FY 2007

	Fiscal Year 2007	Cumulative Total Fiscal Years 1996-2007
East Chicago	\$13,549,654	\$123,650,755
Evansville	\$4,760,340	\$56,411,623
Gary	\$12,269,626	\$133,114,813
Hammond	\$13,749,023	\$137,141,799
Harrison County	\$11,767,667	\$92,561,981
Lawrenceburg	\$17,686,963	\$165,359,794
Michigan City	\$9,556,783	\$86,797,353
Rising Sun	\$6,595,316	\$73,841,406
Switzerland County	\$5,111,269	\$33,300,154
Orange County	\$644,392	\$644,392
French Lick	\$644,392	\$644,392
West Baden Springs	\$644,392	\$644,392
WB Springs Historic Hotel Preservation Commission	\$1,288,784	\$1,288,784
WB Hotel Preservation & Maintenance Fund	\$4,832,938	\$4,832,938
Grand Total	\$103,101,538	\$910,234,574

*This table represents the distribution of riverboat wagering tax revenues upto FY 2002 level to the dock city/county. For casinos other than Orange County casino, the first \$33 M is set aside for revenue sharing among counties that do not have a casino and the remaining after above distribution is deposited in the Property Tax Replacement Fund. An amount is transferred from the Property Tax Replacement Fund to the Build Indiana Fund to meet the cap of \$250 M for each fiscal year. Orange County casino distribution is illustrated in figure 5.

**TABLE 6
DISTRIBUTION OF FY 2007 RIVERBOAT WAGERING TAX REVENUE SHARING BY COUNTY**

<u>COUNTY</u>	<u>AMOUNT</u>	<u>COUNTY</u>	<u>AMOUNT</u>
ADAMS COUNTY TOTAL	211,596	MADISON COUNTY TOTAL	839,196
ALLEN COUNTY TOTAL	2,088,260	MARION COUNTY TOTAL	5,414,667
BARTHOLOMEW COUNTY TOT.	449,526	MARSHALL COUNTY TOTAL	283,982
BENTON COUNTY TOTAL	59,285	MARTIN COUNTY TOTAL	65,250
BLACKFORD COUNTY TOTAL	88,401	MIAMI COUNTY TOTAL	227,057
BOONE COUNTY TOTAL	290,142	MONROE COUNTY TOTAL	758,679
BROWN COUNTY TOTAL	94,121	MONTGOMERY COUNTY TOT.	236,792
CARROLL COUNTY TOTAL	126,894	STEUBEN COUNTY TOTAL	209,009
CASS COUNTY TOTAL	257,564	SULLIVAN COUNTY TOTAL	136,875
CLARK COUNTY TOTAL	607,079	SWITZERLAND COUNTY	
CLAY COUNTY TOTAL	167,112	TIPPECANOE COUNTY TOTAL	937,344
CLINTON COUNTY TOTAL	213,112	TIPTON COUNTY TOTAL	104,316
CRAWFORD COUNTY TOTAL	67,604	UNION COUNTY TOTAL	46,246
DAVISS COUNTY TOTAL	187,651	VANDEBURGH COUNTY	
DEARBORN COUNTY TOTAL		MORGAN COUNTY TOTAL	419,661
DECATUR COUNTY TOTAL	154,520	NEWTON COUNTY TOTAL	91,661
DEKALB COUNTY TOTAL	253,506	NOBLE COUNTY TOTAL	291,199
DELAWARE COUNTY TOTAL	747,390	OHIO COUNTY TOTAL	
DUBOIS COUNTY TOTAL	249,661	ORANGE COUNTY TOTAL	121,489
ELKHART COUNTY TOTAL	1,150,268	OWEN COUNTY TOTAL	137,095
FAYETTE COUNTY TOTAL	161,020	PARKE COUNTY TOTAL	108,494
FLOYD COUNTY TOTAL	445,675	PERRY COUNTY TOTAL	118,928
FOUNTAIN COUNTY TOTAL	112,981	PIKE COUNTY TOTAL	80,781
FRANKLIN COUNTY TOTAL	139,392	PORTER COUNTY TOTAL	923,771
FULTON COUNTY TOTAL	129,072	POSEY COUNTY TOTAL	170,290
GIBSON COUNTY TOTAL	204,516	VERMILLION COUNTY TOTAL	105,644
GRANT COUNTY TOTAL	461,911	VIGO COUNTY TOTAL	666,081
GREENE COUNTY TOTAL	208,650	WABASH COUNTY TOTAL	219,996
HAMILTON COUNTY TOTAL	1,309,249	WARREN COUNTY TOTAL	52,979
HANCOCK COUNTY TOTAL	348,565	WARRICK COUNTY TOTAL	329,636
HARRISON COUNTY TOTAL		WASHINGTON COUNTY TOTA	171,309
HENDRICKS COUNTY TOTAL	655,037	PULASKI COUNTY TOTAL	86,558
HENRY COUNTY TOTAL	305,251	PUTNAM COUNTY TOTAL	226,660
HOWARD COUNTY TOTAL	534,662	RANDOLPH COUNTY TOTAL	172,429
HUNTINGTON COUNTY TOTAL	239,598	RIPLEY COUNTY TOTAL	166,904
JACKSON COUNTY TOTAL	260,113	RUSH COUNTY TOTAL	114,913
JASPER COUNTY TOTAL	189,055	SCOTT COUNTY TOTAL	144,483
JAY COUNTY TOTAL	137,221	SHELBY COUNTY TOTAL	273,391
JEFFERSON COUNTY TOTAL	199,513	SPENCER COUNTY TOTAL	128,317
JENNINGS COUNTY TOTAL	173,392	ST JOSEPH COUNTY TOTAL	1,671,110
JOHNSON COUNTY TOTAL	724,988	STARKE COUNTY TOTAL	148,233
KNOX COUNTY TOTAL	247,030	WAYNE COUNTY TOTAL	447,399
KOSCIUSKO COUNTY TOTAL	466,026	WELLS COUNTY TOTAL	173,681
LAGRANGE COUNTY TOTAL	219,675	WHITE COUNTY TOTAL	159,000
LAKE COUNTY TOTAL		WHITELY COUNTY TOTAL	193,233
LAPORTE COUNTY			
LAWRENCE COUNTY TOTAL	288,978	TOTAL	\$33,000,000.00

Note: County Auditor's distribute county total to cities and towns in the county according to the ratio the city's or town's population bears to the total county population. The amount remaining after the distributions to the cities and towns is the county's share.