

**Distribution of  
Build Indiana Fund  
and  
Riverboat Admissions and Wagering Taxes**

**Fiscal Year Ending  
June 30, 2005**

**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 by county for the fiscal year ending June 30, 2005, 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 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 from 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. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants. 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.

*Figure 1* illustrates the sources of revenue and the “hierarchy” of distributions within the Build Indiana Fund. As *Figure 1* shows, after \$60.0 million of surplus lottery revenue is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers’ Retirement Fund, the remaining surplus lottery revenue is 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.

The highest priority distribution is for motor vehicle excise tax replacement. IC 4-30-17-3.5 as amended by P.L. 186-2002 requires a transfer 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.

### Sources and Uses of Revenue for FY 2005

In FY 2005, Lottery and Gaming revenues totaling \$250.0 million were transferred to the Build Indiana Fund from the following sources:

Hoosier Lottery	\$129.7 million
Riverboat Gaming	\$113.9 million
Horse Racing	\$2.3 million
Charity Gaming	\$4.0 million

From 1989 through June 30, 2005, lottery and gaming revenue totaling \$ 5.778 billion were transferred to the State as follows:

Revenue transferred to state funds from lottery and gaming activities in each fiscal year.*						
in \$ mil		Up to				
		2002	2003	2004	2005	TOTAL
<b>Build Indiana Fund:</b>						
<i>Source</i>	<i>Receiving Fund</i>					
Lottery Profits	Build Indiana Fund	1,543.5	108.7	138.5	129.7	<b>1,920.4</b>
Riverboat Wagering Tax	Build Indiana Fund	1,280.7	136.2	106.5	113.9	<b>1,637.3</b>
Pari-Mutuel Wagering Tax	Build Indiana Fund	17.3	1.6	1.9	2.3	<b>23.1</b>
Charity Gaming Tax	Build Indiana Fund	37.7	3.5	3.0	4.0	<b>48.2</b>
BIF Fund Interest	Build Indiana Fund	114.3	0.9	0.0	0.0	<b>115.2</b>
<b>BIF Total</b>						<b>3,744.2</b>
<b>Other Funds:</b>						
Lottery Profits	Local Police/Fire Pension	186.3	30.0	30.0	30.0	<b>276.3</b>
Lottery Profits	Teacher's Retirement Fund	372.6	30.0	30.0	30.0	<b>462.6</b>
Lottery Profits	Help America Vote Fund	0.0	0.0	1.8	0.0	<b>1.8</b>
Riverboat Wagering Tax	Property Tax Rep Fund	0.0	294.7	495.2	470.8	<b>1,260.7</b>
Riverboat Wagering Tax	General Fund	0.0	33.0	0.0	0.0	<b>33.0</b>
<b>TOTAL</b>						<b>5,778.6</b>

\* \$31.1 million in FY 2004 and \$46.2 million in FY 2005 were transferred from Property Tax Replacement Fund to meet the statutory fiscal year admissions tax distributions to the local unit. Net wagering tax revenue deposited in the Property Tax Replacement Fund is \$464.0 in FY 2004 and \$424.6 in FY 2005.

In June 2003, the Build Indiana Fund received a transfer of \$131.8 million from State General Fund to meet obligations of motor vehicle excise tax replacement. The fund also received \$3.3 million in additional transfers in FY 2003. From 1989 through June 30, 2005 Build Indiana Fund has received \$3.879 billion in lottery and gaming revenues and state transfers.

The illustration below summarizes the distributions from the Build Indiana Fund for FY 2005 and cumulative distributions since FY 1989.

<b>Distributions from Build Indiana Fund for FY 2005 and cumulative since FY 1989</b>			
in \$ mil			
<b>Build Indiana Fund Distributions</b>	<u>Up to 2004*</u>	<u>2005</u>	<b>Total</b>
<i>Fund</i>			
Excise Tax Replacement Distribution	1,816.1	236.2	<b>2,052.4</b>
Supplemental Tuition Support	293.2		<b>293.2</b>
Build Indiana Fund State & Local Projects	806.0	11.0	<b>817.0</b>
Board of Finance Transfer to the General Fund	247.3		<b>247.3</b>
Property Tax Replacement Fund Transfer	375.0		<b>375.0</b>
1992-1993 Biennium Appropriations to Highway Constructions Ac.	72.5		<b>72.5</b>
<b>BIF Total</b>			<b>3,857.4</b>
<b>Other Distributions</b>			
Local Police/Fire Pension	246.3	30.0	<b>276.3</b>
Teacher's Retirement Fund	432.6	30.0	<b>462.6</b>
<b>TOTAL</b>	<b>4,289.0</b>	<b>307.3</b>	<b>4,596.3</b>

\* The variance between the previously reported total uses up to FY 2004 is due to a restatement of distributions to Local Police/Fire Pension Fund and Build Indiana Fund State & Local Projects.

For FY 2005, the funds remaining after the distribution for motor vehicle excise tax replacement were approved to fund the Indiana Technology Fund and Purdue University-Nanotechnology. Of the total \$ 3.879 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, \$ 3.857 billion has been distributed as described in this report. With the exception of \$10.5 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 1 & 2* illustrates the disposition of lottery and gaming revenues in FY 2005. *Table 1* summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2005 and shows cumulative distributions since FY 1989. *Table 2* details certain FY 2005 distributions on county-by-county basis and shows cumulative distributions since FY 1989. *Table 3, 4, 5 and 6* 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 replacement 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 taxes 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 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 appropriation 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 appropriation to be used to reduce the employer contribution rate that school corporations would otherwise pay to Teacher's Retirement Fund for teachers covered by the 1996 account. The Teacher's Retirement Pension Stabilization Fund pre-1996 account is scheduled to receive the appropriation in FY 2006 and thereafter.

**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 of Hoosier Lottery profits. 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, 2005. 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 diverted to the state general fund. There were no appropriations for local projects in FY2004 and FY2005. The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2005. 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 Build Indiana Fund 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 1997-1999 biennium, P.L. 273-1999 appropriated \$ 76.0 million for the 1999-2001 biennium, and P.L. 291-2001 appropriated \$52.5 million for the 2001-2003 biennium. The 2001-2003 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 2003-2005 biennium P.L. 224-2003 appropriated \$7.0 million for School and Library Internet Connection and \$2.5 million for the INSPIRE project. Actual distributions to the local entities in FY 2005 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. P.L. 246-2005 appropriated \$4.75 million for FY 2006 and \$4.75 million for FY 2007 for these projects.

**8. 21<sup>st</sup> Century Research and Technology Fund:** P.L. 273-1999 and P.L. 190-1999 established the Indiana 21<sup>st</sup> Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They 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 1999-2001 biennium and \$50 million for the 2001-2003 biennium. During FY 2002 the Budget Committee completed the approval for \$50 million appropriated for 1999-2001 biennium. In FY 2002 administrative cost up to \$700,000 were approved and distributed for the 2001 appropriation. In total the 21<sup>st</sup> Century Research and Technology Fund has received disbursement amounting to \$50.7 million during FY1999-FY2004. In April of 2002, the 2001-2003 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 2001-2003 appropriation and instead appropriated \$15 million for FY 2003 and \$15 million for FY 2004 from the General Fund. P.L. 246-2005 appropriated \$75.0 million for the current 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. Subsequently, the budget committee approved \$1.8 million in FY 2004.

**10. Indiana University-Proton Therapy:** P.L. 273-1999 appropriated \$10.0 million for the 2000-2002 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 2001-2003 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.

**13. Higher Education Technology:** P.L. 291-2001 appropriated \$58.0 million for the 2001-2003 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 2003, \$294.7 million was deposited in the Property Tax Replacement Fund from the riverboat wagering tax revenue. In FY 2004 the fund received \$ 464.0 million of riverboat wagering tax revenue. \$424.6 million in riverboat wagering tax revenue was deposited in the fund in FY 2005.

**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 2005 and the cumulative amount since FY 1996. *Table 4 and 5* present these distributions as received by specific state and local units. *Table 6* shows the distribution of \$33 million in wagering tax revenues to non-riverboat local units.

*Table 4* shows the distribution of riverboat admissions tax to local units in FY 2005 and cumulative from FY 1996. The \$3 tax is imposed on the patrons on admission to the riverboat. 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 amount 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 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. There is no riverboat operating in Orange County at this time. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County riverboat.

Admissions tax revenues from the Orange County riverboat is to be distributed as follows:

- 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

*Table 5* displays the riverboat wagering tax distributions to local units in FY 2005 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%

P.L. 192-2002(ss) requires the Department of Revenue to deposit 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:

1. 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.
2. 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.

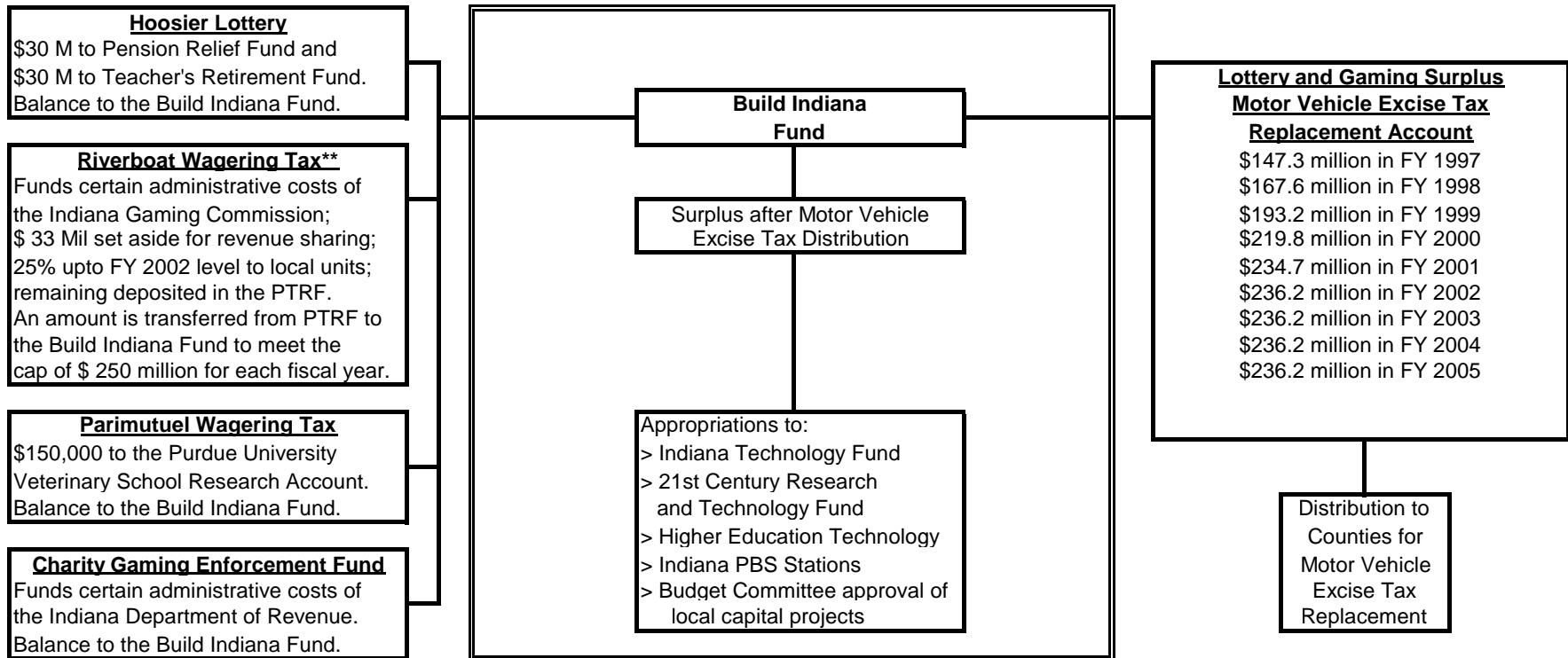
Wagering tax revenue from Orange County riverboat authorized under P.L. 92-2003 is distributed as follows:

- 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. No riverboat operates in Orange County at this time.

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.

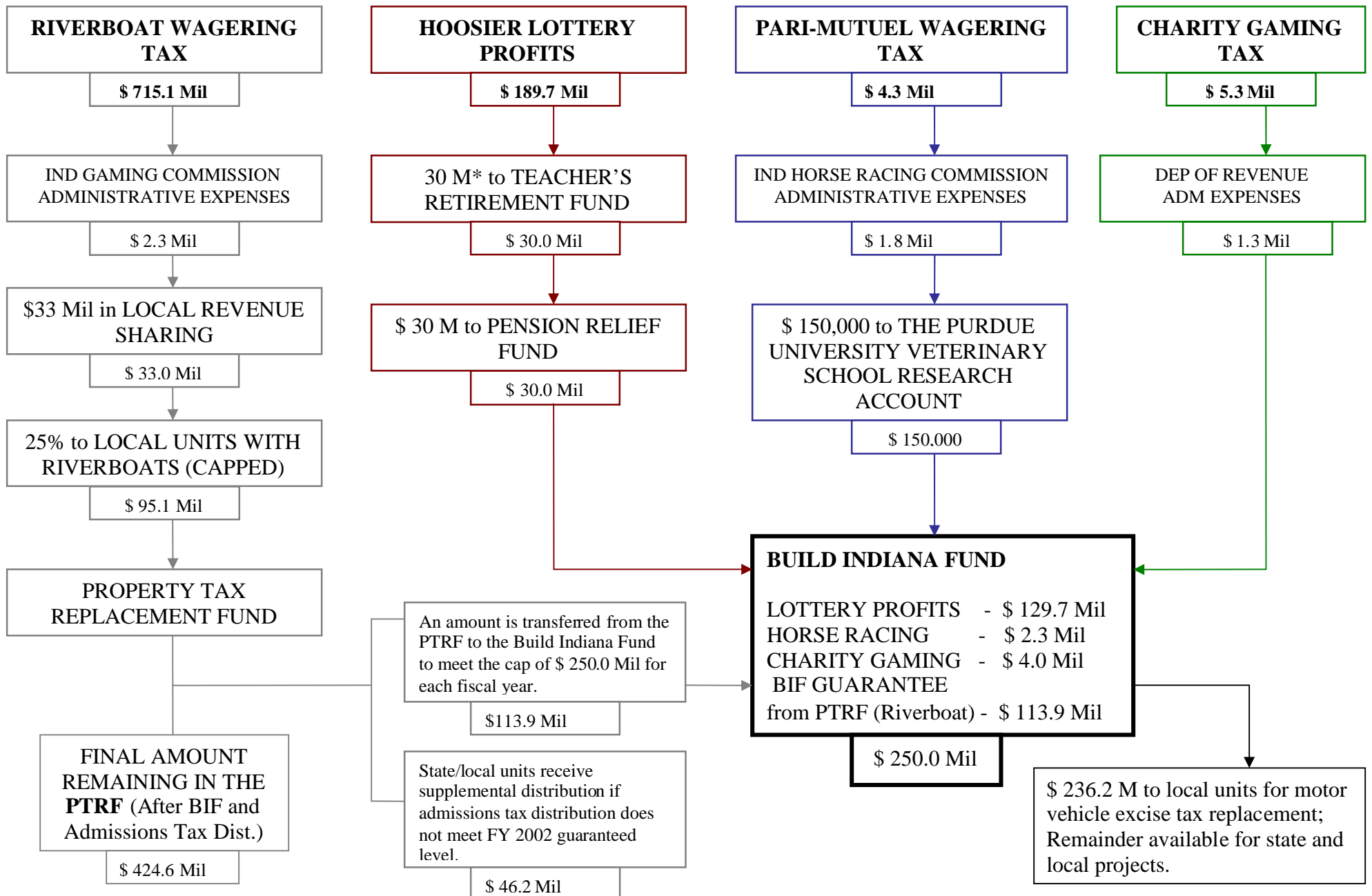
**Figure 1**  
**BUILD INDIANA FUND**  
**Sources and Uses \***



\* Please refer to Figure 2 for FY 2005 disposition of lottery and gaming revenues.

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

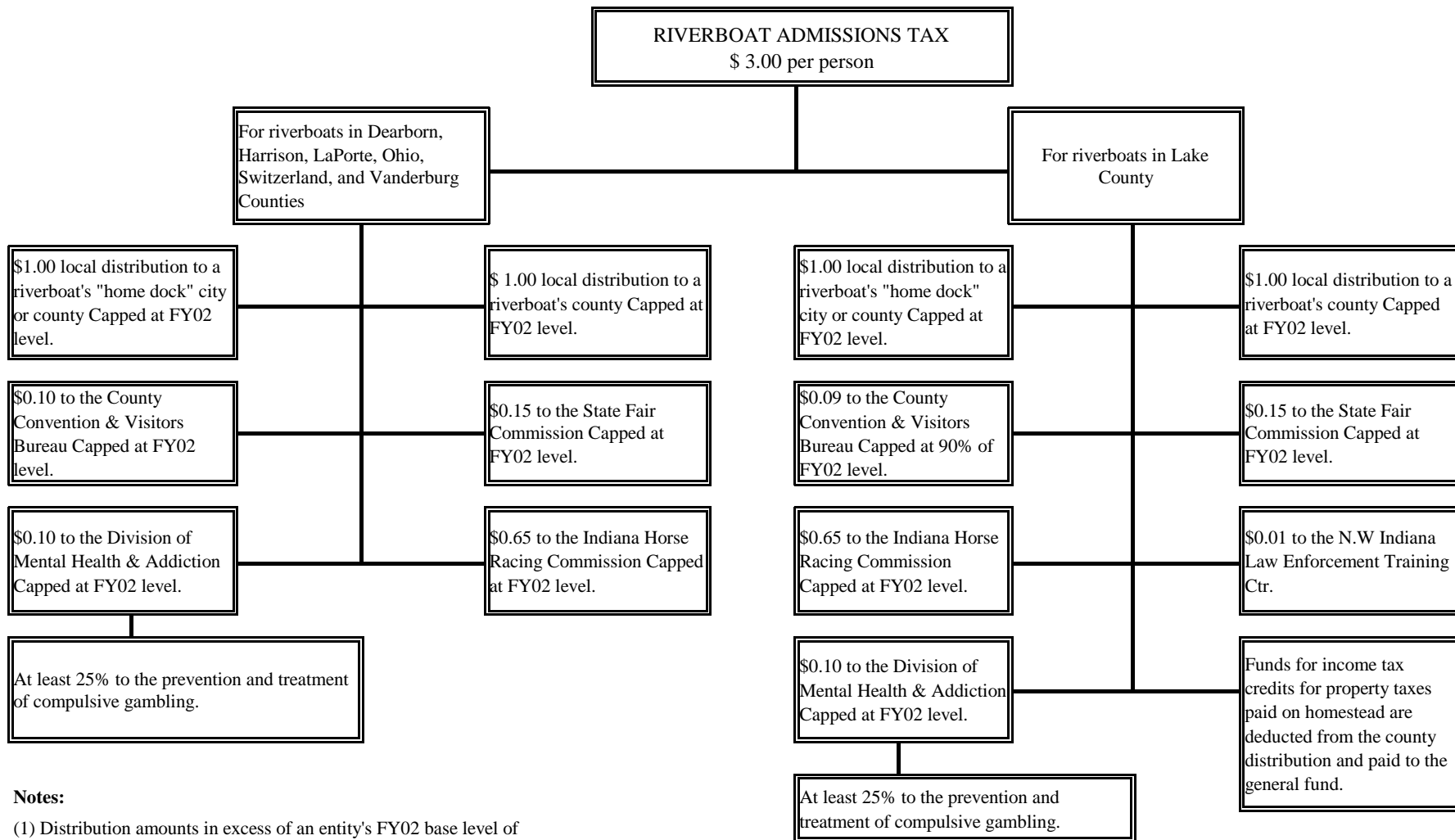
**Fig 2: FY 2005 DISPOSITION OF LOTTERY AND GAMING REVENUES**



\* PL 224-2003 requires the FY04 & FY05 \$30.0 mil to TRF to be used to reduce employer contribution of school corporations to TRF.

✚ This chart does not show the distribution established for Orange county riverboat.

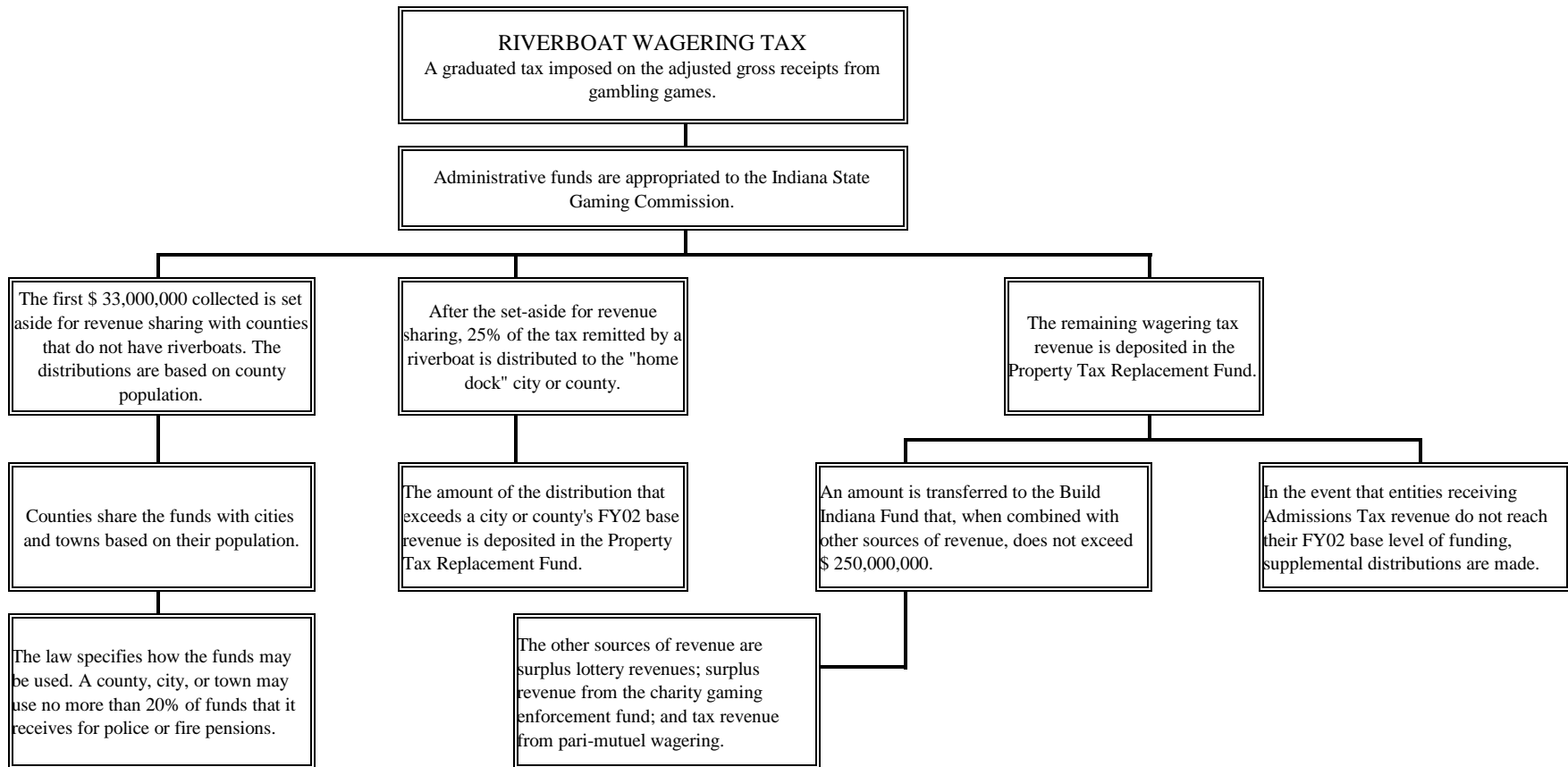
**Figure 3**  
**RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS**  
**Fiscal Year 2005**



**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.

**Figure 4**  
**RIVERBOAT WAGERING TAX DISTRIBUTIONS**  
**Fiscal year 2005**



**Notes:** This chart does not show the distributions established for Orange County riverboat.

**Table 1**  
**Distribution of**  
**Build Indiana Fund**  
**Fiscal Year 2005**  
**and Cumulative: FY 1989 through FY 2005**  
**by Expenditure/Distribution Category**

	<b>Fiscal Year 2005</b>	<b>Cumulative Total Fiscal Years 1989 - 2005</b>
<b><u>State Totals by Expenditure/Distribution Category</u></b>		
<i>Excise Tax Reduction</i>	236,212,440	2,052,360,764
<i>Supplemental Tuition Support</i>		293,207,699
<i>City and Town Police and Fire Pensions</i>	30,000,000	276,332,833
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>	1,290,401	407,847,594
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	4,750,000	173,424,295
<i>Teachers' Retirement Fund pre-1996 Account</i>		402,600,963
<i>Teachers' Retirement Fund 1996 Account</i>	30,000,000	60,000,000
<i>21st Century Research and Techonology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,569,267
<i>Little Calumet River Basin Commission</i>		2,638,342
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nonotechnology</i>	5,000,000	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
<b>Grand Total - Build Indiana Fund Distributions</b>	<b><u>307,252,841</u></b>	<b><u>4,596,343,210</u></b>



**Table 2**  
**Distribution of Build Indiana Fund**  
**Fiscal Year 2005**  
**and Cumulative: FY 1989 through FY 2005**  
**by County**

Co. No. County Name	Fiscal Year 2005	Cumulative Total Fiscal Years 1989 - 2005
<b>1 Adams</b>		
<i>Excise Tax Reduction</i>	968,263	8,499,580
<i>Supplemental Tuition Support</i>		1,544,370
<i>City and Town Police and Fire Pensions</i>	58,895	446,546
<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>	48,480	1,084,309
<b>Total</b>	<u>1,075,638</u>	<u>13,887,145</u>
<b>2 Allen</b>		
<i>Excise Tax Reduction</i>	12,368,759	112,418,391
<i>Supplemental Tuition Support</i>		13,905,752
<i>City and Town Police and Fire Pensions</i>	2,070,865	16,727,087
<i>Build Indiana Fund Local Projects</i>	9,319	17,720,631
<i>Local Road and Street Account Distribution</i>		3,484,576
<i>Indiana Technology Fund</i>	40,753	5,254,011
<b>Total</b>	<u>14,489,696</u>	<u>169,510,448</u>
<b>3 Bartholomew</b>		
<i>Excise Tax Reduction</i>	3,053,354	25,733,996
<i>Supplemental Tuition Support</i>		3,277,832
<i>City and Town Police and Fire Pensions</i>	350,675	2,692,244
<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>	76,308	1,557,543
<b>Total</b>	<u>3,480,337</u>	<u>43,608,605</u>
<b>4 Benton</b>		
<i>Excise Tax Reduction</i>	319,636	3,015,089
<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>	32,676	481,033
<b>Total</b>	<u>352,312</u>	<u>5,124,410</u>

<b><u>5 Blackford</u></b>		
<i>Excise Tax Reduction</i>	444,344	3,978,467
<i>Supplemental Tuition Support</i>		812,813
<i>City and Town Police and Fire Pensions</i>	22,531	258,554
<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>	9,600	371,319
<b>Total</b>	<u>476,475</u>	<u>7,568,172</u>
<b><u>6 Boone</u></b>		
<i>Excise Tax Reduction</i>	2,600,984	20,711,869
<i>Supplemental Tuition Support</i>		2,161,371
<i>City and Town Police and Fire Pensions</i>	58,868	437,914
<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>	44,394	1,348,179
<b>Total</b>	<u>2,704,246</u>	<u>27,896,546</u>
<b><u>7 Brown</u></b>		
<i>Excise Tax Reduction</i>	620,802	5,327,967
<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>	5,160	453,822
<b>Total</b>	<u>625,962</u>	<u>7,838,315</u>
<b><u>8 Carroll</u></b>		
<i>Excise Tax Reduction</i>	780,953	7,087,972
<i>Supplemental Tuition Support</i>		868,712
<i>City and Town Police and Fire Pensions</i>	3,928	37,689
<i>Build Indiana Fund Local Projects</i>		702,161
<i>Local Road and Street Account Distribution</i>		197,670
<i>Indiana Technology Fund</i>	21,828	557,728
<b>Total</b>	<u>806,709</u>	<u>9,451,932</u>
<b><u>9 Cass</u></b>		
<i>Excise Tax Reduction</i>	1,374,361	12,505,183
<i>Supplemental Tuition Support</i>		2,260,380
<i>City and Town Police and Fire Pensions</i>	165,125	1,619,215
<i>Build Indiana Fund Local Projects</i>		3,281,398
<i>Local Road and Street Account Distribution</i>		396,142
<i>Indiana Technology Fund</i>	50,851	1,046,965
<i>Wabash River Heritage</i>		211,402
<b>Total</b>	<u>1,590,338</u>	<u>21,320,684</u>

**10 Clark**

<i>Excise Tax Reduction</i>	3,760,549	31,388,727
<i>Supplemental Tuition Support</i>		4,914,248
<i>City and Town Police and Fire Pensions</i>	345,017	2,574,854
<i>Build Indiana Fund Local Projects</i>	927	9,373,262
<i>Local Road and Street Account Distribution</i>		949,229
<i>Indiana Technology Fund</i>	103,976	2,013,435
<b>Total</b>	<u>4,210,469</u>	<u>51,213,755</u>

**11 Clay**

<i>Excise Tax Reduction</i>	933,096	7,915,059
<i>Supplemental Tuition Support</i>		1,515,188
<i>City and Town Police and Fire Pensions</i>	27,714	365,020
<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>	17,358	731,037
<b>Total</b>	<u>978,169</u>	<u>12,480,617</u>

**12 Clinton**

<i>Excise Tax Reduction</i>	1,167,844	10,582,175
<i>Supplemental Tuition Support</i>		1,993,146
<i>City and Town Police and Fire Pensions</i>	195,862	1,554,990
<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>	35,508	1,118,725
<b>Total</b>	<u>1,399,214</u>	<u>17,304,993</u>

**13 Crawford**

<i>Excise Tax Reduction</i>	290,241	2,495,575
<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>	10,328	556,094
<b>Total</b>	<u>300,569</u>	<u>5,184,439</u>

**14 Daviess**

<i>Excise Tax Reduction</i>	928,163	7,790,435
<i>Supplemental Tuition Support</i>		1,350,582
<i>City and Town Police and Fire Pensions</i>	44,535	457,132
<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>	26,869	736,696
<b>Total</b>	<u>999,567</u>	<u>12,518,850</u>

**15 Dearborn**

<i>Excise Tax Reduction</i>	1,924,214	15,789,236
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	24,794	275,819
<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>	35,147	1,617,520
<b>Total</b>	<u>1,984,155</u>	<u>22,118,124</u>

**16 Decatur**

<i>Excise Tax Reduction</i>	885,943	7,997,019
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	45,013	447,591
<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>	29,913	737,381
<b>Total</b>	<u>960,870</u>	<u>13,158,574</u>

**17 De Kalb**

<i>Excise Tax Reduction</i>	1,499,509	12,940,725
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	11,328	189,242
<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>	49,740	1,441,449
<b>Total</b>	<u>1,560,577</u>	<u>18,879,198</u>

**18 Delaware**

<i>Excise Tax Reduction</i>	3,927,131	34,972,918
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	650,767	5,349,127
<i>Build Indiana Fund Local Projects</i>	392	6,054,088
<i>Local Road and Street Account Distribution</i>		1,188,054
<i>Indiana Technology Fund</i>	68,297	2,591,170
<b>Total</b>	<u>4,646,588</u>	<u>56,161,894</u>

**19 Dubois**

<i>Excise Tax Reduction</i>	1,748,588	14,758,944
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	26,769	222,024
<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>	47,612	1,179,335
<b>Total</b>	<u>1,822,970</u>	<u>24,777,510</u>

**20 Elkhart**

<i>Excise Tax Reduction</i>	6,399,900	55,077,664
<i>Supplemental Tuition Support</i>		7,963,125
<i>City and Town Police and Fire Pensions</i>	677,537	5,973,030
<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>	118,716	4,298,453
<b>Total</b>	<u>7,196,154</u>	<u>83,755,018</u>

**21 Fayette**

<i>Excise Tax Reduction</i>	788,617	7,877,102
<i>Supplemental Tuition Support</i>		1,546,130
<i>City and Town Police and Fire Pensions</i>	260,876	1,968,606
<i>Build Indiana Fund Local Projects</i>		2,418,163
<i>Local Road and Street Account Distribution</i>		270,661
<i>Indiana Technology Fund</i>	11,862	572,856
<b>Total</b>	<u>1,061,355</u>	<u>14,653,518</u>

**22 Floyd**

<i>Excise Tax Reduction</i>	2,773,228	24,348,928
<i>Supplemental Tuition Support</i>		3,413,799
<i>City and Town Police and Fire Pensions</i>	620,044	4,092,061
<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>	38,154	1,338,966
<b>Total</b>	<u>3,431,427</u>	<u>38,039,568</u>

**23 Fountain**

<i>Excise Tax Reduction</i>	598,266	5,419,494
<i>Supplemental Tuition Support</i>		1,035,238
<i>City and Town Police and Fire Pensions</i>	10,434	72,264
<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>	16,302	518,740
<b>Total</b>	<u>625,002</u>	<u>8,365,127</u>

**24 Franklin**

<i>Excise Tax Reduction</i>	818,139	6,790,112
<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>	18,048	551,959
<b>Total</b>	<u>836,187</u>	<u>9,865,259</u>

**25 Fulton**

<i>Excise Tax Reduction</i>	760,748	6,627,502
<i>Supplemental Tuition Support</i>		857,778
<i>City and Town Police and Fire Pensions</i>	13,072	105,200
<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>	32,634	637,776
<b>Total</b>	<u>806,454</u>	<u>9,807,395</u>

**26 Gibson**

<i>Excise Tax Reduction</i>	1,324,040	11,015,397
<i>Supplemental Tuition Support</i>		1,588,280
<i>City and Town Police and Fire Pensions</i>	65,599	420,620
<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>	61,734	900,908
<b>Total</b>	<u>1,451,373</u>	<u>16,677,079</u>

**27 Grant**

<i>Excise Tax Reduction</i>	2,212,944	22,571,093
<i>Supplemental Tuition Support</i>		4,577,783
<i>City and Town Police and Fire Pensions</i>	391,398	3,589,547
<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>	50,624	1,843,063
<b>Total</b>	<u>2,654,966</u>	<u>39,867,284</u>

**28 Greene**

<i>Excise Tax Reduction</i>	1,070,097	9,343,189
<i>Supplemental Tuition Support</i>		1,961,863
<i>City and Town Police and Fire Pensions</i>	30,516	336,635
<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>	44,375	1,601,398
<b>Total</b>	<u>1,144,989</u>	<u>15,112,420</u>

**29 Hamilton**

<i>Excise Tax Reduction</i>	13,755,186	102,205,745
<i>Supplemental Tuition Support</i>		6,261,205
<i>City and Town Police and Fire Pensions</i>	177,199	1,397,327
<i>Build Indiana Fund Local Projects</i>		2,556,076
<i>Local Road and Street Account Distribution</i>		1,625,835
<i>Indiana Technology Fund</i>	80,634	3,878,334
<b>Total</b>	<u>14,013,019</u>	<u>117,924,523</u>

**30 Hancock**

<i>Excise Tax Reduction</i>	2,793,323	25,129,216
<i>Supplemental Tuition Support</i>		2,809,927
<i>City and Town Police and Fire Pensions</i>	41,453	326,705
<i>Build Indiana Fund Local Projects</i>		2,909,377
<i>Local Road and Street Account Distribution</i>		575,438
<i>Indiana Technology Fund</i>	43,560	1,425,298
<b>Total</b>	<u>2,878,335</u>	<u>33,175,961</u>

**31 Harrison**

<i>Excise Tax Reduction</i>	1,399,522	11,662,992
<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>	34,128	1,280,776
<b>Total</b>	<u>1,433,650</u>	<u>16,605,452</u>

**32 Hendricks**

<i>Excise Tax Reduction</i>	6,115,788	46,456,470
<i>Supplemental Tuition Support</i>		4,619,002
<i>City and Town Police and Fire Pensions</i>	49,821	351,022
<i>Job Creation and Economic Development</i>		3,930,485
<i>Build Indiana Fund Local Projects</i>	9,196	3,667,655
<i>Local Road and Street Account Distribution</i>		952,947
<i>Indiana Technology Fund</i>	101,232	2,611,646
<b>Total</b>	<u>6,276,037</u>	<u>62,589,226</u>

**33 Henry**

<i>Excise Tax Reduction</i>	1,926,689	17,775,199
<i>Supplemental Tuition Support</i>		2,919,814
<i>City and Town Police and Fire Pensions</i>	271,447	1,843,028
<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>	62,091	1,487,211
<b>Total</b>	<u>2,260,227</u>	<u>29,902,740</u>

**34 Howard**

<i>Excise Tax Reduction</i>	3,899,823	36,364,238
<i>Supplemental Tuition Support</i>		4,270,066
<i>City and Town Police and Fire Pensions</i>	1,048,294	7,259,477
<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>	53,184	1,970,910
<b>Total</b>	<u>5,001,302</u>	<u>56,918,375</u>

**35 Huntington**

<i>Excise Tax Reduction</i>	1,349,977	11,998,013
<i>Supplemental Tuition Support</i>		2,100,520
<i>City and Town Police and Fire Pensions</i>	193,699	1,771,887
<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>	31,740	946,072
<b>Total</b>	<u>1,575,416</u>	<u>19,356,008</u>

**36 Jackson**

<i>Excise Tax Reduction</i>	1,167,570	12,492,351
<i>Supplemental Tuition Support</i>		2,021,485
<i>City and Town Police and Fire Pensions</i>	103,749	863,241
<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>	38,847	1,239,621
<b>Total</b>	<u>1,310,166</u>	<u>19,395,596</u>

**37 Jasper**

<i>Excise Tax Reduction</i>	1,276,309	10,589,173
<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>	21,660	829,700
<b>Total</b>	<u>1,297,969</u>	<u>15,460,574</u>

**38 Jay**

<i>Excise Tax Reduction</i>	611,932	5,466,907
<i>Supplemental Tuition Support</i>		1,310,482
<i>City and Town Police and Fire Pensions</i>	31,640	269,652
<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>	19,980	634,937
<b>Total</b>	<u>663,552</u>	<u>11,241,114</u>

**39 Jefferson**

<i>Excise Tax Reduction</i>	1,074,447	9,240,745
<i>Supplemental Tuition Support</i>		1,548,854
<i>City and Town Police and Fire Pensions</i>	41,467	335,479
<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>	18,624	872,089
<b>Total</b>	<u>1,134,539</u>	<u>13,714,163</u>



**40 Jennings**

<i>Excise Tax Reduction</i>	817,161	7,053,730
<i>Supplemental Tuition Support</i>		1,448,874
<i>City and Town Police and Fire Pensions</i>	14,560	132,026
<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>	11,820	1,099,226
<b>Total</b>	<u>843,540</u>	<u>11,640,283</u>

**41 Johnson**

<i>Excise Tax Reduction</i>	5,480,590	46,395,930
<i>Supplemental Tuition Support</i>		5,282,940
<i>City and Town Police and Fire Pensions</i>	130,588	730,030
<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>	68,121	2,625,965
<b>Total</b>	<u>5,679,299</u>	<u>61,768,114</u>

**42 Knox**

<i>Excise Tax Reduction</i>	1,286,238	11,310,403
<i>Supplemental Tuition Support</i>		2,024,017
<i>City and Town Police and Fire Pensions</i>	106,066	1,060,855
<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>	26,893	1,242,460
<i>Wabash River Heritage</i>		268,994
<b>Total</b>	<u>1,419,197</u>	<u>18,297,099</u>

**43 Kosciusko**

<i>Excise Tax Reduction</i>	2,829,032	24,020,511
<i>Supplemental Tuition Support</i>		3,491,066
<i>City and Town Police and Fire Pensions</i>	61,367	506,827
<i>Build Indiana Fund Local Projects</i>	18,000	9,791,504
<i>Local Road and Street Account Distribution</i>		742,974
<i>Indiana Technology Fund</i>	47,682	2,196,487
<b>Total</b>	<u>2,956,081</u>	<u>40,749,369</u>

**44 Lagrange**

<i>Excise Tax Reduction</i>	933,040	7,881,384
<i>Supplemental Tuition Support</i>		1,256,041
<i>City and Town Police and Fire Pensions</i>	675,505	675,505
<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>	25,140	726,639
<b>Total</b>	<u>1,633,685</u>	<u>18,132,145</u>

**45 Lake**

<i>Excise Tax Reduction</i>	17,194,390	149,470,429
<i>Supplemental Tuition Support</i>		29,080,529
<i>City and Town Police and Fire Pensions</i>	4,387,728	37,173,593
<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>	98,178	15,622,974
<b>Total</b>	<u>21,680,295</u>	<u>272,695,576</u>

**46 La Porte**

<i>Excise Tax Reduction</i>	4,132,496	37,027,702
<i>Supplemental Tuition Support</i>		5,737,825
<i>City and Town Police and Fire Pensions</i>		4,670,197
<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>	149,272	2,541,866
<b>Total</b>	<u>4,281,768</u>	<u>64,719,284</u>

**47 Lawrence**

<i>Excise Tax Reduction</i>		13,116,628
<i>Supplemental Tuition Support</i>	1,706,239	4,154,805
<i>City and Town Police and Fire Pensions</i>	147,446	1,340,378
<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>	37,374	1,825,385
<b>Total</b>	<u>1,891,058</u>	<u>23,016,544</u>

**48 Madison**

<i>Excise Tax Reduction</i>	5,175,377	48,537,024
<i>Supplemental Tuition Support</i>		7,182,410
<i>City and Town Police and Fire Pensions</i>	1,022,504	8,547,388
<i>Build Indiana Fund Local Projects</i>	1,366	6,950,539
<i>Local Road and Street Account Distribution</i>		1,400,432
<i>Indiana Technology Fund</i>	68,538	3,341,286
<b>Total</b>	<u>6,267,785</u>	<u>75,959,078</u>

**49 Marion**

<i>Excise Tax Reduction</i>	33,213,191	300,334,723
<i>Supplemental Tuition Support</i>		36,075,483
<i>City and Town Police and Fire Pensions</i>	8,475,906	55,629,673
<i>Job Creation and Economic Development</i>		20,200,000
<i>Build Indiana Fund Local Projects</i>	41,208	43,903,678
<i>Local Road and Street Account Distribution</i>		9,015,621
<i>Indiana Technology Fund</i>	179,790	13,713,358
<b>Total</b>	<u>41,910,095</u>	<u>478,872,535</u>

**50 Marshall**

<i>Excise Tax Reduction</i>	1,639,781	14,186,727
<i>Supplemental Tuition Support</i>		2,728,044
<i>City and Town Police and Fire Pensions</i>	41,883	329,483
<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>	48,722	1,181,491
<b>Total</b>	<u>1,730,386</u>	<u>22,468,802</u>

**51 Martin**

<i>Excise Tax Reduction</i>	330,230	2,904,604
<i>Supplemental Tuition Support</i>		667,838
<i>City and Town Police and Fire Pensions</i>	4,982	74,990
<i>Build Indiana Fund Local Projects</i>	22,000	1,457,910
<i>Local Road and Street Account Distribution</i>		99,810
<i>Indiana Technology Fund</i>	17,166	583,574
<b>Total</b>	<u>374,379</u>	<u>5,788,726</u>

**52 Miami**

<i>Excise Tax Reduction</i>	1,284,285	11,423,196
<i>Supplemental Tuition Support</i>		2,341,833
<i>City and Town Police and Fire Pensions</i>	160,238	1,324,371
<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>	35,556	1,546,176
<b>Total</b>	<u>1,480,078</u>	<u>18,160,064</u>

**53 Monroe**

<i>Excise Tax Reduction</i>	3,799,383	31,981,636
<i>Supplemental Tuition Support</i>		3,711,526
<i>City and Town Police and Fire Pensions</i>	337,124	2,972,004
<i>Build Indiana Fund Local Projects</i>	25,000	5,387,695
<i>Local Road and Street Account Distribution</i>		1,006,252
<i>Indiana Technology Fund</i>	10,692	1,539,215
<b>Total</b>	<u>4,172,200</u>	<u>46,598,328</u>

**54 Montgomery**

<i>Excise Tax Reduction</i>	1,324,646	11,555,306
<i>Supplemental Tuition Support</i>		1,765,798
<i>City and Town Police and Fire Pensions</i>	116,730	1,078,720
<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>	33,810	1,021,410
<b>Total</b>	<u>1,475,186</u>	<u>18,279,270</u>

**55 Morgan**

<i>Excise Tax Reduction</i>	2,833,292	23,972,068
<i>Supplemental Tuition Support</i>		3,493,479
<i>City and Town Police and Fire Pensions</i>	41,634	463,818
<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>	25,638	1,674,245
<b>Total</b>	<u>2,900,564</u>	<u>32,852,685</u>

**56 Newton**

<i>Excise Tax Reduction</i>	570,460	4,933,928
<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>	25,122	616,398
<b>Total</b>	<u>595,582</u>	<u>9,072,568</u>

**57 Noble**

<i>Excise Tax Reduction</i>	1,518,041	13,217,688
<i>Supplemental Tuition Support</i>		2,324,521
<i>City and Town Police and Fire Pensions</i>	18,962	216,137
<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>	35,934	1,206,007
<b>Total</b>	<u>1,572,937</u>	<u>20,740,750</u>

**58 Ohio**

<i>Excise Tax Reduction</i>	220,516	1,834,915
<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>	13,464	330,217
<b>Total</b>	<u>233,980</u>	<u>2,890,146</u>

**59 Orange**

<i>Excise Tax Reduction</i>	655,470	5,379,801
<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>	23,706	844,395
<b>Total</b>	<u>679,176</u>	<u>8,578,888</u>

**60 Owen**

<i>Excise Tax Reduction</i>	672,159	5,673,496
<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>	12,129	786,521
<b>Total</b>	<u>684,288</u>	<u>8,798,166</u>

**61 Parke**

<i>Excise Tax Reduction</i>	572,927	4,960,891
<i>Supplemental Tuition Support</i>		823,801
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	20,000	895,100
<i>Local Road and Street Account Distribution</i>		147,344
<i>Indiana Technology Fund</i>	26,130	701,073
<b>Total</b>	<u>619,057</u>	<u>7,528,209</u>

**62 Perry**

<i>Excise Tax Reduction</i>	614,221	5,347,938
<i>Supplemental Tuition Support</i>		1,181,805
<i>City and Town Police and Fire Pensions</i>	11,556	104,270
<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>	34,740	843,039
<b>Total</b>	<u>660,517</u>	<u>10,659,362</u>

**63 Pike**

<i>Excise Tax Reduction</i>	445,212	3,781,972
<i>Supplemental Tuition Support</i>		505,836
<i>City and Town Police and Fire Pensions</i>	1,279	15,892
<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>	9,810	339,217
<b>Total</b>	<u>456,301</u>	<u>6,212,329</u>

**64 Porter**

<i>Excise Tax Reduction</i>	6,975,512	58,229,273
<i>Supplemental Tuition Support</i>		7,357,227
<i>City and Town Police and Fire Pensions</i>	272,504	2,215,943
<i>Build Indiana Fund Local Projects</i>	3,504	14,507,459
<i>Local Road and Street Account Distribution</i>		1,461,558
<i>Indiana Technology Fund</i>	78,516	3,368,528
<b>Total</b>	<u>7,330,036</u>	<u>87,139,988</u>

**65 Posey**

<i>Excise Tax Reduction</i>	1,143,589	9,623,091
<i>Supplemental Tuition Support</i>		1,078,029
<i>City and Town Police and Fire Pensions</i>	25,518	251,322
<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>	29,598	827,569
<b>Total</b>	<u>1,198,705</u>	<u>15,872,126</u>

**66 Pulaski**

<i>Excise Tax Reduction</i>	484,519	4,346,277
<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>	26,610	547,827
<b>Total</b>	<u>511,129</u>	<u>6,519,059</u>

**67 Putnam**

<i>Excise Tax Reduction</i>	1,266,125	10,846,466
<i>Supplemental Tuition Support</i>		1,906,393
<i>City and Town Police and Fire Pensions</i>	28,997	295,498
<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>	40,152	1,120,990
<b>Total</b>	<u>1,335,273</u>	<u>15,480,037</u>

**68 Randolph**

<i>Excise Tax Reduction</i>	861,399	7,352,314
<i>Supplemental Tuition Support</i>		1,668,326
<i>City and Town Police and Fire Pensions</i>	152,470	765,808
<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>	51,484	952,210
<b>Total</b>	<u>1,065,353</u>	<u>13,684,457</u>

**69 Ripley**

<i>Excise Tax Reduction</i>	1,015,073	8,767,645
<i>Supplemental Tuition Support</i>		1,578,663
<i>City and Town Police and Fire Pensions</i>	6,875	55,448
<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>	53,130	1,115,065
<b>Total</b>	<u>1,075,078</u>	<u>13,633,000</u>

**70 Rush**

<i>Excise Tax Reduction</i>	628,002	5,604,532
<i>Supplemental Tuition Support</i>		875,492
<i>City and Town Police and Fire Pensions</i>	40,312	406,145
<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>	20,280	384,696
<b>Total</b>	<u>688,595</u>	<u>9,626,332</u>

**71 St. Joseph**

<i>Excise Tax Reduction</i>	9,292,952	83,996,834
<i>Supplemental Tuition Support</i>		11,357,557
<i>City and Town Police and Fire Pensions</i>	1,816,159	14,676,937
<i>Job Creation and Economic Development</i>		1,802,848
<i>Build Indiana Fund Local Projects</i>	901,886	17,122,833
<i>Local Road and Street Account Distribution</i>		2,752,812
<i>Indiana Technology Fund</i>	91,584	3,234,830
<b>Total</b>	<u>12,102,581</u>	<u>134,944,651</u>

**72 Scott**

<i>Excise Tax Reduction</i>	720,273	6,123,739
<i>Supplemental Tuition Support</i>		1,391,995
<i>City and Town Police and Fire Pensions</i>	33,915	323,794
<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>	19,050	1,071,222
<b>Total</b>	<u>773,238</u>	<u>10,744,049</u>

**73 Shelby**

<i>Excise Tax Reduction</i>	1,649,971	14,655,423
<i>Supplemental Tuition Support</i>		2,330,442
<i>City and Town Police and Fire Pensions</i>	124,635	1,219,264
<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>	43,530	1,216,708
<b>Total</b>	<u>1,818,136</u>	<u>22,251,993</u>

**74 Spencer**

<i>Excise Tax Reduction</i>	809,510	6,786,415
<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>	27,892	2,566,545
<b>Total</b>	<u>837,403</u>	<u>11,622,380</u>

**75 Starke**

<i>Excise Tax Reduction</i>	766,438	6,590,016
<i>Supplemental Tuition Support</i>		1,470,095
<i>City and Town Police and Fire Pensions</i>	6,269	56,317
<i>Build Indiana Fund Local Projects</i>		906,622
<i>Local Road and Street Account Distribution</i>		229,963
<i>Indiana Technology Fund</i>	24,001	1,139,725
<b>Total</b>	<u>796,709</u>	<u>10,392,739</u>

**76 Steuben**

<i>Excise Tax Reduction</i>	1,266,267	11,024,230
<i>Supplemental Tuition Support</i>		1,783,827
<i>City and Town Police and Fire Pensions</i>	25,392	164,226
<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>	36,429	807,791
<b>Total</b>	<u>1,328,088</u>	<u>16,235,740</u>

**77 Sullivan**

<i>Excise Tax Reduction</i>	695,991	6,068,945
<i>Supplemental Tuition Support</i>		1,007,727
<i>City and Town Police and Fire Pensions</i>	41,518	325,891
<i>Build Indiana Fund Local Projects</i>	20,000	4,511,937
<i>Local Road and Street Account Distribution</i>		188,783
<i>Indiana Technology Fund</i>	25,560	572,446
<b>Total</b>	<u>783,069</u>	<u>12,675,729</u>

**78 Switzerland**

<i>Excise Tax Reduction</i>	306,035	2,478,142
<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>	12,287	528,547
<b>Total</b>	<u>318,321</u>	<u>4,242,396</u>

**79 Tippecanoe**

<i>Excise Tax Reduction</i>	5,410,307	45,592,889
<i>Supplemental Tuition Support</i>		4,744,209
<i>City and Town Police and Fire Pensions</i>	635,517	5,447,462
<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>	9,720	2,063,789
<i>Wabash River Heritage</i>		380,488
<b>Total</b>	<u>6,055,544</u>	<u>66,218,847</u>



**80 Tipton**

<i>Excise Tax Reduction</i>	840,914	7,353,835
<i>Supplemental Tuition Support</i>		942,435
<i>City and Town Police and Fire Pensions</i>	37,876	292,466
<i>Build Indiana Fund Local Projects</i>		826,990
<i>Local Road and Street Account Distribution</i>		178,910
<i>Indiana Technology Fund</i>	21,180	575,956
<b>Total</b>	<u>899,970</u>	<u>10,170,592</u>

**81 Union**

<i>Excise Tax Reduction</i>	250,332	2,141,754
<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>	14,452	364,132
<b>Total</b>	<u>264,783</u>	<u>3,689,255</u>

**82 Vanderburgh**

<i>Excise Tax Reduction</i>	6,781,663	58,936,582
<i>Supplemental Tuition Support</i>		6,736,476
<i>City and Town Police and Fire Pensions</i>	1,376,832	11,786,279
<i>Build Indiana Fund Local Projects</i>		14,145,557
<i>Local Road and Street Account Distribution</i>		1,753,660
<i>Indiana Technology Fund</i>	44,622	2,574,805
<b>Total</b>	<u>8,203,117</u>	<u>95,933,359</u>

**83 Vermillion**

<i>Excise Tax Reduction</i>	595,333	5,240,099
<i>Supplemental Tuition Support</i>		821,648
<i>City and Town Police and Fire Pensions</i>	18,475	158,845
<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>	34,070	645,998
<b>Total</b>	<u>647,878</u>	<u>9,398,023</u>

**84 Vigo**

<i>Excise Tax Reduction</i>	3,338,778	30,438,969
<i>Supplemental Tuition Support</i>		5,189,654
<i>City and Town Police and Fire Pensions</i>		4,909,603
<i>Build Indiana Fund Local Projects</i>	606,397	6,502,648
<i>Local Road and Street Account Distribution</i>		1,037,591
<i>Indiana Technology Fund</i>	17,148	1,864,220
<i>Wabash River Heritage</i>		300,000
<b>Total</b>	<u>3,962,323</u>	<u>50,242,684</u>

**85 Wabash**

<i>Excise Tax Reduction</i>	1,189,973	10,839,899
<i>Supplemental Tuition Support</i>		2,093,298
<i>City and Town Police and Fire Pensions</i>		1,238,525
<i>Build Indiana Fund Local Projects</i>	161,038	1,062,538
<i>Local Road and Street Account Distribution</i>		352,648
<i>Indiana Technology Fund</i>	37,866	1,079,357
<i>Wabash River Heritage</i>		160,759
<b>Total</b>	<u>1,388,877</u>	<u>16,827,023</u>

**86 Warren**

<i>Excise Tax Reduction</i>	333,811	2,932,747
<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>		309,466
<i>Wabash River Heritage</i>	13,812	236,270
<b>Total</b>	<u>347,623</u>	<u>5,051,885</u>

**87 Warrick**

<i>Excise Tax Reduction</i>	2,459,741	20,134,200
<i>Supplemental Tuition Support</i>		2,332,781
<i>City and Town Police and Fire Pensions</i>		263,904
<i>Build Indiana Fund Local Projects</i>	34,430	2,456,742
<i>Local Road and Street Account Distribution</i>		506,942
<i>Indiana Technology Fund</i>	25,200	1,238,888
<b>Total</b>	<u>2,519,371</u>	<u>26,933,457</u>

**88 Washington**

<i>Excise Tax Reduction</i>	887,736	7,382,624
<i>Supplemental Tuition Support</i>		1,495,951
<i>City and Town Police and Fire Pensions</i>	21,840	196,303
<i>Build Indiana Fund Local Projects</i>	1,203	1,442,079
<i>Local Road and Street Account Distribution</i>		244,659
<i>Indiana Technology Fund</i>	31,080	996,083
<b>Total</b>	<u>941,859</u>	<u>11,757,699</u>

**89 Wayne**

<i>Excise Tax Reduction</i>	2,129,226	18,939,956
<i>Supplemental Tuition Support</i>		4,069,959
<i>City and Town Police and Fire Pensions</i>	568,554	4,493,130
<i>Build Indiana Fund Local Projects</i>	216,400	9,665,453
<i>Local Road and Street Account Distribution</i>		749,923
<i>Indiana Technology Fund</i>	36,344	2,122,694
<b>Total</b>	<u>2,950,525</u>	<u>40,041,115</u>

**90 Wells**

<i>Excise Tax Reduction</i>	987,910	8,550,909
<i>Supplemental Tuition Support</i>		1,605,390
<i>City and Town Police and Fire Pensions</i>	26,757	209,959
<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>	25,668	802,297
<i>Wabash River Heritage</i>		42,104
<b>Total</b>	<u>1,040,334</u>	<u>14,206,003</u>

**91 White**

<i>Excise Tax Reduction</i>	936,606	8,430,359
<i>Supplemental Tuition Support</i>		1,520,307
<i>City and Town Police and Fire Pensions</i>	25,274	224,792
<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>	37,350	1,021,683
<b>Total</b>	<u>999,230</u>	<u>12,968,958</u>

**92 Whitley**

<i>Excise Tax Reduction</i>	1,226,796	10,582,313
<i>Supplemental Tuition Support</i>		2,298,835
<i>City and Town Police and Fire Pensions</i>	25,452	266,864
<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>	33,276	1,075,044
<b>Total</b>	<u>1,285,524</u>	<u>18,590,593</u>

**State Subtotal - Distributions to Counties**

	<u>271,183,087</u>	<u>3,224,003,095</u>
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	<b>Fiscal Year 2005</b>	<b>Fiscal Years 1989 - 2005</b>
<b><u>Distributions not allocated to specific counties</u></b>		
<i>Teachers' Retirement Fund pre-1996 Account</i>	0	402,600,963
<i>Teachers' Retirement Fund 1996 Account</i>	30,000,000	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>	1,069,754	24,754,286
<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>		17,569,267
<i>Little Calumet River Basin Commission</i>		2,638,342
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nonotechnology</i>	5,000,000	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
<b>Total</b>	<u>36,069,754</u>	<u>1,372,340,115</u>
<b>Grand Total - Build Indiana Fund Distributions</b>	<u>307,252,841</u>	<u>4,596,343,210</u>

**Table 3**  
**Distribution of Riverboat Admissions Tax and Wagering Tax**  
**Fiscal Year 2005**  
**and Cumulative: FY 1996 through FY 2005**

	<b>Fiscal Year 2005</b>	<b>Cumulative Total Fiscal Years 1996-2005</b>
Riverboat Admissions Tax		
Distribution to State/Local Units*	\$126,643,593	\$924,491,625
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	\$424,625,189	\$1,183,275,681
Local Revenue Sharing **	\$33,000,000	\$99,000,000
Distribution to Lottery and Gaming Surplus Account	\$113,910,995	\$1,637,460,166
Distribution to Local Units	\$95,046,641	\$712,086,396
<b>Grand Total</b>	<b>\$793,226,418</b>	<b>\$4,556,313,867</b>

\* In FY 2005 \$584,688,998 in wagering tax revenues were deposited in the property tax replacement fund (PTRF). In Sep 2004, \$46,152,814 were transferred from PTRF to the local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2005 \$113,910,995 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 and FY 2005 \$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 2005**  
**and Cumulative: FY 1996 through FY 2005**

	<b>Fiscal Year 2005*</b>	<b>Cumulative Total Fiscal Years 1996-2005</b>
Dearborn County	\$7,336,785	\$52,808,449
Dearborn County Convention and Visitor's Bureau	\$733,672	\$5,280,797
East Chicago	\$5,650,368	\$42,268,798
Evansville	\$2,136,285	\$19,200,041
Gary	\$6,318,571	\$54,221,228
Hammond	\$5,390,069	\$46,151,716
Harrison County	\$11,291,523	\$62,257,339
Harrison County Convention and Visitor's Bureau	\$564,571	\$3,112,839
Indiana Horse Racing Commission	\$27,439,614	\$200,302,267
Lake County	\$17,359,007	\$142,641,741
Lake County Convention and Visitor's Bureau	\$1,562,296	\$13,800,020
LaPorte County	\$4,067,152	\$27,713,922
LaPorte County Convention's and Visitor's Bureau	\$406,712	\$2,771,368
Lawrenceburg	\$7,336,785	\$52,808,449
Mental Health, Division of	\$4,221,411	\$30,816,313
Michigan City	\$4,067,152	\$27,713,922
North West Indiana Law Enforcement Training Center	\$173,589	\$464,025
Ohio County	\$3,091,649	\$24,602,159
Ohio County Convention and Visitor's Bureau	\$309,162	\$2,460,193
Rising Sun	\$3,091,649	\$24,602,159
State Fair Commission	\$6,332,180	\$46,224,931
Switzerland County	\$5,155,698	\$20,141,833
Switzerland County Convention & Visitor's Bureau	\$257,783	\$1,007,082
Vanderburgh County	\$2,136,285	\$19,200,041
Vanderburgh County Convention and Visitor's Bureau	\$213,627	\$1,919,987
<b>Grand Total</b>	<b>\$126,643,593</b>	<b>\$924,491,623</b>

\* The distributions include \$46,152,814 distributed from PTRF in Sep 2004 to meet the FY 2004 guaranteed level.  
FY 2005 supplemental distribution of \$45,071,299 made from PTRF in Sep 2005 is not included in this total.

**Table 5**  
**Distribution of Riverboat Wagering Tax to Local Units**  
**Fiscal Year 2005**  
**and Cumulative: FY 1996 through FY 2005**

	<b>Fiscal Year 2005</b>	<b>Cumulative Total Fiscal Years 1996-2005</b>
East Chicago	\$13,549,654	\$96,551,447
Evansville	\$4,760,340	\$46,890,943
Gary	\$12,269,626	\$108,575,562
Hammond	\$13,749,023	\$109,643,752
Harrison County	\$11,767,667	\$69,026,647
Lawrenceburg	\$17,686,963	\$129,985,867
Michigan City	\$9,556,783	\$67,683,787
Rising Sun	\$6,595,316	\$60,650,774
Switzerland County	\$5,111,269	\$23,077,616
<b>Grand Total</b>	<b>\$95,046,641</b>	<b>\$712,086,395</b>

\*This table represents the distribution of riverboat wagering tax revenues upto FY 2002 level to the dock city/county. The first \$33 M is set aside for revenue sharing among counties that do not have a casino and the remaining 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.

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

<u>COUNTY</u>	<u>AMOUNT</u>	<u>COUNTY</u>	<u>AMOUNT</u>
ADAMS	212,030.55	MADISON	840,921.05
ALLEN	2,092,553.95	MARION	5,425,800.34
BARTHOLOMEW	450,450.63	MARSHALL	284,565.49
BENTON	59,406.39	MARTIN	65,384.23
BLACKFORD	88,583.05	MIAMI	227,523.76
BOONE	290,738.82	MONROE	760,239.09
BROWN	94,314.97	MONTGOMERY	237,278.74
CARROLL	127,155.27	MORGAN	420,523.58
CASS	258,093.99	NEWTON	91,849.43
CLARK	608,327.48	NOBLE	291,798.18
CLAY	167,455.27	OHIO	0.00
CLINTON	213,550.24	ORANGE	121,738.64
CRAWFORD	67,742.58	OWEN	137,376.88
DAVISS	188,037.21	PARKE	108,717.29
DEARBORN	0.00	PERRY	119,172.21
DECATUR	154,837.48	PIKE	80,946.80
DEKALB	254,026.79	PORTER	925,670.21
DELAWARE	748,926.59	POSEY	170,639.67
DUBOIS	250,173.98	PULASKI	86,735.47
ELKHART	1,152,632.76	PUTNAM	227,126.50
FAYETTE	161,351.31	RANDOLPH	172,783.62
FLOYD	446,591.52	RIPLEY	167,247.18
FOUNTAIN	113,213.28	RUSH	115,149.14
FRANKLIN	139,678.48	ST JOSEPH	1,674,546.36
FULTON	129,337.06	SCOTT	144,779.82
GIBSON	204,936.59	SHELBY	273,952.93
GRANT	462,860.33	SPENCER	128,580.37
GREENE	209,079.46	STARKE	148,538.04
HAMILTON	1,244,091.23	STEUBEN	209,438.89
HANCOCK	349,281.32	SULLIVAN	137,156.18
HARRISON	0.00	SWITZERLAND	0.00
HENDRICKS	656,383.53	TIPPECANOE	939,271.70
HENRY	305,878.90	TIPTON	104,530.27
HOWARD	535,761.01	UNION	46,340.89
HUNTINGTON	240,091.10	VANDERBURGH	0.00
JACKSON	260,647.82	VERMILLION	105,860.79
JASPER	189,443.39	VIGO	667,450.11
JAY	137,503.00	WABASH	220,448.72
JEFFERSON	199,923.53	WARREN	53,088.04
JENNINGS	173,748.40	WARRICK	330,313.65
JOHNSON	726,478.15	WASHINGTON	171,661.20
KNOX	247,538.18	WAYNE	448,319.29
KOSCIUSKO	466,984.28	WELLS	174,038.46
LAGRANGE	220,127.12	WHITE	159,327.17
LAKE	0.00	WHITELY	193,630.38
LAPORTE	0.00		
LAWRENCE	289,572.25	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.