

County	CEDIT 2009 Distribution	CEDIT EOY 2009 Balance	COIT 2009 Distribution	COIT 2009 EOY Balance	CAGIT 2009 Distribution	CAGIT 2009 EOY Balance	Local Income Tax 2009 Balance	% of Distr owed State	Surplus as % of Balance
Adams Co.	\$2,426,834	-\$347,693	\$3,446,242	-\$292,549			-\$640,242	10.90%	
Allen Co.	\$30,556,668	-\$642,712	\$45,650,502	-\$1,747,690			-\$2,390,402	3.14%	
Bartholomew Co.	\$580,223	\$580,794			\$17,781,496	\$102,982	\$683,776		3.72%
Benton Co.	\$409,948	\$2,194			\$1,620,399	\$98,889	\$101,083		4.98%
Blackford Co.	\$504,463	-\$46,772			\$2,018,675	\$57,132	\$10,360		0.41%
Boone Co.			\$19,325,707	-\$785,279			-\$785,279	4.06%	
Brown Co.	\$799,516	-\$49,905			\$3,190,999	-\$388,601	-\$438,506	10.99%	
Carroll Co.	\$547,241	\$21,952			\$3,643,163	-\$171,085	-\$149,133	3.56%	
Cass Co.	\$1,601,840	-\$44,166			\$6,401,858	\$99,708	\$55,542		0.69%
Clark Co.	\$5,053,500	\$765,857			\$19,920,369	\$1,402,342	\$2,168,199		8.68%
Clay Co.					\$4,186,318	\$310,836	\$310,836		7.43%
Clinton Co.	\$1,378,726	\$102,030			\$5,513,278	-\$462,606	-\$360,576	5.23%	
Crawford Co.	\$354,795	\$17,154			\$1,055,557	\$53,112	\$70,266		4.98%
Daviess Co.	\$1,209,885	\$332,287			\$6,046,610	-\$102,032	\$230,255		3.17%
Dearborn Co.			\$6,486,922	\$581,641			\$581,641		8.97%
Decatur Co.	\$1,150,972	\$49,341			\$4,597,043	\$29,831	\$79,172		1.38%
DeKalb Co.	\$1,959,781	\$730,233			\$7,752,870	\$1,431,641	\$2,161,874		22.26%
Delaware Co.	\$3,786,562	-\$1,004,269	\$11,379,211	-\$1,439,217			-\$2,443,486	16.11%	
Dubois Co.	\$4,046,548	-\$120,104	\$6,059,540	-\$251,541			-\$371,645	3.68%	
Elkhart Co.	\$9,912,494	-\$2,817,934			\$38,174,315	-\$13,525,488	-\$16,343,422	33.99%	
Fayette Co.	\$910,916	-\$279,121	\$3,465,406	-\$2,134,559			-\$2,413,680	55.15%	
Floyd Co.	\$5,404,343	\$545,331			\$13,408,846	\$1,127,938	\$1,673,269		8.89%
Fountain Co.	\$0	\$31,779			\$2,888,604	\$305,989	\$337,768		11.69%
Franklin Co.	\$1,177,037	-\$30,475			\$4,694,031	-\$134,642	-\$165,117	2.81%	
Fulton Co.	\$622,854	-\$9,786			\$3,459,577	-\$523,592	-\$533,378	13.07%	
Gibson Co.	\$3,380,074	\$107,519					\$107,519		3.18%
Grant Co.	\$0	-\$231,824	\$9,466,679	\$1,128,313			\$896,489		9.47%
Greene Co.			\$4,984,843	\$584,142			\$584,142		11.72%
Hamilton Co.			\$101,148,480	\$3,277,387			\$3,277,387		3.24%
Hancock Co.	\$2,481,191	\$334,376			\$16,537,838	\$1,368,184	\$1,702,560		8.95%
Harrison Co.	\$1,874,065	\$233,901			\$5,602,079	\$700,741	\$934,642		12.50%
Hendricks Co.	\$8,373,500	\$2,220,112			\$33,510,850	\$5,444,579	\$7,664,691		18.30%
Henry Co.	\$0	-\$9,866	\$7,987,187	-\$64,471			-\$74,337	0.93%	
Howard Co.	\$3,463,187	-\$401,498	\$12,087,936	-\$3,290,413			-\$3,691,911	23.74%	
Huntington Co.	\$1,647,112	-\$76,452			\$6,578,712	-\$291,463	-\$367,915	4.47%	
Jackson Co.	\$1,904,580	-\$23,405			\$7,632,271	-\$196,220	-\$219,625	2.30%	
Jasper Co.	\$1,573,592	\$443,799			\$6,203,072	\$3,806,757	\$4,250,556		54.66%
Jay Co.	\$747,917	\$85,874			\$2,975,697	\$421,477	\$507,351		13.63%
Jefferson Co.	\$1,977,977	\$235,033					\$235,033		11.88%
Jennings Co.	\$1,024,509	\$10,328			\$4,093,565	\$35,363	\$45,691		0.89%
Johnson Co.	\$32,599,123	\$2,382,630					\$2,382,630		7.31%
Knox Co.	\$1,627,940	\$175,861	\$3,741,150	\$228,960	\$0	-\$254,403	\$150,418		2.80%
Kosciusko Co.	\$6,127,733	-\$395,396	\$14,267,317	-\$1,137,982			-\$1,533,378	7.52%	
LaGrange Co.	-\$265,924	-\$694,079			\$5,713,530	-\$1,700,306	-\$2,394,385	43.95%	
Lake Co.							\$0		
LaPorte Co.	\$9,216,438	\$36,291			\$10,123,316	\$72,266	\$108,557		0.56%
Lawrence Co.					\$7,619,179	\$804,673	\$804,673		10.56%

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Madison Co.	\$0	-\$265,924	\$21,472,606	-\$1,881,251			-\$2,147,175	10.00%	
Marion Co.			\$187,652,100	-\$12,676,472			-\$12,676,472	6.76%	
Marshall Co.					\$10,816,460	\$36,071	\$36,071		0.33%
Martin Co.	\$337,560	\$31,779	\$1,347,161	\$127,234			\$159,013		9.44%
Miami Co.	\$1,408,196	-\$297,499	\$3,369,178	-\$402,224			-\$699,723	14.65%	
Monroe Co.			\$24,320,580	\$272,792			\$272,792		1.12%
Montgomery Co.	\$0	-\$47,739	\$6,624,061	-\$2,280,417			-\$2,328,156	35.15%	
Morgan Co.	\$2,918,990	\$114,461			\$14,614,771	\$1,076,324	\$1,190,785		6.79%
Newton Co.					\$2,583,273	\$530,316	\$530,316		20.53%
Noble Co.	\$1,964,751	-\$437,464			\$7,853,890	-\$265,424	-\$702,888	7.16%	
Ohio Co.					\$1,104,831	\$131,028	\$131,028		11.86%
Orange Co.	\$759,950	-\$19,449			\$3,038,009	-\$92,268	-\$111,717	2.94%	
Owen Co.	\$981,808	\$44,271			\$3,273,052	\$124,475	\$168,746		3.97%
Parke Co.	\$617,303	\$60,605			\$2,438,839	\$229,928	\$290,533		9.51%
Perry Co.	\$1,516,167	\$61,442	\$1,491,595	\$47,602			\$109,044		3.63%
Pike Co.	\$911,958	\$61,143					\$61,143		6.70%
Porter Co.	\$23,676,499	\$1,848,081					\$1,848,081		7.81%
Posey Co.	\$0	\$425,140	\$2,335,244	\$217,277			\$642,417		27.51%
Pulaski Co.	\$614,045	\$48,938			\$3,186,114	\$574,331	\$623,269		16.40%
Putnam Co.	\$1,495,526	\$192,468			\$6,004,260	\$334,791	\$527,259		7.03%
Randolph Co.	\$1,961,632	-\$10,252			\$3,866,063	\$2,134	-\$8,118	0.14%	
Ripley Co.	\$1,329,965	\$162,448			\$5,292,641	\$348,779	\$511,227		7.72%
Rush Co.	\$741,480	-\$54,667			\$2,221,396	-\$2,040,419	-\$2,095,086	70.71%	
Scott Co.	\$0	-\$24,994	\$3,435,804	-\$111,674			-\$136,668	3.98%	
Shelby Co.	\$2,069,555	\$12,502			\$8,267,037	\$190,647	\$203,149		1.97%
Spencer Co.	\$1,932,741	\$56,260	\$1,143,393	\$19,620			\$75,880		2.47%
St. Joseph Co.	\$11,938,605	\$516,325	\$34,801,729	\$2,092,578			\$2,608,903		5.58%
Starke Co.	\$1,648,666	\$151,440			\$1,649,362	\$144,333	\$295,773		8.97%
Steuben Co.	\$1,555,779	-\$95,011			\$6,078,670	-\$540,301	-\$635,312	8.32%	
Sullivan Co.	\$946,439	\$242,362					\$242,362		25.61%
Switzerland Co.			\$1,458,519	\$14,168			\$14,168		0.97%
Tippecanoe Co.	\$12,117,910	\$688,538	\$18,106,476	\$506,494			\$1,195,032		3.95%
Tipton Co.	\$823,740	\$54,549			\$3,294,324	\$157,414	\$211,963		5.15%
Union Co.	\$289,519	-\$3,866			\$1,441,970	-\$5,395	-\$9,261	0.53%	
Vanderburgh Co.			\$36,206,236	-\$4,635,057			-\$4,635,057	12.80%	
Vermillion Co.	\$304,041	\$43,677					\$43,677		14.37%
Vigo Co.	\$9,323,654	-\$597,563			\$13,616,129	-\$318,075	-\$915,638	3.99%	
Wabash Co.	\$1,474,140	-\$345,179			\$5,893,766	-\$3,349,781	-\$3,694,960	50.15%	
Warren Co.	\$409,777	\$93,748			\$1,615,470	\$566,346	\$660,094		32.59%
Warrick Co.	\$7,684,655	\$1,040,356					\$1,040,356		13.54%
Washington Co.	\$1,002,191	-\$85,469			\$4,005,422	-\$324,519	-\$409,988	8.19%	
Wayne Co.	\$2,882,676	-\$298,886			\$11,344,165	-\$1,726,805	-\$2,025,691	14.24%	
Wells Co.	\$1,386,214	\$185,085			\$5,539,804	-\$555,329	-\$370,244	5.35%	
White Co.	\$1,077,382	\$65,968			\$4,300,052	\$172,844	\$238,812		4.44%
Whitley Co.	\$1,320,425	\$482,479			\$6,596,160	\$2,043,059	\$2,525,538		31.90%
Total	\$253,572,099	\$6,319,322	\$593,261,804	-\$24,032,588	\$392,880,047	-\$2,631,494	-\$20,344,760		

\$ 886,594.67 2-4-10

Rainy Day Fund

A few more pieces of information:

- We do not have estimated collections for CY 2010 and beyond at the county level. The CY 2011 certified distributions were based on liabilities reported on tax returns processed between July 1, 2009 and June 30, 2010 which would be mostly tax returns for 2009. – Bob Lain
- Tax liabilities reported on tax returns processed by the Department of Revenue in FY 2010 equals CY 2011 certified distributions. In July we will receive information on the tax liabilities reported on tax returns processed in FY 2011 and those will become the starting point before any adjustments for CY 2012 distributions. – Bob Lain
- For 2010 we will probably begin by assuming that collections are the same as 2009 except where adjustments are appropriate for rate changes in accordance with past directions from the State Board of Accounts. After July and as we begin preparing the 2012 certified distributions we will start estimating 2010 collections based on tax returns processed between January and June and historical return processing patterns. – Bob Lain
- SECTION 72. [EFFECTIVE JULY 1, 2011] (a) The general assembly finds that the revenue forecast technical committee, using the best information available, estimates that the amount certified for distribution to counties under IC 6-3.5-1.1, IC 6-3.5-6, and IC 6-3.5-7 in state fiscal years 2009, 2010, and 2011 will have exceeded the amount of adjusted gross income taxes, county option income taxes, and county economic development income taxes collected from county taxpayers by six hundred nine million seven hundred thousand dollars (\$609,700,000). Under IC 6-3.5-1.1-9(c), IC 6-3.5-6-17(c), and IC 6-3.5-7-11(d), the budget agency is directed to reduce certified distributions in calendar years 2012, 2013, and 2014 by a total of four hundred eight million two hundred seventy-six thousand dollars (\$408,276,000) to those counties to which overpayments were made. The amount shall be recovered and allocated among the various purposes for which taxes were imposed, as determined by the budget agency. The budget agency may not make a supplemental distribution under IC 6-3.5-1.1-21.1, IC 6-3.5-6-17.3, or IC 6-3.5-7-17.3 while the county's certified distribution is being reduced under this SECTION. - State Budget (House Ways and Means Committee Report)