

Adams
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 727,058
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 12,665,158
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 13,392,216

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

Total CY 2022 certified distributions after adjustments**	\$ 13,392,216
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 4,947,863
Expenditure: Public Safety	\$ 2,061,610
Expenditure: Economic Development	\$ 3,298,575
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 3,084,168
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 13,392,216

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.3740%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.6240%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,233,124
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,076,335)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 3,156,789
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,008,832)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,147,956

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Adams
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,204,325
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.6240%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$741,579
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$12,199,005
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.6240%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$7,511,703
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$13,403,330
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$8,253,282

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$13,403,330
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$727,058
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.6240%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$447,696
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$12,665,158
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.6240%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$7,798,743
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$13,392,216
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$8,246,438

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$13,392,216
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.0829%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.0829%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.0829%

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Allen
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 12,299,963
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 147,673,954
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 75
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 159,973,992

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

Total CY 2022 certified distributions after adjustments**	\$ 159,973,992
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 52,110,447
Expenditure: Public Safety	\$ 10,809,053
Expenditure: Economic Development	\$ 57,287,984
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 39,766,508
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 159,973,992

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.4821%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5300%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.3679%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.4800%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 56,192,664
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (15,706,337)
Adjusted Trust account balance for December 31, 2020	\$ 40,486,327
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (23,996,099)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 16,490,228

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*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Allen
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$15,992,427
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$13,626
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.4800%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$10,814,901</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$146,709,115
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$531
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.4800%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$99,128,139</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$162,715,700
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$109,943,040

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$162,715,700
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$12,299,963
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$22
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.4800%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$8,310,801</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$147,673,954
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$53
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.4800%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$99,779,734</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$159,973,992
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$108,090,535

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$159,973,992
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.6850%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.6850%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.6850%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Bartholomew
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 3,961,136
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 40,465,954
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 44,427,090

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

Total CY 2022 certified distributions after adjustments**	\$ 44,427,089
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 31,733,635
Expenditure: Public Safety	\$ 1,269,345
Expenditure: Economic Development	\$ 6,346,727
Expenditure: LIT Correctional Facilities	\$ 5,077,382
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 44,427,089

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.2500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 12,739,896
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (3,257,081)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 9,482,815
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (6,664,063)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 2,818,752

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

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

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

All data based on certifications published 11/22/2021

Bartholomew
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$5,543,161
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$3,167,520</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$41,942,093
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$78
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$23,966,955</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$47,485,331
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$27,134,475

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$47,485,332
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$3,961,136
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$2,263,506</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$40,465,954
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$23,123,402</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$44,427,090
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$25,386,908

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$44,427,089
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-6.4404%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-6.4404%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-6.4404%

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Benton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 153,787
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 3,476,539
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 3,630,326

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

Total CY 2022 certified distributions after adjustments**	\$ 3,630,326
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 2,028,115
Expenditure: Public Safety	\$ 507,029
Expenditure: Economic Development	\$ 507,029
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 588,153
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 3,630,326

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2900%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7900%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,270,434
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (435,000)
Adjusted Trust account balance for December 31, 2020	\$ 835,434
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (544,549)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 290,885

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All data based on certifications published 11/22/2021

Benton
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$208,712
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7900%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$116,599
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$3,341,626
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7900%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$1,866,830
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$3,550,338
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$1,983,429

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$3,550,337
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$153,787
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7900%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$85,915
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$3,476,539
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7900%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$1,942,200
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$3,630,326
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$2,028,115

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$3,630,326
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	2.2530%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.2530%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	2.2530%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Blackford
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 135,399
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 3,392,876
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 3,528,275

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

Total CY 2022 certified distributions after adjustments**	\$ 3,528,275
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 2,352,183
Expenditure: Public Safety	\$ 588,046
Expenditure: Economic Development	\$ 588,046
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 3,528,275

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 917,794
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (188,826)
Adjusted Trust account balance for December 31, 2020	\$ 728,968
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (529,241)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 199,727

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Blackford
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$172,378
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$114,919
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$3,381,941
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$2,254,627
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$3,554,319
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$2,369,546

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$3,554,318
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$135,399
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$90,266
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$3,392,876
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$2,261,917
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$3,528,275
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$2,352,183

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$3,528,275
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.7327%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.7327%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.7327%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Boone
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 8,246,545
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 45,417,429
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 53,663,974

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

Total CY 2022 certified distributions after adjustments**	\$ 53,663,973
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 35,775,982
Expenditure: Public Safety	\$ 17,887,991
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 53,663,973

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 20,245,679
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (6,713,748)
Adjusted Trust account balance for December 31, 2020	\$ 13,531,931
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (8,049,596)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 5,482,335

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Boone
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$8,831,966
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$5,887,977
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$45,404,023
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$30,269,349
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$54,235,989
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$36,157,326

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$54,235,989
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$8,246,545
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$5,497,696
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$45,417,429
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$30,278,286
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$53,663,974
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$35,775,982

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$53,663,973
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.0547%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.0547%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.0547%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Brown
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 650,135
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 8,728,573
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 9,378,708

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

Total CY 2022 certified distributions after adjustments**	\$ 9,378,708
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 5,662,013
Expenditure: Public Safety	\$ 929,174
Expenditure: Economic Development	\$ 929,174
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 1,858,347
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 9,378,708

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.5234%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.5234%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,769,161
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (872,289)
Adjusted Trust account balance for December 31, 2020	\$ 1,896,872
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,406,806)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 490,066

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Brown
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,092,302
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.5234%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$432,869
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$9,016,756
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.5234%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$3,573,257
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$10,109,058
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$4,006,126

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$10,109,057
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$650,135
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.5234%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$257,642
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$8,728,573
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.5234%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,459,052
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$9,378,708
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,716,695

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$9,378,708
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-7.2247%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-7.2247%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-7.2247%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Carroll
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 315,913
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 11,245,589
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 11,561,502

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

Total CY 2022 certified distributions after adjustments**	\$ 11,561,502
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 8,306,603
Expenditure: Public Safety	\$ 457,720
Expenditure: Economic Development	\$ 762,867
Expenditure: LIT Correctional Facilities	\$ 1,017,156
Property Tax Relief	\$ 1,017,156
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 11,561,502

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.6333%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0900%
IC 6-3.6-6-9 Expenditure: Economic Development	0.1500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.2000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.2733%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,417,567
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (401,849)
Adjusted Trust account balance for December 31, 2020	\$ 3,015,718
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,734,225)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,281,493

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Carroll
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$372,631
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.0733%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$179,728
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$10,446,413
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.2733%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$4,595,263
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$10,819,044
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$4,774,992

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$35,946
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$35,946

Total CY 2021 Certified Distribution after Adjustments	\$10,854,988
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$315,913
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.2733%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$138,967
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$11,245,589
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.2733%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$4,946,813
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$11,561,502
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$5,085,779

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$11,561,502
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	6.5087%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.8398%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-0.3311%
Total Percent Change in Certified Distribution	6.5086%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Cass
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 545,386
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 19,509,138
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 20,054,524

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 1,879,819
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 1,879,819

Total CY 2022 certified distributions after adjustments**	\$ 21,934,344
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 7,435,371
Expenditure: Public Safety	\$ 3,717,685
Expenditure: Economic Development	\$ 1,858,843
Expenditure: LIT Correctional Facilities	\$ 1,487,074
Property Tax Relief	\$ 7,435,371
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 21,934,344

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	1.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.9500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,799,381
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (597,248)
Adjusted Trust account balance for December 31, 2020	\$ 4,202,133
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (3,290,152)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 911,981

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Cass
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$2,175,852
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$870,341</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$18,738,810
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.6000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$7,207,234</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$20,914,661
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$8,077,575

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$894,792
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$894,792

Total CY 2021 Certified Distribution after Adjustments	\$21,809,453
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$545,386
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.6000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$209,764</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$19,509,138
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.7000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$7,225,607</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$20,054,524
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$7,435,371

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,879,819
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,879,819

Total CY 2022 Certified Distribution after Adjustments	\$21,934,344
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.5726%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.9439%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	4.5165%
Total Percent Change in Certified Distribution	0.5726%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Clark
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 5,351,369
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 58,199,610
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 63,550,979

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

Total CY 2022 certified distributions after adjustments**	\$ 63,550,979
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 31,775,490
Expenditure: Public Safety	\$ 7,943,872
Expenditure: Economic Development	\$ 7,943,872
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 15,887,745
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 63,550,979

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 22,781,361
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (7,486,901)
Adjusted Trust account balance for December 31, 2020	\$ 15,294,460
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (9,532,647)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 5,761,813

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Clark
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$4,666,263
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$2,333,132
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$56,344,550
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$28,172,275
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$61,010,813
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$30,505,407

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$61,010,814
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$5,351,369
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$2,675,685
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$58,199,610
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.0000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$29,099,805
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$63,550,979
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$31,775,490

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$63,550,979
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	4.1635%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.1635%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	4.1635%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Clay
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 538,542
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 12,157,200
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 12,695,742

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 17,754
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 17,754

Total CY 2022 certified distributions after adjustments**	\$ 12,713,496
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 5,409,998
Expenditure: Public Safety	\$ 1,893,499
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 4,057,499
Special Purpose	\$ 1,352,500
Total CY 2022 certified distributions after adjustments**	\$ 12,713,496

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.7500%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.3500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,843,009
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (902,864)
Adjusted Trust account balance for December 31, 2020	\$ 2,940,145
(Less): 15% of Certified Distribution for CY 2022	\$ (1,907,024)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,033,121

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Clay
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$770,068
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.2500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$342,252</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$11,915,576
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.2750%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$5,237,616</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$12,685,644
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$5,579,868

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$427,046
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$427,046

Total CY 2021 Certified Distribution after Adjustments	\$13,112,690
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$538,542
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.2750%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$236,722</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$12,157,200
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.3500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$5,173,277</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$12,695,742
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$5,409,998

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$17,754
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$17,754

Total CY 2022 Certified Distribution after Adjustments	\$12,713,496
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-3.0443%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.0770%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-3.1213%
Total Percent Change in Certified Distribution	-3.0443%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Clinton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 499,776
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 16,720,303
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 17,220,079

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 32,594
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 32,594

Total CY 2022 certified distributions after adjustments**	\$ 17,252,673
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 7,041,907
Expenditure: Public Safety	\$ 3,520,954
Expenditure: Economic Development	\$ 1,760,477
Expenditure: LIT Correctional Facilities	\$ 1,408,381
Property Tax Relief	\$ 3,520,954
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 17,252,673

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.4500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,217,690
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,520,383)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 3,697,307
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,587,901)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,109,406

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Clinton
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$493,025
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.2500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$219,122
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$15,162,134
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$355
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$6,592,387
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$15,655,514
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$6,811,509

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,032,682
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,032,682

Total CY 2021 Certified Distribution after Adjustments	\$16,688,196
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$499,776
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$217,294
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$16,720,303
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.4500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$6,824,613
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$17,220,079
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$7,041,907

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$32,594
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$32,594

Total CY 2022 Certified Distribution after Adjustments	\$17,252,673
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	3.3825%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.3753%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-5.9928%
Total Percent Change in Certified Distribution	3.3825%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Crawford
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 46,857
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 1,820,646
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 1,867,503

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

Total CY 2022 certified distributions after adjustments**	\$ 1,867,503
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,400,627
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 466,876
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 1,867,503

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 581,477
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (131,812)
Adjusted Trust account balance for December 31, 2020	\$ 449,665
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (280,125)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 169,540

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Crawford
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$77,858
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$77,858
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$1,787,021
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$1,787,021
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$1,864,879
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$1,864,879

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$1,864,879
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$46,857
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$46,857
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$1,820,646
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.0000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$1,820,646
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$1,867,503
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$1,867,503

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$1,867,503
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.1407%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.1407%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	0.1407%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Daviess
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 800,544
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 10,662,453
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 22
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 11,463,019

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

Total CY 2022 certified distributions after adjustments**	\$ 11,463,019
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 7,642,013
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 1,910,503
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 1,910,503
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 11,463,019

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,970,068
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,141,387)
Adjusted Trust account balance for December 31, 2020	\$ 2,828,681
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,719,453)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,109,228

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Daviess
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,152,268
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$768,179</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$10,259,820
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$6,839,880</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$11,412,088
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$7,608,059

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$11,412,089
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$800,544
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$533,696</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$10,662,453
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$22
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$7,108,317</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$11,463,019
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$7,642,013

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$11,463,019
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.4463%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.4463%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	0.4463%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Dearborn
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 976,284
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 16,455,807
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 17,432,091

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

Total CY 2022 certified distributions after adjustments**	\$ 17,432,092
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 8,716,046
Expenditure: Public Safety	\$ 5,810,697
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ 2,905,349
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 17,432,092

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.4000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,895,381
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,082,762)
Adjusted Trust account balance for December 31, 2020	\$ 3,812,619
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,614,814)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,197,805

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Dearborn
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$686,379
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	0.6000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$1,143,965
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$16,181,258
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$1,973
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.2000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$13,486,026
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$16,869,610
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$14,629,991

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$686,379
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$686,379

Total CY 2021 Certified Distribution after Adjustments	\$17,555,989
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$976,284
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.2000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$813,570
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$16,455,807
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.2000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$13,713,173
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$17,432,091
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$14,526,743

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$17,432,092
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.7057%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.2039%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-3.9097%
Total Percent Change in Certified Distribution	-0.7057%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Decatur
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 497,773
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 15,648,171
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 16,145,944

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 31,773
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 31,773

Total CY 2022 certified distributions after adjustments**	\$ 16,177,717
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 8,218,280
Expenditure: Public Safety	\$ 1,617,772
Expenditure: Economic Development	\$ 1,617,772
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 517,687
Special Purpose	\$ 4,206,206
Total CY 2022 certified distributions after adjustments**	\$ 16,177,717

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.2700%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0800%
IC 6-3.6-7 Special Purpose	0.6500%
Total tax rate	2.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,323,909
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (818,400)
Adjusted Trust account balance for December 31, 2020	\$ 3,505,509
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,426,658)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,078,851

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Decatur
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$603,127
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.3500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$256,650
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$14,118,440
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$6,007,847
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$14,721,567
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$6,264,497

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$939,674
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$939,674

Total CY 2021 Certified Distribution after Adjustments	\$15,661,242
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$497,773
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$211,818
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$15,648,171
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$6,259,268
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$16,145,944
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$6,471,087

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$31,773
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$31,773

Total CY 2022 Certified Distribution after Adjustments	\$16,177,717
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	3.2978%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.0949%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-5.7971%
Total Percent Change in Certified Distribution	3.2978%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

DeKalb
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 3,115,358
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 22,077,578
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 25,192,936

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

Total CY 2022 certified distributions after adjustments**	\$ 25,192,935
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 11,827,669
Expenditure: Public Safety	\$ 2,956,917
Expenditure: Economic Development	\$ 2,956,917
Expenditure: LIT Correctional Facilities	\$ 1,537,597
Property Tax Relief	\$ 5,913,835
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 25,192,935

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.1300%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.1300%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 8,552,967
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,967,572)
Adjusted Trust account balance for December 31, 2020	\$ 5,585,395
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (3,778,940)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,806,455

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

DeKalb
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$2,897,579
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.0325%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$1,425,623
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$21,993,501
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1300%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$10,325,587
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$24,891,080
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$11,751,210

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$138,998
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$138,998

Total CY 2021 Certified Distribution after Adjustments	\$25,030,078
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$3,115,358
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1300%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$1,462,609
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$22,077,578
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.1300%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$10,365,060
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$25,192,936
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$11,827,669

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$25,192,935
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.6506%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.2060%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-0.5553%
Total Percent Change in Certified Distribution	0.6507%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Delaware
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 1,743,453
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 31,410,515
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 33,153,968

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

Total CY 2022 certified distributions after adjustments**	\$ 33,153,967
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 13,261,587
Expenditure: Public Safety	\$ 5,525,661
Expenditure: Economic Development	\$ 8,841,058
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 5,525,661
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 33,153,967

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 6,509,771
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (332,363)
Adjusted Trust account balance for December 31, 2020	\$ 6,177,408
(Less): 15% of Certified Distribution for CY 2022	\$ (4,973,095)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,204,313

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Delaware
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$2,236,919
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$44
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$1,491,309</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$31,836,916
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$15
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$21,224,621</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$34,073,894
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$22,715,929

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$34,073,894
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$1,743,453
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$1,162,302</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$31,410,515
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$20,940,343</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$33,153,968
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$22,102,645

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$33,153,967
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-2.6998%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.6998%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.6998%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Dubois
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 531,865
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 15,791,158
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 16,323,023

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 75,981
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 75,981

Total CY 2022 certified distributions after adjustments**	\$ 16,399,003
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 8,199,502
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 5,466,334
Expenditure: LIT Correctional Facilities	\$ 2,733,167
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 16,399,003

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,980,494
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (237,570)
Adjusted Trust account balance for December 31, 2020	\$ 3,742,924
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,459,850)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,283,074

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Dubois
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,298,239
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$1,298,239</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$14,217,472
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$13,540,450</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$15,515,711
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$14,838,689

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$2,290,715
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$2,290,715

Total CY 2021 Certified Distribution after Adjustments	\$17,806,427
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$531,865
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$506,538</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$15,791,158
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.2000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$13,159,298</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$16,323,023
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$13,665,836

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$75,981
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$75,981

Total CY 2022 Certified Distribution after Adjustments	\$16,399,003
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-7.9040%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.5338%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-12.4378%
Total Percent Change in Certified Distribution	-7.9040%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Elkhart
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 10,160,777
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 104,557,399
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 657
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 114,718,833

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

Total CY 2022 certified distributions after adjustments**	\$ 114,718,832
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 57,359,416
Expenditure: Public Safety	\$ 14,339,854
Expenditure: Economic Development	\$ 14,339,854
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 14,339,854
Special Purpose	\$ 14,339,854
Total CY 2022 certified distributions after adjustments**	\$ 114,718,832

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 18,901,597
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ -
Adjusted Trust account balance for December 31, 2020	\$ 18,901,597
(Less): 15% of Certified Distribution for CY 2022	(17,207,825)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,693,773

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Elkhart
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$11,750,943
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$5,875,472
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$102,575,426
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$1,187
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$51,288,307
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$114,327,556
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$57,163,778
Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
Total CY 2021 Certified Distribution after Adjustments	\$114,327,558

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$10,160,777
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$5,080,388
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$104,557,399
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$657
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.0000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$52,279,028
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$114,718,833
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$57,359,416
Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
Total CY 2022 Certified Distribution after Adjustments	\$114,718,832

Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.3422%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.3422%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	0.3422%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Fayette
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 339,606
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 10,074,417
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 10,414,023

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 21,050
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 21,050

Total CY 2022 certified distributions after adjustments**	\$ 10,435,073
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 4,060,340
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ 812,068
Property Tax Relief	\$ 4,547,580
Special Purpose	\$ 1,015,085
Total CY 2022 certified distributions after adjustments**	\$ 10,435,073

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	1.1200%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.5700%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,530,737
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (803,142)
Adjusted Trust account balance for December 31, 2020	\$ 1,727,595
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,565,261)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 162,334

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Fayette
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$498,140
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.3700%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$210,186
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$9,506,661
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.4200%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$3,928,372
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$10,004,801
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$4,138,558

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$631,293
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$631,293

Total CY 2021 Certified Distribution after Adjustments	\$10,636,094
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$339,606
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.4200%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$140,333
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$10,074,417
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.5700%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,920,007
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$10,414,023
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$4,060,340

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$21,050
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$21,050

Total CY 2022 Certified Distribution after Adjustments	\$10,435,073
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.8900%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.8475%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-5.7375%
Total Percent Change in Certified Distribution	-1.8900%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Floyd
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 4,364,730
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 31,159,557
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 35,524,287

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

Total CY 2022 certified distributions after adjustments**	\$ 35,524,287
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 19,735,715
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 7,894,286
Expenditure: LIT Correctional Facilities	\$ 5,262,857
Property Tax Relief	\$ 2,631,429
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 35,524,287

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.1000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.3500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 9,977,663
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,228,352)
Adjusted Trust account balance for December 31, 2020	\$ 7,749,311
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (5,328,643)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 2,420,668

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Floyd
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$5,315,078
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.2000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$4,429,232
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$30,755,109
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$22,781,562
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$36,070,187
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$27,210,794

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$664,385
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$664,385

Total CY 2021 Certified Distribution after Adjustments	\$36,734,571
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$4,364,730
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$3,233,133
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$31,159,557
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.3500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$23,081,153
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$35,524,287
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$26,314,287

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$35,524,287
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-3.2947%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.4861%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-1.8086%
Total Percent Change in Certified Distribution	-3.2947%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Fountain
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 263,188
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 7,633,325
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 7,896,513

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

Total CY 2022 certified distributions after adjustments**	\$ 7,896,512
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 3,760,244
Expenditure: Public Safety	\$ 940,061
Expenditure: Economic Development	\$ 752,049
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 376,024
Special Purpose	\$ 2,068,134
Total CY 2022 certified distributions after adjustments**	\$ 7,896,512

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.1000%
IC 6-3.6-7 Special Purpose	0.5500%
Total tax rate	2.1000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,656,567
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (698,646)
Adjusted Trust account balance for December 31, 2020	\$ 1,957,921
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,184,477)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 773,444

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Fountain
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$355,474
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.1000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$169,273
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$7,434,304
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$3,540,145
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$7,789,778
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$3,709,418

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$7,789,779
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$263,188
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$125,328
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$7,633,325
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.1000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,634,917
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$7,896,513
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,760,244

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$7,896,512
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	1.3702%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.3702%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	1.3702%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Franklin
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 352,870
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 9,201,619
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 9,554,489

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

Total CY 2022 certified distributions after adjustments**	\$ 9,554,489
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 6,369,659
Expenditure: Public Safety	\$ 1,592,415
Expenditure: Economic Development	\$ 1,592,415
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 9,554,489

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,076,107
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (590,615)
Adjusted Trust account balance for December 31, 2020	\$ 2,485,492
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,433,173)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,052,318

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Franklin
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$783,588
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$522,392
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$8,710,810
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$5,807,207
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$9,494,398
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$6,329,599

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$9,494,399
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$352,870
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$235,247
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$9,201,619
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$6,134,413
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$9,554,489
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$6,369,659

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$9,554,489
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.6329%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.6329%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	0.6329%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Fulton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 558,514
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 11,247,669
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 11,806,183

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 70,401
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 70,401

Total CY 2022 certified distributions after adjustments**	\$ 11,876,583
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 4,431,561
Expenditure: Public Safety	\$ 2,437,359
Expenditure: Economic Development	\$ 886,312
Expenditure: LIT Correctional Facilities	\$ 886,312
Property Tax Relief	\$ 2,127,149
Special Purpose	\$ 1,107,890
Total CY 2022 certified distributions after adjustments**	\$ 11,876,583

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.4800%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.6800%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,047,525
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (816,636)
Adjusted Trust account balance for December 31, 2020	\$ 2,230,889
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,781,487)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 449,401

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Fulton
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$572,722
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.0425%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$280,402
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$9,981,244
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3800%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$4,193,800
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$10,553,966
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$4,474,202

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,436,897
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,436,897

Total CY 2021 Certified Distribution after Adjustments	\$11,990,861
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$558,514
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3800%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$234,670
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$11,247,669
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.6800%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$4,196,891
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$11,806,183
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$4,431,561

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$70,401
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$70,401

Total CY 2022 Certified Distribution after Adjustments	\$11,876,583
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.9530%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.4431%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-11.3961%
Total Percent Change in Certified Distribution	-0.9531%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Gibson
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 227,306
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 8,042,404
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 8,269,710

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 64,945
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 64,945

Total CY 2022 certified distributions after adjustments**	\$ 8,334,654
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,852,145
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 4,630,364
Expenditure: LIT Correctional Facilities	\$ 1,852,145
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 8,334,654

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.2000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	0.9000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,871,451
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (364,787)
Adjusted Trust account balance for December 31, 2020	\$ 1,506,664
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,250,198)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 256,466

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Gibson
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$214,225
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	0.7000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$306,036</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$6,358,649
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.7000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$9,083,784</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$6,572,874
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$9,389,820

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,877,964
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,877,964

Total CY 2021 Certified Distribution after Adjustments	\$8,450,838
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$227,306
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.7000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$324,723</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$8,042,404
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	0.9000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$8,936,004</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$8,269,710
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$9,260,727

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$64,945
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$64,945

Total CY 2022 Certified Distribution after Adjustments	\$8,334,654
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.3748%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	20.0789%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-21.4537%
Total Percent Change in Certified Distribution	-1.3748%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Grant
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 1,185,304
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 28,033,876
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 29,219,180

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

Total CY 2022 certified distributions after adjustments**	\$ 29,219,180
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 14,896,053
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 2,750,040
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 11,458,502
Special Purpose	\$ 114,585
Total CY 2022 certified distributions after adjustments**	\$ 29,219,180

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.3000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2400%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	1.0000%
IC 6-3.6-7 Special Purpose	0.0100%
Total tax rate	2.5500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,068,767
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (147,714)
Adjusted Trust account balance for December 31, 2020	\$ 4,921,053
(Less): 15% of Certified Distribution for CY 2022	\$ (4,382,877)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 538,176

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Grant
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$2,063,818
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.2500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$917,253
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$29,106,066
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.5500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$11,414,144
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$31,169,885
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$12,331,396

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$275,176
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$275,176

Total CY 2021 Certified Distribution after Adjustments	\$31,445,060
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$1,185,304
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.5500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$464,825
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$28,033,876
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.5500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$10,993,677
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$29,219,180
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$11,458,502

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$29,219,180
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-7.0786%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-6.2035%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-0.8751%
Total Percent Change in Certified Distribution	-7.0786%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Greene
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 516,824
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 12,229,838
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 12,746,662

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 43,069
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 43,069

Total CY 2022 certified distributions after adjustments**	\$ 12,789,730
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 6,558,836
Expenditure: Public Safety	\$ 3,279,418
Expenditure: Economic Development	\$ 1,639,709
Expenditure: LIT Correctional Facilities	\$ 1,311,767
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 12,789,730

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.9500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,114,156
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (36,002)
Adjusted Trust account balance for December 31, 2020	\$ 3,078,154
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,918,460)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,159,695

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Greene
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$678,282
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$387,590
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$11,035,359
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.8000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$6,130,755
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$11,713,641
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$6,518,345

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$997,131
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$997,131

Total CY 2021 Certified Distribution after Adjustments	\$12,710,772
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$516,824
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.8000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$287,124
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$12,229,838
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.9500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$6,271,712
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$12,746,662
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$6,558,836

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$43,069
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$43,069

Total CY 2022 Certified Distribution after Adjustments	\$12,789,730
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.6212%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.1271%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-7.5059%
Total Percent Change in Certified Distribution	0.6212%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Hamilton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 27,072,351
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 170,024,026
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 230
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 197,096,607

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ 2,707,235
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 2,707,235
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 5,414,470

Total CY 2022 certified distributions after adjustments**	\$ 199,803,842
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 181,639,856
Expenditure: Public Safety	\$ 18,163,986
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 199,803,842

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.1000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 82,554,165
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (22,427,659)
Adjusted Trust account balance for December 31, 2020	\$ 60,126,506
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (29,970,576)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 30,155,930

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Hamilton
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$34,317,724
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$34,317,724
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$154,108,146
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$259
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$154,108,405
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$188,426,129
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$188,426,129

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$18,842,613
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$18,842,613

Total CY 2021 Certified Distribution after Adjustments	\$207,268,742
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$27,072,351
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$27,072,351
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$170,024,026
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$230
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.1000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$154,567,505
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$197,096,607
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$181,639,856

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$2,707,235
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$2,707,235

Total CY 2022 Certified Distribution after Adjustments	\$199,803,842
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-3.6016%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.1832%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-7.7848%
Total Percent Change in Certified Distribution	-3.6016%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Hancock
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 2,838,013
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 45,853,293
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 48,691,306

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 237,822
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 237,822

Total CY 2022 certified distributions after adjustments**	\$ 48,929,128
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 25,221,200
Expenditure: Public Safety	\$ 6,053,088
Expenditure: Economic Development	\$ 2,522,120
Expenditure: LIT Correctional Facilities	\$ 5,044,240
Property Tax Relief	\$ 6,305,300
Special Purpose	\$ 3,783,180
Total CY 2022 certified distributions after adjustments**	\$ 48,929,128

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2400%
IC 6-3.6-6-9 Expenditure: Economic Development	0.1000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.1500%
Total tax rate	1.9400%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 17,803,302
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (6,032,184)
Adjusted Trust account balance for December 31, 2020	\$ 11,771,118
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (7,339,369)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 4,431,749

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Hancock
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$3,353,666
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7900%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$1,972,745</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$41,400,630
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7900%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$23,128,844</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$44,754,296
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$25,101,588

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$3,942,785
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$3,942,785

Total CY 2021 Certified Distribution after Adjustments	\$48,697,081
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$2,838,013
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7900%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$1,585,482</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$45,853,293
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.9400%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$23,635,718</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$48,691,306
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$25,221,200

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$237,822
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$237,822

Total CY 2022 Certified Distribution after Adjustments	\$48,929,128
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.4765%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.0847%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-7.6082%
Total Percent Change in Certified Distribution	0.4765%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Harrison
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 481,272
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 9,243,381
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 577
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 9,725,230

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

Total CY 2022 certified distributions after adjustments**	\$ 9,725,229
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 7,293,922
Expenditure: Public Safety	\$ 2,431,307
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 9,725,229

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,867,448
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (879,997)
Adjusted Trust account balance for December 31, 2020	\$ 1,987,451
(Less): 15% of Certified Distribution for CY 2022	\$ (1,458,784)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 528,667

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Harrison
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$587,094
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$587,094
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$9,284,157
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$9,284,157
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$9,871,251
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$9,871,251

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$9,871,251
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$481,272
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$481,272
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$9,243,381
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$577
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.0000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$9,243,958
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$9,725,230
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$9,725,230

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$9,725,229
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.4793%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.4793%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.4793%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Hendricks
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 5,133,976
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 89,549,676
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 94,683,652

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 496,836
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 496,836

Total CY 2022 certified distributions after adjustments**	\$ 95,180,487
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 55,988,522
Expenditure: Public Safety	\$ 5,598,852
Expenditure: Economic Development	\$ 13,997,131
Expenditure: LIT Correctional Facilities	\$ 11,197,704
Property Tax Relief	\$ 8,398,278
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 95,180,487

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.1500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 37,257,861
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (11,944,861)
Adjusted Trust account balance for December 31, 2020	\$ 25,313,000
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (14,277,073)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 11,035,926

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Hendricks
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$6,310,880
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$4,207,253
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$79,504,274
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$2,607
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$51,294,762
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$85,817,761
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$55,502,015

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$8,535,665
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$8,535,665

Total CY 2021 Certified Distribution after Adjustments	\$94,353,426
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$5,133,976
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$3,312,243
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$89,549,676
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$52,676,280
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$94,683,652
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$55,988,522

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$496,836
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$496,836

Total CY 2022 Certified Distribution after Adjustments	\$95,180,487
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.8766%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.3965%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-8.5199%
Total Percent Change in Certified Distribution	0.8766%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Henry
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 578,456
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 16,073,302
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 16,651,758

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 77,127
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 77,127

Total CY 2022 certified distributions after adjustments**	\$ 16,728,885
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 9,840,521
Expenditure: Public Safety	\$ 2,460,130
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ 1,968,104
Property Tax Relief	\$ 2,460,130
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 16,728,885

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,020,577
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,151,262)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 3,869,315
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,509,333)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,359,982

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Henry
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$611,978
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$407,986
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$14,002,250
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$9,334,833
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$14,614,228
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$9,742,819

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,948,564
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,948,564

Total CY 2021 Certified Distribution after Adjustments	\$16,562,793
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$578,456
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$385,637
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$16,073,302
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$9,454,883
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$16,651,758
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$9,840,521

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$77,127
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$77,127

Total CY 2022 Certified Distribution after Adjustments	\$16,728,885
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	1.0028%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	12.3018%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-11.2990%
Total Percent Change in Certified Distribution	1.0028%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Howard
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 1,741,227
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 32,352,706
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 34,093,933

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

Total CY 2022 certified distributions after adjustments**	\$ 34,093,933
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 13,637,573
Expenditure: Public Safety	\$ 1,948,225
Expenditure: Economic Development	\$ 3,896,449
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 9,741,124
Special Purpose	\$ 4,870,562
Total CY 2022 certified distributions after adjustments**	\$ 34,093,933

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	1.7500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 9,281,951
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (2,868,425)
Adjusted Trust account balance for December 31, 2020	\$ 6,413,526
(Less): 15% of Certified Distribution for CY 2022	\$ (5,114,090)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,299,436

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Howard
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$2,209,900
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$1,262,800
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$33,321,597
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$19,040,913
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$35,531,497
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$20,303,713

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$35,531,497
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$1,741,227
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$994,987
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$32,352,706
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$18,487,260
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$34,093,933
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$19,482,247

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$34,093,933
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-4.0459%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-4.0459%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-4.0459%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Huntington
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 995,222
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 15,892,565
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 1,056
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 16,888,843

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

Total CY 2022 certified distributions after adjustments**	\$ 16,888,842
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 10,046,696
Expenditure: Public Safety	\$ 2,944,721
Expenditure: Economic Development	\$ 2,165,236
Expenditure: LIT Correctional Facilities	\$ 1,732,189
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 16,888,842

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.1600%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3400%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.9500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,393,510
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,002,107)
Adjusted Trust account balance for December 31, 2020	\$ 3,391,403
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,533,326)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 858,077

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Huntington
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$746,111
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$426,349
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$15,762,566
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.9500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$8,083,367
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$16,508,677
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$8,509,716

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$85,270
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$85,270

Total CY 2021 Certified Distribution after Adjustments	\$16,593,947
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$995,222
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.9500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$510,370
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$15,892,565
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$1,056
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.9500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$8,150,575
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$16,888,843
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$8,660,945

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$16,888,842
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	1.7771%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.2910%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-0.5139%
Total Percent Change in Certified Distribution	1.7771%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Jackson
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 818,890
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 21,390,774
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 22,209,664

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

Total CY 2022 certified distributions after adjustments**	\$ 22,209,664
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 10,576,030
Expenditure: Public Safety	\$ 1,586,405
Expenditure: Economic Development	\$ 2,644,008
Expenditure: LIT Correctional Facilities	\$ 1,057,603
Property Tax Relief	\$ 5,288,015
Special Purpose	\$ 1,057,603
Total CY 2022 certified distributions after adjustments**	\$ 22,209,664

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.1000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.1000%
Total tax rate	2.1000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 7,694,009
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,084,359)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 5,609,650
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (3,331,450)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 2,278,201

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Jackson
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,148,453
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.1000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$546,882
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$21,417,390
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$10,198,757
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$22,565,843
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$10,745,640

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$22,565,844
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$818,890
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$389,948
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$21,390,774
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.1000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$10,186,083
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$22,209,664
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$10,576,030

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$22,209,664
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.5784%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.5784%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.5784%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Jasper
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 1,574,945
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 21,740,965
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 23,315,910

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

Total CY 2022 certified distributions after adjustments**	\$ 23,315,911
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 9,944,268
Expenditure: Public Safety	\$ 3,195,354
Expenditure: Economic Development	\$ 2,035,258
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 6,919,876
Special Purpose	\$ 1,221,155
Total CY 2022 certified distributions after adjustments**	\$ 23,315,911

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.2215%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3925%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.8500%
IC 6-3.6-7 Special Purpose	0.1500%
Total tax rate	2.8640%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,632,405
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ -
Adjusted Trust account balance for December 31, 2020	\$ 5,632,405
(Less): 15% of Certified Distribution for CY 2022	\$ (3,497,387)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 2,135,018

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Jasper
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,553,821
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.8640%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$542,535
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$21,556,254
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.8640%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$7,526,625
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$23,110,075
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$8,069,160

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$23,110,075
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$1,574,945
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.8640%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$549,911
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$21,740,965
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.8640%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$7,591,119
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$23,315,910
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$8,141,030

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$23,315,911
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.8907%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.8907%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	0.8907%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Jay
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 173,308
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 9,220,623
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 9,393,931

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

Total CY 2022 certified distributions after adjustments**	\$ 9,393,932
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 5,367,961
Expenditure: Public Safety	\$ 766,852
Expenditure: Economic Development	\$ 958,564
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 2,300,555
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 9,393,932

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.6000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.4500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,375,608
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (766,662)
Adjusted Trust account balance for December 31, 2020	\$ 1,608,946
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,409,090)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 199,857

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Jay
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$223,612
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.4500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$91,270
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$9,060,031
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.4500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$3,697,972
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$9,283,643
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$3,789,242

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$9,283,643
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$173,308
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.4500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$70,738
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$9,220,623
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.4500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,763,520
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$9,393,931
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,834,258

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$9,393,932
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	1.1880%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.1880%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	1.1880%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Jefferson
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 112,922
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 6,944,557
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 7,057,479

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 177,449
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 177,449

Total CY 2022 certified distributions after adjustments**	\$ 7,234,928
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ -
Expenditure: Public Safety	\$ 2,813,583
Expenditure: Economic Development	\$ 2,813,583
Expenditure: LIT Correctional Facilities	\$ 1,607,762
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 7,234,928

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	0.9000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,978,678
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ -
Adjusted Trust account balance for December 31, 2020	\$ 1,978,678
(Less): 15% of Certified Distribution for CY 2022	\$ (1,085,239)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 893,439

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Jefferson
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$205,165
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	0.3500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$586,186
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$2,565,354
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.3500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$7,329,583
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$2,770,519
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$7,915,769

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$4,353,673
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$4,353,673

Total CY 2021 Certified Distribution after Adjustments	\$7,124,192
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$112,922
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.3500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$322,634
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$6,944,557
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	0.9000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$7,716,174
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$7,057,479
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$8,038,809

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$177,449
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$177,449

Total CY 2022 Certified Distribution after Adjustments	\$7,234,928
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	1.5544%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	60.1747%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-58.6203%
Total Percent Change in Certified Distribution	1.5544%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Jennings
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 697,269
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 13,009,152
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 13,706,421

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ (143,881)
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ (143,881)

Total CY 2022 certified distributions after adjustments**	\$ 13,562,540
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 5,425,016
Expenditure: Public Safety	\$ 5,425,016
Expenditure: Economic Development	\$ 1,356,254
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 1,356,254
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 13,562,540

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	1.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,366,520
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (1,295,165)
Adjusted Trust account balance for December 31, 2020	\$ 3,071,355
(Less): 15% of Certified Distribution for CY 2022	\$ (2,034,381)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,036,974

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Jennings
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$999,476
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$399,790</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$16,109,660
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	3.1500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$5,114,178</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$17,109,136
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$5,513,968

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	-\$228,505
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$3,324,216
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>-\$3,552,721</u>

Total CY 2021 Certified Distribution after Adjustments	\$13,556,416
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$697,269
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	3.1500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$221,355</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$13,009,152
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$5,203,661</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$13,706,421
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$5,425,016

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$143,881
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>-\$143,881</u>

Total CY 2022 Certified Distribution after Adjustments	\$13,562,540
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.0452%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	1.6856%
Percent change in certified distribution that is due to processed collections	-25.1004%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	23.4600%
Total Percent Change in Certified Distribution	0.0452%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Johnson
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 4,031,276
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 54,958,271
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 57
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 58,989,604

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ 575,897
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 575,897
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 1,151,794

Total CY 2022 certified distributions after adjustments**	\$ 59,565,500
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 49,637,917
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ 9,927,583
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 59,565,500

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 22,367,925
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (8,029,779)
Adjusted Trust account balance for December 31, 2020	\$ 14,338,146
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (8,934,825)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 5,403,321

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Johnson
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$4,644,780
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$4,644,780
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$47,928,465
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$45,646,157
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$52,573,245
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$50,290,937

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$7,775,880
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$7,775,880

Total CY 2021 Certified Distribution after Adjustments	\$60,349,124
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$4,031,276
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$3,839,310
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$54,958,271
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$57
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.2000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$45,798,607
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$58,989,604
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$49,637,917

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$575,897
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$575,897

Total CY 2022 Certified Distribution after Adjustments	\$59,565,500
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.2985%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.6321%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-11.9306%
Total Percent Change in Certified Distribution	-1.2985%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Knox
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 372,908
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 9,888,945
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 10,261,853

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 74,582
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 74,582

Total CY 2022 certified distributions after adjustments**	\$ 10,336,434
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 5,168,217
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 3,445,478
Expenditure: LIT Correctional Facilities	\$ 1,722,739
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 10,336,434

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,433,105
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (524,019)
Adjusted Trust account balance for December 31, 2020	\$ 1,909,086
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,550,465)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 358,621

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Knox
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$466,979
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$466,979
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$8,169,552
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$72
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$8,169,624
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$8,636,603
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$8,636,603

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,727,321
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,727,321

Total CY 2021 Certified Distribution after Adjustments	\$10,363,924
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$372,908
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$372,908
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$9,888,945
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.2000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$8,240,788
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$10,261,853
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$8,613,696

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$74,582
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$74,582

Total CY 2022 Certified Distribution after Adjustments	\$10,336,434
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.2652%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	15.6818%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-15.9470%
Total Percent Change in Certified Distribution	-0.2652%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Kosciusko
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 1,130,477
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 21,302,496
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 22,432,973

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

Total CY 2022 certified distributions after adjustments**	\$ 22,432,973
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 15,703,081
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 6,729,892
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 22,432,973

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,787,961
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,564,270)
Adjusted Trust account balance for December 31, 2020	\$ 4,223,691
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (3,364,946)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 858,745

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Kosciusko
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$1,917,610
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	1.0000%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$1,917,610
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$22,070,935
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.0000%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$22,070,935
IC 6-3-6-9-4 Total FY 2020 Processed Collections		\$23,988,544
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$23,988,544
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2021 Certified Distribution after Adjustments		\$23,988,544

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$1,130,477
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.0000%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$1,130,477
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$21,302,496
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	1.0000%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$21,302,496
IC 6-3-6-9-4 Total FY 2021 Processed Collections		\$22,432,973
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$22,432,973
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2022 Certified Distribution after Adjustments		\$22,432,973

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	-6.4846%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-6.4846%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-6.4846%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**LaGrange
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 504,655
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 16,074,966
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 16,579,621

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

Total CY 2022 certified distributions after adjustments**	\$ 16,579,621
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 10,048,255
Expenditure: Public Safety	\$ 2,512,064
Expenditure: Economic Development	\$ 2,512,064
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 1,507,238
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 16,579,621

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.1500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.6500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,123,880
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (408,842)
Adjusted Trust account balance for December 31, 2020	\$ 3,715,038
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,486,943)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,228,094

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

LaGrange
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$892,314
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.6500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$540,796
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$15,045,056
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.6500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$9,118,216
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$15,937,370
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$9,659,012

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$15,937,370
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$504,655
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.6500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$305,852
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$16,074,966
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.6500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$9,742,403
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$16,579,621
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$10,048,255

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$16,579,621
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	4.0298%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.0298%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	4.0298%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Lake
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 15,202,727
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 177,647,672
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 2,722
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 192,853,121

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

Total CY 2022 certified distributions after adjustments**	\$ 192,853,121
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ -
Expenditure: Public Safety	\$ 32,142,187
Expenditure: Economic Development	\$ 32,142,187
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 128,568,747
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 192,853,121

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	1.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 62,241,657
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (18,256,849)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 43,984,808
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (28,927,968)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 15,056,840

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Lake
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$19,822,025
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$13,214,683
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$180,640,114
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$47
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$120,426,774
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$200,462,186
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$133,641,457
Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
Total CY 2021 Certified Distribution after Adjustments	\$200,462,185

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$15,202,727
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$10,135,151
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$177,647,672
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$2,722
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$118,433,596
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$192,853,121
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$128,568,747
Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
Total CY 2022 Certified Distribution after Adjustments	\$192,853,121

Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-3.7958%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.7958%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.7958%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

LaPorte
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 1,746,124
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 22,678,382
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 139
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 24,424,645

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

Total CY 2022 certified distributions after adjustments**	\$ 24,424,645
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 12,855,076
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 11,569,569
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 24,424,645

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	0.9500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 6,588,503
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,984,213)
Adjusted Trust account balance for December 31, 2020	\$ 4,604,290
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (3,663,697)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 940,593

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

LaPorte
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$2,212,404
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	0.9500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$2,328,846
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$22,992,502
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$231
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.9500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$24,202,877
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$25,205,137
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$26,531,723

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$25,205,137
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$1,746,124
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.9500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$1,838,025
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$22,678,382
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$139
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	0.9500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$23,872,127
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$24,424,645
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$25,710,152

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$24,424,645
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-3.0966%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.0966%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.0966%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Lawrence
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 724,755
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 16,395,618
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 17,120,373

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

Total CY 2022 certified distributions after adjustments**	\$ 17,120,373
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 9,783,070
Expenditure: Public Safety	\$ 2,445,768
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 4,891,535
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 17,120,373

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 6,245,237
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,247,463)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 3,997,774
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,568,056)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,429,718

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Lawrence
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,172,051
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$669,743
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$17,007,642
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$9,718,652
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$18,179,693
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$10,388,396

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$18,179,693
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$724,755
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$414,146
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$16,395,618
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$9,368,925
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$17,120,373
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$9,783,070

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$17,120,373
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-5.8269%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-5.8269%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-5.8269%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Madison
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 3,167,211
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 43,971,703
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 47,138,914

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 13,468,261
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 13,468,261

Total CY 2022 certified distributions after adjustments**	\$ 60,607,174
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 26,936,522
Expenditure: Public Safety	\$ 14,815,087
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ 5,387,304
Property Tax Relief	\$ 13,468,261
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 60,607,174

CY 2022 tax rates		
IC 6-3.6-6-10	Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety	0.5500%
IC 6-3.6-6-9	Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5	Property Tax Relief	0.5000%
IC 6-3.6-7	Special Purpose	0.0000%
Total tax rate		2.2500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 14,576,124
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (3,510,909)
Adjusted Trust account balance for December 31, 2020	\$ 11,065,215
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (9,091,076)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,974,138

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Madison
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$5,941,858
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$3,395,347</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$43,215,284
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$24,694,448</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$49,157,142
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$28,089,795

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$49,157,142
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$3,167,211
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$1,809,835</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$43,971,703
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$25,126,688</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$47,138,914
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$26,936,522

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$13,468,261
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$13,468,261

Total CY 2022 Certified Distribution after Adjustments	\$60,607,174
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	23.2927%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-4.1057%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	27.3984%
Total Percent Change in Certified Distribution	23.2927%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Marion
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 56,885,180
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 446,142,161
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 204,571
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ 39,339
Total FY 2021 Processed Collections	\$ 503,271,251

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

Total CY 2022 certified distributions after adjustments**	\$ 503,271,252
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 306,596,833
Expenditure: Public Safety	\$ 124,572,092
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 9,816,281
Special Purpose	\$ 62,286,046
Total CY 2022 certified distributions after adjustments**	\$ 503,271,252

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.2306%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0394%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.0200%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 155,264,435
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (44,962,352)
Adjusted Trust account balance for December 31, 2020	\$ 110,302,083
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (75,490,688)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 34,811,396

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Marion
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$63,875,019
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$71,189
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018		2.0200%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$31,656,539
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$449,648,238
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$72,825
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$10,563
Effective tax rate for tax year 2019		2.0200%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$222,639,419
IC 6-3.6-9-4 Total FY 2020 Processed Collections		\$513,677,835
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$254,295,958

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

Total CY 2021 Certified Distribution after Adjustments	\$513,677,835
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$56,885,180
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$65,470
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$39,101
Effective tax rate for tax year 2019		2.0200%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$28,212,748
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$446,142,161
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$139,101
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$239
Effective tax rate for tax year 2020		2.0200%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$220,931,436
IC 6-3.6-9-4 Total FY 2021 Processed Collections		\$503,271,251
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$249,144,184

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

Total CY 2022 Certified Distribution after Adjustments	\$503,271,252
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Year Over Year Comparisons		
Percent change in total certified distributions from CY 2021 to CY 2022		-2.0259%
Percent change in certified distribution that is due to a difference in the negative balance adjustment		0.0000%
Percent change in certified distribution that is due to processed collections		-2.0259%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions		0.0000%
Total Percent Change in Certified Distribution		-2.0259%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Marshall
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 1,052,116
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 13,496,380
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 2,584
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 14,551,080

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

Total CY 2022 certified distributions after adjustments**	\$ 14,551,080
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 11,640,864
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ 2,910,216
Total CY 2022 certified distributions after adjustments**	\$ 14,551,080

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	1.2500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 6,784,460
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,171,400)
Adjusted Trust account balance for December 31, 2020	\$ 4,613,060
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,182,662)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 2,430,398

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Marshall
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$1,655,560
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	1.2500%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$1,324,448
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$15,083,826
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.2500%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$12,067,061
IC 6-3-6-9-4 Total FY 2020 Processed Collections		\$16,739,386
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$13,391,509
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2021 Certified Distribution after Adjustments		\$16,739,386

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$1,052,116
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.2500%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$841,693
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$13,496,380
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$2,584
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	1.2500%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$10,799,171
IC 6-3-6-9-4 Total FY 2021 Processed Collections		\$14,551,080
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$11,640,864
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2022 Certified Distribution after Adjustments		\$14,551,080

Year Over Year Comparisons		
Percent change in total certified distributions from CY 2021 to CY 2022		-13.0728%
Percent change in certified distribution that is due to a difference in the negative balance adjustment		0.0000%
Percent change in certified distribution that is due to processed collections		-13.0728%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions		0.0000%
Total Percent Change in Certified Distribution		-13.0728%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Martin
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 109,816
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 3,698,956
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 3,808,772

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 1,632,331
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 1,632,331

Total CY 2022 certified distributions after adjustments**	\$ 5,441,102
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,741,153
Expenditure: Public Safety	\$ 544,110
Expenditure: Economic Development	\$ 2,611,729
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 544,110
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 5,441,102

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.8000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	1.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 267,735
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (101,089)
Adjusted Trust account balance for December 31, 2020	\$ 166,646
(Less): 15% of Certified Distribution for CY 2022	\$ (816,165)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ -

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Martin
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$169,898
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$97,085</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$3,856,132
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$2,203,504</u>
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$4,026,030
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$2,300,588

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$189,461
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,725,441
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,535,980

Total CY 2021 Certified Distribution after Adjustments	\$5,562,010
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$109,816
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$62,752</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$3,698,956
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$2,113,689</u>
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$3,808,772
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$2,176,441

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,632,331
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,632,331

Total CY 2022 Certified Distribution after Adjustments	\$5,441,102
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-2.1738%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	3.4063%
Percent change in certified distribution that is due to processed collections	-3.9061%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-1.6740%
Total Percent Change in Certified Distribution	-2.1738%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Miami
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 683,896
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 15,241,233
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 15,925,129

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

Total CY 2022 certified distributions after adjustments**	\$ 15,925,129
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 3,633,939
Expenditure: Public Safety	\$ 1,567,434
Expenditure: Economic Development	\$ 2,507,894
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 6,648,428
Special Purpose	\$ 1,567,434
Total CY 2022 certified distributions after adjustments**	\$ 15,925,129

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5796%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	1.0604%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.5400%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,066,669
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (948,376)
Adjusted Trust account balance for December 31, 2020	\$ 3,118,293
(Less): 15% of Certified Distribution for CY 2022	\$ (2,388,769)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 729,523

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Miami
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,052,425
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.5400%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$414,341</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$15,410,907
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.5400%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$6,067,286</u>
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$16,463,332
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$6,481,627

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

Total CY 2021 Certified Distribution after Adjustments	\$16,463,333
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$683,896
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.5400%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$269,250</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$15,241,233
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.5400%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$6,000,485</u>
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$15,925,129
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$6,269,736

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

Total CY 2022 Certified Distribution after Adjustments	\$15,925,129
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-3.2691%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.2691%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.2691%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Monroe
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 5,319,453
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 43,238,717
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 48,558,170

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

Total CY 2022 certified distributions after adjustments**	\$ 48,558,169
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 34,232,607
Expenditure: Public Safety	\$ 9,025,682
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 1,870,121
Special Purpose	\$ 3,429,759
Total CY 2022 certified distributions after adjustments**	\$ 48,558,169

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.9482%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0518%
IC 6-3.6-7 Special Purpose	0.0950%
Total tax rate	1.3450%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 15,934,397
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (3,783,202)
Adjusted Trust account balance for December 31, 2020	\$ 12,151,195
(Less): 15% of Certified Distribution for CY 2022	\$ (7,283,725)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 4,867,470

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Monroe
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$7,767,229
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.3450%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$5,774,891
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$43,121,164
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$2,066
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3450%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$32,061,881
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$50,890,459
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$37,836,773

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

Total CY 2021 Certified Distribution after Adjustments	\$50,890,459
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$5,319,453
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3450%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$3,954,984
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$43,238,717
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.3450%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$32,147,745
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$48,558,170
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$36,102,728

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

Total CY 2022 Certified Distribution after Adjustments	\$48,558,169
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-4.5830%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-4.5830%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-4.5830%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Montgomery
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 560,371
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 18,915,392
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 19,475,763

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

Total CY 2022 certified distributions after adjustments**	\$ 19,475,763
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 8,467,723
Expenditure: Public Safety	\$ 5,080,634
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 5,927,406
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 19,475,763

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.6000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.7000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.3000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,321,845
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,202,314)
Adjusted Trust account balance for December 31, 2020	\$ 4,119,531
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,921,364)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,198,167

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Montgomery
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$899,974
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.3000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$391,293
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$18,620,307
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$8,095,786
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$19,520,281
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$8,487,079

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$19,520,281
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$560,371
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$243,640
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$18,915,392
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.3000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$8,224,083
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$19,475,763
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$8,467,723

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$19,475,763
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.2281%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.2281%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.2281%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Morgan
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 2,678,399
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 47,508,996
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 50,187,395

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

Total CY 2022 certified distributions after adjustments**	\$ 50,187,394
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 23,396,182
Expenditure: Public Safety	\$ 4,612,812
Expenditure: Economic Development	\$ 3,690,250
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 18,488,150
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 50,187,394

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.2680%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	1.0020%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.7200%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 16,294,441
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (3,926,994)
Adjusted Trust account balance for December 31, 2020	\$ 12,367,447
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (7,528,109)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 4,839,338

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Morgan
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$3,014,185
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.7200%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$1,108,156</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$46,853,959
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.7200%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$17,225,720</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$49,868,144
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$18,333,876

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$49,868,143
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$2,678,399
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.7200%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$984,705</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$47,508,996
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.7200%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$17,466,543</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$50,187,395
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$18,451,248

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$50,187,394
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.6402%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.6402%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	0.6402%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Newton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 152,583
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 3,160,415
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 3,312,998

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

Total CY 2022 certified distributions after adjustments**	\$ 3,312,998
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 3,312,998
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 3,312,998

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 973,184
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (387,389)
Adjusted Trust account balance for December 31, 2020	\$ 585,795
(Less): 15% of Certified Distribution for CY 2022	\$ (496,950)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 88,846

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Newton
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$162,925
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$162,925
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$3,260,990
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$3,260,990
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$3,423,915
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$3,423,915

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$3,423,915
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$152,583
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$152,583
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$3,160,415
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.0000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,160,415
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$3,312,998
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,312,998

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$3,312,998
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-3.2395%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.2395%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.2395%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Noble
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 710,187
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 17,929,090
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 18,639,277

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

Total CY 2022 certified distributions after adjustments**	\$ 18,639,277
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 10,651,015
Expenditure: Public Safety	\$ 2,662,754
Expenditure: Economic Development	\$ 2,662,754
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 2,662,754
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 18,639,277

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,841,606
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,110,769)
Adjusted Trust account balance for December 31, 2020	\$ 3,730,837
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,795,892)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 934,946

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Noble
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,214,331
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$693,903</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$17,493,417
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$9,996,238</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$18,707,748
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$10,690,142

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$18,707,747
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$710,187
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$405,821</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$17,929,090
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$10,245,194</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$18,639,277
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$10,651,015

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$18,639,277
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.3660%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.3660%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.3660%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Ohio
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 36,674
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 2,021,918
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 2,058,592

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 5,239
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 5,239

Total CY 2022 certified distributions after adjustments**	\$ 2,063,831
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,375,887
Expenditure: Public Safety	\$ 687,944
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 2,063,831

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 659,409
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (225,662)
Adjusted Trust account balance for December 31, 2020	\$ 433,747
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (309,575)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 124,172

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Ohio
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$71,303
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.2500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$57,042
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$1,780,705
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3125%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$1,356,728
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$1,852,008
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$1,413,770

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$268,647
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$268,647

Total CY 2021 Certified Distribution after Adjustments	\$2,120,655
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$36,674
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3125%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$27,942
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$2,021,918
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$1,347,945
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$2,058,592
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$1,375,887

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$5,239
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$5,239

Total CY 2022 Certified Distribution after Adjustments	\$2,063,831
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-2.6795%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.7415%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-12.4211%
Total Percent Change in Certified Distribution	-2.6795%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Orange
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 271,173
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 6,001,858
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 6,273,031

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

Total CY 2022 certified distributions after adjustments**	\$ 6,273,031
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 3,584,589
Expenditure: Public Safety	\$ 1,792,295
Expenditure: Economic Development	\$ 896,147
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 6,273,031

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,601,443
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (208,379)
Adjusted Trust account balance for December 31, 2020	\$ 1,393,064
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (940,955)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 452,110

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Orange
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$401,622
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$229,498
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$5,827,121
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$3,329,783
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$6,228,743
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$3,559,281

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

Total CY 2021 Certified Distribution after Adjustments	\$6,228,742
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$271,173
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$154,956
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$6,001,858
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,429,633
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$6,273,031
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,584,589

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

Total CY 2022 Certified Distribution after Adjustments	\$6,273,031
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.7110%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.7110%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	0.7110%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Owen
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 265,016
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 5,758,140
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 6,023,156

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 4,759,267
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 4,759,267

Total CY 2022 certified distributions after adjustments**	\$ 10,782,423
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 4,312,969
Expenditure: Public Safety	\$ 4,312,969
Expenditure: Economic Development	\$ 1,293,891
Expenditure: LIT Correctional Facilities	\$ 862,594
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 10,782,423

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	1.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,065,436
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ -
Adjusted Trust account balance for December 31, 2020	\$ 1,065,436
(Less): 15% of Certified Distribution for CY 2022	\$ (1,617,363)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ -

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Owen
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$324,772
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.3000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$249,825</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$5,267,305
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3250%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$3,975,325</u>
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$5,592,077
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$4,225,149

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,168,162
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,168,162

Total CY 2021 Certified Distribution after Adjustments	\$6,760,239
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$265,016
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3250%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$200,012</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$5,758,140
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.4000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$4,112,957</u>
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$6,023,156
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$4,312,969

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$4,759,267
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$4,759,267

Total CY 2022 Certified Distribution after Adjustments	\$10,782,423
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	59.4977%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.3767%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	53.1210%
Total Percent Change in Certified Distribution	59.4977%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Parke
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 307,434
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 8,123,356
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 8,430,790

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

Total CY 2022 certified distributions after adjustments**	\$ 8,430,790
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 4,963,031
Expenditure: Public Safety	\$ 795,358
Expenditure: Economic Development	\$ 1,081,686
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 1,590,715
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 8,430,790

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.5600%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3400%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.6500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,850,938
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (533,708)
Adjusted Trust account balance for December 31, 2020	\$ 2,317,230
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,264,619)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,052,611

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Parke
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$344,907
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.6500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$130,154
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$7,771,383
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.6500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$2,932,597
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$8,116,290
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$3,062,751

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

Total CY 2021 Certified Distribution after Adjustments	\$8,116,289
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$307,434
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.6500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$116,013
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$8,123,356
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.6500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,065,417
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$8,430,790
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,181,430

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

Total CY 2022 Certified Distribution after Adjustments	\$8,430,790
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	3.8749%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.8749%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	3.8749%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Perry
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 392,212
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 6,629,629
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 7,021,841

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

Total CY 2022 certified distributions after adjustments**	\$ 7,021,841
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,970,771
Expenditure: Public Safety	\$ 1,171,600
Expenditure: Economic Development	\$ 1,939,735
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ 1,939,735
Total CY 2022 certified distributions after adjustments**	\$ 7,021,841

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5080%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3020%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.5000%
Total tax rate	1.8100%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,619,316
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (311,303)
Adjusted Trust account balance for December 31, 2020	\$ 1,308,013
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,053,276)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 254,737

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Perry
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$362,543
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.8100%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$200,300
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$6,666,467
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.8100%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$3,683,131
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$7,029,010
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$3,883,431

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$7,029,009
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$392,212
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.8100%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$216,692
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$6,629,629
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.8100%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,662,778
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$7,021,841
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,879,470

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$7,021,841
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.1020%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.1020%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.1020%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Pike
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 201,418
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 2,129,281
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 2,330,699

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

Total CY 2022 certified distributions after adjustments**	\$ 2,330,699
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ -
Expenditure: Public Safety	\$ 776,900
Expenditure: Economic Development	\$ 1,553,799
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 2,330,699

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	0.7500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 672,955
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (187,219)
Adjusted Trust account balance for December 31, 2020	\$ 485,736
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (349,605)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 136,131

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Pike
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$188,364
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	0.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$251,152</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$2,090,263
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$184
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$2,787,263</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$2,278,811
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$3,038,415

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$2,278,811
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$201,418
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$268,557</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$2,129,281
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	0.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$2,839,041</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$2,330,699
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,107,599

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$2,330,699
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	2.2770%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.2770%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	2.2770%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Porter
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 2,670,249
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 25,976,983
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 28,647,232

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

Total CY 2022 certified distributions after adjustments**	\$ 28,647,232
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ -
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 28,647,232
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 28,647,232

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	0.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 8,521,201
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,379,336)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 6,141,865
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (4,297,085)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,844,780

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*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Porter
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$3,259,565
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	0.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$6,519,130</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$26,078,905
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$394
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$52,158,598</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$29,338,864
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$58,677,728

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$29,338,864
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$2,670,249
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$5,340,498</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$25,976,983
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	0.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$51,953,966</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$28,647,232
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$57,294,464

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$28,647,232
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	<u>-2.3574%</u>
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.3574%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.3574%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Posey
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 517,201
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 9,221,471
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 66
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 9,738,738

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

Total CY 2022 certified distributions after adjustments**	\$ 9,738,738
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 3,459,200
Expenditure: Public Safety	\$ 1,947,748
Expenditure: Economic Development	\$ 3,895,495
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 436,295
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 9,738,738

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.4440%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0560%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,493,473
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (1,248,631)
Adjusted Trust account balance for December 31, 2020	\$ 2,244,842
(Less): 15% of Certified Distribution for CY 2022	\$ (1,460,811)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 784,031

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

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

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

All data based on certifications published 11/22/2021

Posey
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$707,333
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	1.2500%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$565,866
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$9,767,730
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$229
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.2500%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$7,814,367
IC 6-3-6-9-4 Total FY 2020 Processed Collections		\$10,475,292
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$8,380,234
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2021 Certified Distribution after Adjustments		\$10,475,292

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$517,201
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.2500%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$413,761
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$9,221,471
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$66
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	1.2500%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$7,377,230
IC 6-3-6-9-4 Total FY 2021 Processed Collections		\$9,738,738
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$7,790,990
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2022 Certified Distribution after Adjustments		\$9,738,738

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	-7.0313%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-7.0313%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-7.0313%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Pulaski
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 385,053
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 8,176,047
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 8,561,100

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ (1,061,141)
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ (1,061,141)

Total CY 2022 certified distributions after adjustments**	\$ 7,499,959
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 3,684,190
Expenditure: Public Safety	\$ 1,578,939
Expenditure: Economic Development	\$ 1,315,782
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 921,048
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 7,499,959

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.6000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.3500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.8500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ (74,262)
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ -
Adjusted Trust account balance for December 31, 2020	\$ (74,262)
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,124,994)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ -

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*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Pulaski
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$466,713
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	3.3800%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$138,081</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$8,522,169
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	3.3800%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$2,521,352</u>
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$8,988,882
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$2,659,432

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$952,459
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$1,409,499
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$2,361,958

Total CY 2021 Certified Distribution after Adjustments	\$6,626,924
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$385,053
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	3.3800%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$113,921</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$8,176,047
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	3.2475%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$2,517,643</u>
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$8,561,100
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$2,631,564

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$1,061,141
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$1,061,141

Total CY 2022 Certified Distribution after Adjustments	\$7,499,959
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	13.1741%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	14.3726%
Percent change in certified distribution that is due to processed collections	-6.4552%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	5.2567%
Total Percent Change in Certified Distribution	13.1741%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Putnam
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 647,140
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 16,374,219
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 17,021,359

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 23,968
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 23,968

Total CY 2022 certified distributions after adjustments**	\$ 17,045,327
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 8,116,822
Expenditure: Public Safety	\$ 3,246,729
Expenditure: Economic Development	\$ 2,029,206
Expenditure: LIT Correctional Facilities	\$ 1,623,364
Property Tax Relief	\$ 2,029,206
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 17,045,327

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.4000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.1000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,464,492
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,265,486)
Adjusted Trust account balance for December 31, 2020	\$ 4,199,006
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,556,799)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,642,207

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Putnam
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$780,962
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$390,481
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$15,285,628
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$103
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0250%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$7,548,509
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$16,066,693
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$7,938,990

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$605,186
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$605,186

Total CY 2021 Certified Distribution after Adjustments	\$16,671,878
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$647,140
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0250%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$319,575
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$16,374,219
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.1000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$7,797,247
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$17,021,359
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$8,116,822

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$23,968
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$23,968

Total CY 2022 Certified Distribution after Adjustments	\$17,045,327
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	2.2400%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.7262%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-3.4862%
Total Percent Change in Certified Distribution	2.2400%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Randolph
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 310,208
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 10,617,877
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 10,928,085

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 3,642,695
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 3,642,695

Total CY 2022 certified distributions after adjustments**	\$ 14,570,781
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 8,499,622
Expenditure: Public Safety	\$ 1,214,232
Expenditure: Economic Development	\$ 1,214,232
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 2,428,463
Special Purpose	\$ 1,214,232
Total CY 2022 certified distributions after adjustments**	\$ 14,570,781

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	3.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,990,335
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ -
Adjusted Trust account balance for December 31, 2020	\$ 2,990,335
(Less): 15% of Certified Distribution for CY 2022	\$ (2,185,617)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 804,718

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Randolph
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$606,746
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.2500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$269,665
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$10,538,687
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.2500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$4,683,861
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$11,145,433
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$4,953,526

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,238,381
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,238,381

Total CY 2021 Certified Distribution after Adjustments	\$12,383,813
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$310,208
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.2500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$137,870
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$10,617,877
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.2500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$4,719,056
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$10,928,085
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$4,856,927

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$3,642,695
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$3,642,695

Total CY 2022 Certified Distribution after Adjustments	\$14,570,781
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	17.6599%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.7551%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	19.4150%
Total Percent Change in Certified Distribution	17.6599%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Ripley
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 674,430
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 9,488,061
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 10,162,491

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

Total CY 2022 certified distributions after adjustments**	\$ 10,162,491
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 7,364,124
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 1,841,031
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 957,336
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 10,162,491

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.1300%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.3800%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,724,711
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (704,480)
Adjusted Trust account balance for December 31, 2020	\$ 3,020,231
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,524,374)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,495,857

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Ripley
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$987,107
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.3800%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$715,295
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$9,290,555
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3800%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$6,732,286
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$10,277,662
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$7,447,581

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

Total CY 2021 Certified Distribution after Adjustments	\$10,277,662
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$674,430
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.3800%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$488,717
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$9,488,061
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.3800%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$6,875,407
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$10,162,491
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$7,364,124

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

Total CY 2022 Certified Distribution after Adjustments	\$10,162,491
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.1206%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.1206%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.1206%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Rush
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 386,410
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 7,602,769
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 7,989,179

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

Total CY 2022 certified distributions after adjustments**	\$ 7,989,179
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 3,804,371
Expenditure: Public Safety	\$ 608,699
Expenditure: Economic Development	\$ 951,093
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 342,393
Special Purpose	\$ 2,282,623
Total CY 2022 certified distributions after adjustments**	\$ 7,989,179

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1600%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0900%
IC 6-3.6-7 Special Purpose	0.6000%
Total tax rate	2.1000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,314,931
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (735,904)
Adjusted Trust account balance for December 31, 2020	\$ 1,579,027
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,198,377)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 380,650

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*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Rush
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$377,757
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.1000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$179,884</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$7,432,685
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$3,539,374</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$7,810,442
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	<u>\$3,719,258</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$0</u>

Total CY 2021 Certified Distribution after Adjustments	\$7,810,442
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$386,410
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$184,005</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$7,602,769
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.1000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$3,620,366</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$7,989,179
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	<u>\$3,804,371</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$0</u>

Total CY 2022 Certified Distribution after Adjustments	\$7,989,179
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	2.2884%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.2884%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	2.2884%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Scott
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 437,511
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 9,338,818
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 9,776,329

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

Total CY 2022 certified distributions after adjustments**	\$ 9,776,330
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 4,526,078
Expenditure: Public Safety	\$ 3,394,559
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 724,173
Special Purpose	\$ 1,131,520
Total CY 2022 certified distributions after adjustments**	\$ 9,776,330

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.7500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.1600%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.1600%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,652,729
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (630,230)
Adjusted Trust account balance for December 31, 2020	\$ 2,022,499
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,466,450)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 556,049

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Scott
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$555,235
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.1600%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$257,053</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$9,103,823
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1600%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$4,214,733</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$9,659,058
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	<u>\$4,471,786</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$0</u>

Total CY 2021 Certified Distribution after Adjustments	\$9,659,059
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$437,511
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1600%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$202,551</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$9,338,818
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.1600%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$4,323,527</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$9,776,329
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	<u>\$4,526,078</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$0</u>

Total CY 2022 Certified Distribution after Adjustments	\$9,776,330
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	1.2141%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.2141%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	1.2141%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Shelby
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 801,855
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 15,805,717
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 16,607,572

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 1,107,171
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 1,107,171

Total CY 2022 certified distributions after adjustments**	\$ 17,714,743
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 11,071,714
Expenditure: Public Safety	\$ 3,875,100
Expenditure: Economic Development	\$ 2,767,929
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 17,714,743

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.6000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,338,335
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,680,708)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 3,657,627
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,657,211)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,000,416

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Shelby
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$1,255,121
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	1.5000%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$836,747
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$15,976,737
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.5000%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$10,651,158
IC 6-3-6-9-4 Total FY 2020 Processed Collections		\$17,231,858
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$11,487,905
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6 Statutory adjustments for negative balances		\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease		\$1,148,791
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement		\$0
Total Adjustments		\$1,148,791
Total CY 2021 Certified Distribution after Adjustments		\$18,380,648

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$801,855
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.5000%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$534,570
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$15,805,717
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	1.5000%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$10,537,144
IC 6-3-6-9-4 Total FY 2021 Processed Collections		\$16,607,572
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$11,071,714
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6 Statutory adjustments for negative balances		\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease		\$1,107,171
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement		\$0
Total Adjustments		\$1,107,171
Total CY 2022 Certified Distribution after Adjustments		\$17,714,743

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	-3.6229%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.3964%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-0.2264%
Total Percent Change in Certified Distribution	-3.6229%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Spencer
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 165,480
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 3,955,180
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 4,120,660

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

Total CY 2022 certified distributions after adjustments**	\$ 4,120,660
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,344,880
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 2,575,413
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 200,367
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 4,120,660

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.2611%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0389%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	0.8000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 650,610
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ -
Adjusted Trust account balance for December 31, 2020	\$ 650,610
(Less): 15% of Certified Distribution for CY 2022	\$ (618,099)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 32,511

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Spencer
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$186,298
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	0.8000%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$232,873
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$4,033,943
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$3
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	0.8000%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$5,042,433
IC 6-3-6-9-4 Total FY 2020 Processed Collections		\$4,220,244
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$5,275,305
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2021 Certified Distribution after Adjustments		\$4,220,244

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$165,480
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	0.8000%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$206,850
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$3,955,180
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	0.8000%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$4,943,975
IC 6-3-6-9-4 Total FY 2021 Processed Collections		\$4,120,660
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$5,150,825
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2022 Certified Distribution after Adjustments		\$4,120,660

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	-2.3597%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.3597%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.3597%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

St. Joseph
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 10,504,446
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 116,771,596
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 297
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 127,276,338

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

Total CY 2022 certified distributions after adjustments**	\$ 127,276,337
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 26,153,469
Expenditure: Public Safety	\$ 28,364,441
Expenditure: Economic Development	\$ 29,091,734
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 43,666,693
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 127,276,337

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.3596%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3900%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.6004%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 30,264,126
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (4,524,301)
Adjusted Trust account balance for December 31, 2020	\$ 25,739,825
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (19,091,451)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 6,648,375

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

St. Joseph
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$13,613,696
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$7,779,255
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$118,710,107
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$334
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$67,834,537
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$132,324,136
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$75,613,792

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$132,324,137
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$10,504,446
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$14
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$6,002,548
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$116,771,596
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$283
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$66,726,788
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$127,276,338
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$72,729,336

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$127,276,337
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-3.8147%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.8147%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.8147%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Starke
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 353,441
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 6,954,894
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 7,308,335

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

Total CY 2022 certified distributions after adjustments**	\$ 7,308,335
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 2,136,940
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 2,136,940
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 256,433
Special Purpose	\$ 2,778,022
Total CY 2022 certified distributions after adjustments**	\$ 7,308,335

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0600%
IC 6-3.6-7 Special Purpose	0.6500%
Total tax rate	1.7100%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,244,838
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (603,796)
Adjusted Trust account balance for December 31, 2020	\$ 1,641,042
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,096,250)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 544,792

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Starke
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$391,602
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	1.7100%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$229,007
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$7,070,157
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.7100%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$4,134,595
IC 6-3.6-9-4 Total FY 2020 Processed Collections		\$7,461,759
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$4,363,602
Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2021 Certified Distribution after Adjustments		\$7,461,759

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$353,441
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.7100%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$206,691
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$6,954,894
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	1.7100%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$4,067,189
IC 6-3.6-9-4 Total FY 2021 Processed Collections		\$7,308,335
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$4,273,880
Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2022 Certified Distribution after Adjustments		\$7,308,335

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	-2.0561%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.0561%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.0561%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Steuben
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 1,398,050
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 15,859,155
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 17,257,205

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

Total CY 2022 certified distributions after adjustments**	\$ 17,257,205
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 9,640,897
Expenditure: Public Safety	\$ 2,410,224
Expenditure: Economic Development	\$ 2,410,224
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 2,795,860
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 17,257,205

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2900%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7900%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,043,445
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,513,870)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 3,529,575
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,588,581)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 940,995

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Steuben
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,501,213
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7900%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$838,666
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$15,444,644
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7900%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$8,628,293
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$16,945,857
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$9,466,959

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

Total CY 2021 Certified Distribution after Adjustments	\$16,945,857
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$1,398,050
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7900%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$781,033
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$15,859,155
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7900%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$8,859,863
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$17,257,205
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$9,640,897

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

Total CY 2022 Certified Distribution after Adjustments	\$17,257,205
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	1.8373%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.8373%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	1.8373%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Sullivan
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 146,807
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 6,605,263
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 6,752,070

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 138,418
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 138,418

Total CY 2022 certified distributions after adjustments**	\$ 6,890,488
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ -
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 6,079,842
Expenditure: LIT Correctional Facilities	\$ 810,646
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 6,890,488

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	1.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 2,212,988
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (721,189)
Adjusted Trust account balance for December 31, 2020	\$ 1,491,799
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,033,573)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 458,226

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

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

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

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

All data based on certifications published 11/22/2021

Sullivan
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$313,542
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	0.6000%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$522,570
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$3,367,043
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	0.8750%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$3,848,049
IC 6-3-6-9-4 Total FY 2020 Processed Collections		\$3,680,585
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$4,370,619
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$3,749,468
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$3,749,468
Total CY 2021 Certified Distribution after Adjustments		\$7,430,053

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$146,807
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	0.8750%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$167,779
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$6,605,263
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	1.7000%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$3,885,449
IC 6-3-6-9-4 Total FY 2021 Processed Collections		\$6,752,070
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$4,053,228
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$138,418
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$138,418
Total CY 2022 Certified Distribution after Adjustments		\$6,890,488

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	-7.2619%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	41.3387%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-48.6006%
Total Percent Change in Certified Distribution	-7.2619%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Switzerland
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 151,838
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 1,769,779
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 1,921,617

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 480,404
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 480,404

Total CY 2022 certified distributions after adjustments**	\$ 2,402,021
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,921,617
Expenditure: Public Safety	\$ 480,404
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 2,402,021

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 782,071
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (195,091)
Adjusted Trust account balance for December 31, 2020	\$ 586,980
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (360,303)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 226,676

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Switzerland
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$168,420
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$168,420</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$1,755,738
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$1,755,738</u>
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$1,924,158
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$1,924,158

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$481,040
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$481,040

Total CY 2021 Certified Distribution after Adjustments	\$2,405,198
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$151,838
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$151,838</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$1,769,779
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.0000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$1,769,779</u>
IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$1,921,617
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$1,921,617

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$480,404
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$480,404

Total CY 2022 Certified Distribution after Adjustments	\$2,402,021
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.1321%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.1056%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-0.0264%
Total Percent Change in Certified Distribution	-0.1321%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Tippecanoe
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 3,471,976
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 54,216,399
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 57,688,375

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 568,142
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 568,142

Total CY 2022 certified distributions after adjustments**	\$ 58,256,517
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 25,437,162
Expenditure: Public Safety	\$ 8,192,323
Expenditure: Economic Development	\$ 18,205,161
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 6,421,871
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 58,256,517

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5589%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1800%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.1411%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2800%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 12,384,264
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,884,118)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 10,500,146
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (8,738,478)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,761,669

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Tippecanoe
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$4,919,094
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.1000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$4,471,904
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$47,288,417
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.1000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$42,989,470
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$52,207,511
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$47,461,374

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$8,543,047
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$8,543,047

Total CY 2021 Certified Distribution after Adjustments	\$60,750,559
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$3,471,976
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.1000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$3,156,342
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$54,216,399
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.2800%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$42,356,562
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$57,688,375
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$45,512,904

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$568,142
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$568,142

Total CY 2022 Certified Distribution after Adjustments	\$58,256,517
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-4.1054%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.0219%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-13.1273%
Total Percent Change in Certified Distribution	-4.1054%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Tipton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 385,616
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 9,458,948
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 9,844,564

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

Total CY 2022 certified distributions after adjustments**	\$ 9,844,564
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 5,664,411
Expenditure: Public Safety	\$ 492,228
Expenditure: Economic Development	\$ 1,416,103
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 757,274
Special Purpose	\$ 1,514,548
Total CY 2022 certified distributions after adjustments**	\$ 9,844,564

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4960%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1300%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3740%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2000%
IC 6-3.6-7 Special Purpose	0.4000%
Total tax rate	2.6000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,253,416
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ -
Adjusted Trust account balance for December 31, 2020	\$ 1,253,416
(Less): 15% of Certified Distribution for CY 2022	\$ (1,476,685)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ -

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Tipton
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$353,066
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.6000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$135,795
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$9,632,524
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.6000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$3,704,817
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$9,985,590
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$3,840,612

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$9,985,591
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$385,616
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.6000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$148,314
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$9,458,948
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.6000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$3,638,057
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$9,844,564
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$3,786,371

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$9,844,564
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.4123%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.4123%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.4123%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Union
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 113,868
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 2,553,708
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 2,667,576

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 381,082
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 381,082

Total CY 2022 certified distributions after adjustments**	\$ 3,048,658
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,524,329
Expenditure: Public Safety	\$ 762,165
Expenditure: Economic Development	\$ 381,082
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ 381,082
Total CY 2022 certified distributions after adjustments**	\$ 3,048,658

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 829,769
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ (148,509)
Adjusted Trust account balance for December 31, 2020	\$ 681,260
(Less): 15% of Certified Distribution for CY 2022	\$ (457,299)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 223,962

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Union
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$174,262
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$99,578</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$2,488,645
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$1,422,083</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$2,662,907
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	<u>\$1,521,661</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$380,415
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$380,415</u>

Total CY 2021 Certified Distribution after Adjustments	\$3,043,322
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$113,868
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$65,067</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$2,553,708
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.7500%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$1,459,262</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$2,667,576
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	<u>\$1,524,329</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$381,082
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$381,082</u>

Total CY 2022 Certified Distribution after Adjustments	\$3,048,658
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	0.1753%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.1534%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0219%
Total Percent Change in Certified Distribution	0.1753%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Vanderburgh
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 4,175,789
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 53,707,375
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 57,883,164

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

Total CY 2022 certified distributions after adjustments**	\$ 57,883,164
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 43,581,199
Expenditure: Public Safety	\$ 9,647,194
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 4,654,771
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 57,883,164

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.9035%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0965%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 17,088,517
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (4,992,567)
Adjusted Trust account balance for December 31, 2020	\$ 12,095,950
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (8,682,475)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 3,413,475

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Vanderburgh
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$4,447,999
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	1.2000%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$3,706,666
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$54,601,688
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$1,423
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.2000%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$45,502,593
IC 6-3-6-9-4 Total FY 2020 Processed Collections		\$59,051,110
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$49,209,259
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2021 Certified Distribution after Adjustments		\$59,051,110

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$4,175,789
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.2000%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$3,479,824
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$53,707,375
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	1.2000%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$44,756,145
IC 6-3-6-9-4 Total FY 2021 Processed Collections		\$57,883,164
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$48,235,970
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2022 Certified Distribution after Adjustments		\$57,883,164

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	-1.9779%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.9779%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.9779%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Vermillion
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 170,013
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 4,942,554
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 5,112,567

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

Total CY 2022 certified distributions after adjustments**	\$ 5,112,566
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 1,704,189
Expenditure: Public Safety	\$ 2,556,283
Expenditure: Economic Development	\$ 852,094
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 5,112,566

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.7500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.5000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,141,372
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (209,596)
<i>Adjusted Trust account balance for December 31, 2020</i>	\$ 931,776
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (766,885)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 164,891

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Vermillion
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$155,057
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	1.5000%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$103,371
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$4,844,052
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.5000%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$3,229,368
IC 6-3-6-9-4 Total FY 2020 Processed Collections		\$4,999,109
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$3,332,739
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2021 Certified Distribution after Adjustments		\$4,999,110

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$170,013
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	1.5000%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$113,342
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$4,942,554
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	1.5000%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$3,295,036
IC 6-3-6-9-4 Total FY 2021 Processed Collections		\$5,112,567
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$3,408,378
Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0
Total CY 2022 Certified Distribution after Adjustments		\$5,112,566

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	2.2695%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.2696%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	2.2695%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Vigo
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 2,228,209
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 42,323,081
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 44,551,290

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

Total CY 2022 certified distributions after adjustments**	\$ 44,551,291
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 16,706,734
Expenditure: Public Safety	\$ 6,682,694
Expenditure: Economic Development	\$ 11,137,823
Expenditure: LIT Correctional Facilities	\$ 4,455,129
Property Tax Relief	\$ -
Special Purpose	\$ 5,568,911
Total CY 2022 certified distributions after adjustments**	\$ 44,551,291

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 12,306,939
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,435,847)
Adjusted Trust account balance for December 31, 2020	\$ 9,871,092
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (6,682,694)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 3,188,398

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Vigo
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,874,748
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.4375%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$1,304,173
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$41,974,576
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$20,987,288
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$43,849,324
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$22,291,461

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$733,597
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$733,597

Total CY 2021 Certified Distribution after Adjustments	\$44,582,920
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$2,228,209
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$1,114,105
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$42,323,081
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.0000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$21,161,541
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$44,551,290
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$22,275,645

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$44,551,291
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-0.0709%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.5745%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-1.6455%
Total Percent Change in Certified Distribution	-0.0709%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Wabash
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 2,088,818
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 19,326,342
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 21,415,160

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

Total CY 2022 certified distributions after adjustments**	\$ 21,415,160
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 12,627,560
Expenditure: Public Safety	\$ 2,510,743
Expenditure: Economic Development	\$ 1,846,134
Expenditure: LIT Correctional Facilities	\$ 1,476,908
Property Tax Relief	\$ 2,953,815
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 21,415,160

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.7100%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3400%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.4000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.9000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,907,510
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,980,051)
Adjusted Trust account balance for December 31, 2020	\$ 3,927,459
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (3,212,274)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 715,185

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Wabash
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$3,333,777
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.9000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$1,149,578
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$19,288,944
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.9000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$6,651,360
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$22,622,721
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$7,800,938

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$22,622,721
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$2,088,818
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.9000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$720,282
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$19,326,342
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.9000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$6,664,256
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$21,415,160
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$7,384,538

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$21,415,160
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-5.3378%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-5.3378%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-5.3378%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Warren
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 132,796
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 4,623,151
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 4,755,947

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

Total CY 2022 certified distributions after adjustments**	\$ 4,755,947
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 2,916,383
Expenditure: Public Safety	\$ 673,011
Expenditure: Economic Development	\$ 448,674
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 717,879
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 4,755,947

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.3000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.3200%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.1200%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 1,658,252
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (675,187)
Adjusted Trust account balance for December 31, 2020	\$ 983,065
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (713,392)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 269,673

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Warren
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$194,065
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.1200%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$91,540</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$4,442,220
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1200%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$2,095,387</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$4,636,285
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	<u>\$2,186,927</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$0</u>

Total CY 2021 Certified Distribution after Adjustments	\$4,636,285
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$132,796
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.1200%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$62,640</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$4,623,151
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.1200%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$2,180,732</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$4,755,947
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	<u>\$2,243,371</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$0</u>

Total CY 2022 Certified Distribution after Adjustments	\$4,755,947
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	2.5810%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.5810%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>2.5810%</u>

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Warrick
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 940,286
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 10,346,104
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 11,286,390

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 11,286,390
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 11,286,390

Total CY 2022 certified distributions after adjustments**	\$ 22,572,780
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ -
Expenditure: Public Safety	\$ 11,286,390
Expenditure: Economic Development	\$ 11,286,390
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 22,572,780

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,109,105
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,007,200)
Adjusted Trust account balance for December 31, 2020	\$ 3,101,905
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (3,385,917)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ -

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Warrick
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,122,183
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	0.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$2,244,366</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$10,997,305
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$109
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$21,994,829</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$12,119,597
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$24,239,195

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2021 Certified Distribution after Adjustments	\$12,119,597
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$940,286
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	0.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$1,880,572</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$10,346,104
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	0.5000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$20,692,208</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$11,286,390
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$22,572,780

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$11,286,390
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$11,286,390

Total CY 2022 Certified Distribution after Adjustments	\$22,572,780
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	86.2503%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-6.8749%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	93.1251%
Total Percent Change in Certified Distribution	86.2502%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Washington
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 393,456
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 10,384,940
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 10,778,396

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

Total CY 2022 certified distributions after adjustments**	\$ 10,778,395
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 7,490,985
Expenditure: Public Safety	\$ 1,562,867
Expenditure: Economic Development	\$ 1,724,543
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 10,778,395

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.3900%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2900%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3200%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.0000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,048,451
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (1,023,623)
Adjusted Trust account balance for December 31, 2020	\$ 3,024,828
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (1,616,759)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,408,069

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Washington
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$587,710
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	2.0000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$293,855</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$10,177,902
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$5,088,951</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$10,765,612
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	<u>\$5,382,806</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$0</u>

Total CY 2021 Certified Distribution after Adjustments	\$10,765,612
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$393,456
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$196,728</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$10,384,940
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.0000%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$5,192,470</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$10,778,396
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	<u>\$5,389,198</u>

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	<u>\$0</u>

Total CY 2022 Certified Distribution after Adjustments	\$10,778,395
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	0.1187%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.1188%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>0.1188%</u>

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

**Wayne
Certified Distributions Calculation Breakdown
LIT Certified Distributions**

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 879,453
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 18,747,570
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 19,627,023

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ (2,591,911)
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ (2,591,911)

Total CY 2022 certified distributions after adjustments**	\$ 17,035,113
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 13,628,090
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 3,407,023
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 17,035,113

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.2500%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 5,018,007
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (2,173,394)
Adjusted Trust account balance for December 31, 2020	\$ 2,844,613
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,555,267)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 289,346

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Wayne
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$1,217,313
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$811,542
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$19,461,681
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$12,974,454
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$20,678,994
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$13,785,996

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$3,446,499
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$3,446,499

Total CY 2021 Certified Distribution after Adjustments	\$17,232,495
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$879,453
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$586,302
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$18,747,570
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.4375%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$13,041,788
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$19,627,023
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$13,628,090

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$2,591,911
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$2,591,911

Total CY 2022 Certified Distribution after Adjustments	\$17,035,113
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-1.1454%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-6.1046%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	4.9592%
Total Percent Change in Certified Distribution	-1.1454%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Wells
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 602,846
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 14,116,805
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 14,719,651

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

Total CY 2022 certified distributions after adjustments**	\$ 14,719,651
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 9,813,101
Expenditure: Public Safety	\$ 1,051,404
Expenditure: Economic Development	\$ 1,752,339
Expenditure: LIT Correctional Facilities	\$ 490,655
Property Tax Relief	\$ 1,612,152
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 14,719,651

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0700%
IC 6-3.6-5 Property Tax Relief	0.2300%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.1000%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,737,870
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (778,480)
Adjusted Trust account balance for December 31, 2020	\$ 3,959,390
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,207,948)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,751,443

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Wells
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019		\$1,997,950
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2018	2.1000%	
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019		\$951,405
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020		\$14,000,569
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	2.1000%	
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020		\$6,666,938
IC 6-3.6-9-4 Total FY 2020 Processed Collections		\$15,998,519
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020		\$7,618,342
Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances		\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement		\$0
Total Adjustments		\$0
Total CY 2021 Certified Distribution after Adjustments		\$15,998,519

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020		\$602,846
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2019	2.1000%	
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020		\$287,070
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021		\$14,116,805
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2020	2.1000%	
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021		\$6,722,288
IC 6-3.6-9-4 Total FY 2021 Processed Collections		\$14,719,651
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021		\$7,009,358
Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances		\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement		\$0
Total Adjustments		\$0
Total CY 2022 Certified Distribution after Adjustments		\$14,719,651

Year Over Year Comparisons

Percent change in total certified distributions from CY 2021 to CY 2022	-7.9937%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-7.9937%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	0.0000%
Total Percent Change in Certified Distribution	-7.9937%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

White
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 718,836
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 12,655,192
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 407
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 13,374,435

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

Total CY 2022 certified distributions after adjustments**	\$ 13,374,435
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 11,529,685
Expenditure: Public Safety	\$ -
Expenditure: Economic Development	\$ 1,441,211
Expenditure: LIT Correctional Facilities	\$ -
Property Tax Relief	\$ 403,539
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 13,374,435

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	2.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0700%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.3200%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 3,024,770
(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)	\$ -
Adjusted Trust account balance for December 31, 2020	\$ 3,024,770
(Less): 15% of Certified Distribution for CY 2022	\$ (2,006,165)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,018,605

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

White
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$492,176
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.3200%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	\$372,861
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$12,525,899
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3200%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	\$5,399,094
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$13,018,075
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$5,771,955

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	-\$264,431
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$372,861
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$108,430

Total CY 2021 Certified Distribution after Adjustments	\$13,126,504
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$718,836
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	2.3200%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	\$309,843
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$12,655,192
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$407
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	2.3200%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	\$5,455,000
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$13,374,435
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$5,764,843

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2022 Certified Distribution after Adjustments	\$13,374,435
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	1.8888%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	2.0145%
Percent change in certified distribution that is due to processed collections	2.7148%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-2.8405%
Total Percent Change in Certified Distribution	1.8888%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

Whitley
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$ 563,700
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$ 15,136,328
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2021 Processed Collections	\$ 15,700,028

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 55,160
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments	\$ 55,160

Total CY 2022 certified distributions after adjustments**	\$ 15,755,189
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Breakdown of CY 2022 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 9,361,928
Expenditure: Public Safety	\$ 2,340,482
Expenditure: Economic Development	\$ 1,872,386
Expenditure: LIT Correctional Facilities	\$ 1,872,386
Property Tax Relief	\$ 308,007
Special Purpose	\$ -
Total CY 2022 certified distributions after adjustments**	\$ 15,755,189

CY 2022 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0329%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.6829%

Calculation of excess balance under IC 6-3.6-9-15***	
Trust account balance for December 31, 2020	\$ 4,048,204
<i>(Less): Estimated distributions in CY 2021 (Not included in Trust balance 2020)</i>	\$ (307,504)
Adjusted Trust account balance for December 31, 2020	\$ 3,740,700
<i>(Less): 15% of Certified Distribution for CY 2022</i>	\$ (2,363,278)
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,377,422

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.

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

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

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

All data based on certifications published 11/22/2021

Whitley
Explanation of change from CY 2021 to CY 2022
LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collections from July 1, 2019 to August 31, 2020 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2019 and December 31, 2019	\$935,585
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2018	1.4829%
Processed Collections at 0.1% from July 1, 2019 to December 31, 2019	<u>\$630,916</u>
Amount reported on individual income tax returns processed between January 1, 2020 and August 31, 2020	\$13,729,140
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5329%
Processed Collections at 0.1% from January 1, 2020 to August 31, 2020	<u>\$8,956,318</u>
IC 6-3-6-9-4 Total FY 2020 Processed Collections	\$14,664,725
Processed Collections at 0.1% from July 1, 2019 to August 31, 2020	\$9,587,234

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,469,631
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,469,631

Total CY 2021 Certified Distribution after Adjustments	\$16,134,356
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CY 2022 Certified Distributions

Processed Collections from September 1, 2020 to June 30, 2021 under 6-3-6-9-4*	
Amounts reported on individual income tax returns processed between September 1, 2020 and December 31, 2020	\$563,700
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2019	1.5329%
Processed Collections at 0.1% from September 1, 2020 to December 31, 2020	<u>\$367,734</u>
Amounts reported on individual income tax returns processed between January 1, 2021 and June 30, 2021	\$15,136,328
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2020	1.6829%
Processed Collections at 0.1% from January 1, 2021 to June 30, 2021	<u>\$8,994,193</u>
IC 6-3-6-9-4 Total FY 2021 Processed Collections	\$15,700,028
Processed Collections at 0.1% from September 1, 2020 to June 30, 2021	\$9,361,928

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$55,160
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$55,160

Total CY 2022 Certified Distribution after Adjustments	\$15,755,189
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2021 to CY 2022	-2.3501%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.4168%
Percent change in certified distribution that is due to a rate change for CY 2022 distributions	-8.7668%
Total Percent Change in Certified Distribution	-2.3501%

* The processed collections amounts September-December 2020 are based on latest collections information from CY 2019 and processed collections amounts January-June 2021 are based on latest collections information from CY 2020. A minimal amount can come from any other year.