

**STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Local Income Tax One-Time 2018 Distribution

County 43 Kosciusko

Expenditure Rate - Certified Shares Revenue	117,983	Expenditure Rate - Public Safety Revenue	0	Expenditure Rate - Economic Development Revenue	50,564
		PSAP Distribution	0		
IC 6-3.6-6-3(a)(2) Distribution	0	Public Safety Distribution	0		
Certified Shares Distribution	117,983				

<u>Unit</u>	<u>Expenditure Rate - Certified Shares IC 6-3.6-6-3(a)(2) Distribution</u>	<u>Certified Shares Distribution</u>	<u>Total Expenditure Rate - Certified Shares Distribution</u>	<u>Public Safety Distribution</u>	<u>Economic Development Distribution</u>
KOSCIUSKO COUNTY	0	43,390	43,390	0	31,444
CLAY TOWNSHIP	0	266	266	0	0
ETNA TOWNSHIP	0	168	168	0	0
FRANKLIN TOWNSHIP	0	196	196	0	0
HARRISON TOWNSHIP	0	375	375	0	0
JACKSON TOWNSHIP	0	217	217	0	0
JEFFERSON TOWNSHIP	0	248	248	0	0
LAKE TOWNSHIP	0	162	162	0	0
MONROE TOWNSHIP	0	99	99	0	0
PLAIN TOWNSHIP	0	1,104	1,104	0	0
PRAIRIE TOWNSHIP	0	243	243	0	0
SCOTT TOWNSHIP	0	72	72	0	0
SEWARD TOWNSHIP	0	223	223	0	0
TIPPECANOE TOWNSHIP	0	1,691	1,691	0	0
TURKEY CREEK TOWNSHIP	0	1,192	1,192	0	0
VAN BUREN TOWNSHIP	0	408	408	0	0
WASHINGTON TOWNSHIP	0	345	345	0	0

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WAYNE TOWNSHIP	0	2,227	2,227	0	0
WARSAW CIVIL CITY	0	35,181	35,181	0	8,863
NAPPANEE CIVIL CITY	0	473	473	0	318
BURKET CIVIL TOWN	0	41	41	0	127
CLAYPOOL CIVIL TOWN	0	281	281	0	282
ETNA GREEN CIVIL TOWN	0	248	248	0	383
LEESBURG CIVIL TOWN	0	264	264	0	363
MENTONE CIVIL TOWN	0	840	840	0	654
MILFORD CIVIL TOWN	0	1,732	1,732	0	1,021
NORTH WEBSTER CIVIL TOWN	0	1,216	1,216	0	749
PIERCETON CIVIL TOWN	0	760	760	0	663
SIDNEY CIVIL TOWN	0	46	46	0	54
SILVER LAKE CIVIL TOWN	0	1,083	1,083	0	598
SYRACUSE CIVIL TOWN	0	10,067	10,067	0	1,837
WINONA LAKE CIVIL TOWN	0	3,302	3,302	0	3,208
WA-NEE COMMUNITY SCHOOL CORPORATION	0	0	0	0	0
WAWASEE COMMUNITY SCHOOL CORPORATION	0	0	0	0	0

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WARSAW COMMUNITY SCHOOL CORPORATION	0	0	0	0	0
TIPPECANOE VALLEY SCHOOL CORPORATION	0	0	0	0	0
WHITKO COMMUNITY SCHOOL CORPORATION	0	0	0	0	0
TRITON SCHOOL CORPORATION	0	0	0	0	0
NAPPANEE PUBLIC LIBRARY	0	420	420	0	0
MILFORD PUBLIC LIBRARY	0	546	546	0	0
PIERCETON PUBLIC LIBRARY	0	186	186	0	0
SYRACUSE PUBLIC LIBRARY	0	1,192	1,192	0	0
WARSAW COMMUNITY PUBLIC LIBRARY	0	5,357	5,357	0	0
BELL MEMORIAL PUBLIC LIBRARY	0	842	842	0	0
NORTH WEBSTER COMMUNITY PUBLIC LIBRARY	0	1,280	1,280	0	0
KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT	0	0	0	0	0
TOTAL:	0	117,983	117,983	0	50,564

STATE OF INDIANA

Eric J. Holcomb
Governor

OFFICE OF MANAGEMENT & BUDGET

212 State House
Indianapolis, IN 46204-2796
317-232-5610

Micah Vincent
Director

MEMORANDUM

DATE: June 7, 2018

TO: Kosciusko County Auditor

FROM:

Micah Vincent
Office of Management & Budget

SUBJECT: Local Income Tax Special Distribution

The Indiana Department of Revenue (DOR) is currently investing in a modernized IT system. The update is part of Gov. Holcomb's Next Level Agenda and is necessary to improve customer service, taxpayer compliance, and accurate and timely distributions to units of government. As part of this process, DOR has performed a full review of its tax system to ensure that the system has been making distributions accurately.

This memorandum is being sent out to you because of two issues that were identified by DOR and a State Board of Accounts (SBOA) audit. These two issues impact local income tax (LIT) distributions and have been occurring since at least the late 1990s.

The first issue occurred due to an imaging/bar code problem that arose when DOR's existing IT processing system failed to recognize the county of residence on returns, and the amount associated with a particular county went to a holding account instead of the proper county of residence. DOR has resolved this issue, and the agency has re-processed the affected returns to distribute funds appropriately to counties.

The second issue discovered occurred with non-filers. Specifically, some of those who failed to file on time would eventually pay their tax bill but fail to file a return along with their tax payments—causing processing problems for county distributions. DOR has revised its internal processes to prevent this error from occurring in the future.

Below is the amount of LIT to be distributed to your county before June 15, 2018. This is a one-time special distribution, which should not be confused with the supplemental distributions provided by I.C. 6-3.6-9-15 and will not impact future certified distributions or your county's trust fund balance. The state will fund the one-time special distribution from its general fund, not impacting your county trust fund balance.

The Department of Local Government Finance will provide a break-out of the sub-unit allocations based on each counties' current rate structure. Please communicate the contents of this message with your respective local units. The Auditor of State will send the LIT distribution to your county within the next few days. Each unit of government should deposit the special distribution noted in this memo into the funds