

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2015 LOIT DISTRIBUTIONS - COUNTY OPTION INCOME TAX (COIT) PUBLIC SAFETY (IC 6-3.5-6-31)
MADISON COUNTY**

State Budget Agency COIT Public Safety LOIT Amount: \$5,362,786

<u>Unit</u>	<u>Unit Name</u>	<u>Unit Share</u>
0000	MADISON COUNTY	\$2,036,810
0105	ANDERSON CIVIL CITY	\$2,356,828
0320	ELWOOD CIVIL CITY	\$402,163
0430	ALEXANDRIA CIVIL CITY	\$200,324
0746	CHESTERFIELD CIVIL TOWN	\$52,892
0747	COUNTRY CLUB HEIGHTS CIVIL TOWN	\$2,808
0748	EDGEWOOD CIVIL TOWN	\$22,858
0749	FRANKTON CIVIL TOWN	\$16,937
0751	INGALLS CIVIL TOWN	\$30,627
0752	LAPEL CIVIL TOWN	\$20,199
0753	MARKLEVILLE CIVIL TOWN	\$36,856
0754	ORESTES CIVIL TOWN	\$9,950
0755	PENDLETON CIVIL TOWN	\$152,804
0756	RIVER FOREST CIVIL TOWN	\$480
0757	SUMMITVILLE CIVIL TOWN	\$19,506
0758	WOODLAWN HEIGHTS CIVIL TOWN	\$744
	COUNTY TOTAL	\$5,362,786

Pursuant to SEA 544-2013, the State Budget Agency (SBA) shall provide each county auditor an estimate of the amount of income tax revenue available for distribution in the ensuing year before August 2. SBA shall then provide each county auditor the official certification of the amount of income tax revenue available for distribution in the ensuing year before October 1. The unit-level distributions above are based on the October certification.

I.C. 6-3.5-6-31(f) states that "the county auditor shall distribute the portion of the certified distribution that is attributable to a tax rate under this section to the county and to each municipality in the county." The Department of Local Government Finance has calculated the above advisory amounts as a service to county auditors. The Department assumes no statutory responsibility for the calculations. If a county has adopted an ordinance under IC 6-3.5-6-31(m) to distribute public safety revenues to a unit other than a city or town, the county auditor is responsible for calculating the change in the distribution.