

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

State Budget Agency COIT Public Safety LOIT Amount: \$7,990,327

<u>Unit</u>	<u>Unit Name</u>	<u>Unit Share</u>
0000	ALLEN COUNTY	\$2,898,088
0100	FORT WAYNE CIVIL CITY	\$4,784,632
0424	NEW HAVEN CIVIL CITY	\$246,107
0465	WOODBURN CIVIL CITY	\$7,691
0476	ZANESVILLE CIVIL TOWN	\$233
0522	GRABILL CIVIL TOWN	\$13,067
0523	HUNTERTOWN CIVIL TOWN	\$13,167
0524	MONROEVILLE CIVIL TOWN	\$9,506
0968	LEO-CEDARVILLE CIVIL TOWN	\$17,836
COUNTY TOTAL		\$7,990,327

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.