

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777

**TO: All Political Subdivisions**

**FROM: Anna Culy, Budget Division Director**

**DATE: May 15, 2026**

**SUBJECT: 2026 Supplemental Local Income Tax Distribution**

The guidance below is to assist with the unit level calculations, distributions, and deposit of the 2026 Supplemental Local Income Tax (“LIT”) Distribution as certified by the State Budget Agency (“SBA”) on May 1, 2026. As per Ind. Code § 6-3.6-9-15(d)(4), the county auditor shall distribute the supplemental LIT amounts to each eligible recipient before June 1, 2026.

Eligibility for this distribution is based on the SBA calculation of your county’s 2024 Trust Account Balance and 2026 certified LIT distributions. This year there will be 83 counties eligible for the supplemental LIT distribution.

Along with this memo, the Department of Local Government Finance (“Department”) has posted unit-specific distributions for the supplemental LIT. The unit-level distributions are based on the county LIT configuration and the same allocation percentages used for the 2024 LIT distribution. The unit-level report will separate the supplemental distribution into separate pieces for Certified Shares, Public Safety, and Economic Development. A unit may use their supplemental distribution in accordance with any statutory stipulations associated with the type of LIT that they are eligible to receive. For example, if a unit receives a Public Safety supplemental distribution, it must be used for the same purposes outlined in statute for their Public Safety LIT.

### **County Auditors and Property Tax Relief**

Ind. Code § 6-3.6-9-15(e) states that for any part of a supplemental distribution attributable to property tax relief credits, the adopting body for the county may allocate the supplemental distribution to property tax credits for not more than the three (3) years after the year the supplemental distribution is received. If the adopting body takes no action, the entire amount will be available for property tax relief in the ensuing year.

If you have questions about the distribution, please contact your [Department’s Budget Field Representative](#).



# State of Indiana

Mike Braun, Governor

State Budget Agency  
212 State House  
Indianapolis, IN 46204  
317-232-5610

Chad Ranney, Director

IC 6-3.6-9-15 requires the State Budget Agency to provide the amount of supplemental distributions for qualifying counties to the Department of Local Government Finance before May 2nd. The supplemental distribution is disbursed to counties that have a balance in the county trust account exceeding fifteen percent (15%) of the certified distribution to be made to the county in the year of determination.

In accordance with IC 6-3.6-9-15 supplemental distributions are made to the following counties listed in the table below. These amounts are based on the most current information available on the adjusted ending balances for CY 2024. In calculating the supplemental distributions, the ending balances for CY 2024 were adjusted for the supplemental and special distributions made in CY 2025 in accordance with the requirements of the code.

## Supplemental Distributions CY 2026

County Name	Amount of Supplemental Distributions
Adams	\$ 1,813,778.00
Allen	\$ 3,257,589.00
Bartholomew	\$ 9,265,659.00
Benton	\$ 444,945.00
Blackford	\$ 312,682.00
Boone	\$ 21,349,736.00
Brown	\$ 1,820,848.00
Carroll	\$ 2,190,807.00
Cass	\$ 3,689,067.00
Clark	\$ 3,026,761.00
Clay	\$ 2,749,713.00
Clinton	\$ 2,271,455.00
Crawford	\$ 257,693.00
Daviess	\$ 3,058,892.00
Dearborn	\$ -
Decatur	\$ 3,632,473.00
DeKalb	\$ 862,015.00
Delaware	\$ 3,478,768.00
Dubois	\$ 3,740,232.00
Elkhart	\$ 2,314,811.00
Fayette	\$ 1,321,054.00
Floyd	\$ -
Fountain	\$ 2,885,349.00

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Franklin	\$ -
Fulton	\$ 2,542,353.00
Gibson	\$ 1,173,089.00
Grant	\$ 2,886,278.00
Greene	\$ 2,147,726.00
Hamilton	\$ 68,847,301.00
Hancock	\$ 15,734,837.00
Harrison	\$ -
Hendricks	\$ 20,203,877.00
Henry	\$ 3,517,520.00
Howard	\$ 4,587,560.00
Huntington	\$ 121,647.00
Jackson	\$ 3,597,392.00
Jasper	\$ 4,471,653.00
Jay	\$ 2,815,775.00
Jefferson	\$ 953,083.00
Jennings	\$ 2,211,981.00
Johnson	\$ 15,752,768.00
Knox	\$ 1,725,398.00
Kosciusko	\$ 3,857,137.00
LaGrange	\$ -
Lake	\$ 27,462,815.00
LaPorte	\$ 5,572,688.00
Lawrence	\$ 3,151,555.00
Madison	\$ 13,224,922.00
Marion	\$ 75,182,090.00
Marshall	\$ 4,296,415.00
Martin	\$ 991,809.00
Miami	\$ 2,943,869.00
Monroe	\$ 9,556,304.00
Montgomery	\$ 4,030,151.00
Morgan	\$ 11,365,837.00
Newton	\$ 713,265.00
Noble	\$ 2,598,141.00
Ohio	\$ -
Orange	\$ 1,208,668.00
Owen	\$ 1,343,547.00
Parke	\$ 1,465,836.00
Perry	\$ 377,797.00
Pike	\$ 556,875.00
Porter	\$ 5,530,863.00

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Posey	\$ 1,988,596.00
Pulaski	\$ 705,825.00
Putnam	\$ 4,316,292.00
Randolph	\$ 689,945.00
Ripley	\$ 358,820.00
Rush	\$ 1,536,153.00
St. Joseph	\$ -
Scott	\$ 906,346.00
Shelby	\$ 3,428,332.00
Spencer	\$ 597,847.00
Starke	\$ 1,246,602.00
Steuben	\$ 3,839,585.00
Sullivan	\$ 808,477.00
Switzerland	\$ -
Tippecanoe	\$ 13,518,980.00
Tipton	\$ 1,485,127.00
Union	\$ -
Vanderburgh	\$ 10,263,346.00
Vermillion	\$ 687,944.00
Vigo	\$ 4,824,086.00
Wabash	\$ 605,815.00
Warren	\$ 667,091.00
Warrick	\$ 5,253,880.00
Washington	\$ 733,693.00
Wayne	\$ 2,399,257.00
Wells	\$ 2,176,751.00
White	\$ 2,487,581.00
Whitley	\$ 2,259,517.00

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

2026 Supplemental Local Income Tax Distributions  
Calculations based on SBA Certified Totals on May 1, 2026

County 71 St. Joseph	Expenditure Rate - Certified Shares Revenue	Expenditure Rate - Public Safety Revenue	PSAP Distribution	Public Safety Distribution	Expenditure Rate - Economic Development Revenue	0
IC 6-3.6-6-3(a)(2) Distribution	0	0	0	0	0	0
Certified Shares Distribution	0	0	0	0	0	0
<u>Unit</u>	<u>Expenditure Rate - 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>	<u>0</u>
ST. JOSEPH COUNTY	0	0	0	0	0	0
CENTRE TOWNSHIP	0	0	0	0	0	0
CLAY TOWNSHIP	0	0	0	0	0	0
GERMAN TOWNSHIP	0	0	0	0	0	0
GREENE TOWNSHIP	0	0	0	0	0	0
HARRIS TOWNSHIP	0	0	0	0	0	0
LIBERTY TOWNSHIP	0	0	0	0	0	0
LINCOLN TOWNSHIP	0	0	0	0	0	0
MADISON TOWNSHIP	0	0	0	0	0	0
OLIVE TOWNSHIP	0	0	0	0	0	0
PENN TOWNSHIP	0	0	0	0	0	0
PORTAGE TOWNSHIP	0	0	0	0	0	0
UNION TOWNSHIP	0	0	0	0	0	0

Total EMS Revenue

0

5/11/2026

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2026 Supplemental Local Income Tax Distributions  
Calculations based on SBA Certified Totals on May 1, 2026

<b>County 71 St. Joseph</b>								
Expenditure Rate - Certified Shares Revenue	0	Expenditure Rate - Public Safety Revenue	0	Expenditure Rate - PSAP Distribution	0	Expenditure Rate - Economic Development Revenue		0
IC 6-3-6-3(a)(2) Distribution	0	Public Safety Distribution	0	Public Safety Distribution	0			
Certified Shares Distribution	0							
	<u>Unit</u>	<u>Expenditure Rate - IC 6-3-6-3(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>		
WARREN TOWNSHIP	0	0	0	0	0	0		0
SOUTH BEND CIVIL CITY	0	0	0	0	0	0		0
MISHAWAKA CIVIL CITY	0	0	0	0	0	0		0
INDIAN VILLAGE CIVIL TOWN	0	0	0	0	0	0		0
LAKEVILLE CIVIL TOWN	0	0	0	0	0	0		0
NEW CARLISLE CIVIL TOWN	0	0	0	0	0	0		0
NORTH LIBERTY CIVIL TOWN	0	0	0	0	0	0		0
OSCEOLA CIVIL TOWN	0	0	0	0	0	0		0
ROSELAND CIVIL TOWN	0	0	0	0	0	0		0
WALKERTON CIVIL TOWN	0	0	0	0	0	0		0
NEW PRAIRIE UNITED SCHOOL CORPORATION	0	0	0	0	0	0		0
JOHN GLENN SCHOOL CORPORATION	0	0	0	0	0	0		0
PENN-HARRIS-MADISON-SCHOOL CORPORATION	0	0	0	0	0	0		0

Total EMS Revenue

0



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2026 Supplemental Local Income Tax Distributions  
Calculations based on SBA Certified Totals on May 1, 2026

County 71 St. Joseph

Expenditure Rate - Certified Shares Revenue	0	Expenditure Rate - Public Safety Revenue	0	Expenditure Rate - Economic Development Revenue	0
		PSAP Distribution	0		
		Public Safety Distribution	0		
IC 6-3.6-6-3(a)(2) Distribution	0				
Certified Shares Distribution	0				
		<u>Expenditure Rate - Certified Shares</u> IC 6-3.6-6-3(a)(2) Distribution	0	<u>Total Expenditure</u> Rate - Certified Shares Distribution	0
		<u>Unit</u>		<u>Public Safety</u> Distribution	0
				<u>Economic</u> Development Distribution	0
<b>TOTAL:</b>	<b>0</b>				<b>0</b>

Total EMS Revenue

0

5/11/2026