

2015 Local Government Budgets and Taxes
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1. GIBSON COUNTY LOCAL GOVERNMENTS, 2015		Appropriations by Fund Type				Property Tax		
Unit	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	90,062,350	53,644,272	8,278,990	8,574,880	19,564,208	41,652,547	2,070,152,797	2.0121
GIBSON COUNTY	19,231,726	13,453,738	-	1,350,256	4,427,732	11,466,576	2,070,152,797	0.5539
BARTON TOWNSHIP	50,050	13,250	-	-	36,800	44,431	87,323,447	0.0509
CENTER TOWNSHIP	51,775	21,275	-	-	30,500	36,229	89,277,399	0.0406
COLUMBIA TOWNSHIP	176,500	46,900	-	-	129,600	112,692	106,547,208	0.1058
JOHNSON TOWNSHIP	21,823	14,823	-	-	7,000	20,675	219,945,217	0.0094
MONTGOMERY TOWNSHIP	163,427	79,603	-	-	83,824	90,685	490,193,429	0.0185
PATOKA TOWNSHIP	208,780	106,580	-	-	102,200	56,462	680,271,775	0.0083
UNION TOWNSHIP	298,163	66,062	-	41,845	190,256	205,792	187,424,948	0.1098
WABASH TOWNSHIP	52,244	43,383	-	-	8,861	37,830	88,595,094	0.0427
WASHINGTON TOWNSHIP	42,105	27,105	-	-	15,000	29,160	53,114,172	0.0549
WHITE RIVER TOWNSHIP	75,250	27,800	-	-	47,450	68,130	67,460,108	0.1010
PRINCETON CIVIL CITY	7,810,978	2,781,935	-	340,000	4,689,043	5,449,684	680,271,775	0.8011
OAKLAND CITY CIVIL CITY	690,492	499,118	17,860	15,664	157,850	496,026	32,879,858	1.5086
FORT BRANCH CIVIL TOWN	676,143	384,173	-	30,000	261,970	313,563	63,914,287	0.4906
FRANCISCO CIVIL TOWN	125,008	82,129	-	-	42,879	51,310	6,891,014	0.7446
HAUBSTADT CIVIL TOWN	987,282	408,607	-	110,000	468,675	678,696	219,945,217	0.3086
HAZLETON CIVIL TOWN	42,703	28,060	-	-	14,643	17,548	2,825,330	0.6211
MACKEY CIVIL TOWN	28,224	18,610	-	-	9,614	12,858	1,612,119	0.7976
OWENSVILLE CIVIL TOWN	657,575	353,775	-	8,500	295,300	401,745	17,554,273	2.2886
PATOKA CIVIL TOWN	102,566	55,786	-	-	46,780	27,237	10,427,752	0.2612
SOMERVILLE CIVIL TOWN	-	-	-	-	-	1,859	3,527,241	0.0527
EAST GIBSON SCHOOL CORPORATION	9,552,092	6,249,479	571,407	1,043,482	1,687,724	2,140,882	283,148,054	0.7561
NORTH GIBSON SCHOOL CORPORATION	24,178,855	13,600,950	4,363,003	3,035,093	3,179,809	10,717,723	800,846,055	1.3383
SOUTH GIBSON SCHOOL CORPORATION	21,172,333	13,080,467	3,326,720	2,600,040	2,165,106	6,307,471	986,158,688	0.6396
OAKLAND CITY-COLUMBIA TWP PUB LIBRARY	203,120	203,120	-	-	-	151,084	106,547,208	0.1418
OWENSVILLE CARNEGIE LIBRARY	235,000	235,000	-	-	-	203,155	578,788,523	0.0351
FORT BRANCH-JOHNSON TWP LIBRARY	509,673	509,673	-	-	-	353,597	407,370,165	0.0868
PRINCETON-PATOKA TWP PUBLIC LIBRARY	690,007	690,007	-	-	-	558,503	680,271,775	0.0821
OWENSVILLE-MONTGOMERY TOWNSHIP FIRE	330,864	330,864	-	-	-	367,133	492,135,030	0.0746
GIBSON CO SOLID WASTE MANAGEMENT	1,465,592	-	-	-	1,465,592	1,233,811	2,070,152,797	0.0596
*LOWER PATOKA RIVER CONSERVANCY	232,000	232,000	-	-	-	-	95,522,926	-

2. GIBSON COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	90,062,350	53,644,272	8,278,990	8,574,880	19,564,208	41,652,547
County	19,231,726	13,453,738	-	1,350,256	4,427,732	11,466,576
Townships	1,140,117	446,781	-	41,845	651,491	702,086
Cities/Towns	11,120,971	4,612,193	17,860	504,164	5,986,754	7,450,526
School Corps.	54,903,280	32,930,896	8,261,130	6,678,615	7,032,639	19,166,076
Library Dists.	1,637,800	1,637,800	-	-	-	1,266,339
Special Dists.	2,028,456	562,864	-	-	1,465,592	1,600,944
Population:	33,759					
Per Person, All	2,668	1,589	245	254	580	1,234
County	570	399	-	40	131	340
Townships	34	13	-	1	19	21
Cities/Towns	329	137	1	15	177	221
School Corps.	1,626	975	245	198	208	568
Library Dists.	49	49	-	-	-	38
Special Dists.	60	17	-	-	43	47
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	21.4%	25.1%	0.0%	15.7%	22.6%	27.5%
Townships	1.3%	0.8%	0.0%	0.5%	3.3%	1.7%
Cities/Towns	12.3%	8.6%	0.2%	5.9%	30.6%	17.9%
School Corps.	61.0%	61.4%	99.8%	77.9%	35.9%	46.0%
Library Dists.	1.8%	3.1%	0.0%	0.0%	0.0%	3.0%
Special Dists.	2.3%	1.0%	0.0%	0.0%	7.5%	3.8%
% of Total Appro.	100.0%	59.6%	9.2%	9.5%	21.7%	46.2%
County	100.0%	70.0%	0.0%	7.0%	23.0%	59.6%
Townships	100.0%	39.2%	0.0%	3.7%	57.1%	61.6%
Cities/Towns	100.0%	41.5%	0.2%	4.5%	53.8%	67.0%
School Corps.	100.0%	60.0%	15.0%	12.2%	12.8%	34.9%
Library Dists.	100.0%	100.0%	0.0%	0.0%	0.0%	77.3%
Special Dists.	100.0%	27.7%	0.0%	0.0%	72.3%	78.9%

Tax District	City/Town	School Corporation	County	City/Town	School	All Other	District Rate
BARTON TOWNSHIP		EAST GIBSON	0.5539		0.7561	0.1122	1.4222
MACKEY TOWN	MACKEY TOWN	EAST GIBSON	0.5539	0.7976	0.7561	0.0830	2.1906
SOMERVILLE TOWN	SOMERVILLE TOWN	EAST GIBSON	0.5539	0.0527	0.7561	0.0830	1.4457
CENTER TOWNSHIP		EAST GIBSON	0.5539		0.7561	0.1017	1.4117
FRANCISCO TOWN	FRANCISCO TOWN	EAST GIBSON	0.5539	0.7446	0.7561	0.0820	2.1366
COLUMBIA TOWNSHIP		EAST GIBSON	0.5539		0.7561	0.3288	1.6388
OAKLAND CITY	OAKLAND CITY CITY	EAST GIBSON	0.5539	1.5086	0.7561	0.2587	3.0773
HAUBSTADT TOWN	HAUBSTADT TOWN	SOUTH GIBSON	0.5539	0.7367	0.6396	0.1558	2.0860
WASHINGTON TOWNSHIP		NORTH GIBSON	0.5539		1.3383	0.1145	2.0067
WHITE RIVER TOWNSHIP		NORTH GIBSON	0.5539		1.3383	0.1735	2.0657
HAZLETON TOWN	HAZLETON TOWN	NORTH GIBSON	0.5539	0.6211	1.3383	0.1078	2.6211
PATOKA TOWN	PATOKA TOWN	NORTH GIBSON	0.5539	0.2612	1.3383	0.1078	2.2612
MONTGOMERY TOWNSHIP	OWENSVILLE TOWN	SOUTH GIBSON	0.5539	0.0187	0.6396	0.1878	1.4000
OWENSVILLE TOWN	OWENSVILLE TOWN	SOUTH GIBSON	0.5539	1.7851	0.6396	0.1878	3.1664
WABASH TOWNSHIP		SOUTH GIBSON	0.5539		0.6396	0.1374	1.3309
JOHNSON TOWNSHIP	HAUBSTADT TOWN	SOUTH GIBSON	0.5539	0.1879	0.6396	0.1558	1.5372
UNION TOWNSHIP		SOUTH GIBSON	0.5539		0.6396	0.2562	1.4497
FORT BRANCH TOWN	FORT BRANCH TOWN	SOUTH GIBSON	0.5539	0.4906	0.6396	0.2562	1.9403
PATOKA TOWNSHIP		NORTH GIBSON	0.5539	0.4290	1.3383	0.1500	2.4712
PRINCETON CITY	PRINCETON CITY	NORTH GIBSON	0.5539	1.5471	1.3383	0.1500	3.5893

4. GIBSON COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2015

Tax District	Homestead (1%)	Other Residential/ Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
GIBSON COUNTY	458,772	1,563,661	716,765	42,727	2,781,925	42,151,849	6.6%
BARTON TOWNSHIP	-	-	-	262	262	1,187,463	0.0%
MACKEY TOWN	-	1,261	-	218	1,479	35,592	4.2%
SOMERVILLE TOWN	-	-	-	141	141	51,244	0.3%
CENTER TOWNSHIP	-	-	-	914	914	1,187,672	0.1%
FRANCISCO TOWN	-	2,552	-	760	3,312	144,375	2.3%
COLUMBIA	-	-	-	3,044	3,044	1,220,005	0.2%
OAKLAND CITY	11,647	152,377	8,157	1,581	173,762	1,007,129	17.3%
HAUBSTADT TOWN	10,046	7,583	-	2,482	20,111	1,004,462	2.0%
WASHINGTON	1,989	1,982	-	870	4,841	1,091,484	0.4%
WHITE RIVER	3,615	22,046	-	474	26,134	1,138,483	2.3%
HAZLETON TOWN	-	5,369	-	68	5,437	75,037	7.2%
PATOKA TOWN	2,253	7,248	-	622	10,124	236,986	4.3%
MONTGOMERY	-	-	-	468	468	6,666,525	0.0%
OWENSVILLE TOWN	20,543	65,632	6,982	2,080	95,237	556,741	17.1%
WABASH TOWNSHIP	-	-	-	-	-	1,189,493	0.0%
JOHNSON TOWNSHIP	-	-	-	196	196	2,667,973	0.0%
UNION TOWNSHIP	-	-	-	73	73	1,888,447	0.0%
FORT BRANCH TOWN	1,117	-	-	2,371	3,488	1,257,270	0.3%
PATOKA TOWNSHIP	92,536	299,242	-	13,001	404,778	11,378,752	3.6%
PRINCETON CITY	315,026	998,369	701,625	13,103	2,028,124	8,166,717	24.8%

5. GIBSON COUNTY DISTRICT AND UNIT CIRCUIT BREAKER TAX CAP CREDITS, 2015

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corporation	All Other
BARTON TOWNSHIP		EAST GIBSON	262	102		139	21
MACKEY TOWN	MACKEY TOWN	EAST GIBSON	1,479	374	538	510	56
SOMERVILLE TOWN	SOMERVILLE TOWN	EAST GIBSON	141	54	5	74	8
CENTER TOWNSHIP		EAST GIBSON	914	359		490	66
FRANCISCO TOWN	FRANCISCO TOWN	EAST GIBSON	3,312	859	1,154	1,172	127
COLUMBIA TOWNSHIP		EAST GIBSON	3,044	1,029		1,404	611
OAKLAND CITY	OAKLAND CITY CITY	EAST GIBSON	173,762	31,276	85,184	42,694	14,608
HAUBSTADT TOWN	HAUBSTADT TOWN	SOUTH GIBSON	20,111	5,340	7,103	6,166	1,502
WASHINGTON TOWNSHIP		NORTH GIBSON	4,841	1,336		3,229	276
WHITE RIVER TOWNSHIP		NORTH GIBSON	26,134	7,008		16,932	2,195
HAZLETON TOWN	HAZLETON TOWN	NORTH GIBSON	5,437	1,149	1,288	2,776	224
PATOKA TOWN	PATOKA TOWN	NORTH GIBSON	10,124	2,480	1,169	5,992	483
MONTGOMERY TOWNSHIP	OWENSVILLE TOWN	SOUTH GIBSON	468	185	6	214	63
OWENSVILLE TOWN	OWENSVILLE TOWN	SOUTH GIBSON	95,237	16,660	53,691	19,238	5,649
WABASH TOWNSHIP		SOUTH GIBSON	-	-		-	-
JOHNSON TOWNSHIP	HAUBSTADT TOWN	SOUTH GIBSON	196	71	24	82	20
UNION TOWNSHIP		SOUTH GIBSON	73	28		32	13
FORT BRANCH TOWN	FORT BRANCH TOWN	SOUTH GIBSON	3,488	996	882	1,150	461
PATOKA TOWNSHIP		NORTH GIBSON	404,778	90,728	70,269	219,211	24,570
PRINCETON CITY	PRINCETON CITY	NORTH GIBSON	2,028,124	312,980	874,184	756,203	84,757

6. GIBSON COUNTY CIRCUIT BREAKER TAX CAP CREDITS BY UNIT, EST. 2015

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	2,711,656	100.0%	41,652,547	6.5%
GIBSON COUNTY	473,012	17.4%	11,466,576	4.1%
PRINCETON CITY	874,184	32.2%	5,449,684	16.0%
OAKLAND CITY CITY	85,184	3.1%	496,026	17.2%
FORT BRANCH TOWN	882	0.0%	313,563	0.3%
FRANCISCO TOWN	1,154	0.0%	51,310	2.2%
HAUBSTADT TOWN	7,127	0.3%	678,696	1.1%
HAZLETON TOWN	1,288	0.0%	17,548	7.3%
MACKEY TOWN	538	0.0%	12,858	4.2%
OWENSVILLE TOWN	53,697	2.0%	401,745	13.4%
PATOKA TOWN	1,169	0.0%	27,237	4.3%
SOMERVILLE TOWN	5	0.0%	1,859	0.3%
EAST GIBSON SCHOOL CORP.	46,483	1.7%	2,140,882	2.2%
NORTH GIBSON SCHOOL CORP.	1,004,342	37.0%	10,717,723	9.4%
SOUTH GIBSON SCHOOL CORP.	26,881	1.0%	6,307,471	0.4%
ALL OTHER UNITS	135,707	5.0%	3,569,369	3.8%

7. GIBSON COUNTY LOCAL OPTION INCOME TAXES, 2015

	Income Tax Rate	Income Tax Revenue
All Local Income Taxes	0.500%	3,835,214
Revenue		
CAGIT Base		
CAGIT Public Safety		
CAGIT Special		
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.500%	3,835,214
EDIT Special		
TOTAL	0.500%	3,835,214
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief		
EDIT Homestead		
TOTAL		

8. GIBSON COUNTY TAX DISTRICTS, TAX AND LOIT CREDIT RATES, 2015

Property Tax Credits, funded by Local Option Income Taxes

Tax District	Property Tax Rate	LOIT Property Tax Replacement Credit	COIT Homestead Credit	EDIT Inventory Homestead Credit	LOIT Homestead Credit	LOIT Residential Credit
BARTON TOWNSHIP	1.4222	-	-	-	-	-
MACKEY TOWN	2.1906	-	-	-	-	-
SOMERVILLE TOWN	1.4457	-	-	-	-	-
CENTER TOWNSHIP	1.4117	-	-	-	-	-
FRANCISCO TOWN	2.1366	-	-	-	-	-
COLUMBIA TOWNSHIP	1.6388	-	-	-	-	-
OAKLAND CITY	3.0773	-	-	-	-	-
HAUBSTADT TOWN	2.0860	-	-	-	-	-
WASHINGTON TOWNSHIP	2.0067	-	-	-	-	-
WHITE RIVER TOWNSHIP	2.0657	-	-	-	-	-
HAZLETON TOWN	2.6211	-	-	-	-	-
PATOKA TOWN	2.2612	-	-	-	-	-
MONTGOMERY TOWNSHIP	1.4000	-	-	-	-	-
OWENSVILLE TOWN	3.1664	-	-	-	-	-
WABASH TOWNSHIP	1.3309	-	-	-	-	-
JOHNSON TOWNSHIP	1.5372	-	-	-	-	-
UNION TOWNSHIP	1.4497	-	-	-	-	-
FORT BRANCH TOWN	1.9403	-	-	-	-	-
PATOKA TOWNSHIP	2.4712	-	-	-	-	-
PRINCETON CITY	3.5893	-	-	-	-	-

**9. GIBSON COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS,
2015**

	UNION TOWNSHIP	UNION TOWNSHIP	PRINCETON CITY	PRINCETON CITY
Gross Assessed Value	102,000	204,000	102,000	204,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	57,000	159,000	57,000	159,000
35% Supplemental Hmstd. Deduction	19,950	55,650	19,950	55,650
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	34,050	100,350	34,050	100,350
District Tax Rate	1.450	1.450	3.589	3.589
Gross Tax Bill	494	1,455	1,222	3,602
Total LOIT Credit Rate	0.00%	0.00%	0.00%	0.00%
LOIT Credits	-	-	-	-
Tax Bill after LOIT Credits	494	1,455	1,222	3,602
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,020	2,040	1,020	2,040
Tax Cap Credit	-	-	202	1,562
Net Tax Bill	494	1,455	1,020	2,040

These are examples of homestead tax bills for two tax districts. Gross assessed value based on average home assessed value in the county, and double that value.

10. APPROPRIATIONS, LEVY AND ASSESSED VALUE PER PERSON, 2015

All Local Governments	Population	Total Appropriations	Appropriations by Fund Type				Property Tax		
			General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
Indiana Average	71,705	2,662	1,569	289	185	619	1,048	42,846	2.4457
Gibson	33,759	2,668	1,589	245	254	580	1,234	61,322	2.0121
Pike	12,624	2,572	1,605	180	250	538	1,209	61,759	1.9578
Posey	25,540	2,775	1,625	184	426	540	1,309	79,616	1.6439
Spencer	20,801	2,733	1,562	252	388	532	1,099	71,073	1.5469
Vanderburgh	182,006	2,608	1,662	170	223	553	1,078	36,261	2.9716
Warrick	61,149	2,119	1,432	137	205	344	785	47,692	1.6450
Dubois	42,345	2,904	1,660	333	250	662	999	50,753	1.9676
Daviess	32,729	2,338	1,538	171	148	482	844	37,879	2.2283
Knox	37,938	2,396	1,498	219	171	508	986	47,887	2.0583
Perry	19,454	2,203	1,501	222	168	312	784	28,537	2.7482
Martin	10,203	2,268	1,414	111	163	580	579	36,078	1.6051

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2015

Unit Tax Rates, 2015

District Tax Rates, 2015

Percentile	Counties	Cities/Towns	School Corps.
10%	0.2951	0.2413	0.6268
25%	0.3608	0.4902	0.7877
50% (median)	0.4480	0.7653	0.9599
75%	0.6185	1.2083	1.1861
90%	0.7160	1.6450	1.5156

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.1984	1.6961	1.0840
25%	1.4842	2.0860	1.3079
50% (median)	1.8871	2.5447	1.5825
75%	2.5952	3.1855	1.8569
90%	3.3445	3.9696	2.3589

Appropriations, Levies and Assessed Values per Person, 2015 - Sum for All Local Governments in a County

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value
10%	2,037	1,350	139	145	341	636	30,276
25%	2,258	1,460	179	163	386	785	36,279
50% (median)	2,497	1,582	219	196	468	915	43,496
75%	2,694	1,711	286	246	521	1,052	52,102
90%	2,926	1,838	341	280	595	1,207	68,592

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