

Vanderburgh County 2015 Local Government Budgets and Taxes

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1. VANDERBURGH COUNTY LOCAL GOVERNMENTS, 2015

Unit	Total Appropriations	Appropriations by Fund				Property		
		Type	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value
Total, All Units	474,603,401	302,497,390	30,946,676	40,505,900	100,653,435	96,118,392	6,599,745,253	2.9716
VANDERBURGH COUNTY	3,873,206	49,428,800	2,312,760	2,608,718	9,522,928	8,007,813	6,599,745,253	0.7274
ARMSTRONG TOWNSHIP	124,597	16,652	-	-	107,945	75,929	103,601,375	0.0733
CENTER TOWNSHIP	1,448,647	282,916	-	240,000	925,731	1,067,574	1,614,641,855	0.0661
GERMAN TOWNSHIP	366,171	32,659	40,463	43,000	250,049	339,982	308,076,948	0.1104
PERRY TOWNSHIP	685,147	148,176	-	100,000	436,971	447,176	730,102,796	0.0612
KNIGHT TOWNSHIP	654,165	133,286	-	22,687	498,192	514,028	2,180,334,372	0.0236
PIGEON TOWNSHIP	1,730,202	137,103	-	-	1,593,099	1,155,809	1,012,867,129	0.1141
SCOTT TOWNSHIP	1,605,348	90,485	210,363	300,000	1,004,500	1,094,192	616,795,354	0.1774
UNION TOWNSHIP	80,963	25,328	25,735	3,000	26,900	64,084	33,325,424	0.1923
EVANSVILLE CIVIL CITY	136,786,515	85,705,334	1,090,260	-	49,990,921	66,322,738	6,599,745,253	1.0049
DARMSTADT CIVIL TOWN	420,800	219,000	-	70,000	131,800	148,634	69,293,410	0.2145
EVANSVILLE-VANDERBURGH SCHOOL CORP	224,329,896	153,922,557	23,580,826	22,186,754	24,639,759	59,886,089	6,599,745,253	0.9074
EVANSVILLE-VANDERBURGH CO PUBLIC LIB	7,871,954	12,355,094	3,686,269	-	1,830,591	13,483,279	6,599,745,253	0.2043
VANDERBURGH CO SOLID WASTE MGMT DIST	392,019	-	-	-	392,019	-	6,599,745,253	-
EVANSVILLE LEVEE AUTHORITY	2,368,803	-	-	-	2,368,803	1,649,936	6,599,745,253	0.0250
EVANSVILLE-VANDERBURGH AIRPORT AUTHORITY	1,864,968	-	-	14,931,741	6,933,227	1,861,129	6,599,745,253	0.0282

2. VANDERBURGH COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	474,603,401	302,497,390	30,946,676	40,505,900	100,653,435	196,118,392
County	63,873,206	49,428,800	2,312,760	2,608,718	9,522,928	48,007,813
Townships	6,695,240	866,605	276,561	708,687	4,843,387	4,758,774
Cities/Towns	137,207,315	85,924,334	1,090,260	70,000	50,122,721	66,471,372
School Corps.	224,329,896	153,922,557	23,580,826	22,186,754	24,639,759	59,886,089
Library Dists.	17,871,954	12,355,094	3,686,269	-	1,830,591	13,483,279
Special Dists.	24,625,790	-	-	14,931,741	9,694,049	3,511,065
Population:	182,006					
Per Person, All Units	2,608	1,662	170	223	553	1,078
County	351	272	13	14	52	264
Townships	37	5	2	4	27	26
Cities/Towns	754	472	6	0	275	365
School Corps.	1,233	846	130	122	135	329
Library Dists.	98	68	20	-	10	74
Special Dists.	135	-	-	82	53	19
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	13.5%	16.3%	7.5%	6.4%	9.5%	24.5%
Townships	1.4%	0.3%	0.9%	1.7%	4.8%	2.4%
Cities/Towns	28.9%	28.4%	3.5%	0.2%	49.8%	33.9%
School Corps.	47.3%	50.9%	76.2%	54.8%	24.5%	30.5%
Library Dists.	3.8%	4.1%	11.9%	0.0%	1.8%	6.9%
Special Dists.	5.2%	0.0%	0.0%	36.9%	9.6%	1.8%
% of Total Appropriations	100.0%	63.7%	6.5%	8.5%	21.2%	41.3%
County	100.0%	77.4%	3.6%	4.1%	14.9%	75.2%
Townships	100.0%	12.9%	4.1%	10.6%	72.3%	71.1%
Cities/Towns	100.0%	62.6%	0.8%	0.1%	36.5%	48.4%
School Corps.	100.0%	68.6%	10.5%	9.9%	11.0%	26.7%
Library Dists.	100.0%	69.1%	20.6%	0.0%	10.2%	75.4%
Special Dists.	100.0%	0.0%	0.0%	60.6%	39.4%	14.3%

**3. VANDERBURGH COUNTY TAX DISTRICTS,
2015**

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
ARMSTRONG TOWNSHIP		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.4636	2.0984
DARMSTADT TOWN-ARMSTRONG TWP	DARMSTADT TOWN	EVANSVILLE-VANDERBURGH	0.7274	0.2145	0.9074	0.3887	2.2380
CENTER TOWNSHIP		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.4778	2.1126
EVANSVILLE CITY-CENTER TWP	EVANSVILLE CITY	EVANSVILLE-VANDERBURGH	0.7260	1.4881	0.9074	0.2852	3.4067
DARMSTADT TOWN CENTER TWP	DARMSTADT TOWN	EVANSVILLE-VANDERBURGH	0.7274	0.2145	0.9074	0.4164	2.2657
GERMAN TOWNSHIP		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.4993	2.1341
DARMSTADT TOWN-GERMAN TWP	DARMSTADT TOWN	EVANSVILLE-VANDERBURGH	0.7274	0.2145	0.9074	0.4073	2.2566
PERRY TOWNSHIP		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.4657	2.1005
EVANSVILLE CITY-PERRY TOWNSHIP	EVANSVILLE CITY	EVANSVILLE-VANDERBURGH	0.7260	1.4881	0.9074	0.2872	3.4087
KNIGHT TOWNSHIP		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.5515	2.1863
EVANSVILLE CITY-KNIGHT TWP	EVANSVILLE CITY	EVANSVILLE-VANDERBURGH	0.7260	1.4881	0.9074	0.2740	3.3955
PIGEON TOWNSHIP		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.7434	2.3782
EVANSVILLE CITY-PIGEON TWP	EVANSVILLE CITY	EVANSVILLE-VANDERBURGH	0.7260	1.4881	0.9074	0.3694	3.4909
SCOTT TOWNSHIP		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.5858	2.2206
DARMSTADT TOWN-SCOTT TWP	DARMSTADT TOWN	EVANSVILLE-VANDERBURGH	0.7274	0.2145	0.9074	0.3958	2.2451
UNION TOWNSHIP - REAL		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.5810	2.2158
UNION TOWNSHIP - PERSONAL		EVANSVILLE-VANDERBURGH	0.7274		0.9074	0.5810	2.2158

4. VANDERBURGH 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
VANDERBURGH COUNTY	5,171,794	11,334,682	4,695,481	172,281	21,374,237	191,159,952	11.2%
ARMSTRONG TOWNSHIP	2,832	-	-	1,241	4,073	2,127,811	0.2%
DARMSTADT TOWN-ARMSTRONG TWP	-	188	-	33	220	49,859	0.4%
CENTER TOWNSHIP	97,316	-	-	15,845	113,161	21,310,485	0.5%
EVANSVILLE CITY-CENTER TWP	889,416	1,204,342	705,317	26,125	2,825,201	20,437,095	13.8%
DARMSTADT TOWN CENTER	2,214	-	-	-	2,214	52,028	4.3%
GERMAN TOWNSHIP	52,257	-	-	7,976	60,233	6,535,140	0.9%
DARMSTADT TOWN-GERMAN	169	108	-	-	278	18,411	1.5%
PERRY TOWNSHIP	21,359	-	-	10,054	31,413	10,209,145	0.3%
EVANSVILLE CITY-PERRY TOWNSHIP	221,978	1,062,104	185,321	15,800	1,485,203	8,259,275	18.0%
KNIGHT TOWNSHIP	674	245	-	4,974	5,892	2,301,036	0.3%
EVANSVILLE CITY-KNIGHT TWP	3,469,693	6,110,703	2,031,991	75,667	11,688,053	70,259,324	16.6%
PIGEON TOWNSHIP	-	1,587	-	-	1,587	219,556	0.7%
EVANSVILLE CITY-PIGEON TWP	232,708	2,930,687	1,772,853	7,168	4,943,415	34,988,101	14.1%
SCOTT TOWNSHIP	149,530	19,628	-	6,592	175,750	12,221,158	1.4%
DARMSTADT TOWN-SCOTT TOWNSHIP	31,635	5,090	-	756	37,481	1,432,608	2.6%
UNION TOWNSHIP - REAL	11	-	-	50	6	571,878	0.0%
UNION TOWNSHIP - PERSONAL	-	-	-	-	-	167,041	0.0%

5. VANDERBURGH 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
ARMSTRONG TOWNSHIP		EVANSVILLE-VANDERBURGH	4,073	1,412		1,761	900
DARMSTADT TOWN-ARMSTRONG TWP	DARMSTADT TOWN	EVANSVILLE-VANDERBURGH	220	72	21	89	38
CENTER TOWNSHIP		EVANSVILLE-VANDERBURGH	113,161	38,964		48,605	25,592
EVANSVILLE CITY-CENTER TWP	EVANSVILLE CITY	EVANSVILLE-VANDERBURGH	2,825,201	602,077	1,234,092	752,513	236,518
DARMSTADT TOWN CENTER TOWNSHIP	DARMSTADT TOWN	EVANSVILLE-VANDERBURGH	2,214	711	210	887	407
GERMAN TOWNSHIP		EVANSVILLE-VANDERBURGH	60,233	20,531		25,610	14,092
DARMSTADT TOWN-GERMAN TWP	DARMSTADT TOWN	EVANSVILLE-VANDERBURGH	278	89	26	112	50
PERRY TOWNSHIP		EVANSVILLE-VANDERBURGH	31,413	10,879		13,570	6,964
EVANSVILLE CITY-PERRY TOWNSHIP	EVANSVILLE CITY	EVANSVILLE-VANDERBURGH	1,485,203	316,325	648,379	395,363	125,136
KNIGHT TOWNSHIP		EVANSVILLE-VANDERBURGH	5,892	1,960		2,446	1,486
EVANSVILLE CITY-KNIGHT TWP	EVANSVILLE CITY	EVANSVILLE-VANDERBURGH	11,688,053	2,499,051	5,122,366	3,123,469	943,168
PIGEON TOWNSHIP		EVANSVILLE-VANDERBURGH	1,587	485		606	496
EVANSVILLE CITY-PIGEON TWP	EVANSVILLE CITY	EVANSVILLE-VANDERBURGH	4,943,415	1,028,079	2,107,278	1,284,957	523,102
SCOTT TOWNSHIP		EVANSVILLE-VANDERBURGH	175,750	57,572		71,817	46,362
DARMSTADT TOWN-SCOTT TWP	DARMSTADT TOWN	EVANSVILLE-VANDERBURGH	37,481	12,144	3,581	15,149	6,607
UNION TOWNSHIP - REAL		EVANSVILLE-VANDERBURGH	61	20		25	16
UNION TOWNSHIP - PERSONAL		EVANSVILLE-VANDERBURGH	-	-		-	-

6. VANDERBURGH 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	21,374,237	100.0%	196,118,392	10.9%
VANDERBURGH COUNTY	4,590,371	21.5%	48,007,813	9.6%
EVANSVILLE CITY	9,112,115	42.6%	66,322,738	13.7%
DARMSTADT TOWN	3,838	0.0%	148,634	2.6%
EVANSVILLE-VANDERBURGH SCHOOL CORP.	5,736,978	26.8%	59,886,089	9.6%
ALL OTHER UNITS	1,930,935	9.0%	21,753,118	8.9%

**7. VANDERBURGH COUNTY LOCAL OPTION INCOME TAXES,
2015**

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.000%	37,768,019

Revenue

CAGIT Base		
CAGIT Public Safety		
CAGIT Special		
COIT Base	1.000%	37,768,019
COIT Public Safety		
COIT Special		
EDIT Base		
EDIT Special		
TOTAL	1.000%	37,768,019

Property Tax Relief

CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief		
EDIT Homestead		
TOTAL		

8. VANDERBURGH 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
ARMSTRONG TOWNSHIP	2.0984	-	6.2517	-	-	-
DARMSTADT TOWN-ARMSTRONG TWP	2.2380	-	6.2517	-	-	-
CENTER TOWNSHIP	2.1126	-	6.2517	-	-	-
EVANSVILLE CITY-CENTER TWP	3.4067	-	6.2517	-	-	-
DARMSTADT TOWN CENTER TOWNSHIP	2.2657	-	6.2517	-	-	-
GERMAN TOWNSHIP	2.1341	-	6.2517	-	-	-
DARMSTADT TOWN-GERMAN TOWNSHIP	2.2566	-	6.2517	-	-	-
PERRY TOWNSHIP	2.1005	-	6.2517	-	-	-
EVANSVILLE CITY-PERRY TOWNSHIP	3.4087	-	6.2517	-	-	-
KNIGHT TOWNSHIP	2.1863	-	6.2517	-	-	-
EVANSVILLE CITY-KNIGHT TWP	3.3955	-	6.2517	-	-	-
PIGEON TOWNSHIP	2.3782	-	6.2517	-	-	-
EVANSVILLE CITY-PIGEON TWP	3.4909	-	6.2517	-	-	-
SCOTT TOWNSHIP	2.2206	-	6.2517	-	-	-
DARMSTADT TOWN-SCOTT TOWNSHIP	2.2451	-	6.2517	-	-	-
UNION TOWNSHIP - REAL	2.2158	12.0386	6.2517	-	-	-
UNION TOWNSHIP - PERSONAL	2.2158	-	6.2517	-	-	-

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

	ARMSTRONG TOWNSHIP	ARMSTRONG TOWNSHIP	EVANSVILLE CITY-PIGEON TWP	EVANSVILLE CITY-PIGEON TWP
Gross Assessed Value	121,000	242,000	121,000	242,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	76,000	197,000	76,000	197,000
35% Supplemental Hmstd. Deduction	26,600	68,950	26,600	68,950
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	46,400	125,050	46,400	125,050
District Tax Rate	2.098	2.098	3.491	3.491
Gross Tax Bill	974	2,624	1,620	4,365
Total LOIT Credit Rate	6.25%	6.25%	6.25%	6.25%
LOIT Credits	61	164	101	273
Tax Bill after LOIT Credits	913	2,460	1,519	4,092
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,210	2,420	1,210	2,420
Tax Cap Credit	-	40	309	1,672
Net Tax Bill	913	2,420	1,210	2,420

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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