

Pike County 2015 Local Government Budgets and Taxes

Dr. Larry DeBoer, Purdue University Department of Agricultural Economics Tamara Ogle, Purdue Extension Community Development

1. PIKE COUNTY LOCAL GOVERNMENTS, 2015		Appropriations by Fund Type				Property Tax		
<u>Unit</u>	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	32,468,898	20,259,384	2,267,493	3,154,137	6,787,884	15,264,273	779,645,355	1.9578
PIKE COUNTY	9,465,103	6,335,009	-	477,844	2,652,250	6,117,098	779,645,355	0.7846
CLAY TOWNSHIP	24,000	18,900	-	-	5,100	17,987	73,117,709	0.0246
JEFFERSON TOWNSHIP	45,753	35,753	-	-	10,000	35,428	90,841,357	0.0390
LOCKHART TOWNSHIP	43,688	24,663	-	-	19,025	38,248	41,573,095	0.0920
LOGAN TOWNSHIP	17,782	13,282	-	-	4,500	15,610	23,544,071	0.0663
MADISON TOWNSHIP	23,675	21,175		-	2,500	19,181	30,207,283	0.0635
MARION TOWNSHIP	17,382	13,421	-	-	3,961	14,072	31,063,808	0.0453
MONROE TOWNSHIP	41,838	17,838	-	-	24,000	42,547	50,758,588	0.0838
PATOKA TOWNSHIP	49,460	20,660	-	-	28,800	36,927	66,059,247	0.0559
WASHINGTON TOWNSHIP	136,750	63,950	-	-	72,800	89,395	372,480,197	0.0240
PETERSBURG CIVIL CITY	1,082,156	667,628	-	160,923	253,605	852,693	372,480,197	0.2289
SPURGEON CIVIL TOWN	66,539	18,941	-	2,000	45,598	17,156	2,421,440	0.7085
WINSLOW CIVIL TOWN	304,151	206,229	-	5,145	92,777	148,329	9,271,177	1.5999
PIKE COUNTY SCHOOL CORPORATION	20,036,494	12,103,628	2,267,493	2,508,225	3,157,148	7,006,673	779,645,355	0.8987
PIKE COUNTY PUBLIC LIBRARY	537,107	537,107	-	-	-	550,430	779,645,355	0.0706
PATOKA TOWNSHIP FIRE	129,875	-	-	-	129,875	138,676	56,788,070	0.2442
JEFFERSON-MARION TOWNSHIP FIRE	71,700	-	-	-	71,700	64,854	121,905,165	0.0532
PIKE COUNTY SOLID WASTE DISTRICT	214,245	-		-	214,245	-	779,645,355	-
*UPPER PATOKA RIVER CONSERVANCY	-	-		-	-	3,529	4,901,106	0.0720
*LOWER PATOKA RIVER CONSERVANCY	-	-	-	-	-	-	13,582,307	-
PRIDES CREEK CONSERVANCY	161,200	161,200		-	-	55,440	133,914,200	0.0414



2. PIKE COUNTY LOCAL GOVERNMENTS, 2015

_	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	32,468,898	20,259,384	2,267,493	3,154,137	6,787,884	15,264,273
						<u>.</u>
County	9,465,103	6,335,009	-	477,844	2,652,250	6,117,098
Townships	400,328	229,642	-	-	170,686	309,395
Cities/Towns	1,452,846	892,798	-	168,068	391,980	1,018,178
School Corps.	20,036,494	12,103,628	2,267,493	2,508,225	3,157,148	7,006,673
Library Dists.	537,107	537,107	-	-	-	550,430
Special Dists.	577,020	161,200	-	-	415,820	262,499
Population:	12,624					
Per Person, All Units	2,572	1,605	180	250	538	1,209
County	750	502	-	38	210	485
Townships	32	18	-	-	14	25
Cities/Towns	115	71	-	13	31	81
School Corps.	1,587	959	180	199	250	555
Library Dists.	43	43	-	-	-	44
Special Dists.	46	13	-	-	33	21
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	29.2%	31.3%	0.0%	15.1%	39.1%	40.1%
Townships	1.2%	1.1%	0.0%	0.0%	2.5%	2.0%
Cities/Towns	4.5%	4.4%	0.0%	5.3%	5.8%	6.7%
School Corps.	61.7%	59.7%	100.0%	79.5%	46.5%	45.9%
Library Dists.	1.7%	2.7%	0.0%	0.0%	0.0%	3.6%
Special Dists.	1.8%	0.8%	0.0%	0.0%	6.1%	1.7%
•	·				•	
% of Total Appro.	100.0%	62.4%	7.0%	9.7%	20.9%	47.0%
County	100.0%	66.9%	0.0%	5.0%	28.0%	64.6%
Townships	100.0%	57.4%	0.0%	0.0%	42.6%	77.3%
Cities/Towns	100.0%	61.5%	0.0%	11.6%	27.0%	70.1%
School Corps.	100.0%	60.4%	11.3%	12.5%	15.8%	35.0%
Library Dists.	100.0%	100.0%	0.0%	0.0%	0.0%	102.5%
Special Dists.	100.0%	27.9%	0.0%	0.0%	72.1%	45.5%



3. PIKE COUNTY TAX DISTRICTS, 2015

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
CLAY TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.0952	1.7785
JEFFERSON TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.1628	1.8461
LOCKHART TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.1626	1.8459
LOGAN TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.1369	1.8202
MADISON TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.1341	1.8174
MARION TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.1691	1.8524
MONROE TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.1562	1.8395
SPURGEON TOWN	SPURGEON TOWN	PIKE COUNTY	0.7846	0.7085	0.8987	0.1189	2.5107
PATOKA TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.3707	2.0540
WINSLOW TOWN	WINSLOW TOWN	PIKE COUNTY	0.7846	1.5999	0.8987	0.1265	3.4097
WASHINGTON TOWNSHIP		PIKE COUNTY	0.7846		0.8987	0.1429	1.8262
PETERSBURG CITY	PETERSBURG CITY	PIKE COUNTY	0.7846	1.4766	0.8987	0.0946	3.2545



4. PIKE 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
PIKE COUNTY	34,346	256,751	72,148	15,819	379,064	15,442,141	2.5%
CLAY TOWNSHIP						1 227 424	0.00/
CLAY TOWNSHIP	-	-	-	-	-	1,327,424	0.0%
JEFFERSON TOWNSHIP	95	-	-	908	1,003	1,685,340	0.1%
LOCKHART TOWNSHIP	50	-	-	2,316	2,366	778,809	0.3%
LOGAN TOWNSHIP	-	-	-	746	746	437,211	0.2%
MADISON TOWNSHIP	-	-	-	231	231	558,690	0.0%
MARION TOWNSHIP	-	-	-	179	179	584,748	0.0%
MONROE TOWNSHIP	-	-	-	196	196	907,242	0.0%
SPURGEON TOWN	-	6,589	-	19	6,608	62,581	10.6%
PATOKA TOWNSHIP	1,244	9,255	-	3,075	13,573	1,171,862	1.2%
WINSLOW TOWN	2,105	51,039	15,405	318	68,868	324,544	21.2%
WASHINGTON TOWNSHIP	-	-	-	3,177	3,177	6,054,820	0.1%
PETERSBURG CITY	30,852	189,868	56,743	4,653	282,116	1,548,871	18.2%



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

				Estimated Tax Cap Credits by Unit			
		School	Total Tax Cap			School	
Tax District	City/Town	Corporation	Credits	County	City/Town	Corporation	All Other
CLAY TOWNSHIP		PIKE COUNTY	-	-		-	-
JEFFERSON TOWNSHIP		PIKE COUNTY	1,003	426		488	88
LOCKHART TOWNSHIP		PIKE COUNTY	2,366	1,006		1,152	208
LOGAN TOWNSHIP		PIKE COUNTY	746	322		369	56
MADISON TOWNSHIP		PIKE COUNTY	231	100		114	17
MARION TOWNSHIP		PIKE COUNTY	179	76		87	16
MONROE TOWNSHIP		PIKE COUNTY	196	84		96	17
SPURGEON TOWN	SPURGEON TOWN	PIKE COUNTY	6,608	2,065	1,865	2,365	313
PATOKA TOWNSHIP		PIKE COUNTY	13,573	5,185		5,939	2,450
WINSLOW TOWN	WINSLOW TOWN	PIKE COUNTY	68,868	15,847	32,314	18,152	2,555
WASHINGTON TOWNSHIP		PIKE COUNTY	3,177	1,365		1,563	249
PETERSBURG CITY	PETERSBURG CITY	PIKE COUNTY	282,116	68,013	127,999	77,904	8,200

6. PIKE 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	379,064	100.0%	15,264,273	2.5%
PIKE COUNTY	94,488	24.9%	6,117,098	1.5%
PETERSBURG CITY	127,999	33.8%	852,693	15.0%
SPURGEON TOWN	1,865	0.5%	17,156	10.9%
WINSLOW TOWN	32,314	8.5%	148,329	21.8%
PIKE COUNTY SCHOOL CORP.	108,229	28.6%	7,006,673	1.5%
ALL OTHER UNITS	14,170	3.7%	1,122,324	1.3%

7. PIKE COUNTY LOCAL OPTION INCOME TAXES, 2015

	Income Tax Rate	Income Tax Revenue
All Local Income Taxes	0.400%	1,041,743
Revenue		
CAGIT Base		
CAGIT Public Safety		
CAGIT Special		
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.400%	1,041,743
EDIT Special		
TOTAL	0.400%	1,041,743
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief	·····	
COIT Replacement		
COIT Relief		
EDIT Homestead		
TOTAL		



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

Property Tax Credits, funded by Local Option Income Taxes

	1	Property rax credits, funded by Local Option income raxes							
Tax District	Property Tax Rate	LOIT Property Tax Replacement Credit	COIT Homestead Credit	EDIT Inventory Homestead Credit	LOIT Homestead Credit	LOIT Residential Credit			
CLAY TOWNSHIP	1.7785	-	-	-	-	-			
JEFFERSON TOWNSHIP	1.8461	-	-	-	-	-			
LOCKHART TOWNSHIP	1.8459	-	-	-	-	-			
LOGAN TOWNSHIP	1.8202	-	-	-	-	-			
MADISON TOWNSHIP	1.8174	-	-	-	-	-			
MARION TOWNSHIP	1.8524	-	-	-	-	-			
MONROE TOWNSHIP	1.8395	-	-	-	-	-			
SPURGEON TOWN	2.5107	-	-	-	-	-			
PATOKA TOWNSHIP	2.0540	-	-	-	-	-			
WINSLOW TOWN	3.4097	-			-				
WASHINGTON TOWNSHIP	1.8262	-	-	-	-	-			
PETERSBURG CITY	3.2545	-	-	-	-	-			



9. PIKE COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2015

	CLAY	CLAY	WINSLOW	WINSLOW
	TOWNSHIP	TOWNSHIP	TOWN	TOWN
Gross Assessed Value	75,000	150,000	75,000	150,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	30,000	105,000	30,000	105,000
35% Supplemental Hmstd.	10,500	36,750	10,500	36,750
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	16,500	65,250	16,500	65,250
District Tax Rate	1.779	1.779	3.410	3.410
Gross Tax Bill	293	1,160	563	2,225
Total LOIT Credit Rate	0.00%	0.00%	0.00%	0.00%
LOIT Credits	-	-	-	-
Tax Bill after LOIT Credits	293	1,160	563	2,225
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	750	1,500	750	1,500
Tax Cap Credit				725
Net Tax Bill	293	1,160	563	1,500

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

			Appropriations by Fund Type				Property Tax		
All Local Governments	Population	Total Appropriations	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.	Percentile		All Districts	City/Town Districts	Rural Districts
10%	0.2951	0.2413	0.6268	10%		1.1984	1.6961	1.0840
25%	0.3608	0.4902	0.7877	25%		1.4842	2.0860	1.3079
50% (median)	0.4480	0.7653	0.9599	50% (n	nedian)	1.8871	2.5447	1.5825
75%	0.6185	1.2083	1.1861	75%		2.5952	3.1855	1.8569
90%	0.7160	1.6450	1.5156	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

It is the policy of the Purdue University Cooperative Extension Service that all persons have equal opportunity and access to its educational programs, services, activities, and facilities without regard to race, religion, color, sex, age, national origin or ancestry, marital status, parental status, sexual orientation, disability or status as a veteran.

Purdue University is an Affirmative Action institution. This material may be available in alternative formats.



