



of Vigo County, Inc.

ANNUAL REPORT

October 31, 2009

Serving the taxpayers of Vigo County for 73 years
1936-2009

FOREWORD

Publication of the Taxpayers Association Annual Report was originated in 1962. It has been produced on an annual basis since then except for one year. This 46th report covers budgets, personnel, tax rates, tax levies and expenditures for Vigo County. The budget and property tax information contained in this document cover all the known related Vigo County property tax budgets for the years 2004 through 2009.

The Taxpayers Association of Vigo County, Inc., is a 501(c)(4) non-profit, non-political research agency supported voluntarily by our members. This year marks the 73rd anniversary of the organization, which was chartered on March 21, 1936. The Taxpayers Association monitors the expenditures of local tax dollars collected from Vigo County taxpayers with a primary emphasis on achieving both effective and economical government supported by an equitable taxing system. We want to help make Vigo County a better place to live, work, raise families, and do business. The organization's purposes include fostering an active, alert, leadership in the City of Terre Haute and the County of Vigo and furnishing statistical information to encourage economy and efficiency in government. Membership in the Taxpayers Association is open to all citizens of Vigo County. Annual dues are based on actual tax dollars paid to the Vigo County Treasurer. For additional information on membership or any of the material contained in this report, contact addresses are located on the back cover of this report.

I want to especially thank the many local government officials and their staffs for their cooperation and timeliness in providing the documents containing the thousands of numerical data necessary to produce this report. One paper copy of this report will be given to all public schools and libraries located in Vigo County. It should be noted that this publication and other related publications produced by the Taxpayers Association may be obtained by visiting the web site at www.taxtopics.org.

Finally, I want to acknowledge Susan Clements for a great job of developing the spreadsheets, charts, and general format of this report. We hope that this report serves a useful purpose for members of the Association, all governmental financial decision makers, area students, and the general public.

Respectfully submitted,

Bernard Ridens

Bernard Ridens
Executive Director

Table of Contents

Officers and Board of Directors of Taxpayers Association	2
Vigo County Demographics	2
Distribution of a Tax Dollar	3
Budget Totals and Tax Levies	4
Vigo County Government	5 – 14
Vigo County School Corporation	15 – 21
Vigo County Library	22 – 24
Terre Haute International Airport	25 – 27
Terre Haute Civil City	28 – 35
Terre Haute Sanitary District	36 – 37
Incorporated Towns	38
Separate Fire Protection Districts	39 – 40
Solid Waste Management District	40
Townships	41 – 43
Conservancy Districts	43 – 44
Tax Rates and Taxing Districts Narrative	45
Calculating Your Property Tax Bill 2008 Payable 2009	46 – 48
Comparison of Base Rates	49
Breakdown of Vigo County Tax Rates	50 – 52
The Breakdown of a Typical Tax Contribution	53
Vigo County Assessment	54
Sources of Local Government Revenues	55
Terre Haute Economic Development Corporation	56
Vigo County Air Pollution Control	56
Terre Haute Redevelopment Commission	56
Terre Haute Human Relations Commission	57
Enhanced E-911 Combined Dispatch	58
Employees, Elected and Appointed Officials	59 - 64
Taxpayers Association of Vigo County Membership	65 - 67
Index of Names	68 - 70
Taxpayers Association Membership Application	71

Taxpayers Association of Vigo County, Incorporated

Officers

Tom Woodason	President
John Ragle	1 st Vice-President
John Hilderbrand	2 nd Vice-President
Amy Hobson	Treasurer
Louis Britton	Secretary

Board Members

Vicki Barrett	Rick Braden
Thomas E. Templeton	David Hannum
Rick Jenkins	Carolyn Toops
Brian Bauer	Charles Beckwith
Bart Douglas	Cindy Gordon
Paul Thiemann	Mark Zimmerly
Marla Ames	Eric McGlone
Mike Morris	Gregg Scott
Mary Ennen	Don Ireland
Robert Thompson	Kim Dillion
Patrick Ralston	Joe Kenworthy

Demographics of Vigo County

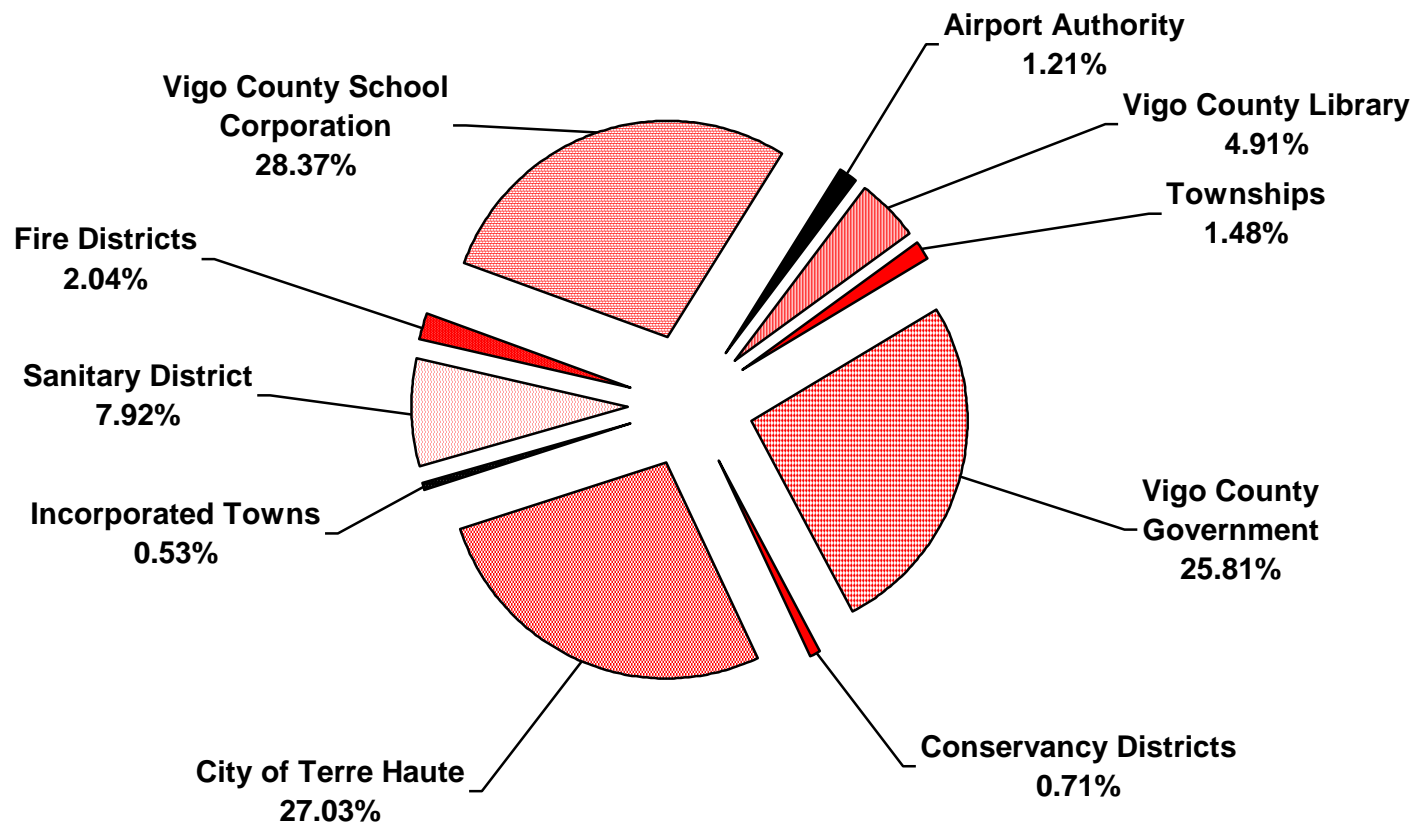
Population, 2008	105,968
Housing Units, 2007	47,280
Homeownership rate, 2000	67.5%
Median value of owner-occupied housing units, 2000	\$72,500
Households, 2000	40,998
Persons per household, 2000	2.38
Median household income, 2007	\$37,381
Per capita money income, 1999	\$17,620
Persons below poverty, 2007	16.9%
Private nonfarm establishments, 2006	\$2,652
Retail sales per capita, 2002	\$22,182
Building permits, 2007	421
Persons per square mile	262.7
Enrollment Vigo County School Corporation, 2009	15,988
College Enrollment 2009:	
Harrison College	322
Indiana State University	10,534
Ivy Tech State College	6,585
Rose-Hulman Institute of Technology	1,970
Saint Mary-of-the-Woods College	1,703
Total College Enrollment	21,114
Education:	
High School Graduates	81.0%
Bachelor's Degree or Higher	21.4%

2009 Tax \$\$\$

(for 2008 Property Taxes)

Total Gross Levy

\$98,233,826

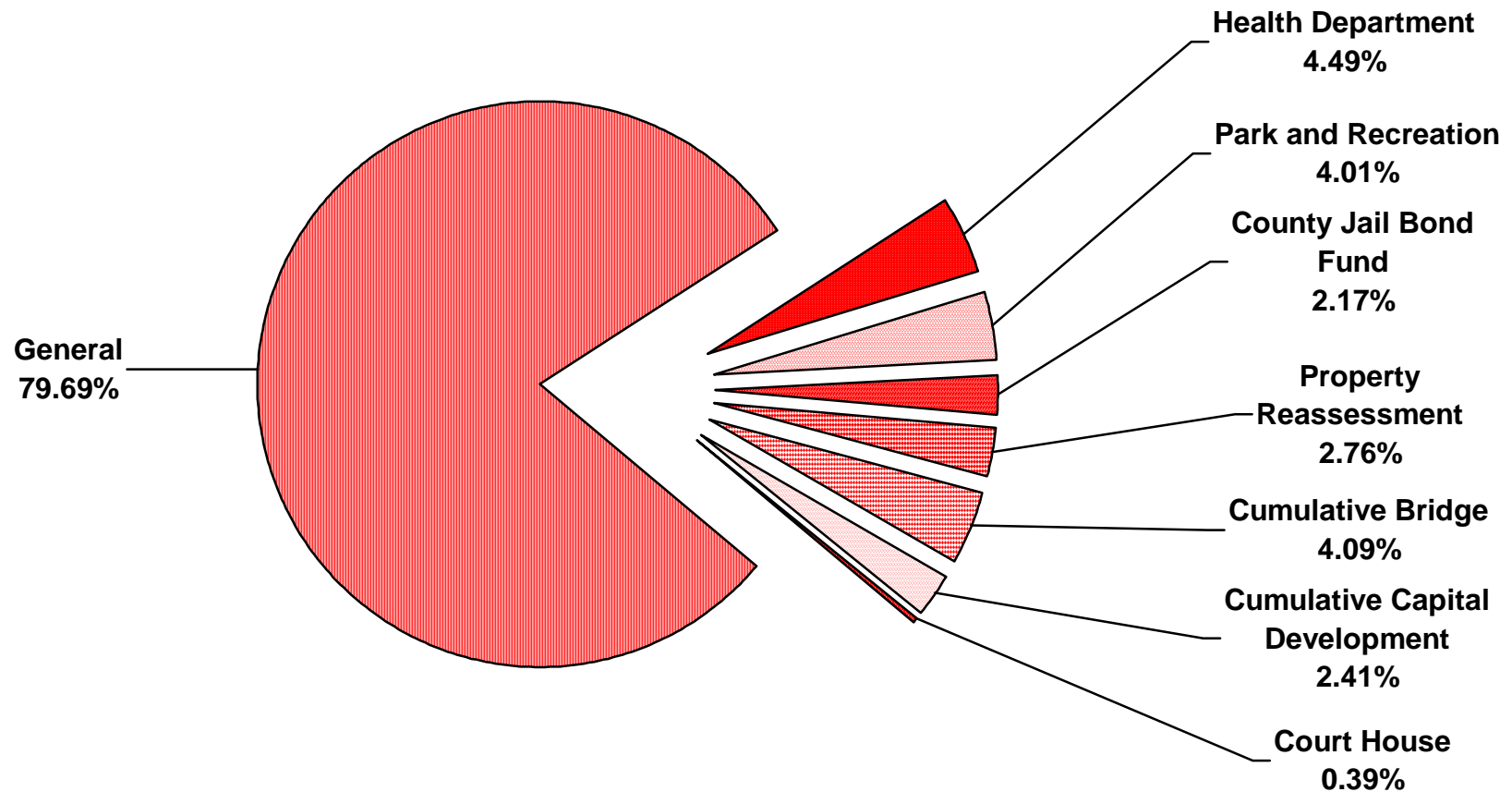


Budget Totals by Governmental Unit

Budget and Tax Levy Comparison

	2004	2005	2006	2007	2008	2009
Vigo County Government						
Budget	\$37,130,187	\$38,368,121	\$44,920,708	\$49,199,666	\$48,496,034	\$43,410,996
Tax Levy	\$22,754,893	\$24,160,699	\$26,356,577	\$29,507,336	\$27,645,613	\$25,349,846
Vigo County School Corporation						
Budget	\$130,792,649	\$137,239,336	\$141,406,954	\$142,992,601	\$148,587,243	\$152,367,484
Tax Levy	\$48,157,503	\$48,071,295	\$46,334,522	\$49,647,702	\$53,853,106	\$27,870,570
Vigo County Library						
Budget	\$5,420,267	\$5,463,678	\$5,496,316	\$5,750,783	\$5,940,421	\$6,178,000
Tax Levy	\$4,030,599	\$4,134,058	\$4,203,030	\$4,444,471	\$4,631,705	\$4,820,393
Airport Authority						
Budget	\$5,109,189	\$5,540,996	\$5,208,276	\$6,185,763	\$5,491,030	\$5,444,349
Tax Levy	\$1,522,270	\$1,559,467	\$1,033,591	\$1,181,241	\$1,144,871	\$1,190,837
City of Terre Haute						
Budget	\$37,854,285	\$44,376,162	\$46,917,568	\$51,751,888	\$56,615,452	\$52,753,416
Tax Levy	\$23,195,037	\$24,543,076	\$24,740,194	\$27,348,936	\$27,461,719	\$26,549,975
Sanitary District						
Budget	\$4,760,754	\$5,640,676	\$8,755,268	\$8,752,366	\$8,725,032	\$9,300,032
Tax Levy	\$4,081,761	\$4,271,161	\$7,330,394	\$7,000,751	\$8,071,997	\$7,776,807
Incorporated Towns						
Budget	\$990,149	\$1,010,962	\$1,236,251	\$1,088,286	\$1,168,643	\$1,298,797
Tax Levy	\$419,875	\$444,412	\$457,708	\$428,115	\$489,024	\$519,513
Townships						
Budget	\$1,774,347	\$1,871,817	\$2,252,756	\$2,196,780	\$2,194,674	\$2,161,743
Tax Levy	\$1,232,568	\$1,293,627	\$1,414,701	\$1,342,907	\$1,448,036	\$1,454,975
Fire Districts						
Budget	\$2,199,216	\$2,145,582	\$2,773,708	\$1,836,874	\$2,382,459	\$2,620,018
Tax Levy	\$1,611,401	\$1,626,351	\$1,404,205	\$1,433,989	\$1,729,776	\$2,002,103
Conservancy Districts						
Budget	\$691,393	\$728,683	\$728,608	\$765,954	\$770,454	\$792,379
Tax Levy	\$747,108	\$768,474	\$754,708	\$647,210	\$646,877	\$698,807
Totals						
Budget	\$226,722,436	\$242,386,013	\$259,696,413	\$270,520,961	\$255,543,189	\$276,327,214
Tax Levy	\$107,753,015	\$110,872,620	\$114,029,630	\$122,982,658	\$120,113,572	\$98,233,826

**Breakdown of the Vigo County
2009 Levies
(Funds Supported by Property Tax \$)
\$25,349,846**



Vigo County Government						
Budgets, Expenditures, Tax Levies, and Tax Rates						
	2004	2005	2006	2007	2008	2009
General Fund						
Budget	\$23,663,328	\$24,570,444	\$25,646,173	\$26,940,725	\$28,545,706	\$28,796,242
Expenditures	\$26,166,241	\$30,412,127	\$31,435,762	\$30,949,543	\$30,040,500	XXXXXXXX
Tax Levy	\$15,031,977	\$16,870,928	\$15,706,250	\$16,395,159	\$18,398,272	\$20,201,439
Tax Rate	\$0.4177	\$0.4587	\$0.4346	\$0.4150	\$0.4580	\$0.5666
Health Fund						
Budget	\$1,386,417	\$1,399,862	\$1,474,160	\$1,551,251	\$1,576,389	\$1,458,190
Expenditures	\$1,673,777	\$1,401,947	\$1,433,507	\$1,530,180	\$1,589,955	XXXXXXXX
Tax Levy	\$1,212,779	\$695,140	\$1,546,773	\$1,536,799	\$1,020,341	\$1,137,356
Tax Rate	\$0.0337	\$0.0189	\$0.0428	\$0.0389	\$0.0254	\$0.0319
Park and Recreation Fund						
Budget	\$1,102,824	\$1,165,157	\$1,197,481	\$1,273,473	\$1,272,683	\$1,185,073
Expenditures	\$1,509,703	\$1,185,525	\$1,145,807	\$1,227,150	\$1,218,002	XXXXXXXX
Tax Levy	\$1,043,637	\$680,428	\$1,431,126	\$1,497,293	\$867,691	\$1,016,133
Tax Rate	\$0.0290	\$0.0185	\$0.0396	\$0.0379	\$0.0216	\$0.0285
Jail Bond Fund						
Budget	\$570,079	\$569,629	\$574,629	\$578,879	\$577,000	\$574,179
Expenditures	\$572,404	\$872,907	\$284,527	\$577,856	\$573,903	XXXXXXXX
Tax Levy	\$582,997	\$489,172	\$599,917	\$529,386	\$534,273	\$549,068
Tax Rate	\$0.0162	\$0.0133	\$0.0166	\$0.0134	\$0.0133	\$0.0154

Vigo County Government

Budgets, Expenditures, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Welfare and Welfare Related						
Budget	\$3,732,500	\$3,959,138	\$4,842,430	\$6,230,130	\$6,225,734	
Expenditures	\$4,736,053	\$5,061,138	\$5,928,226	\$6,314,335	\$5,660,954	
Tax Levy	\$2,447,149	\$2,552,523	\$4,412,640	\$7,067,697	\$4,117,518	
Tax Rate	\$0.0680	\$0.0694	\$0.1221	\$0.1789	\$0.1025	
Property Reassessment						
Budget	\$1,196,632	\$664,006	\$465,458	\$651,130	\$1,210,637	\$1,259,501
Expenditures	\$1,078,109	\$895,174	\$850,450	\$2,956,009	\$3,256,327	XXXXXXXX
Tax Levy	\$723,349	\$757,665	\$628,828	\$655,806	\$678,888	\$698,814
Tax Rate	\$0.0201	\$0.0206	\$0.0174	\$0.0166	\$0.0169	\$0.0196
Cumulative Capital Development						
Budget	\$1,000,000	\$1,000,000	\$1,006,298	\$1,000,000	\$603,000	\$703,000
Expenditures	\$470,756	\$1,139,858	\$1,458,089	\$2,149,607	\$603,000	XXXXXXXX
Tax Levy	\$633,380	\$647,326	\$636,056	\$675,560	\$686,922	\$609,680
Tax Rate	\$0.0176	\$0.0176	\$0.0176	\$0.0171	\$0.0171	\$0.0171
Cumulative Bridge Fund						
Budget			\$1,009,634	\$1,012,891	\$1,029,311	\$1,031,789
Expenditures	\$607,382	\$1,035,708	\$457,334	\$3,139,753	\$1,614,952	XXXXXXXX
Tax Levy	\$1,079,625	\$1,080,459	\$1,084,187	\$1,149,636	\$1,168,973	\$1,037,525
Tax Rate	\$0.0300	\$0.0300	\$0.0300	\$0.0291	\$0.0291	\$0.0291

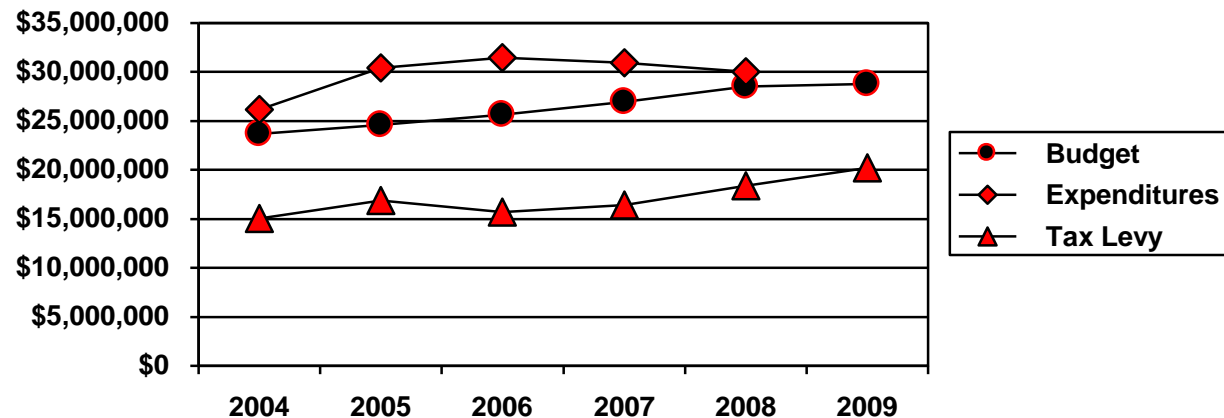
Vigo County Government

Budgets, Expenditures, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Local Road and Street						
Budget	\$638,737	\$638,737	\$638,737	\$647,897	\$646,033	\$563,321
Expenditures	\$479,337	\$502,053	\$632,520	\$785,791	\$529,075	XXXXXXX
Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0
Tax Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Highway						
Budget	\$3,490,071	\$3,782,988	\$3,315,853	\$3,315,853	\$4,116,947	\$3,564,089
Expenditures	\$3,447,883	\$3,896,949	\$3,569,645	\$4,288,919	\$4,020,104	XXXXXXX
Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0
Tax Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Children Psychiatric Residential Treatment						
Budget	\$349,599	\$393,160	\$217,437	\$217,437	\$383,000	
Expenditures	\$0	\$507,459	\$92,994	\$168,896	\$371,874	
Tax Levy	\$349,079	\$364,121	\$310,800	\$0	\$172,735	
Tax Rate	\$0.0097	\$0.0099	\$0.0086	\$0.0000	\$0.0043	
EDIT						
Budget		\$225,000	\$4,532,418	\$5,780,000	\$2,309,594	\$4,175,612
Expenditures		\$4,724,364	\$7,180,103	\$22,180,584	\$1,875,684	XXXXXXX
Tax Levy		\$0	\$0	\$0	\$0	\$0
Tax Rate		\$0.50 per \$100	\$0.50 per \$100	\$0.50 per \$100	\$0.50 per \$100	\$0.50 per \$100
Court House Bond						
Budget						\$100,000
Expenditures						XXXXXXX
Tax Levy						\$99,831
Tax Rate						\$0.0028

Vigo County Government						
Budgets, Expenditures, Tax Levies, and Tax Rates						
	2004	2005	2006	2007	2008	2009
Totals						
Budget	\$37,130,187	\$38,368,121	\$44,920,708	\$49,199,666	\$48,496,034	\$43,410,996
Expenditures	\$40,741,645	\$51,679,960	\$54,468,964	\$76,268,623	\$51,354,335	XXXXXXXX
Tax Levy	\$22,754,893	\$24,160,699	\$26,356,577	\$29,507,336	\$27,645,613	\$25,349,846
Tax Rate	\$0.6323	\$0.6569	\$0.7293	\$0.7469	\$0.6882	\$0.7110
County Assessed Valuation						
	\$3,598,749,540	\$3,677,987,330	\$3,613,955,389	\$3,950,640,713	\$4,017,089,889	\$3,565,379,224

Vigo County Government General Fund Budget, Expenditure, Levy Comparison



Vigo County Government Budgets

General – Department	2004	2005	2006	2007	2008	2009
Clerk	\$1,026,201	\$1,035,721	\$1,062,204	\$1,056,100	\$1,180,051	\$1,157,424
Auditor	\$532,374	\$513,375	\$469,679	\$476,409	\$464,627	\$461,872
Treasurer	\$302,280	\$287,325	\$284,578	\$313,784	\$350,138	\$405,371
Recorder	\$240,005	\$233,501	\$231,822	\$230,551	\$216,672	\$217,656
Sheriff	\$2,285,061	\$2,438,655	\$2,609,456	\$2,599,156	\$2,488,871	\$2,611,654
Surveyor	\$193,389	\$187,345	\$202,711	\$211,754	\$226,384	\$218,512
Coroner	\$205,864	\$138,288	\$139,627	\$160,568	\$162,334	\$165,459
Prosecutor	\$490,790	\$489,381	\$512,437	\$550,735	\$668,849	\$880,786
Voter Registration	\$171,483	\$156,126	\$176,836	\$192,784	\$193,720	\$205,293
Extension Service	\$374,518	\$376,690	\$386,958	\$399,424	\$411,621	\$389,430
Veteran's Assis. Center	\$54,059	\$54,951	\$56,442	\$59,121	\$60,909	\$36,960
Assessors - Vigo County	\$244,487	\$229,592	\$210,420	\$220,209	\$214,931	\$412,907
Fayette	\$16,493	\$10,115	\$10,115	\$13,400	\$14,500	\$0
Harrison	\$280,529	\$265,861	\$244,876	\$237,317	\$249,171	\$243,657
Honey Creek	\$62,648	\$56,397	\$56,647	\$63,560	\$63,560	\$0
Linton	\$15,838	\$12,063	\$12,063	\$14,080	\$14,500	\$0
Lost Creek	\$52,671	\$41,592	\$41,842	\$44,580	\$44,860	\$0
Nevins	\$16,691	\$11,652	\$11,792	\$13,900	\$14,500	\$0
Otter Creek	\$44,586	\$39,086	\$39,006	\$44,860	\$44,860	\$0
Pierson	\$13,396	\$10,146	\$11,286	\$13,900	\$14,500	\$0
Prairie Creek	\$11,598	\$8,873	\$8,873	\$11,000	\$11,500	\$0
Prairieton	\$11,846	\$9,721	\$9,721	\$11,000	\$11,500	\$0
Riley Township	\$15,836	\$9,833	\$9,833	\$14,400	\$14,500	\$0
Sugar Creek	\$44,485	\$40,867	\$40,967	\$44,860	\$44,860	\$0
County Council	\$98,597	\$1,064,495	\$387,599	\$475,347	\$686,182	\$1,196,319
Board of Review	\$36,040	\$0	\$0	\$0		
Commissioners	\$7,713,960	\$7,551,914	\$8,095,811	\$8,514,949	\$8,305,645	\$8,445,470

Vigo County Government Budgets

General – Department	2004	2005	2006	2007	2008	2009
Area Planning	\$263,551	\$251,681	\$262,475	\$283,082	\$292,072	\$265,536
Election Board	\$545,669	\$563,750	\$398,646	\$307,970	\$755,779	\$10,875
Public Defender	\$804,509	\$823,967	\$871,356	\$962,905	\$1,171,348	\$1,227,541
Data Processing	\$388,043	\$389,309	\$386,902	\$395,171	\$487,228	\$465,568
Criminal Court	\$138,791	\$111,169				
Vigo Superior, Circuit, and County Courts	\$1,262,926	\$1,241,267	\$1,575,294	\$1,709,690	\$1,585,413	\$1,938,871
Juv. Div. Superior Court	\$359,231	\$424,630	\$463,088	\$510,834	\$958,628	\$632,019
Adult Protective Services	\$84,450	\$85,450	\$84,450	\$79,450	\$111,450	\$115,237
Communication - Dispatch				\$271,204	\$649,446	\$657,138
Crime Victims Asst./Co. Portion	\$29,006	\$29,409	\$30,440	\$31,390	\$32,291	\$33,369
Weights and Measures	\$33,270	\$33,161	\$35,052	\$36,915	\$38,628	\$50,000
Court House/Building Maintenance	\$515,203	\$519,260	\$570,747	\$611,094	\$623,792	\$577,476
Building Inspector	\$96,157	\$96,405	\$93,925	\$105,141	\$181,405	\$166,304
Emergency Management	\$134,702	\$134,399	\$143,648	\$136,831	\$153,875	\$157,070
Jail	\$2,264,399	\$2,664,852	\$2,796,183	\$2,789,876	\$3,123,524	\$3,141,325
Juvenile Center	\$597,671	\$630,551	\$1,192,081	\$1,199,686	\$748,078	\$758,738
Drainage Board	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520
County Highway	\$224,905		\$80,475		\$0	\$74,526
Group Homes	\$617,950	\$672,873	\$703,444	\$750,859	\$743,142	\$717,267
Human Resources				\$73,404	\$82,184	\$75,887
Prosecutor's Title IV-D	\$418,540	\$419,535	\$445,771	\$474,771	\$479,458	\$513,218
Redevelopment	\$118,500	\$0				
Soil Water Conservancy	\$84,259	\$79,340	\$81,892	\$88,746	\$92,017	\$99,288
Air Pollution Control	\$120,351	\$120,351	\$101,183	\$128,438	\$56,683	\$64,699
County General Sub-Total	\$23,663,328	\$24,570,444	\$25,646,173	\$26,940,725	\$28,545,706	\$28,796,242

Vigo County Government Budgets

Fund	2004	2005	2006	2007	2008	2009
County General Sub-Total	\$23,663,328	\$24,570,444	\$25,646,173	\$26,940,725	\$28,545,706	\$28,796,242
Health Department	\$1,386,417	\$1,399,862	\$1,474,160	\$1,551,251	\$1,576,389	\$1,458,190
Park and Recreation	\$1,102,824	\$1,165,157	\$1,197,481	\$1,273,473	\$1,272,683	\$1,185,073
County Jail Bond Fund	\$570,079	\$569,629	\$574,629	\$578,879	\$577,000	\$574,179
Property Reassessment	\$1,196,632	\$664,006	\$465,458	\$651,130	\$1,210,637	\$1,259,501
Welfare Family & Children	\$3,732,500	\$3,959,138	\$4,842,430	\$6,230,130	\$6,225,734	\$0
Cumulative Bridge			\$1,009,634	\$1,012,891	\$1,029,311	\$1,031,789
Cumulative Capital Development	\$1,000,000	\$1,000,000	\$1,006,298	\$1,000,000	\$603,000	\$703,000
Children Psychiatric Residential Treatment	\$349,599	\$393,160	\$217,437	\$217,437	\$383,000	\$0
Court House						\$100,000
Budgets with \$0 Levy						
Highway Fund	\$3,490,071	\$3,782,988	\$3,315,853	\$3,315,853	\$4,116,947	\$3,564,089
Local Road and Street EDIT	\$638,737	\$638,737	\$638,737	\$647,897	\$646,033	\$563,321
		\$225,000	\$4,532,418	\$5,780,000	\$2,309,594	\$4,175,612
Total DLGF Approved Vigo County Budgets	\$37,130,187	\$38,368,121	\$44,920,708	\$49,199,666	\$48,496,034	\$43,410,996

Vigo County Government Salary Data 2009

Adult Protective Services Director	\$40,500
Air Pollution Director	\$56,359
Air Pollution Permit Writer	\$46,834
Air Pollution Inspectors (3)	\$46,834
Air Pollution Office Manager	\$36,468
Area Planning Executive Director	\$42,994
Area Planning Assistant Director	\$35,722
County Assessor	\$43,587
County Chief Deputy Assessor	\$35,907
County Auditor	\$43,587
County Chief Deputy Auditor	\$39,920
Building Commissioner	\$37,862
Clerk	\$43,587
Chief Deputy Clerk	\$40,249
Commissioners (3)	\$46,701
Commissioners / Council Secretary	\$37,017
Commissioners Office - County Maintenance	\$37,020
Commissioners Office - County Attorney	\$30,932
Coroner	\$43,587
Councilman (7)	\$11,956; \$12,315
Judge Superior and Circuit Courts and Magistrate (County Contribution) (7)	\$5,000
Judge Juvenile Division	\$46,259
Chief Adult Probation Officer	\$64,025
Adult Probation Officers (6)	\$40,447 - \$53,833
Courts Computer Systems Administrator	\$47,094
Information Services Director	\$41,408
Systems Analyst	\$45,088
Programmer	\$41,276
Drug Court Coordinator	\$34,554
Group Homes Director	\$49,874
Group Homes Treatment Director	\$30,720

Vigo County Government Salary Data 2009

Group Homes Educational/Recreational Director	\$34,833
Harrison Township Assessor	\$39,436
Jail Administrator	\$36,137
Juvenile Court Chief Probation Officer	\$61,333
Juvenile Court Probation Officers (6)	\$31,505 - \$53,833
Prosecutor (County portion only)	\$5,000
Chief Deputy Prosecutor (County portion only)	\$5,000
Deputy Prosecutor (9)	\$26,728 - \$56,560
Chief Public Defender	\$69,784
	1 full @\$54,266
Public Defenders	12 full @\$43,413
(13 full time; 8 part time)	4 part @\$30,616
	4 part @\$21,707
Recorder	\$43,587
Chief Deputy Recorder	\$34,313
Sheriff	\$130,647
Chief Deputy Sheriff	\$47,741
Sheriff's Deputies and Officers (36)	\$26,818 - \$41,651
Sheriff Dept. – Matron	\$36,758
Crime Victim's Assistance - Director	\$29,206
Soil and Water District Director	\$31,744
Surveyor	\$43,587
Chief Deputy Surveyor	\$37,020
Deputy Prosecutor Title IV-D Program	\$51,510
Treasurer	\$43,587
Chief Deputy Treasurer	\$34,870
Weights and Measures Inspector	\$42,000
Health Commissioner - Board of Health	\$47,094
Health Department Director Nurse	\$36,583
Health Department Nurses (3)	\$32,172 - \$34,766
Health Department Environmentalists, Vector Control, and Investigators (10)	\$28,713 - \$39,145
Superintendent of Highway Department	\$43,067

Vigo County Government Salary Data 2009

Engineer Highway Department	\$70,399
Assistant Superintendent Highway Department	\$35,907
Superintendent of Park and Recreation	\$48,560
Asst. Superintendent of Park and Recreation	\$38,628
Board of Registration (2)	\$29,536 - \$36,097
Veteran's Assistance Center Service Officer	\$32,940
Alcohol and Drug Director	\$55,688
County Council Fiscal Analyst	\$31,307
Emergency Management Director	\$38,399
Juvenile Detention Center Executive Director	\$50,095
Terre Haute Convention and Tourism Director	\$71,848
Terre Haute Convention and Tourism Assistant Director	\$50,215
Human Resources	\$44,954

Vigo County Government Budget Narrative

Vigo County's total budget, levy, and tax rate saw a decrease for 2009 as compared to 2008. The total tax levy for Vigo County Government decreased from \$27,645,613 to \$25,349,846, a decrease of \$2,295,767, or 8.30%, with the decrease in welfare-related levies making a major contribution since these funds are now totally funded by the state's creation of a levy reduction of \$4,117,518 from 2008. The corresponding tax rate, however, increased from \$0.6882 to \$0.7110, increasing \$0.0228, or 3.31%. The budget decreased by \$5,085,038 to \$43,410,996. The elimination of Welfare-related funds reduced the budget by \$6,225,734. The Welfare budgets were approved by the county, but determined by the state. Also, not directly considered in the Welfare-related funds, the Children's Psychiatric Residential Treatment Fund was also absorbed by the state, reducing the budget by \$383,000, the levy by \$172,735, and the rate by \$0.0043.

The total levy for the General Fund, Health Fund, and the Park and Recreation Fund is specified by the state. In 2009, the General Fund levy increased from \$18,398,272 to \$20,201,439, an increase of \$1,803,167, or 9.80%. The rate increased from \$0.4580 to \$0.5666, an increase of \$0.1086, or 23.71%. This fund

also showed a small budget increase of \$250,536 with a major increase of approximately \$350,000 in the Superior, Circuit, and County Court budget, but a reduction of about \$325,000 in the Juvenile Court budget. Most departments contributing to the General Fund reduced their budgets in 2009, or the budget remained nearly the same. Following an increase of \$448,000 in the 2008 Election Board budget, this budget was reduced by approximately \$745,000 in 2009.

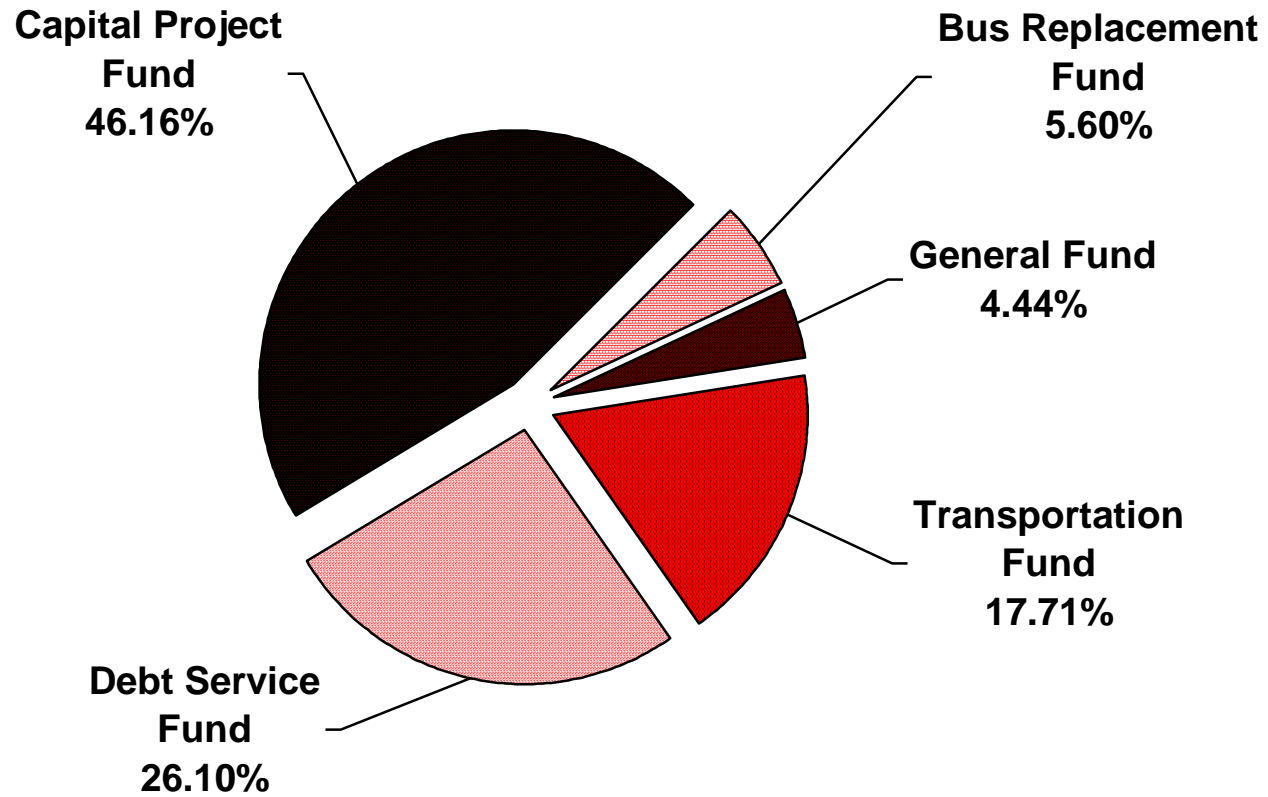
Both the Health and the Park and Recreation funds saw small decreases in their budgets, increases in their levies, and significant increases in their rates. The Health fund decreased its budget by \$118,199, increased its levy from \$1,020,341 to \$1,137,356 for a 11.47% increase. The rate was increased by 25.59% to \$0.0319. The Park and Recreation Fund showed a 6.88% decrease in its budget, but a 17.11% increase in its levy, increasing from \$867,691 to \$1,016,133, an increase of \$148,442, with a rate increase of 31.94%. The rate was reduced to \$0.0285.

The Cumulative Capital Development and Cumulative Bridge Funds are rate-driven with the certified levy rate set by the state. The rate did not change for 2009. The Cumulative Capital Development fund had a significant increase in its budget, 16.58%, raising its budget to \$703,000. Because of a decreased assessed valuation, it experienced a decrease in the levy of \$77,242, or 11.24%. The Cumulative Bridge Fund increased its budget by 0.24%, with the 11.24% decrease in its levy as well. The Property Reassessment Fund, another fund with the rate set by the state, had a rate increase from \$0.0169 to \$0.0196, an increase of 15.98%. The budget increased by less than \$50,000, a 4.04% increase. The levy increased by less than 3%.

The County Jail Bond Fund decreased in budget slightly, the levy increased slightly, but the rate's increase of \$0.0021 to \$0.0154 was a 15.79% increase. The EDIT budget increased by \$1,866,018. EDIT funds are collected through CEDIT (County Economic Development Income Tax) at a rate of 0.50%. A major portion of the EDIT money for 2009 was directed into the Canal Road Project, with the remainder placed in the EDIT budget. Other funds not supported by property tax dollars are the Local Road and Street Fund and the Highway Fund. The Local Road and Street Fund had a 12.80% decrease in its budget, from \$646,033 to \$563,321, and the Highway fund showed a decrease of 13.43%, decreasing by \$552,858 from \$4,116,947 to \$3,564,089.

CAGIT funds, amounting to \$4,516,647, were used to reduce property tax with all dedicated to the General Fund. This, of course, reduces the levy necessary to maintain the fund. The county assessed valuation decreased from \$4,017,089,889 to \$3,565,379,224, a decrease of \$451,710,665, or 11.24%, the amount of the reduction in the rate-driven funds.

**Breakdown of the Vigo County
School Corporation
Total Levy – 2009
\$27,870,570**



Vigo County School Corporation

Budgets, Expenditures, Tax Levies, and Tax Rates

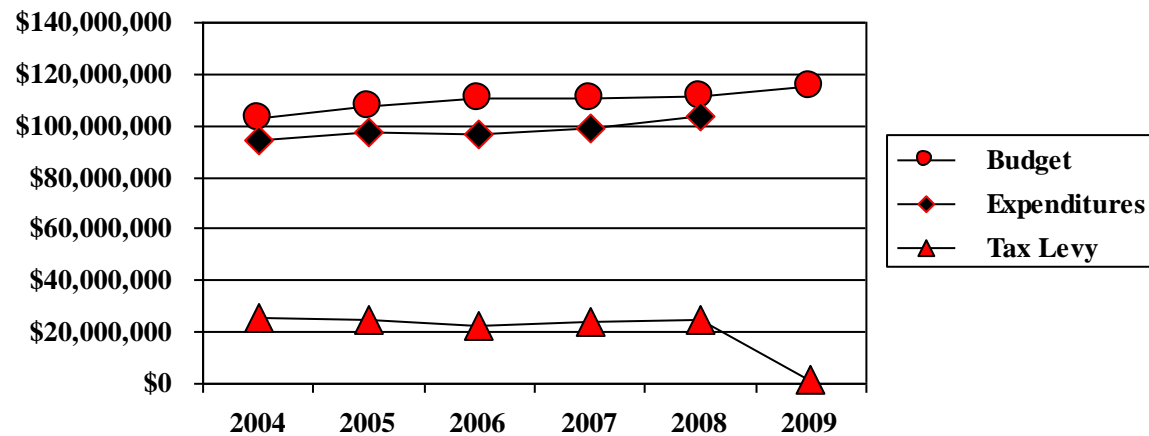
	2004	2005	2006	2007	2008	2009
General Fund						
Budget	\$102,594,368	\$107,795,883	\$110,405,317	\$110,225,583	\$111,659,783	\$115,250,000
Expenditures	\$94,281,443	\$97,395,737	\$96,303,013	\$99,290,710	\$103,949,694	XXXXXXXX
Tax Levy	\$25,709,467	\$24,477,006	\$22,186,072	\$24,233,230	\$24,990,316	\$1,237,187
Tax Rate	\$0.7144	\$0.6655	\$0.6139	\$0.6134	\$0.6221	\$0.0347
Transportation						
Budget	\$5,081,648	\$5,100,984	\$5,156,849	\$5,590,174	\$5,717,193	\$5,838,696
Expenditures	\$4,924,409	\$5,047,056	\$5,011,808	\$5,230,250	\$5,740,770	XXXXXXXX
Tax Levy	\$3,821,872	\$3,979,582	\$4,307,835	\$4,590,645	\$4,756,234	\$4,934,485
Tax Rate	\$0.1062	\$0.1082	\$0.1192	\$0.1162	\$0.1184	\$0.1384
Debt Service Fund						
Budget	\$8,071,350	\$8,763,000	\$8,967,932	\$8,756,500	\$8,844,527	\$8,672,955
Expenditures	\$8,022,499	\$8,382,663	\$8,503,841	\$8,738,832	\$8,538,283	XXXXXXXX
Tax Levy	\$7,748,108	\$7,863,537	\$7,968,772	\$6,739,793	\$8,190,846	\$7,273,374
Tax Rate	\$0.2153	\$0.2138	\$0.2205	\$0.1706	\$0.2039	\$0.2040
Capital Project Fund						
Budget	\$12,933,362	\$13,387,548	\$15,972,511	\$16,233,675	\$19,672,222	\$20,063,273
Expenditures	\$12,093,844	\$12,653,945	\$14,036,834	\$11,930,225	\$14,840,875	XXXXXXXX
Tax Levy	\$10,148,474	\$10,371,924	\$11,738,127	\$12,863,286	\$14,075,883	\$12,863,888
Tax Rate	\$0.2820	\$0.2820	\$0.3248	\$0.3256	\$0.3504	\$0.3608

Vigo County School Corporation

Budgets, Expenditures, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Pre-School Special Education Fund						
Budget	\$631,921	\$631,921	\$722,491	\$675,321	\$698,518	\$686,160
Expenditures	\$671,000	\$676,500	\$687,875	\$668,250	\$687,500	XXXXXXXX
Tax Levy	\$85,406	\$84,594	\$83,121	\$82,963	\$84,359	\$0
Tax Rate	\$0.0023	\$0.0023	\$0.0023	\$0.0021	\$0.0021	\$0.0000
Bus Replacement Fund						
Budget	\$1,480,000	\$1,560,000	\$181,854	\$1,511,348	\$1,995,000	\$1,856,400
Expenditures	\$2,265,796	\$1,529,633	\$228	\$1,502,757	\$98,708	XXXXXXXX
Tax Levy	\$644,176	\$1,294,652	\$50,595	\$1,137,785	\$1,755,468	\$1,561,636
Tax Rate	\$0.0179	\$0.0352	\$0.0014	\$0.0288	\$0.0437	\$0.0438
Total of Funds						
Budget	\$130,792,649	\$137,239,336	\$141,406,954	\$142,992,601	\$148,587,243	\$152,367,484
Expenditures	\$122,258,991	\$125,685,534	\$124,543,599	\$127,361,024	\$133,855,830	XXXXXXXX
Tax Levy	\$48,157,503	\$48,071,295	\$46,334,522	\$49,647,702	\$53,853,106	\$27,870,570
Tax Rate	\$1.3381	\$1.3070	\$1.2821	\$1.2567	\$1.3406	\$0.7817
County Assessed Valuation						
	\$3,598,749,540	\$3,677,987,330	\$3,613,955,389	\$3,950,640,713	\$4,017,089,889	\$3,565,379,224

Vigo County School Corporation General Fund Budget, Expenditure, Levy Comparison



Vigo County School Corporation Lease Rental Schedule

Schools	Total Lease Rental Payments Remaining	Date Re-Financed	Maturity Date
Riley Elementary Sarah Scott Middle School	\$27,965,000	2005	2018
Honey Creek Middle School North Vigo /South Vigo High Schools Franklin, Consolidated, and Fayette	\$60,826,000	2007	2026

The corporation's payments remained the same but the refinancing generated cash to fund capital expenditures.

Vigo County School Corporation Enrollment

School Year	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Grade Category						
Pre-Kindergarten	108	93	219	200	121	12
Kindergarten	1113	1133	1212	1292	1248	1217
Grade 1 – Grade 5	6571	6649	6191	6105	6144	6161
Grade 6 – Grade 8	3876	3831	3938	3818	3662	3598
Grade 9 – Grade 12	4806	4839	4860	5063	5028	4983
Total Enrollment	16474	16545	16420	16478	16203	15971
Number Receiving Diplomas	996	893	894	879	978	994

Data Source: <http://ideanet.doe.state.in.us> and VCSC

Vigo County School Corporation Salary Data 2009

Board Members (7 members)	\$2,000	Accounting Supervisor/Department Treasurer	\$70,841
School Attorney - Hourly rate	\$150	Risk Manager	\$58,902
Superintendent	\$135,338	Payroll Manager	\$49,004
Deputy Superintendent	\$116,686	Transportation Supervisor	\$66,859
Executive Director Secondary Education	\$99,193	Executive Secretary	\$55,398
Executive Director Elementary Education	\$110,841	Teachers and School Nurses	
Chief Financial Officer	\$107,896	BA/BS Degree	\$32,437 - \$49,200
Human Resources Director	\$107,896	BA/BS + 18 Degree	\$32,941 - \$53,284
Technology Director	\$107,896	BA/BS + 36 Degree	\$33,446 - \$57,367
Coordinators – Curriculum, Career Technology, Title I (7 positions)	\$84,382 - \$97,479	BA/BS + 66 Degree	\$37,341 - \$66,063
Student Services Coordinator	\$102,459	MA/MS Degree	\$34,110 - \$62,745
High School Principals	\$82,525 - \$95,334	30 Semester Hours Beyond Masters	\$37,341 - \$66,063
Director Facility Support and Transportation	\$93,602	Doctorate	\$40,585 - \$69,307
Student Services Assistant	\$94,869	Outreach Social / Community Workers	\$20.70 - \$26.45
Assistant Curriculum Coordinator Adult Education	\$77,143	Daycare Supervisor	\$13.86
Food Service Supervisor	\$78,478	Vocational Resource Asst. - Hourly Rate	\$9.25 - \$10.84
High School Assistant Principals	\$76,360 - \$90,626	Building Trades Assistants - Hourly Rate	\$13.28 - \$17.41
McLean High School Principal	\$93,571	Admin. Clerical Employees - Hourly Rate	\$11.03 - \$17.13
Business Supervisor	\$69,851	School Secretaries	\$10.66 - \$15.85
Middle School Principals	\$75,774 - \$89,908	Fireman / Custodian - Hourly Rate	\$12.65 - \$13.60
Middle School Assistant Principals	\$71,183 - \$84,296	Custodian	\$11.97 - \$13.59
Washington Alternative Principal (225 days)	\$94,439	Stockroom Delivery - Hourly Rate	\$13.40 - \$14.29
High School Athletic Directors	\$69,941 - \$82,781	Warehouseman	\$16.05 - \$17.15
Elementary Principals	\$69,424 - \$82,146	Maintenance Assistant - Hourly Rate	\$9.41 - \$10.15
AS 400 Systems Manager	\$55,193	Mechanic / Maintenance	\$16.58 - \$17.88
Benefits Manager	\$64,793	Food Services Personnel - Hourly Rate	\$9.63 - \$10.32
Data Processing	\$56,162 - \$68,642	Bus Drivers - Daily Route Rates	\$76.31 - \$79.19
K-12 Records Manager/Desktop Applications Specialist	\$48,342	Cafeteria Manager - Hourly Rate	\$12.58 - \$16.38
District Student Manager	\$41,752	Substitute Teacher – (Kelly Services)/Day	\$65.00
Network Manager	\$75,783	Education Assistant - Hourly Rate	\$9.27 - \$11.63
Internet Systems Manager	\$68,642	Health Asst. (High School) - Hourly Rate	\$10.19 - \$11.27
		Health Assistant (Elementary, Middle School) – Hourly Rate	\$9.27 - \$11.63
		Bus Attendant	\$53.44

Vigo County School Corporation Budget Narrative

As in past years, the Vigo County School Corporation (VCSC) administrative team, led by Superintendent Daniel Tanoos and the Board of School Trustees, continued its focus on student achievement while monitoring costs. The VCSC maintained a strong financial position due to a continued emphasis on cost conservation and looked to increase savings in areas such as utilities, supply procurement, and volume purchasing arrangements.

For 2009, the total budgets for the VCSC were approved in the amount of \$152,367,484. This was an increase of approximately \$3,780,241 or 2.54% over the 2008 total. The total property tax levy was set at \$27,870,570 for a decrease of 48.25% over 2008. The overall school tax rate for 2009 was placed at \$0.7817, which was a 41.69% decrease. The main reason for the significant decrease in the levy and tax rate was the state assumption of the General Fund levy beginning in 2009.

The approved 2009 General Fund budget was \$115,250,000. This is an increase of 3.22% over 2008. The General Fund accounts for costs associated with the instruction of students and the operation of the schools and other facilities. Salaries and benefits account for approximately 90% of the General Fund budget. The General Fund is supported by a minimal property tax levy of \$1,237,187 for a levy decrease of \$23,753,129, or 95.05% less than the 2008 levy. The General Fund tax rate for 2009 was \$0.0347, which is a decrease of \$0.5874 from the 2008 tax rate. This decrease, as referenced above, is due to the elimination of a local levy and transfer of funding to the state. The remaining levy of \$1.2 million represents a shortfall appeal that was granted the school for taxes not collected in 2008 due to erroneous assessed values. The appeal was granted for 2009 only.

The School Corporation's Transportation Fund accounts for all costs associated with transporting students. This includes the salaries of the bus drivers and the fuel and maintenance for the fleet of 196 buses. The Transportation Fund budget for 2009 totals \$5,838,696 for an increase of \$121,503. The 2009 tax levy for this fund is \$4,934,485, for an increase of \$178,251, or 3.75% over the 2008 levy. The tax rate for 2009 increased from \$0.1184 to \$0.1384, or 16.89% above 2008. Budgetary increases to the Transportation Fund were necessary to accommodate rising fuel and

maintenance costs.

The Bus Replacement Fund is used for the purchase of school buses. The school corporation is required to adopt a 12-year bus replacement plan each year. In 2009, the corporation anticipated replacement of 17 buses. Although the tax levy for 2009 decreased from \$1,755,468 to \$1,561,636, due to a decline in assessed value the tax rate fluctuated slightly from \$0.0437 in 2008 to \$0.0438 in 2009.

The Debt Service Fund accounts for the long-term debt of the school corporation. The Debt Service budget for 2009 was \$8,672,955, for a decrease of \$171,572 over 2008. This resulted in a decrease in the tax levy of approximately \$917,472 and an increase in the tax rate of \$0.0001, for a new rate of \$0.2040. The Debt Service Fund levy includes \$10,955 of unreimbursed textbook rental fees that were due from the state. The legislature allowed school corporations to recover these shortfalls from local taxpayers starting in 2006. An appropriation for interest on temporary loans is also included in the Debt Service Fund budget. This appropriation is included again as delays in the property tax billing and collection cycle will continue in 2009.

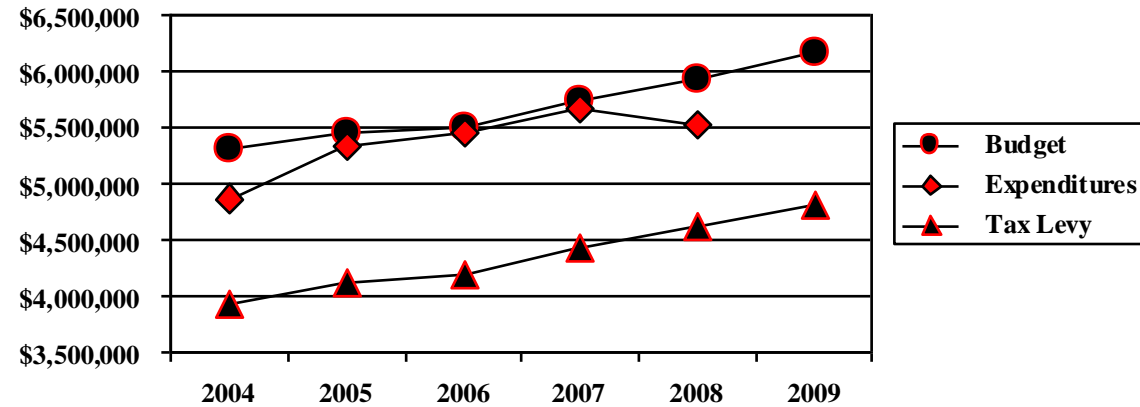
The Capital Projects Fund is used for a wide variety of capital needs. This includes renovation and major maintenance projects, capital leases of equipment, purchases of equipment, and the salaries/benefits for skilled craft employees. The Capital Projects Fund is supported by a three-year plan that must be reviewed and adopted annually, with the first year of the plan becoming the budget for the subsequent year. The budget for 2009 totals \$20,063,273, which is up by \$391,051 from the 2008 budget. The CPF is a rate-limited fund with the maximum rate for schools adjusted each year based on changes in the county assessed value. The legislature granted schools the ability to move a portion of their utility expense and/or property casualty insurance to the Capital Projects Fund in 2004 because increases in these items had financially devastated some corporations. This provision was extended through 2009 by legislative action and was utilized by the VCSC for the first time in 2006 for \$1.5 million, \$2.25 million in 2007, and \$3,286,000 in 2008 and beyond.

Vigo County Public Library

Budgets, Expenditures, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
General Fund						
Budget	\$5,318,456	\$5,463,678	\$5,496,316	\$5,750,783	\$5,940,421	\$6,178,000
Expenditures	\$4,876,352	\$5,341,211	\$5,461,717	\$5,522,999	\$5,538,435	XXXXXXXX
Tax Levy	\$3,944,229	\$4,134,058	\$4,203,030	\$4,444,471	\$4,631,705	\$4,820,393
Tax Rate	\$0.1096	\$0.1124	\$0.1163	\$0.1125	\$0.1153	\$0.1352
Capital Projects Fund						
Budget	\$101,811	\$0	\$0	\$0	\$0	\$0
Expenditures	\$191,520	\$0	\$82,900	\$143,877	\$0	XXXXXXXX
Tax Levy	\$86,370	\$0	\$0	\$0	\$0	\$0
Tax Rate	\$0.0024	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Total of Funds						
Budget	\$5,420,267	\$5,463,678	\$5,496,316	\$5,750,783	\$5,940,421	\$6,178,000
Expenditures	\$5,067,872	\$5,341,211	\$5,544,617	\$5,666,876	\$5,538,435	XXXXXXXX
Tax Levy	\$4,030,599	\$4,134,058	\$4,203,030	\$4,444,471	\$4,631,705	\$4,820,393
Tax Rate	\$0.1120	\$0.1124	\$0.1163	\$0.1125	\$0.1153	\$0.1352
County Assessed Valuation						
	\$3,598,749,540	\$3,677,987,330	\$3,613,955,389	\$3,950,640,713	\$4,017,089,889	\$3,565,379,224

Vigo County Public Library General Fund Budget, Expenditure, Levy Comparison



Vigo County Public Library Circulation Statistics – 2009

	Total Circulation	Young Peoples Materials	AV Materials
All	970,370	241,187	424,013
Main*	591,288	156,511	267,076
North	116,288	23,998	48,758
South	100,146	24,924	39,444
East	107,274	27,144	41,514
West	55,374	8,610	27,221
LLC	2,193	863	
Outreach	55,150	22,750	13,229

Vigo County Public Library Salary Data 2009

Position	Salary
Director	\$84,355
Administrative Coordinator	\$67,980
Community Services Coordinator	\$52,015
Reference and Services Coordinator	\$63,639
Youth Services Coordinator	\$52,015
Cataloger (3)	\$34,907 - \$47,721
Archives Librarian (1)	\$39,661
Branch Managers (1)	\$37,006
Outreach Services Librarian	\$36,699
Reference Librarians (6)	\$30,420 - \$55,981
Lifelong Learning Center (4/5 hours)	\$28,866
Special Collections Librarian	\$52,309
School Liaison Librarian	\$36,699
Systems Librarian	\$40,200
Administrative Assistant	\$50,470
Business Office Manager	\$49,955
HR Specialist	\$49,440
Maintenance Supervisor	\$49,695
Young Peoples Assistant Librarians (3)	\$25,000 - \$29,727
Other Staff – Salaried (30)	\$24,000 - \$51,000
Other Staff – Hourly (10)	\$7.75 - \$10.00
Other Staff – Hourly (7)	\$10.01 - \$13.00
Other Staff – Hourly (1)	\$13.01 - \$20.00

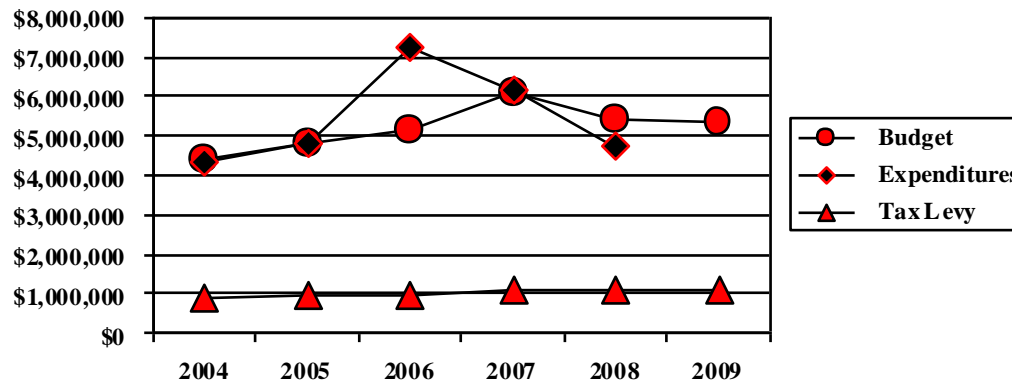
Vigo County Public Library Budget Narrative

The Vigo County Public Library continued to see demands for services and library materials as well as needs for technology increase in 2008. Due to proposed 2009 imposed property tax circuit breaker reductions in revenue the Vigo County Public Library hired Umbaugh & Associates to conduct a revenue analysis and circuit breaker impact study to help prepare the library board of trustees to consider expense reduction actions in 2009. The VCPL's service statistics continued to increase in 2008 while demand for high speed Internet access services also increased. Stable funding for years 2009 to 2011 remains a strong issue in the provision of library services to Vigo County residents. The North, East, and South branch libraries were closed in 2009.

The Library Operating fund saw an increase from \$5,940,421 for 2008 to \$6,178,000 for 2009. This is a difference of \$237,579, or 4.00%. The tax levy increased from \$4,631,705 to \$4,820,393, an increase of \$188,688, or 4.07%. The tax rate increased from \$0.1153 to \$0.1352. This was an increase of \$0.0199, or 17.26%. Vigo County's decreased assessed valuation led to the necessity for increasing rates to meet the tax levy. The Capital Projects fund continued to have a \$0 budget.

Terre Haute International Airport						
Budgets, Expenditures, Tax Levies, and Tax Rates						
	2004	2005	2006	2007	2008	2009
Airport Bond						
Budget	\$624,135	\$623,335	\$0	\$0	\$0	\$0
Expenditures	\$624,107	\$623,085	\$0	\$0	\$0	XXXXXXXX
Tax Levy	\$554,207	\$525,952	\$0	\$0	\$0	\$0
Tax Rate	\$0.0154	\$0.0143	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Airport General						
Budget	\$4,384,054	\$4,834,530	\$5,123,376	\$6,099,363	\$5,401,030	\$5,361,331
Expenditures	\$4,359,790	\$4,811,598	\$7,238,954	\$6,073,448	\$4,759,733	XXXXXXXX
Tax Levy	\$888,891	\$952,599	\$954,084	\$1,098,278	\$1,060,512	\$1,115,964
Tax Rate	\$0.0247	\$0.0259	\$0.0264	\$0.0278	\$0.0264	\$0.0313
Airport Cumulative Building						
Budget	\$101,000	\$83,131	\$84,900	\$86,400	\$90,000	\$83,018
Expenditures	\$101,000	\$60,259	\$84,900	\$86,400	\$90,000	XXXXXXXX
Tax Levy	\$79,172	\$80,916	\$79,507	\$82,963	\$84,359	\$74,873
Tax Rate	\$0.0022	\$0.0022	\$0.0022	\$0.0021	\$0.0021	\$0.0021
Total of Funds						
Budget	\$5,109,189	\$5,540,996	\$5,208,276	\$6,185,763	\$5,491,030	\$5,444,349
Expenditures	\$5,084,897	\$5,494,942	\$7,323,854	\$6,159,848	\$4,849,733	XXXXXXXX
Tax Levy	\$1,522,270	\$1,559,467	\$1,033,591	\$1,181,241	\$1,144,871	\$1,190,837
Tax Rate	\$0.0423	\$0.0424	\$0.0286	\$0.0299	\$0.0285	\$0.0334
County Assessed Valuation						
	\$3,598,749,540	\$3,677,987,330	\$3,613,955,389	\$3,950,640,713	\$4,017,089,889	\$3,565,379,224

Terre Haute International Airport General Fund Budget, Expenditure, Levy Comparison



Terre Haute International Airport Salary Data 2009

Director	\$75,846	Part Time Line Service & CSR (12-15)	\$10.00
Comptroller	\$43,447	FBO Customer Service Supervisor	\$15.55
Airport Maintenance Manager	\$43,447	FBO Line Service Supervisor	\$12.40
Airport Development Manager	\$38,847	Flight Instructors (30-40)	\$20.00
Police Officers (6)	\$32,937	Aircraft Maintenance Supervisor	\$20.40
Project Manager	\$38,846	Aircraft Maintenance Tech 1	\$19.39
Chief of Police	\$35,487	Aircraft Maintenance Tech 2	\$18.51
Chief Flight Instructor	\$33,500	Aircraft Maintenance Tech 3	\$12.00
Board of Directors (6)	\$35.00 / meeting	Maintenance Workers 1 (4)	\$15.70
Secretary	\$14.51 / hour	Maintenance Workers II (4)	\$15.41
Airport Maintenance Foreman	\$16.46	Attorney	Approx. \$150 / hour
Chief Maintenance Mechanic	\$17.85		
Assistant Maintenance Mechanic	\$16.55		

Terre Haute International Airport Budget Narrative

The tax levy for the Airport has remained relatively constant over the past few years with 2009 seeing a decrease in the budget, increase in the levy, and increase in the rate over 2008. The Airport Bond Fund again has a \$0 budget, levy, and rate since the maturation of the previous bond in 2006. The Airport General Fund budget decreased from \$5,401,030 to \$5,361,331, a decrease of 0.74%; the levy increased from \$1,060,512 to \$1,115,964, an increase of 5.23% with a tax rate change from \$0.0264 to \$0.0313, an increase of 18.56%, mainly due to a decrease in the county's assessed valuation. The Airport Cumulative Building Fund budget decreased from \$90,000 to \$83,018, a decrease of 7.76%; the levy changed from \$84,359 to \$74,873, a decrease of 11.24% (the same as the decrease in county AV), and the tax rate remained the same at \$0.0021.

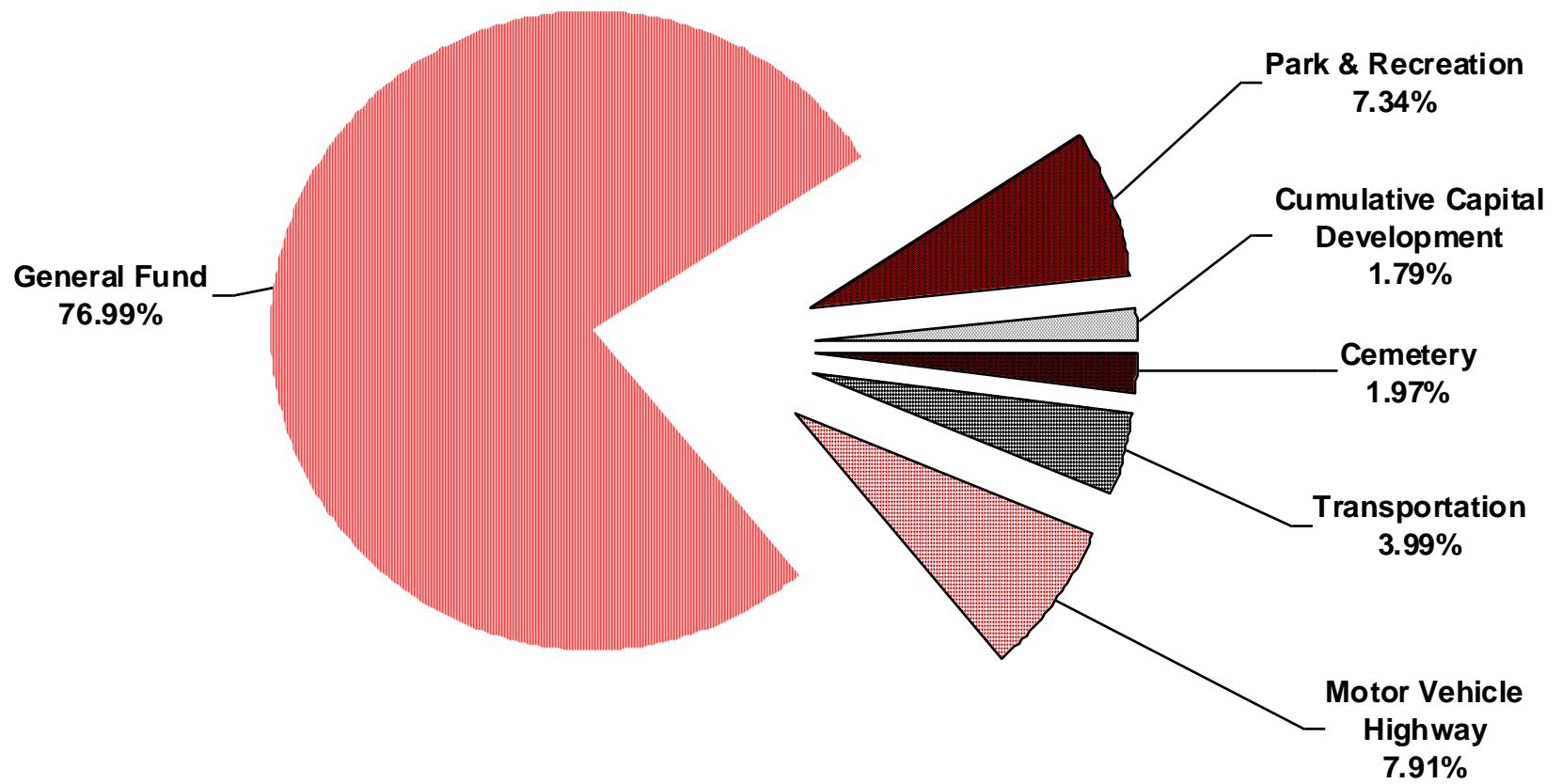
Overall, the total budget decreased from \$5,491,030 to \$5,444,349, a decrease of 0.85%; the tax levy for the Airport increased from \$1,144,871 to \$1,190,837, an increase of 4.01%. The tax rate decreased from \$0.0285 to \$0.0334, an increase of 17.19%.

The Airport Authority generates revenue from a variety of sources including hangar and building rentals, concessionaire agreements, aircraft rental and flight training, fuel sales, advertising, and a number of other sources. The Authority is actively promoting opportunities on the airport with the goal of increasing the use of the airport as well as increasing revenue dollars.

The majority of airfield-related construction projects, such as runway and taxiway construction, are funded through a Federal/State/Local matching grant program. The Federal Aviation Administration (FAA) typically funds 95% of these projects with the Indiana Department of Transportation Aeronautics Division and the Airport Authority providing 2.5% respectively to match these Federal funds. Smaller capital projects are funded through revenues generated by the Authority's General Aviation Fund.

The Airport's designation as an Airport Development Zone (ADZ) and the implementation of a Tax Increment Financing (TIF) District makes it attractive for potential companies to locate on or near the airport to take advantage of these programs. A property tax credit for inventory held within the designated area can aid prospective businesses with the development of infrastructure. Current users of the Airport Development Zone include Tri-Aerospace, an aerospace manufacturing firm; Tabco, a business forms producer; and Vextec Corporation, a national leader in aircraft component testing and design. The Airport Authority is seeking additional technology-based firms, or others, to locate within the ADZ to form a complex of aeronautical and aviation-related businesses.

The Airport Authority is currently pursuing scheduled air service as well as on-demand charter and air taxi service. Air service and or charters and taxis are important tools in attracting businesses and persons to the area and are recognized as vital for the economic development of an area.



**Breakdown of Terre Haute
Civil City
Total Levy 2009
\$26,549,975**

Terre Haute Civil City Government

Budgets, Expenditures, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
General Fund						
Budget	\$26,153,896	\$26,887,427	\$28,617,894	\$30,661,858	\$31,787,199	\$32,709,987
Expenditures	\$27,758,979	\$27,108,317	\$28,577,301	\$28,998,282	\$30,962,825	XXXXXXXX
Tax Levy	\$19,720,034	\$18,251,576	\$20,407,957	\$21,499,045	\$20,452,567	\$20,439,920
Tax Rate	\$1.1361	\$1.0255	\$1.1513	\$1.1595	\$1.1100	\$1.2401
Fire Pension						
Budget	\$2,198,467	\$2,472,506	\$2,364,309	\$2,705,426	\$2,535,621	\$2,543,616
Expenditures	\$2,029,023	\$2,247,792	\$2,182,387	\$2,397,072	\$2,361,506	XXXXXXXX
Tax Levy	\$0	\$827,595	\$623,956	\$406,062	\$753,613	\$0
Tax Rate	\$0.0000	\$0.0465	\$0.0352	\$0.0219	\$0.0409	\$0.0000
Police Pension						
Budget	\$2,223,653	\$2,272,287	\$2,562,932	\$2,671,098	\$2,827,100	\$2,834,216
Expenditures	\$2,065,574	\$2,180,776	\$2,278,654	\$2,467,721	\$2,423,830	XXXXXXXX
Tax Levy	\$689,099	\$332,818	\$813,624	\$752,791	\$528,819	\$0
Tax Rate	\$0.0397	\$0.0187	\$0.0459	\$0.0406	\$0.0287	\$0.0000
Local Roads & Streets						
Budget	\$536,200	\$551,000	\$561,000	\$872,000	\$625,000	\$710,000
Expenditures	\$824,641	\$703,838	\$443,260	\$817,176	\$308,820	XXXXXXXX
Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0
Tax Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Terre Haute Civil City Government

Budgets, Expenditures, Tax Levies, and Tax Rates

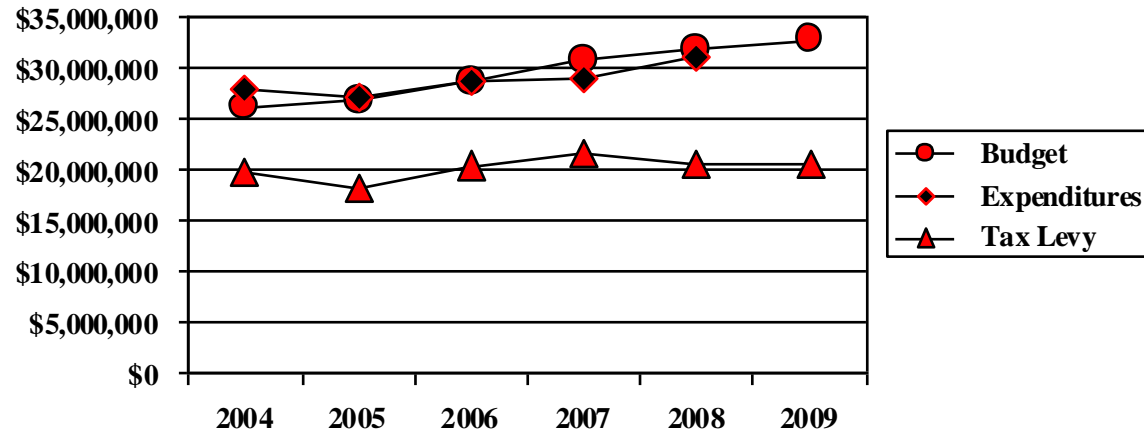
	2004	2005	2006	2007	2008	2009
Motor Vehicle Highway						
Budget	\$2,303,184	\$2,910,500	\$3,186,460	\$3,404,418	\$3,509,125	\$4,612,991
Expenditures	\$1,911,746	\$2,825,367	\$3,076,527	\$3,424,621	\$3,127,477	XXXXXXXX
Tax Levy	\$0	\$498,337	\$0	\$0	\$1,055,795	\$2,099,868
Tax Rate	\$0.0000	\$0.0280	\$0.0000	\$0.0000	\$0.0573	\$0.1274
Park & Recreation						
Budget	\$3,079,350	\$2,411,397	\$2,487,062	\$3,068,346	\$3,428,130	\$3,707,338
Expenditures	\$2,928,053	\$2,358,145	\$2,279,692	\$2,078,236	\$3,190,901	XXXXXXXX
Tax Levy	\$2,299,890	\$2,283,449	\$1,999,494	\$2,864,685	\$2,994,182	\$1,949,877
Tax Rate	\$0.1325	\$0.1283	\$0.1128	\$0.1545	\$0.1625	\$0.1183
Cemetery						
Budget	\$822,098	\$829,634	\$808,182	\$845,538	\$887,975	\$906,112
Expenditures	\$722,406	\$684,669	\$705,083	\$684,035	\$729,333	XXXXXXXX
Tax Levy	\$0	\$797,338	\$398,835	\$491,354	\$635,688	\$524,143
Tax Rate	\$0.0000	\$0.0448	\$0.0225	\$0.0265	\$0.0345	\$0.0318
Parking Garage						
Budget		\$126,654	\$134,362	\$148,031	\$123,110	\$148,210
Expenditures		\$106,652	\$111,171	\$117,530	\$78,999	XXXXXXXX
Tax Levy		\$24,917	\$0	\$0	\$31,324	\$0
Tax Rate		\$0.0014	\$0.0000	\$0.0000	\$0.0017	\$0.0000
Cumulative Capital Improvements						
Budget	\$227,129	\$220,000	\$150,000	\$425,000	\$225,000	\$221,000
Expenditures	\$255,402	\$175,765	\$244,457	\$206,176	\$222,461	XXXXXXXX
Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0
Tax Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Terre Haute Civil City Government

Budgets, Expenditures, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Cumulative Capital Development						
Budget	\$450,000	\$450,000	\$450,000	\$900,000	\$900,000	\$1,000,000
Expenditures	\$1,084,239	\$966,060	\$843,873	\$363,146	\$105,130	XXXXXXXX
Tax Levy	\$486,014	\$498,337	\$496,328	\$535,854	\$532,504	\$476,344
Tax Rate	\$0.0280	\$0.0280	\$0.0280	\$0.0289	\$0.0289	\$0.0289
EDIT						
Budget		\$3,540,000	\$3,950,000	\$4,055,000	\$6,795,000	\$4,960,000
Expenditures		\$3,618,426	\$3,070,834	\$4,800,575	\$5,610,867	XXXXXXXX
Tax Levy		\$0	\$0	\$0	\$0	\$0
Tax Rate			\$0.50/\$100	\$0.50/\$100	\$0.50/\$100	\$0.50/\$100
Transportation						
Budget		\$1,704,757	\$1,645,367	\$1,995,173	\$2,972,192	\$3,359,946
Expenditures		\$1,575,449	\$1,542,644	\$1,833,457	\$2,492,212	XXXXXXXX
Tax Levy		\$1,028,709	\$0	\$799,145	\$477,227	\$1,059,823
Tax Rate		\$0.0578	\$0.0000	\$0.0431	\$0.0259	\$0.0643
Totals						
Budget	\$31,906,899	\$40,065,162	\$46,917,568	\$51,751,888	\$56,615,452	\$52,753,416
Expenditures	\$33,836,845	\$44,551,256	\$45,355,883	\$48,818,027	\$51,614,361	XXXXXXXX
Tax Levy	\$23,195,037	\$24,543,076	\$24,740,194	\$27,348,936	\$27,461,719	\$26,549,975
Tax Rate	\$1.3363	\$1.3790	\$1.3957	\$1.4750	\$1.4055	\$1.4191
Civil City Assessed Valuation						
	\$1,735,765,670	\$1,779,773,350	\$1,772,601,163	\$1,854,165,121	\$1,842,573,578	\$1,648,247,735

Terre Haute Civil City General Fund Budget, Expenditure, Levy Comparison



Terre Haute Civil City Budgets

Office or Fund:	2004	2005	2006	2007	2008	2009
Controller		\$347,298	\$595,435	\$595,779	\$693,254	\$682,550
Clerk	\$240,489	\$248,481	\$254,457	\$256,968	\$348,908	\$358,203
Mayor	\$210,403	\$292,438	\$273,636	\$272,014	\$312,652	\$338,575
City Council	\$138,188	\$129,837	\$142,808	\$146,218	\$166,880	\$171,250
Board of Public Works	\$10,173,088	\$8,883,043	\$9,371,412	\$10,433,282	\$4,756,615	\$4,755,409
Board of Zoning Appeal	\$5,958	\$5,958	\$5,958	\$5,958	\$6,750	\$6,690
Fire – Merit Commission	\$30,930		\$30,930	\$35,430	\$36,880	\$36,764
Board of Examiners	\$2,149	\$2,149				
Information Technology	\$206,292	\$537,223	\$704,366	\$759,438	\$937,215	\$933,905

Terre Haute Civil City Budgets						
Office or Fund:	2004	2005	2006	2007	2008	2009
Administration	\$224,233					
City / Town Court	\$102,020	\$106,916	\$116,350	\$115,960	\$147,643	\$154,736
Legal Department	\$181,077	\$284,088	\$446,738	\$557,289	\$713,409	\$633,491
Engineering	\$218,302	\$605,019	\$676,313	\$684,168	\$846,479	\$842,304
Weights & Measures	\$40,334					
Human Relations	\$40,000	\$46,204	\$48,816	\$51,832	\$82,370	\$86,615
Civil Rights	\$45,895					
Fire Department	\$7,205,201	\$7,604,398	\$7,605,650	\$8,350,635	\$11,552,338	\$11,884,004
Fire Prevention		\$25,930				
Police Department	\$6,520,442	\$7,152,687	\$7,676,901	\$7,704,954	\$10,410,139	\$10,995,544
Traffic Control Dept.		\$161,233	\$162,652	\$170,182	\$215,263	\$233,323
Maintenance	\$174,360	\$251,124	\$266,212	\$268,873	\$235,857	\$272,338
Inspections	\$293,855					
Animal Control	\$100,680	\$203,401	\$239,260	\$252,878	\$324,547	\$324,386
Civil City General Sub-Total	\$26,153,896	\$26,887,427	\$28,617,894	\$30,661,858	\$31,787,199	\$32,710,087
Fire Pension	\$2,198,467	\$2,472,506	\$2,364,309	\$2,705,426	\$2,535,621	\$2,543,616
Police Pension	\$2,223,653	\$2,272,287	\$2,562,932	\$2,671,098	\$2,827,100	\$2,834,216
Local Roads & Streets	\$536,200	\$551,000	\$561,000	\$872,000	\$625,000	\$710,000
Motor Vehicle Highway	\$2,303,184	\$2,910,500	\$3,186,460	\$3,404,418	\$3,509,125	\$4,612,991
Park & Recreation	\$3,079,350	\$2,411,397	\$2,487,062	\$3,068,346	\$3,428,130	\$3,644,773
Cemetery	\$682,406	\$829,634	\$808,182	\$845,538	\$887,975	\$906,112
Parking Garage		\$126,654	\$134,362	\$148,031	\$123,110	\$148,210
Cum. Capital Improv.	\$227,129	\$220,000	\$150,000	\$425,000	\$225,000	\$221,000
Cum. Capital Devel.	\$450,000	\$450,000	\$450,000	\$900,000	\$900,000	\$1,000,000
EDIT		\$3,540,000	\$3,950,000	\$4,055,000	\$6,795,000	\$4,960,000
Transit		\$1,704,757	\$1,645,367	\$1,995,173	\$2,972,192	\$3,208,152
Grand Total Civil City Budgets	\$37,854,285	\$44,376,162	\$46,917,568	\$51,751,888	\$56,615,452	\$57,499,157

Terre Haute Civil City Salary Data 2009

Mayor	\$87,035	Risk Assessment Manager	\$36,618
Director of Public Affairs	\$49,440	Police Chief	\$62,245
Board of Public Works Administrator	\$35,859	Assistant Chief (2)	\$53,946
City Clerk	\$53,000	Captain (3)	\$50,135
Chief Deputy Clerk / Assistant to Council	\$36,500	Lieutenant (6)	\$48,052
City Controller	\$67,581	Sergeant (21)	\$46,141
Assistant City Controller	\$49,652	Corporal (7)	\$43,612
Senior Financial Analyst	\$35,589	Detectives (28)	\$43,612
City Council Members (9)	\$14,166	Patrolman (66)	\$42,088
City Court Judge	\$51,970	Traffic Signal Supervisor	\$45,514
City Engineer	\$74,477	Traffic Signal Technician (2)	\$34,480
Assistant City Engineer	\$64,456	Parks and Recreation Superintendent	\$62,065
Transportation Infrastructure Manager	\$42,756	Parks and Recreation Assistant Superintendent	\$41,375
Urban Forester	\$42,756	Transit Utility Department Head	\$49,652
Lead Inspector	\$44,136	Transit Utility Assistant Manager	\$34,480
Fire Chief	\$62,245	Wastewater Utility Director	\$68,960
Deputy Fire Chief (4)	\$52,563	Wastewater Supervisors - Operations, Pretreatment (2)	\$49,652
Battalion Chief (7)	\$49,693	Wastewater Coordinators - Safety	\$41,375
Assistant Chief (2) Training and EMS	\$49,693	Wastewater Lab Technician (3)	\$38,618
Quartermaster	\$49,693	Wastewater Pretreatment Assistant	\$37,240
Captain (27)	\$46,437	Engineering - Planner	\$55,168
Lieutenant (12)	\$43,168	Engineering - Drainage Coordinator	\$41,375
Firefighter (98)	\$41,644	Engineering - Staff Engineer Level 1	\$46,893
Human Relations Director	\$41,375	Engineering - Staff Engineer Level II	\$49,652
IT Manager	\$60,686	Engineering - Director of Inspection	\$52,411
Project Manager / Analyst (2)	\$41,376	Engineering - Project Coordinator	\$42,756
Tech Support Specialist (2)	\$37,240	Engineering - Aide Level III	\$33,101
System Administrator (3)	\$39,997	Director of Asset Management	\$50,884
City Attorney	\$57,926	Rea Park Golf Pro Salary (2008 Commission \$12,241	\$21,350
Legal Officer	\$42,756	Hulman Links Golf Pro Salary (2008 Commission	\$33,770)
Human Resources	\$48,273		\$48,000

Terre Haute Civil City Narrative Budget Narrative

Civil City budgets contributed to a total budget decrease of \$3,862,036, from \$56,615,452 for taxes payable in 2008 to \$52,753,416 for taxes payable in 2009. The total levy saw an decrease as well. In this case, the levy decreased from \$27,461,719 to \$26,549,975, but the rate increased from \$1.4055 to \$1.4191. The levy decrease was \$911,744, or 3.32%, and the tax rate increase was \$0.0136, or 0.97 %.

The total budget decreased by 6.82%. The main source of the total budget decrease was the EDIT budget which decreased by 27.01%, decreasing from \$6,795,000 to \$4,960,000. EDIT is Economic Development Income Tax at a rate of \$0.50 per \$100.

The General Fund's budget increased from \$31,787,199 to \$32,709,987, but the levy decreased slightly by \$12,647 from \$20,452,567 to \$20,439,920, a decrease of 0.06%. The tax rate, however, increased from \$1.1100 to \$1.2401, an increase of \$0.1301, or 11.72%. Two funds experiencing significant increases in budget, levy and rate were the Transportation fund and the Motor Vehicle Highway fund. The Transportation budget increased from \$2,972,192 in 2008 to \$3,359,946 in 2009, an increase of 13.05%. The levy increased by \$582,596 or 122.08%, and the rate increased from \$0.0259 to \$0.0643, an increase of 148.26%. The previous year saw decreases for this fund of 40.28%, and 39.91% for levy and rate respectively. The Motor Vehicle Highway fund saw a budget increase of \$1,103,866, or 31.46%. Its levy increased by \$1,044,073, or 98.89%, and its rate increased from \$0.0573 to \$0.1274, an increase of \$0.0701, or 122.34%. The Park and Recreation Fund had an increase in budget, but a decrease in tax levy and rate. The budget increased from \$3,428,130 to \$3,707,338, an

increase of \$279,208, or 8.14%. The levy decreased by 34.88% from \$2,994,182 to \$1,949,877, a decrease of \$1,044,305. The tax rate decreased \$0.0442, from \$0.1625 to \$0.1183. This represented a 27.20% increase. The Cemetery Fund also saw an increase in its budget and a decrease in its levy and rate. The budget increased by \$18,137, with a decrease in levy of \$111,545 to a 2009 levy of \$524,143, and a rate decrease of \$0.0027, from \$0.0345 to \$0.0318.

The Cumulative Capital Development Fund budget increased from \$900,000 to \$1,000,000, with a levy decrease of 10.55% from \$532,504 to \$476,344 (due to a decrease in the assessed value of the city), with the rate remaining the same at \$0.0289. The Cumulative Capital Improvement Fund budget decreased by \$4,000 from \$225,000 to \$221,000, for a decrease of 1.78%. This fund is not supported by property tax dollars. The Local Road and Streets Fund, also not supported by property tax money, increased its budget by \$85,500 to \$710,000, an increase of 13.60%.

Three funds with rates and levies in 2008, each showed \$0 rates and levies in 2009. The Parking Garage Fund had a levy of \$31,324 with a rate of \$0.0017 in 2008. Its budget increased from \$123,110 to \$148,210 for 2009. The Fire Pension fund had a levy of \$753,613 and a rate of \$0.0409, and the Police Pension fund had a levy of \$528,819 and a rate of \$0.0287. Both budgets remained nearly the same from 2008 to 2009.

The City of Terre Haute assessed valuation decreased by \$194,325,843, from \$1,842,573,578 to \$1,648,247,735, a decrease of 10.55%.

Terre Haute Sanitary District

Budgets, Expenditures, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Special Sanitary General						
Budget	\$362,765	\$406,127	\$1,177,975	\$1,054,200	\$1,023,650	\$1,598,650
Tax Levy	\$293,630	\$0	\$0	\$0	\$0	\$0
Tax Rate	\$0.0116	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Special Sanitary Debt Service						
Budget	\$4,397,989	\$5,234,549	\$7,577,293	\$7,698,166	\$7,701,382	\$7,701,382
Tax Levy	\$4,551,266	\$4,081,761	\$4,271,161	\$7,000,751	\$8,071,997	\$7,776,807
Tax Rate	\$0.1798	\$0.1621	\$0.1645	\$0.2529	\$0.2907	\$0.3149
Sanitary District Total						
Budget	\$4,760,754	\$5,640,676	\$8,755,268	\$8,752,366	\$8,725,032	\$9,300,032
Tax Levy	\$4,844,896	\$4,081,761	\$4,271,161	\$7,000,751	\$8,071,997	\$7,776,807
Tax Rate	\$0.1914	\$0.1621	\$0.1645	\$0.2529	\$0.2907	\$0.3149
Sanitary District Assessed Valuation						
	\$2,518,051,140	\$2,596,450,600	\$2,607,753,238	\$2,768,189,453	\$2,776,744,697	\$2,469,611,504

**Outstanding Indebtedness
Sanitary District**

Bond – Issue	Original Principal	Issue Date	Maturity Date	Principal and Interest Outstanding 1/1/09
Bond Issue #15	\$5,445,000	1996	2013	\$1,979,160
Bond Issue #17	\$8,700,000	1997	2013	\$3,923,580
Bond Issue #18	\$2,420,000	2000	2010	\$1,041,738
Bond Issue #19	\$6,300,000	2002	2013	\$6,798,237
Bond Issue #20	\$14,320,000	2005	2015	\$11,115,104
Bond Issue #21	\$20,000,000	2006	2016	\$17,008,312
Total				\$41,866,131

**Outstanding Indebtedness
Sanitary District Revenue Bond**

Bond – Issue	Original Principal	Issue Date	Maturity Date	Principal and Interest Outstanding 1/1/09
Bond Issue CSO *	\$30,100,000	2005	2030	\$41,820,450

*CSO – Combined Sewer Overflow

Incorporated Towns						
Budgets, Tax Levies, and Tax Rates						

	2004	2005	2006	2007	2008	2009
Riley						
Budget	\$83,353	\$50,775	\$82,670	\$83,886	\$91,328	\$99,828
Tax Levy	\$14,265	\$14,935	\$15,757	\$15,620	\$16,564	\$17,647
Tax Rate	\$0.2530	\$0.2558	\$0.2589	\$0.2500	\$0.2737	\$0.3760
Assessed Valuation	\$5,638,160	\$5,838,740	\$6,086,020	\$6,248,010	\$6,051,830	\$4,693,307
Seelyville						
Budget	\$0	\$236,907	*\$236,907	\$270,231	\$270,000	\$263,621
Tax Levy	\$41,905	\$44,115	\$44,934	\$46,007	\$49,255	\$51,757
Tax Rate	\$0.1893	\$0.1962	\$0.2040	\$0.1987	0.2241	\$0.2723
Assessed Valuation	\$22,136,770	\$22,484,730	\$22,026,690	\$23,153,860	\$21,979,080	\$19,007,465
West Terre Haute						
Budget	\$700,218	\$723,280	\$916,674	\$734,169	\$807,315	\$935,348
Tax Levy	\$363,705	\$385,362	\$397,017	\$366,488	\$423,205	\$450,109
Tax Rate	\$1.0756	\$1.1595	\$1.1876	\$0.9156	\$1.2011	\$1.3001
Assessed Valuation	\$33,814,160	\$33,235,210	\$33,430,220	\$33,430,220	\$35,234,760	\$34,621,071
Incorporated Town Totals						
Budget	\$783,571	\$1,010,962	\$1,236,251	\$1,088,286	\$1,168,643	\$1,298,797
Tax Levy	\$419,875	\$444,412	\$457,708	\$428,115	\$489,024	\$519,513
Assessed Valuation	\$61,589,090	\$61,558,680	\$61,542,930	\$62,832,090	\$63,265,670	\$58,321,843

* Budget not properly appropriated - estimated with 2005 budget.

Separate Fire Protection Districts
Budgets, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Honey Creek Fire Protection						
Budget	\$1,323,724	\$1,491,717	\$1,823,927	\$1,584,424	\$2,118,234	\$2,352,693
Tax Levy	\$912,116	\$1,157,636	\$1,214,619	\$1,247,781	\$1,517,727	\$1,787,364
Tax Rate	\$0.1296	\$0.1590	\$0.1614	\$0.1762	\$0.2070	\$0.2321
Assessed Valuation	\$628,347,680	\$657,363,810	\$673,301,458	\$708,161,732	\$733,201,204	\$697,028,327
Lost Creek Fire Protection						
Budget	\$188,818	\$189,104	*\$189,104	\$110,150	\$116,900	\$120,000
Tax Levy	\$114,192	\$140,207	\$82,992	\$78,445	\$87,039	\$90,710
Tax Rate	\$0.0711	\$0.0859	\$0.0511	\$0.0412	\$0.0454	\$0.0587
Assessed Valuation	\$160,608,420	\$162,052,960	\$161,519,280	\$190,400,430	\$191,715,383	\$153,769,305
Prairieeton Fire Protection						
Budget	\$72,675	\$72,675	\$75,232	\$78,200	\$90,501	\$93,462
Tax Levy	\$51,582	\$54,707	\$55,630	\$57,419	\$61,487	\$64,191
Tax Rate	\$0.1423	\$0.1496	\$0.1515	\$0.1600	\$0.1590	\$0.0827
Assessed Valuation	\$36,452,860	\$36,568,850	\$36,719,280	\$35,886,800	\$38,671,040	\$77,619,577
Riley Fire Protection						
Budget	\$147,719	\$240,586	\$183,987	\$189,174	\$294,325	\$319,750
Tax Levy	\$142,732	\$143,688	\$136,920	\$152,257	\$264,596	\$324,888
Tax Rate	\$0.1155	\$0.1111	\$0.1047	\$0.1070	\$0.1738	\$0.2523
Assessed Valuation	\$123,576,990	\$125,185,540	\$124,902,610	\$142,296,060	\$152,242,096	\$123,903,637
New Goshen						
Budget	\$146,280	\$151,500	\$138,458	\$142,300	\$147,325	\$147,325
Tax Levy	\$140,338	\$130,113	\$106,594	\$107,763	\$125,010	\$124,029
Tax Rate	\$0.0775	\$0.0714	\$0.0943	\$0.0650	\$0.0728	\$0.0761
Assessed Valuation	\$181,082,380	\$182,229,830	\$113,036,949	\$165,790,420	\$171,717,340	\$162,982,234

* Budget not properly appropriated - estimated with 2005 budget.

Separate Fire Protection Districts
Budgets, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Sugar Creek						
Budget	\$320,000	\$330,000	\$363,000	\$374,822	\$496,198	\$770,684
Tax Levy	\$250,151	\$267,699	\$278,087	\$245,904	\$470,162	\$405,671
Tax Rate	\$0.1524	\$0.1685	\$0.1646	\$0.1190	\$0.2289	\$0.2420
Assessed Valuation	\$164,141,170	\$158,871,570	\$168,947,083	\$206,642,010	\$205,400,567	\$167,480,798
Fire Protection Districts Total						
Budget	\$1,658,822	\$1,832,321	\$2,773,708	\$1,836,874	\$2,382,459	\$2,620,018
Tax Levy	\$1,166,646	\$1,427,956	\$1,404,205	\$1,433,989	\$1,729,776	\$2,002,103
Assessed Valuation	\$970,038,480	\$1,001,646,600	\$947,857,687	\$1,064,352,582	\$1,096,633,927	\$1,013,779,866

Solid Waste Management District
Budgets, Tax Levies, Tax Rates, and Assessed Valuations

	2004	2005	2006	2007	2008	2009
Clay-Owen-Vigo						
Budget	\$416,785	\$360,818	\$358,225	\$390,110	\$348,710	\$315,657
Tax Levy	\$0	\$0	\$0	\$0	\$0	\$0
Tax Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Assessed Valuation	\$3,598,749,540	\$3,677,987,330	\$3,613,955,389	\$3,950,640,713	\$4,017,089,889	\$3,565,379,224

Townships						
-----------	--	--	--	--	--	--

Budgets, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Fayette						
Budget	\$84,048	\$99,860	\$96,209	\$77,233	\$113,203	\$104,230
Tax Levy	\$68,633	\$67,102	\$64,401	\$68,214	\$80,600	\$81,252
Tax Rate	\$0.0998	\$0.0996	\$0.1150	\$0.0707	\$0.0823	\$0.0953
Assessed Valuation	\$207,393,660	\$209,167,140	\$138,370,079	\$43,018,700	\$220,201,780	\$41,477,575
Harrison						
Budget	\$641,505	\$672,638	\$695,479	\$713,139	\$799,708	\$815,126
Tax Levy	\$482,982	\$507,186	\$516,595	\$551,125	\$567,449	\$595,999
Tax Rate	\$0.0362	\$0.0372	\$0.0385	\$0.0386	\$0.0404	\$0.0478
Assessed Valuation	\$1,334,204,350	\$1,363,402,380	\$1,341,804,408	\$1,427,786,091	\$1,404,576,074	\$1,246,859,815
Honey Creek						
Budget	\$38,070	\$38,070	\$38,070	\$38,070	\$38,070	\$38,070
Tax Levy	\$30,113	\$29,667	\$29,764	\$32,647	\$33,285	\$34,598
Tax Rate	\$0.0037	\$0.0035	\$0.0034	\$0.0037	\$0.0036	\$0.0039
Assessed Valuation	\$813,867,900	\$847,616,950	\$875,402,025	\$882,361,260	\$924,575,704	\$887,126,217
Linton						
Budget	\$54,747	\$66,850	\$52,626	\$71,895	\$63,805	\$69,672
Tax Levy	\$35,612	\$43,385	\$44,478	\$46,627	\$44,071	\$50,537
Tax Rate	\$0.0511	\$0.0618	\$0.0675	\$0.0636	\$0.0550	\$0.0650
Assessed Valuation	\$94,886,960	\$93,943,510	\$82,950,478	\$63,673,410	\$74,983,770	\$68,227,657
Lost Creek						
Budget	\$84,620	\$123,170	\$245,670	\$243,220	\$194,835	\$170,698
Tax Levy	\$77,438	\$78,967	\$79,687	\$88,211	\$90,279	\$95,228
Tax Rate	\$0.0226	\$0.0226	\$0.0222	\$0.0222	\$0.0222	\$0.0299
Assessed Valuation	\$342,648,720	\$349,411,370	\$358,951,230	\$397,347,530	\$406,659,686	\$318,489,231

Townships

Budgets, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Nevins						
Budget	\$83,826	\$92,734	\$81,446	\$94,983	\$74,541	\$105,677
Tax Levy	\$49,482	\$51,024	\$51,162	\$52,621	\$55,680	\$55,849
Tax Rate	\$0.0714	\$0.0726	\$0.0748	\$0.0782	\$0.0814	\$0.0986
Assessed Valuation	\$69,301,220	\$70,282,190	\$68,398,900	\$67,290,540	\$68,403,050	\$56,642,267
Otter Creek						
Budget	\$260,145	\$289,283	\$379,445	\$304,105	\$330,380	\$323,835
Tax Levy	\$193,783	\$202,231	\$286,306	\$211,259	\$221,038	\$212,220
Tax Rate	\$0.0651	\$0.0660	\$0.0948	\$0.0611	\$0.0619	\$0.0729
Assessed Valuation	\$297,756,240	\$307,614,160	\$303,342,536	\$345,531,920	\$359,516,681	\$290,505,975
Pierson						
Budget	\$145,721	\$87,748	\$232,934	*\$232,934	\$113,859	\$119,366
Tax Levy	\$70,013	\$72,771	\$88,565	\$60,468	\$89,036	\$78,580
Tax Rate	\$0.0977	\$0.1024	\$0.1248	\$0.0723	\$0.1036	\$0.1014
Assessed Valuation	\$71,661,660	\$71,064,450	\$70,966,320	\$83,635,190	\$85,941,400	\$77,494,137
Prairie Creek						
Budget	\$76,134	\$77,260	\$83,260	\$68,562	\$96,360	\$26,550
Tax Levy	\$37,793	\$39,797	\$40,495	\$40,926	\$41,181	\$14,004
Tax Rate	\$0.0961	\$0.1009	\$0.1100	\$0.0927	\$0.0873	\$0.0330
Assessed Valuation	\$39,326,840	\$39,441,420	\$36,814,090	\$44,148,380	\$47,172,340	\$42,435,184
Prairieton						
Budget	\$12,396	\$13,520	\$13,570	\$13,670	\$14,260	\$14,260
Tax Levy	\$11,628	\$12,214	\$13,402	\$12,848	\$13,689	\$14,320
Tax Rate	\$0.0319	\$0.0334	\$0.0365	\$0.0358	\$0.0354	\$0.0407
Assessed Valuation	\$36,452,860	\$39,441,420	\$36,719,280	\$35,886,800	\$38,671,040	\$35,184,393

* Budget was not properly advertised and therefore not approved (2006 used as estimate)

Townships

Budgets, Tax Levies, and Tax Rates

	2004	2005	2006	2007	2008	2009
Riley						
Budget	\$31,390	\$31,390	\$40,790	\$31,590	\$32,920	\$35,490
Tax Levy	\$19,321	\$20,244	\$23,633	\$21,120	\$22,143	\$23,589
Tax Rate	\$0.0152	\$0.0155	\$0.0157	\$0.0143	\$0.0140	\$0.0182
Assessed Valuation	\$127,107,960	\$130,603,340	\$131,288,960	\$147,691,260	\$158,160,797	\$129,609,321
Sugar Creek						
Budget	\$265,995	\$279,294	\$293,257	\$307,379	\$322,733	\$338,769
Tax Levy	\$158,889	\$169,039	\$176,213	\$156,841	\$189,585	\$198,799
Tax Rate	\$0.0968	\$0.1064	\$0.1043	\$0.0759	\$0.0923	\$0.1187
Assessed Valuation	\$164,141,170	\$158,871,570	\$168,947,083	\$206,642,010	\$205,400,567	\$167,480,798
Total Township						
Budget	\$1,778,597	\$1,871,817	\$2,252,756	\$2,196,780	\$2,194,674	\$2,161,743
Tax Levy	\$1,235,687	\$1,293,627	\$1,414,701	\$1,342,907	\$1,448,036	\$1,454,975
Assessed Valuation	\$3,598,749,540	\$3,680,859,900	\$3,698,884,299	\$3,745,013,091	\$3,994,262,889	\$3,361,532,570

Conservancy Districts

Budgets, Tax Levies, Tax Rates, and Assessed Valuations

	2004	2005	2006	2007	2008	2009
Busseron						
Budget	*	\$0	*	*	\$0	\$0
Tax Levy	*	\$4,171	\$1,676	*	\$6810	\$9150
Tax Rate	*	\$0.0220	\$0.0093	*	\$0.0312	\$0.0394
Assessed Valuation	*	*	\$18,017,200	*	*	\$23,223,200

* Information Not Available

Conservancy Districts

Budgets, Tax Levies, Tax Rates, and Assessed Valuations

	2004	2005	2006	2007	2008	2009
Prairie Creek-Vigo						
Budget	\$18,258	\$18,258	\$18,258	\$18,258	\$18,258	\$18,258
Tax Levy	\$12,673	\$12,211	\$13,324	\$17,299	\$17,860	\$17,828
Tax Rate	\$0.0091	\$0.0091	\$0.0100	\$0.0150	\$0.0142	\$0.0135
Assessed Valuation	\$139,265,170	\$134,181,700	\$133,238,700	\$115,325,800	\$125,776,400	\$132,060,560
Honey Creek-Vigo						
Budget	\$675,175	\$675,100	\$712,446	\$711,946	\$711,946	\$733,871
Tax Levy	\$717,236	\$717,122	\$710,133	\$599,155	\$586,452	\$636,078
Tax Rate	\$0.1887	\$0.1901	\$0.1907	\$0.1474	\$0.1379	\$0.1478
Assessed Valuation	\$380,093,400	\$377,234,300	\$372,382,490	\$406,482,190	\$425,273,090	\$430,364,100
Greenfield Bayou Levee and Ditch						
Budget	\$11,335	\$35,250	\$35,250	\$40,250	\$40,250	\$40,250
Tax Levy	\$17,199	\$34,970	\$29,575	\$30,756	\$35,755	\$35,751
Tax Rate	\$0.2504	\$0.5132	\$0.5132	\$0.4973	\$0.4526	\$0.4903
Assessed Valuation	\$6,868,440	\$6,814,100	\$5,762,830	\$6,184,500	\$7,899,900	\$7,291,600
Total Conservancy Districts						
Budget	\$728,683	\$765,954	\$765,954	\$770,454	\$770,454	\$792,379
Tax Levy	\$747,108	\$768,474	\$754,708	\$647,210	\$646,877	\$698,807
Assessed Valuation	\$526,227,010	\$518,230,100	\$511,384,020	\$527,992,490	\$558,949,390	\$569,716,260

Tax Rates and Taxing Districts Narrative

All persons or businesses paying property tax in Vigo County pay the same base rate for county government, state government, the Vigo County Library, the Vigo County School Corporation, and the Terre Haute International Airport. From taxes payable 2008 to those payable 2009, the base changed from \$2.1750 to \$1.6613, a decrease of \$0.5137, or 17.25%. The state contribution was eliminated, the county, airport, and library rates increased, and the school corporation rate decreased. The county rate increased from \$0.6882 to \$0.7110, a change of \$0.0228, or 3.31%; the library increased by 17.26%; the airport increased by 17.19%; and the school corporation decreased by 41.69% with the state assuming most of the General Fund expenses and Pre-School Special Education.

Beyond this base rate, the overall rate depends on the location of the unit being taxed. The property may be incurring an increased rate for fire protection or sanitary projects. Also, different towns and townships within the county provide other municipal services that affect the total rate of that district.

Similar to 2006-Pay-2007 and 2007-Pay-2008, the townships did not seem to follow a pattern for 2008-Pay-2009. The township total levy increased from \$1,448,036 to \$1,454,975, an increase of \$6,939, or 0.48%. The only townships with a significant levy increase were Harrison with an increase from \$567,449 to \$595,999, an increase of \$28,550, or 5.03% and Linton with an increase of \$6,466, or 14.67%. Prairie Creek had a levy decrease of \$27,177, or 65.99%, the most dramatic change for 2009. The Nevins township budget increased by \$31,136, or 41.77% and its rate increased from \$0.0814 to \$0.0986, an increase of \$0.0172, or 21.13%. Assessed values

of every township decreased, with the Fayette AV decreasing by 81.16%, the Lost Creek AV decreased by 21.68%, Otter Creek by 19.20%, Riley by 18.05%, Sugar Creek by 18.46%, and Nevins by 17.19%. The total township AV decreased by 15.84%. Honey Creek was the only township to have a decrease in AV of less than 5%.

The total tax levy for incorporated towns increased from \$489,024 to \$519,513, an increase of \$30,349, or 6.23%. West Terre Haute's levy increased by 6.36%, Seelyville's by 5.08%, and Riley's by 6.54%. The total of the town budgets increased by \$130,154, or 11.14%. The town contributing the most to this increase was West Terre Haute with a budget increase of \$128,033, for an increase of 15.86%. Each town experienced a decrease in assessed value with Riley having a 22.45% decrease, Seelyville a 13.52% decrease, and West Terre Haute a 1.74% decrease.

The Busseron Conservancy district demonstrated an increase in its tax levy of \$2,340, or 34.36%, and its rate increased 26.28%. The Honey Creek – Vigo District had an 8.46% increase in levy, increasing the levy by \$49,626, and a 7.18% increase in rate with a rate increase of \$0.0099. Fire Protection Districts had a total levy increase of 15.74%. The Honey Creek Fire Protection District had a levy increase of 17.77%, Riley had an increase in levy of 22.79%, and Sugar Creek had a decrease of 13.72% in levy. Every district had a decrease in assessed valuation and an increase in rate other than Prairieon which had a \$38,948,537 increase in AV (100.72%) and a 47.99% decrease in rate. The rate decreased by \$0.0763 to \$0.0827. Riley's rate increased by 45.17% with an increase of \$0.0785 to a 2009 rate of \$0.2523.

Calculating Your Property Tax Bills

You will find four examples presented below demonstrating the procedure for calculating your tax bill.

Situation A:

Property has a true tax value of \$135,000.

Owner qualifies for a mortgage exemption of \$3000 and a standard deduction of \$45,000.

Owner Property is located in Terre Haute Lost Creek with a gross tax rate of \$3.6169 per hundred, a state supplement deduction of 35 %, and a state property tax credit rate of 7.5406 %.

Step 1:

Subtract the standard deduction from the true tax value to calculate the net taxable value on which the state supplemental homestead deduction is calculated.

$$\$135,000 - \$45,000 = \$90,000$$

Step 2:

Deduct the supplemental homestead deduction from this amount.

$$\begin{aligned} \$90,000 * (.35) &= \$31,500 \\ \$90,000 - \$31,500 &= \$58,500 \end{aligned}$$

Step 3:

Reduce this amount by the mortgage exemption value of \$3000.

$$\$58,500 - \$3,000 = \$55,500$$

Step 4:

Multiply this by the rate per hundred, \$3.6169/\$100.

$$\$55,500 / \$100 * \$3.6169 = \$2007.38$$

Step 5:

Determine 7.5406% of the previous tax value. This is a state property tax credit.

$$\$2007.38 * 0.075406 = \$150.67$$

Step 6:

Reduce the amount of tax found in step 4 by the amount of credit from step 5. This is the total amount of tax owed.

$$\$2007.38 - \$150.67 = \$1856.71$$

Since this is a homestead, it has a Circuit Breaker tax cap value of 1.5% of the assessed value. For this property, 1.5% of \$135,000 is \$2025. Since the tax is already less than the cap, there is no further reduction.

The total amount due is \$1856.71 and is paid in two installments (\$928.36 each). The spring installment, usually due May 10th, was due July 31st, and the fall installment will be due November 10th for 2009.

Situation B:

Property has a residence with a true tax value of \$145,600 and a non-residential outbuilding with a true tax value of \$19,500.

Owner qualifies for a standard deduction of \$45,000 on the residence, but does not qualify for a mortgage exemption. Owner Property is located in Nevins Township with a gross tax rate of \$1.7599 per hundred, a state supplement deduction of 35 %, and a state property tax credit rate of 7.5406 %.

Step 1:

Calculate the property tax on the residence using the same process as described in situation A with the exception of reducing the taxable value by the \$3000 mortgage exemption. This results in property tax of \$1064.02.

Step 2:

For the outbuilding, multiply its assessed value by the rate.

$$\$19,500 / \$100 * \$1.7599 = \$343.18$$

Step 3:

Add this amount of property tax for the outbuilding to the property tax for the residence to calculate the total property tax due.

$$\$1064.02 + \$343.18 = \$1407.12$$

The cap for the residential portion is 1.5%, and the outbuilding cap is 3.5%. The cap for this residence is \$1465, and the cap for the outbuilding is \$682.50. Neither cap has been exceeded in this case.

The total amount due is \$1407.12 and is paid in two installments (\$703.56 each). The spring installment, usually due May 10th, was due July 31st, and the fall installment will be due November 10th for 2009.

Situation C:

Property is a business with a true tax value of \$429,500. Owner Property is located in Terre Haute City - Honey Creek Township with a gross tax rate of \$3.5909 per hundred.

Step 1:

Since the rate is per hundred, divide the net taxable value by 100.

$$\$429,500 / \$100 = \$4,295$$

Step 2:

Multiply this by the rate per hundred.

$$4295 \times \$3.5909 = \$15,422.92$$

Step 3:

Circuit Breaker for Business Property is 3.5%

$$3.5\% \text{ of } \$429,500 = \$15,032.50$$

This is the limit set on the property tax for this property.

The calculated tax exceeds the circuit breaker amount, so the circuit breaker amount of \$15,032.50 is the amount and is paid in two installments (\$7516.25 each). The spring installment, usually due May 10th, was due July 31st, and the fall installment will be due November 10th for 2009.

Situation D:

Property is a rental home with a true tax value of \$130,000.

Owner Property is located in Terre Haute City - Lost Creek Township with a gross tax rate of \$3.6169 per hundred

Step 1:

Since the rate is per hundred, divide the net taxable value by 100.

$$\$130,000 / \$100 = 1300$$

Step 2:

Multiply this by the rate per hundred.

$$1300 \times \$3.6169 = \$4,701.97$$

Step 3:

Circuit Breaker for Rental Property is 2.5%

$$2.5\% \text{ of } \$130,000 = \$3,250.00$$

This is the limit set on the property tax for this property.

This is the total amount due and is paid in two installments (\$1625.00 each). The spring installment, usually due May 10th, was due July 31st, and the fall installment will be due November 10th for 2009.

The Taxpayer's Association is willing to check your tax bill for accuracy. Just call to make arrangements for this service.

Another source used to calculate your tax bill is the TAX BILL ESTIMATOR found on the Indiana Department of Local Government Finance web site:

http://www.stats.indiana.edu/dlgl_calculators/2009/Taxcalc2009.asp

Property Tax Caps 2009

The property taxes are capped at 1.5% of property value for homes, 2.5% for other residential property and farmland, and 3.5% for all other property. In 2010, these caps will be fully phased in at 1%, 2%, and 3%. State relief is given in a supplemental deduction in 2009.

Delay in Billing for Spring Taxes 2008 pay 2009

Due to delays by counties in reporting to the Department of Local Government Finance, statistics needed by Vigo County for property tax billing were not received in time for the Spring, 2009 tax bill to be sent to taxpayers and received in time for bills to be paid by May 10th, 2009. In fact, bills were received in July, to be paid by July 31, 2009.

Comparison of Base Rates

(All Rates Are Stated In Dollars Per \$100 Assessed Valuation)

Unit	2005 (for 2004)	2006 (for 2005)	2007 (for 2006)	2008 (for 2007)	2009 (for 2008)	2010 (for 2009)
State						
State Fair Board	0.0008	0.0008	0.0008	0.0008	0.0008	State Funded
State Forestry Tax	0.0016	0.0016	0.0016	0.0016	0.0016	State Funded
Total State Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0000
County						
County General	0.4177	0.4587	0.4346	0.4150	0.4580	0.5666
County Health	0.0337	0.0189	0.0428	0.0389	0.0254	0.0319
Park & Recreation	0.0290	0.0185	0.0396	0.0379	0.0216	0.0285
Cumulative Bridge	0.0300	0.0300	0.0300	0.0291	0.0291	0.0291
Prop. Reassessment	0.0201	0.0206	0.0174	0.0166	0.0169	0.0196
Jail Bond	0.0162	0.0133	0.0166	0.0134	0.0133	0.0154
Cumulative Capital Development	0.0176	0.0176	0.0176	0.0171	0.0171	0.0171
Welfare Related	0.0777	0.0694	0.1221	0.1789	0.1025	State Funded
Children's Psychiatric Treatment		0.0099	0.0086	0.0000	0.0043	State Funded
Courthouse Bond						0.0028
Total County Rate	0.6420	0.6569	0.7293	0.7469	0.6882	0.7110
School Corporation						
School General	0.7144	0.6655	0.6139	0.6134	0.6221	0.0347
Debt Service	0.2153	0.2138	0.2205	0.1706	0.2039	0.2040
Capital Projects	0.2820	0.2820	0.3248	0.3256	0.3504	0.3608
Transportation	0.1062	0.1082	0.1192	0.1162	0.1184	0.1384
Pre-School Special Education	0.0023	0.0023	0.0023	0.0021	0.0021	State Funded
Bus Replacement Fund	0.0179	0.0352	0.0014	0.0288	0.0437	0.0438
Total School Rate	1.3381	1.3070	1.2821	1.2567	1.3406	0.7817
Library						
Library Operating Fund	0.1096	0.1124	0.1163	0.1125	0.1153	0.1352
Capital Projects Fund	0.0024	0.0000	0.0000	0.0000	0.0000	0.0000
Total Library Rate	0.1120	0.1124	0.1163	0.1125	0.1153	0.1352
Hulman Airport						
Airport Authority	0.0247	0.0259	0.0264	0.0278	0.0264	0.0313
Bond and Interest	0.0154	0.0143	0.0000	0.0000	0.0000	0.0000
Cumulative Building	0.0022	0.0022	0.0022	0.0021	0.0021	0.0021
Total Airport Rate	0.0423	0.0424	0.0286	0.0299	0.0285	0.0334
Base Rate	2.1368	2.1211	2.1587	2.1484	2.1750	1.6613

Breakdown of Vigo County Tax Rates

2008 - Payable 2009

Taxing District

	Harrison Terre Haute	Terre Haute Honey Creek	Terre Haute Lost Creek	Terre Haute Otter Creek	Terre Haute Riley	Seelyville	West Terre Haute	Town of Riley
Base Rate	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613
Civil Township Rates								
Township Fund	\$0.0000	\$0.0028	\$0.0237	\$0.0091	\$0.0145	\$0.0237	\$0.0462	\$0.0145
Township Assistance	\$0.0478	\$0.0011	\$0.0062	\$0.0050	\$0.0037	\$0.0062	\$0.0716	\$0.0037
Township Recreation							\$0.0009	
Fire Protection District Rates								
Fire Protection District						\$0.0587	\$0.1870	\$0.2323
Fire Protection District Debt.							\$0.0550	
Fire Protection District Cum. Fire								\$0.0200
City Towns and Special Taxing District Rates								
Corporation General	\$1.2401	\$1.1204	\$1.1204	\$1.1204	\$1.1204	\$0.2723	\$1.3001	\$0.3760
Park Maintenance	\$0.1183	\$0.1183	\$0.1183	\$0.1183	\$0.1183			
Fire Pension	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
Police Pension	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
Sanitary District Bond	\$0.3149	\$0.3149	\$0.3149	\$0.3149	\$0.3149	\$0.3149		
Cumulative Development	\$0.0289	\$0.0289	\$0.0289	\$0.0289	\$0.0289			
Motor Vehicle Highway	\$0.1274	\$0.1274	\$0.1274	\$0.1274	\$0.1274			
Cemetery	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318			
Parking Garage	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
Transit	\$0.0643	\$0.0643	\$0.0643	\$0.0643	\$0.0643			
Total Gross Rate	\$3.6348	\$3.5909	\$3.6169	\$3.6011	\$3.6052	\$2.3371	\$3.3221	\$2.3078
Total Net Rate	\$2.1845	\$2.1581	\$2.1737	\$2.1642	\$2.1667	\$1.4046	\$1.9965	\$1.3870

The "Net Rate" is the "Gross Rate" reduced by the State Property Tax Replacement Credit for each taxing district.

Breakdown of Vigo County Tax Rates

2008 – Payable 2009

Taxing District	Fayette	New Goshen Fire District	Honey Creek	Honey Creek Sanitary	Linton	Linton Sanitary	Lost Creek	Lost Creek Sanitary
Base Rate	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613
Township								
Township Fund	\$0.0203	\$0.0203	\$0.0029	\$0.0029	\$0.0116	\$0.0116	\$0.0198	\$0.0198
Township Assistance	\$0.0034	\$0.0034	\$0.0007	\$0.0007	\$0.0008	\$0.0008	\$0.0024	\$0.0024
Fire FD or District	\$0.0487				\$0.0426			
Loan Fund								
Recreation								
Cumulative Fire Fund	\$0.0099							
Fire Protection District Rates								
Fire Protection District		\$0.0510	\$0.1723	\$0.1723		\$0.1723	\$0.0454	\$0.0454
Fire Protection District Debt								
Fire Protection District Cumulative Fire		\$0.0218	\$0.0347	\$0.0347		\$0.0347		
Sanitary								
Sanitary Operating								
Bond				\$0.2907		\$0.2907		\$0.2907
Total Gross Rate	\$2.2573	\$2.2715	\$2.3856	\$2.6763	\$2.2300	\$2.6851	\$2.2426	\$2.5333
Total Net Rate	\$1.3566	\$1.3651	\$1.4337	\$1.6084	\$1.3402	\$1.6137	\$1.3478	\$1.5225

The "Net Rate" is the "Gross Rate" reduced by the State Property Tax Replacement Credit for each taxing district.

Breakdown of Vigo County Tax Rates

2008 – Payable 2009

Taxing District

	Nevins	Otter Creek	Otter Creek Sanitary	Pierson	Prairie Creek	Prairie Prairie	Riley	Riley Sanitary	Sugar Creek
Base Rate	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613	\$1.6613
Township									
Township Fund	\$0.0469	\$0.0091	\$0.0091	\$0.0243	\$0.0261	\$0.0266	\$0.0145	\$0.0145	\$0.0462
Township Assistance	\$0.0017	\$0.0050	\$0.0050	\$0.0012	\$0.0058	\$0.0099	\$0.0037	\$0.0037	\$0.0716
Fire FD or District	\$0.0336	\$0.0344	\$0.0344	\$0.0379					
Loan Fund				\$0.0165					
Recreation				\$0.0060	\$0.0011	\$0.0042			\$0.0009
Cumulative Fire Fund	\$0.0164	\$0.0244	\$0.0244	\$0.0155					
Fire Protection District Rates									
Fire Protection District					\$0.0827	\$0.0827	\$0.2323	\$0.2323	\$0.1870
Fire Protection District Debt									\$0.0550
Fire Protection District Cumulative Fire							\$0.0200	\$0.0200	
Sanitary									
Sanitary Operating			\$0.3149						
Bond								\$0.3149	
Total Gross Rate	\$1.7599	\$1.7342	\$2.0491	\$1.7627	\$1.7770	\$1.7847	\$1.9318	\$2.2467	\$2.0220
Total Net Rate	\$1.0577	\$1.0422	\$1.2315	\$1.0594	\$1.0680	\$1.0726	\$1.1610	\$1.3502	\$1.2152

The "Net Rate" is the "Gross Rate" reduced by the State Property Tax Replacement Credit for each taxing district.

The Breakdown of a Typical Property Tax Contribution

Suppose a taxpayer occupies a residence in Terre Haute – Harrison with a tax rate of \$3.6348 and a Property Tax Replacement Credit of 39.90139%. The residence has a net taxable value of \$150,000. The breakdown of tax contributions for this taxpayer are as follows:

Tax Entity	Rate	Annual Tax Contribution	1/2 Year Contribution
------------	------	----------------------------	--------------------------

County

General Fund	\$0.5666	\$849.90	\$424.95
Health Department	\$0.0319	\$47.85	\$23.93
Park Department	\$0.0285	\$42.75	\$21.38
Cum. Bridge Fund	\$0.0291	\$43.65	\$21.83
Prop. Reassessment	\$0.0196	\$29.40	\$14.70
Bond Fund	\$0.0154	\$23.10	\$11.55
Cum. Cap. Development	\$0.0171	\$25.65	\$12.83
Courthouse Bond	\$0.0028	\$4.20	\$2.10
Total County Rate	\$0.7110	\$1,066.50	\$533.25

School Corporation

General Fund	\$0.0347	\$52.05	\$26.03
Debt Service Fund	\$0.2040	\$306.00	\$153.00
Cap. Proj. Fund	\$0.3608	\$541.20	\$270.60
Transportation Fund	\$0.1384	\$207.60	\$103.80
Bus Replac. Fund	\$0.0438	\$65.70	\$32.85
Total School Rate	\$0.7817	\$1,172.55	\$586.28

Library

General Fund	\$0.1352	\$202.80	\$101.40
Total Library Rate	\$0.1352	\$202.80	\$101.40

Tax Entity	Rate	Annual Tax Contribution	1/2 Year Contribution
------------	------	----------------------------	--------------------------

Hulman Airport

Airport Authority	\$0.0313	\$46.95	\$23.48
Cum. Building Fund	\$0.0021	\$3.15	\$1.58
Total Airport Rate	\$0.0334	\$50.10	\$25.05

Base Rate	\$1.6613	\$2,491.95	\$1,245.98
------------------	-----------------	-------------------	-------------------

Civil Township Rate

Township Assistance	\$0.0478	\$71.70	\$35.85
---------------------	----------	---------	---------

City, Towns, and Special Taxing District Rates

Corporation General	\$1.1204	\$1,860.15	\$930.08
Park Maintenance	\$0.1183	\$177.45	\$88.73
Fire Pension	\$0.0000	\$0.00	\$0.00
Police Pension	\$0.0000	\$0.00	\$0.00
Sanitary District Bond	\$0.3149	\$472.35	\$236.18
Cumulative Development	\$0.0289	\$43.35	\$21.68
Motor Vehicle Highway	\$0.1274	\$191.10	\$95.55
Cemetery	\$0.0318	\$47.70	\$23.85
Parking Garage	\$0.0000	\$0.00	\$0.00
Transit	\$0.0643	\$96.45	\$48.23

Total Gross Rate	\$3.6348	\$5,452.20	\$2,726.10
Total Net Rate	\$2.1845	\$3,276.70	\$1,638.35

Vigo County Assessment												
District	Homestead Land	Homestead Improvement	Non-Homestead Land	Non-Homestead Improvement	Gross Assessment	Total Exemptions	Net Assessment	Gross Tax	Homestead Credit HEA 1001	Circuit Breaker Credit	Net Tax	Number of Parcels
All \$ values are in millions of \$\$\$\$												
Fayette	\$3.89	\$19.87	\$10.69	\$25.02	\$59.46	\$17.96	\$41.51	\$0.73	\$0.01	\$0.00	\$0.72	953
Fayette/New Goshen Fire	\$10.81	\$55.21	\$15.54	\$137.53	\$219.09	\$56.03	\$163.07	\$2.87	\$0.03	\$0.00	\$2.84	2707
Honey Creek Sanitary	\$58.45	\$318.60	\$58.86	\$315.43	\$751.33	\$245.63	\$505.70	\$11.19	\$0.28	\$0.01	\$10.91	7047
Honey Creek Township	\$16.61	\$80.17	\$14.87	\$140.65	\$252.31	\$97.70	\$154.61	\$2.89	\$0.01	\$0.00	\$2.88	1784
Linton Sanitary	\$0.00	\$0.00	\$2.95	\$150.42	\$153.37	\$42.58	\$110.79	\$2.46	\$0.00	\$0.00	\$2.46	133
Linton Township	\$10.04	\$40.09	\$27.14	\$24.80	\$102.07	\$33.73	\$68.34	\$1.18	\$0.03	\$0.00	\$1.15	2293
Lost Creek Sanitary	\$13.29	\$68.10	\$12.12	\$26.24	\$119.75	\$56.73	\$63.02	\$1.30	\$0.05	\$0.00	\$1.25	2852
Lost Creek Township	\$17.27	\$85.02	\$12.36	\$18.06	\$132.71	\$59.44	\$73.27	\$1.28	\$0.06	\$0.00	\$1.22	1882
Nevins Township	\$12.13	\$54.21	\$16.83	\$20.22	\$103.39	\$46.62	\$56.77	\$1.00	\$0.03	\$0.00	\$0.97	2923
Otter Creek Sanitary	\$33.28	\$148.62	\$20.01	\$112.41	\$314.33	\$137.72	\$176.61	\$3.62	\$0.09	\$0.00	\$3.53	5614
Otter Creek Township	\$13.01	\$66.32	\$14.58	\$71.59	\$165.50	\$50.99	\$114.51	\$1.99	\$0.04	\$0.00	\$1.95	2366
Pierson Township	\$5.38	\$34.39	\$26.34	\$42.92	\$109.03	\$31.53	\$77.50	\$1.37	\$0.02	\$0.00	\$1.35	2479
Prairie Creek Town.	\$5.89	\$25.42	\$20.19	\$13.35	\$64.85	\$22.37	\$42.47	\$0.75	\$0.01	\$0.00	\$0.74	2546
Prairieton Township	\$5.61	\$27.27	\$11.55	\$14.77	\$59.20	\$23.86	\$35.33	\$0.63	\$0.01	\$0.00	\$0.62	1747
Riley Sanitary	\$3.80	\$27.36	\$1.69	\$7.44	\$40.29	\$18.16	\$22.13	\$0.50	\$0.03	\$0.00	\$0.47	341
Riley Township	\$18.06	\$106.25	\$23.95	\$32.79	\$181.05	\$78.79	\$102.26	\$1.98	\$0.08	\$0.01	\$1.89	2678
Sugar Creek Township	\$24.67	\$121.30	\$32.08	\$134.06	\$312.11	\$178.82	\$133.29	\$2.69	\$0.08	\$0.01	\$2.61	5605
TH Harrison	\$132.08	\$715.32	\$155.87	\$1,247.60	\$2,250.87	\$949.05	\$1,301.82	\$47.32	\$0.62	\$4.36	\$42.34	36,590
TH Honey Creek	\$2.27	\$13.21	\$8.85	\$232.58	\$256.91	\$29.06	\$227.85	\$8.18	\$0.01	\$0.26	\$7.92	2,749
TH Lost Creek	\$35.15	\$185.61	\$19.70	\$123.74	\$364.20	\$180.93	\$183.27	\$6.63	\$0.28	\$0.75	\$5.60	2,228
TH Otter Creek	\$0.00	\$0.00	\$0.01	\$3.13	\$3.13	\$0.00	\$3.13	\$0.11	\$0.00	\$0.00	\$0.11	20
TH Riley	\$0.02	\$0.07	\$0.42	\$7.64	\$8.15	\$1.33	\$6.81	\$0.25	\$0.00	\$0.01	\$0.24	61
Town of Riley	\$0.74	\$3.93	\$0.61	\$3.52	\$8.80	\$4.10	\$4.69	\$0.11	\$0.00	\$0.00	\$0.11	292
Seelyville Township	\$3.39	\$13.08	\$3.06	\$19.21	\$38.73	\$19.33	\$19.41	\$0.45	\$0.01	\$0.00	\$0.45	1,311
West Terre Haute	\$4.33	\$23.85	\$6.92	\$28.18	\$63.28	\$28.22	\$35.06	\$1.16	\$0.01	\$0.08	\$1.07	2,289
Vigo County Summary	\$430.15	\$2,233.26	\$517.19	\$2,953.30	\$6,133.91	\$2,410.68	\$3,723.22	\$102.65	\$1.79	\$5.49	\$95.37	91,490

Sources of Local Government Revenues

Property taxes continue to be one of the primary sources of revenue for local government entities in Indiana. In Vigo County, the major property tax expenditures are, of course, County Government with a large portion being dedicated to law enforcement and welfare and the Vigo County School Corporation. Property tax reform continues to be a discussion topic as each legislative session meets. A major change that will soon be realized is the freeze on increases in property tax replacement credits and the Circuit-Breaker Law that limits the amount of property tax that may be paid based on assessed value of property. This will most likely result in decreases in property taxes for the homestead property owners of Vigo County and increase the property tax for other property owners.

A major change for Vigo County over the past few years is the adoption of both the County Adjusted Gross Income Tax (CAGIT), at 0.75%, and the County Economic Development Income Tax (CEDIT), at 0.50%. One-third of the CAGIT collected is used to reduce property taxes, and CEDIT funds no longer must be used solely for economic development.

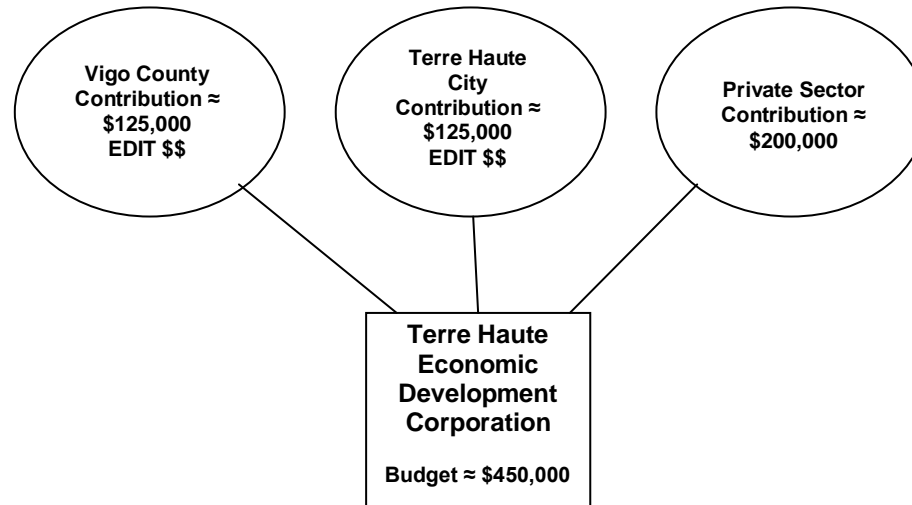
Both the Wheel Tax (which is collected with vehicle registration fees) and the CEDIT tax support road construction, maintenance, and repair. The Wheel Tax was adopted in 2000, and the proceeds have provided major road money for Vigo County and the City of Terre Haute as well as support for Riley, Seelyville, and West Terre Haute. State gasoline taxes and vehicle registration fees are used to fund the County Highway Department and the City Street Department.

Cities and towns also receive state-imposed alcohol and cigarette taxes and other state and federal funds. The Terre Haute International Airport receives approximately 95% federal, 2.5% state, and 2.5% local funding for Airport Capital Improvement projects. It also contributes to its own support through Airport Operations such as the sale of fuel, landing fees, lease rentals, sale of advertising, and restaurant operations. Other county and city entities also contribute to their own support, such as fees collected for government services and fees for recreation such as swimming and golf.

There are several city and county agencies that are not funded directly through property taxes. They include the Department of Redevelopment, the Sewage Treatment Plant, and the Sewer Billing Office. The Vigo County Tourism Bureau is funded by the hotel/motel tax. The city's bus system is funded through a combination of state, federal, and local funds. Vigo County has joined with Clay and Owen Counties to form a Solid Waste Management District. Funding for this district comes from user fees collected at county landfills.

Other city and county programs include the Alcohol and Drug program, Adult Protective Services Program, Prosecutor's Title IV-D, and the Downtown Parking Garage. These programs are funded through state grants, fines, and user fees.

Terre Haute Economic Development Corporation



Vigo County Air Pollution Control

Vigo County Air Pollution Control (VCAPC) is a county agency which is undergoing significant change. It was under direct contract to the Indiana Department of Environmental Management (IDEM). As such, the office was contracted to perform annual Full Compliance Evaluations (FCE's) on all stationary sources within Vigo County. The office was also contracted to operate and maintain air monitoring sites throughout the county and at West Union, IL. As a public service, this office also provided daily and forecast air quality conditions for the county.

IDEM had revoked all local agency contracts by the end of March, 2009. The only funding received from the State was for the first quarter of 2009. The Vigo County Council cut all funds from County General for 2010. This department may possibly be combined with another county department in the future.

Terre Haute Redevelopment Commission

The City of Terre Haute's Redevelopment Commission is responsible for overseeing the activities of the city's Redevelopment Department. The commission sets the policies that determine how the department will spend the federal funds: Community Development Block Grant (CDBG), HOME, Emergency Shelter Grant (ESG), and Historic District Commercial Incentives Funds. It also sets public policy and determines spending associated with Terre Haute's five Tax Increment Financing (TIF) districts. The department administers programs designed to eliminate slum and blight, create affordable housing opportunities, build and maintain the physical infrastructure of eligible neighborhoods, provide for urgent need, and facilitate economic development activities. Total funds for 2008 were \$11,903,155 with total expenditures of \$5,104,260. The balance of funds was \$6,798,896 with this balance including funds obligated and earmarked for City of Terre Haute existing and proposed Redevelopment projects.

Terre Haute Human Relations Commission 2009

The Human Relations Commission consists of seven citizens of the City of Terre Haute who are appointed by the Mayor and the City Council. Commissioners serve on a volunteer basis for three-year terms to carry out the responsibilities stated in General Ordinance No. 2, 1999 and General Ordinance No. 32, 2003. The Commission budget is funded by the Common Council and includes the salary of one staff person to administer the duties.

The Human Relations Commission provides a **local alternative** to having civil rights law agencies from the federal and state government investigating civil rights complaints in Terre Haute. The director does an intake from complaints and gives time for the respondents to review the information. He then offers reconciliation and mediation services for discrimination issues. The local Commission also provides technical assistance and training to employers, landlords, educators or any person trying to eliminate issues of discrimination.

Interest in the 1990s by a local community taskforce resulted in the creation of the Human Relations Commission when Terre Haute General Ordinance No. 4, 1999 was passed by the City Council. This City was the **latest** of 21 cities in Indiana to have a local human rights commission.

The Commission was appointed in November 2000. In 2001, the Commissioners began the work of forming an organization to carry out the charges of the Ordinance. A Human Relations

Commission Office was established at 506 Ohio Street, Suite 2, Terre Haute.

The Commission employs an executive director as its only staff. Discrimination complaints, outreach information, diversity education, and program development have been handled solely by this staff director. Some of the complaint conciliation, as well as the education and research components, have been accomplished by the director working with community partners in collaborative efforts.

The preceding is an overview from the Terre Haute Human Relations Commission Annual Report: We acquired this information from the Human Relations Commission Executive Director, Jeffrey Lorick. The 2009 annual budget of the Commission is \$82,370.

Source: Terre Haute Human Relations Commission - 2008 Annual Report

Enhanced 911 Combined Dispatch 2009

The Vigo County Central Dispatch continues to grow and strengthen since the combining of dispatch services on January 1, 2008. The dispatch center is responsible to dispatching all emergency services in Vigo County/Terre Haute City. This includes the Terre Haute Police and Fire Departments, West Terre Haute Police Department, Seelyville Town Marshal and fourteen county fire departments. The dispatch center currently employees 21 full-time and 5 part-time (as needed) professional dispatchers. There are seven dispatchers assigned to each of the three shifts with a maximum of five on duty per shift. Part-time dispatchers are those individuals who are affiliated with public safety and fill in during vacations or extended absences.

Central Dispatch employees not only provide dispatching functions, but each dispatcher is certified by the National Academies of Emergency Dispatch which provides 911 callers with medical assistance over the phone. Such assistance includes instructing the caller from how to perform CPR to how to deliver a baby. This certification is crucial in providing life-saving assistance when “every second counts”.

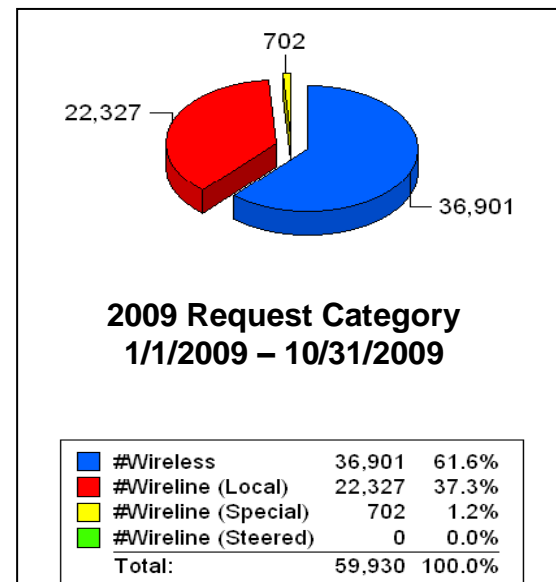
Each year the number of calls to 911 continues to grow, which means there is a need for a full-time Dispatch Director; before, the center has been handled by various personnel. The salary of the director will be covered by additional funds generated by E911 monies. The 911 Advisory Board has recommended that the existing emergency system be upgraded to digital to handle the influx of cell calls.

The monies collected from the wired lines and wireless lines (for the period of Jan.1 through Oct. 31) total \$532,157 with expenses of \$378,692 for the same period. The new year will bring more updated equipment and a more efficient dispatch center.

The combined format of the Enhanced – 911 dispatch is a good example of governmental entities working together for the good of the community.

E-911 Requests by Type		
Type of Request	Number of Calls Dispatch	Number of Calls ISU
Wireline Requests (Total)	28,311	3,900
Wireline Requests (Local)	27,426	3,895
Special Wireline Requests	885	5
Wireless	42,076	0
Total Requests	70,387	3,900

Data Period 1/1/2008 – 12/31/2008



Conservancy Districts 2009

Busseron	Don Wells
Greenfield Bayou	Dennis Harlan
Honey Creek-Vigo	Rick Jenkins
Prairie Creek-Vigo	Fred Wilson

County Commissioners 2009

Judy Anderson
Michael Ciolli
Paul Mason
Commissioner Attorney: Robert Wright

County Council 2009

Timothy Curley, District #1
Darrick Scott, District #2
Kathy Chalos-Miller, District #3, President
Brad Anderson, District #4
Mark Bird, Council-at-Large
Ed Ping, Council-at-Large
Bill Bryan, Council-at-Large
Council Attorney: Robert Effner

Vigo County Air Pollution Control Board 2009

Dr. Martin Thomas, Chairman	Chuck Ennis, Vice-Chairman
Joe McDowell	Sharon Mattison
Joni Foulkes	Paul Mason
Ervin Buse	

Vigo County Park and Recreation 2009

Superintendent: Keith Ruble
Board Members:
John Daniel, President
Carolyn Toops, Vice-President
Burch Harlan, Secretary/Treasurer
Eddy Adams
John Hancewicz
Don Nattkemper
Sally Stokes

Vigo County Health Officials 2009

Health Officer: Dr. Enrico Garcia, MD

Board Members:

Dr. Darren Brucken, MD Chairperson
Dr. Robert Burkle, MD Vice-Chairperson
Dr. Ed Barksdale, DC
Jeff Depasse
Dr. Irving Haber, D0
Dora Abel
Dan Kelly

Vigo County Area Planning Commission 2009

Fred L. Wilson, President	Drew Phelps	Jim Dowers
Steve Marrs	Earl Rodgers	John Hanley
Michael Carrell	John Eisman	Mark Tarrh
Norm Froderman	Brent S. Spier	Chuck Ennis
Joseph Etling, Attorney	Paul Mason	Neil Garrison

Vigo County Government Employees 2009

Adult Protective Services Director	Jerry Hawk	Chief Deputy Prosecutor	Robert Roberts
Air Pollution Director	George Needham	Chief Deputy Defender	Gretchen Etling
Area Planning Director	Jeremy Weir	Recorder	Nancy Allsup
County Assessor	Deborah J. Lewis	Sheriff	Jon R. Marvel
County Auditor	Tim Seprodi	Crime Victim's Assistance - Director	Kathy Minger
Building Commissioner	David Reeves	Soil and Water District Director	Ryan Hendricks
Clerk	Patricia Mansard	Surveyor	Michael P. Sheehan
Coroner	Dr. Roland Kohr, MD	Deputy Prosecutor Title IV-D Program	Lori Howard
County Court Div. 1, Vigo Superior Court Div. I	Michael H. Eldred	Treasurer	David Crockett
Vigo Superior Court Div. II	Philip Adler	Weights and Measures Inspector	Mark Bird
Vigo Superior Court Div. III, Vigo Circuit Court	David Bolk	Highway Superintendant	Gerald L. Lindsay
Vigo Superior Court Div. IV	Christopher Newton	Engineer	Jerry Netherlain
Vigo Superior Court Div. V	Michael Rader	County Extension Director	John Hancewicz
Vigo Superior Court Div. VI	Michael Lewis	Juvenile Detention Center Executive Director	Lynn Austin
Vigo Court Juvenile Division Judge	Paulette Stagg	Terre Haute Convention and Tourism Director	David A. Patterson
Chief Adult Probation Officer	Michael C. Ellis	Veteran's Service Officer	Karen L. Barnaby
Courts Computer Systems Administrator	Dick Baumann	County Maintenance Supervisor	Robert Moreland
Information Systems Director	Scott Swan	Alcohol and Drug Director	Bernard Burns
Drug Court Coordinator	Paul Southwick	Emergency Management Director - Civil Defense	Dr. Dorene Hojnicky
Group Homes Director	Sheila Priester	Deputy/Chief of Operations E-911	Greg Ewing
Jail Administrator	David Myers	Human Resources Director	Connie Flood
Juvenile Court Chief Probation Officer	Deborah Kesler	Health Department Director of Operations	Joni Foulkes
Prosecutor	Terry Modesitt		

E-911 Advisory Board 2009

Rich Dunkin, Chairman	Jon Marvel, Acting Director
Greg Ewing, Vice-Chairman	Marc Eldred, Acting Chief
Bill Bryan	Paul Watson
Jeff Fisher	Mike Ciolli
Bill Mercier	

Vigo County Redevelopment Commission 2009

Steve Witt, Director
Mary Caye Pfister, President
Rick Jenkins, Vice-President
Gordon Bryan, Secretary
Rick Burger
Pat Ralston
Jackie Lower, Ex-Officio

Town Clerk-Treasurers 2009

Town of Seelyville	Tamara Caton
Town of West Terre Haute	Melody Buchanan
Town of Riley	Wanda Hylton

Board of Voter Registration 2009

Janice Morris William Treadway

Township Assessors 2009

Fayette	Paul Allsup**
Harrison	Mick Love*
Honey	Kara Anderson*
Linton	Bionca Gambill**
Lost Creek	Steve Lynch*
Nevins	Carl H. Gregory**
Otter Creek	Warren L. Soules*
Pierson	Robin J. Brown**
Prairie	C. Doyle Piety**
Prairieton	David F. Phelps**
Riley	Robert F. Flesher**
Sugar	Gary Couch*

Township Trustees 2009

Fayette	Paul Allsup
Harrison	Debbie Kirk Peters
Honey	Charles E. Beckwith
Linton	Bionca Gambill
Lost Creek	Rick D. Long
Nevins	Carl H. Gregory
Otter Creek	Robert D. Salmon
Pierson	Robin J. Brown
Prairie	C. Doyle Piety
Prairieton	David F. Phelps
Riley	Robert F. Flesher
Sugar	James Chrisman

*As of July 1, 2008, only township assessors with 15,000 or more parcels were left intact, with their fate to be determined by a referendum on the fall ballot as to whether they are to be retained or their assessing responsibilities transferred to the county assessor.

**The township assessors with less than 15,000 parcels are still elected officials through the end of their term, but their assessing responsibilities were transferred to the county assessor and their sole responsibility is to assist the county assessor in the transition.

Sanitary Board Commissioners 2009

Steven Witt, President
Larry Auler, Vice-President
Chuck Ennis, Secretary
Pat Ralston
Attorney: Rob Schalburg

City Officials 2009

Mayor	Duke Bennett
City Attorney	Chou-il Lee
Board of Public Works	Robin Drummy
Cemetery	Lennie Snyder
Clerk	Chuck Hanley
Controller	Leslie Ellis
Engineer	Chuck Ennis
Fire / Fire Civil	Jeff Fisher
Human Relations	Jeff Lorick
Human Resources	George Henley
City Court Judge	John Roach
Building Maintenance	Lennie Snyder
Parks	Eddie Bird
Police / Police Civil	Marc Eldred, Acting
Redevelopment	Cliff Lambert
Street	Brad Miller
Transit	Brad Miller
Waste Water Treatment	Mark Thompson
Terre Haute Housing Authority	Jeff Stewart
Director of Public Affairs	Darrel Zeck
Building and Zoning Inspector	John Akers
Inspector of Weights and Measures	Mark Bird
Information Technology	Brad Speidel

City Council Members 2009

First District:	Richard F. Dunkin
Second District:	Ramon "Turk" Roman
Third District:	Norman Loudermilk
Fourth District:	Todd Nation, President
Fifth District:	Neil Garrison, Vice-President
Sixth District:	John Mullican
Councilmen-at-Large:	George J. Azar
	Don Morris
	James P. Chalos

City Board of Public Works and Safety 2009

William D. Lower, President
 Robert Murray, Vice-President
 Jon Stinson, Secretary
 James T. Trimble

Human Relations Commission 2009

Jeff Lorick, Executive Director Carmen Boyd, Chairperson
 Santhana Naidu, Vice Chairperson
 Diane Hart, Secretary
 Susan Mardis David Fuson
 Jason Singleton Andrea Gardner
 Commission Attorney: Richard Shagley, II

City Redevelopment Commission 2009

Cliff Lambert, Executive Director
 David Heath, President
 Brian Conley, Vice-President
 Jim Nichols, Secretary
 Troy Helman
 Brian Bauer
 Paul Lockhart (Non-Voting)
 Chou-il Lee, Attorney

City Park Board Commissioners 2009

Nancy Cummins, President Richard Shagley III, Vice-President
 Gordon Bryan, Secretary John Wright

Terre Haute Economic Development Corporation 2009

Steve Witt, President

Executive Committee:

Rick Jenkins, Chairman	Tom Dinkel
Greg Gibson, Chairman-Elect	Norm Lowery
Brian Miller, Vice-Chairman	Rick Burger
Paul Thrift, Secretary/Treasurer	Mike Ciolli
Mark Fuson, Immediate Past President	Mayor Duke Bennett

Terre Haute International Airport Employees 2009

Director	Dennis Wiss, A. A. E.
Comptroller	Deborah Kearschner
Facilities Maintenance Manager	Ed Price
Administrative Project Manager	Georgia Douglas
Public Safety Supervisor	Thomas Dunbar
Airport Development Manager	Kara McIntosh

Airport Authority Board of Directors 2009

Darryl Huyett, President	Ron Danielson, Vice-President
Mike Short, Treasurer	Jerry L Davis, Secretary
Mike Calleja	John Van Etten

Vigo County School Corporation Employees 2009

School Board Attorney	Fred Bauer
Superintendent	Daniel Tanoos
Deputy Superintendent	Dr. Karen Goeller
Executive Director Secondary Education	Michael Newport
Executive Director Elementary Education	Camilla Correll
Chief Financial Officer	Donna Wilson
Accounting Supervisor	Bob Karr
Human Resources Director	John Orr
Technology Director	William Bruce
Coordinators:	
Math, Science, District Improvement	Julie McLaughlin
Language Arts, ESL, Media, Art	Gail Artis
Curriculum Assessment	Rex Ireland
Staff Dev., Soc. St., PE, GT, AP, Health	Holly Pies
Student Services	Ray Azar
Title I	Christi Fenton
Technical, FACS, Business, Music, Adult Ed.	Doug Dillion
Assistant Curriculum Coordinator of Adult Ed.	John Newport
Director Facility Support and Transportation	Franklin Fennell
Chairperson Health and Nursing Services	Pam Cox
Food Service Supervisor	Donna Mahan
AS 400 Systems Manager	Doug Macklem
Network Manager	Kerry Hampton
Purchasing Manager	Jay Etling
Risk Manager	Mike Klippel
Employee Benefits Manager	Jennifer Bowling

Vigo County School Corporation Board of Trustees 2009

Dr. Joe Minnis, President	
Paul Lockhart, Vice-President	Alpa Patel, Secretary
Mel Burks	B. Guille Cox
Jackie Lower	Tom Thomas

Vigo County Library Employees 2009

Position	Employee
Director	Nancy Dowell
Administrative Coordinator	Libby Walker
Community Services Coordinator	Chris Schellenberg
Public Services Coordinator	Jeff Trinkle
Youth Services Coordinator	June Dunbar
Development Library	Suzanne Van Reed
Outreach Librarian	Jeanette Bouchie
Branch Manager – West	Raina Konazeski
Life Long Learning Center	Susan Jakaitis
Archives Librarian	Jim Gilson
Administrative Assistant	Linda Hardin
Business Office Manager	Dennis Callahan
Maintenance Supervisor	Mike Sorlie
Systems Librarian	Kerri England

Vigo County Public Library Board 2009

William R. Bruce, President
Rose E. Dixon, Vice-President
Henry J. Metzger, Secretary
Merrilyn Smith, Treasurer
Valentine K. Muyumba
Patricia J. Minnis
Andrea L. Myers
James A. Brown
B. Guille Cox, Legal Council

Group Homes Advisory Committee 2009

Bob Heaton	Paul J. Kelly II
Carolyn Roberts	Judy Anderson

Vigo County Building Inspection Advisory Board 2009

Rick Jenkins	Bill Livvix
Keith McMonagle	Fred Wilson

Volunteer and Fire Protection Districts 2009

District	Contact Personnel
Honey Creek	Joseph Shackelford, Jean Frankel, Bud Hopler
Linton	Bill Nicoson
Lost Creek	Tamara Caton, Tom Graham
Nevins	Gary Holstine
New Goshen	Rex Schoffstall
Otter Creek	John Meyers, Gary Sturm, Ron Daugherty
Pierson	Robin Brown
Prairieton/Prairie Creek	Monte Hunt, Mike Chervencko
Riley	Jeff Fox
Sandford	Larry Biggs
Shepardsville	Ken Whitesell
Sugar Creek	Carol Holbert, James Holbert

Vigo-Clay-Owen Solid Waste District 2009

Janet Reed

Honey Creek Ditch & Dyke 2009

David Voges

Board of Cemetery Regents 2009

Kathlyn Dinkel	Jerry Einsteadig
Andy Atelski	Don Nattkemper

TAXPAYERS ASSOCIATION OF VIGO COUNTY 2009

Affordable Digital Hearing / Sonotone
American Tile & Sales Co., Inc.
Ann Seltzer Izo
Apartment Owners & Managers Association
Atterson Tire Co., Inc.
Baesler's Market
Bemis Company
Brattain Law Offices
Bob Karr
Burch Harlan
Burch Harlan Co.
Burger Chrysler–Jeep, Inc.
CDI, Inc.
C H Garmong & Son, Inc.
Clabber Girl Corporation
C T Ventures
C-21 Advantage
Callahan-DeBaun Funeral Home

Carolyn Toops
CAVU Ops, Inc.
Charles Banks
Cliff Lambert
Coldwell & Company
Columbian Home Products
Cox/Zwerner/Gambill/Sullivan, LLP
Crown Electric Inc.
Dale and Arlene Luchsinger
David K. Herner
Denki Electric Corporation
Digital Audio Disc Corporation
Dillion Real Estate
Distributors Terminal
Don Garvin
Don Nattkemper
Dorsett Mitsubishi
Duke Bennett
Duke Energy

Earl C. Rodgers & Associates Inc.
Evergreen Storage
Ferguson's Tax Service
Fireplace World
First Financial Bank
Flooring America
Forrest Sherer, Inc.
Fox Canteen, Inc.
Fred Wilson
Fuson Pontiac Buick Cadillac & GMC Trucks
Gene Jarvis Insurance
Golf Headquarters of Terre Haute
Gordon L. Bryan
Hannum, Wagle, & Cline Engineering
Heaton Financial Service
Home Builders Association

TAXPAYERS ASSOCIATION OF VIGO COUNTY 2009

Hulman & Company
Hy-Grade Insulation & Drywall Supply Inc.
Idle Creek Banquet Center
Industrial Supply
Ivy Hill Packaging
J R Scripts
J. G. Huber
Jack Ross
James V. Milnes
James Wiesneth Law Office
Jiffy Mini-Marts, Inc.
Joe Kenworthy
Joe Minnis
Jones & Sons, Inc.
Kemper CPA Group, LLC
L & L Drywall
League of Women Voters
Lee Company
Love Financial Services

Morris Trucking Corporation
Neil Nelson
Newlin-Johnson Co., Inc.
North Acres Development Co.
Novelis Corporation
Numerical Concepts
Old National Bank
Overhead Door Company
Paitson Bros. Ace Hardware Co.
Patrick McLaughlin
Pfister & Company, Inc.
Pfizer, Inc.
Prox Company, Inc.
Ragle & Co., Inc.
RBW Logistics Co., Inc.
Republic Services of Indiana
Richard Whitworth
R. K. Long Construction
Rick Jenkins Construction

Robert Culver
Robert Puckett
Roby Tax Service
Sackrider & Company, Inc.
Saratoga Restaurant & Lounge
Sign Express
Spence/Banks Inc.
Stadler & Co., Inc.
Sugar Creek Scrap, Inc.
Sunrise Maintenance
Sycamore Engineering, Inc.
Tabco Business Forms Inc.
Target Marketing
Tax Masters
Templeton Coal Company
Terre Haute Bowling Center
Terre Haute Chamber of Chamber
Terre Haute Realty Corporation

TAXPAYERS ASSOCIATION OF VIGO COUNTY 2009

Terre Haute Regional Hospital
Terre Haute Savings Bank
Terrell & Mardis, P.C. CPA's
Thiemann Office Products
Thompson Thrift Development
Thompson's Honda, Toyota, & Motorsports
Timothy Long
Trans-Care, Inc.

Tri Aerospace, LLC
Turk Roman
Turner Travel
Union Hospital
Vigo County Farm Bureau
Vigo Dodge
Vigo Landscaping, Inc.
Wabash Valley Asphalt Co, Inc

Washington Ave. Building Corp.
Wilkinson, Goeller, Modesitt, Wilkinson & Drummy, LLP
Williams & Associates
Woodco Walls Inc.
Wright, Shagley, & Lowery
Zimmerly Development, Inc.

INDEX OF NAMES

A

Abel, Dora	59
Adams, Eddy	59
Adler, Philip	60
Akers, John	62
Allsup, Nancy	60
Allsup, Paul	61
Ames, Marla	1
Anderson, Brad	59
Anderson, Judy	59 64
Anderson, Kara	61
Artis, Gail	63
Atelski, Andy	64
Auler, Larry	61
Austin, Lynn	60
Azar, George J.	62
Azar, Ray	63

B

Barksdale, Dr. Ed	59
Barnaby, Karen	60
Barrett, Vicki	1
Bauer, Brian	1 62
Bauer, Fred	63
Baumann, Dick	60
Beckwith, Charles E.	1 61
Bennett, Duke	62 63
Biggs, Larry	64
Bird, Eddie	62
Bird, Mark	59 60 62
Bolk, David	60
Bouchie, Jeanette	64
Bowling, Jennifer	63
Boyd, Carmen	62

Braden, Rick	1
Britton, Louis	1
Brown, James A.	64
Brown, Robin J.	61 ₂ 64
Bruce, William R.	63 64
Brucken, Dr. Darren	59
Bryan, Bill	59 61
Bryan, Gordon	61 62
Buchanan, Melody	61
Burger, Rick	61 63
Burkle, Dr. Robert	59
Burks, Mel	63
Burns, Bernard	60
Buse, Ervin	59
C	
Callahan, Dennis	64
Calleja, Mike	63
Carrell, Michael	59
Caton, Tamara	61 64
Chalos, James P.	62
Chervenko, Mike	64
Chrisman, James	61
Ciolti, Mike	59 61 63
Clements, Susan	Foreword
Conley, Brian	62
Correll, Camilla	63
Couch, Gary	61
Cox, B. Guille	63 64
Cox, Pam	63
Crockett, David	60
Cummins, Nancy	62
Curley, Timothy	59

D

Daniel, John	59
Danielson, Ron	63
Daugherty, Ron	64
Davis, Jerry L.	63
Depasse, Jeff	59
Dillion, Doug	63
Dillion, Kim	1
Dinkel, Kathlyn	64
Dinkel, Tom	63
Dixon, Rose E.	64
Douglas, Bart	1
Douglas, Georgia	63
Dowell, Nancy	64
Dowers, Jim	59
Drummy, Robin	62
Dunbar, June	64
Dunbar, Thomas	63
Dunkin, Richard F.	61 62
E	
Effner, Robert	59
Einstandig, Jerry	64
Eisman, John	59
Eldred, Marc	61 62
Eldred, Michael H.	60
Ellis, Leslie	62
Ellis, Michael C.	60
England, Kerri	64
Ennen, Mary	1
Ennis, Chuck	59 ₂ 61 62
Etling, Gretchen	60
Etling, Jay	63
Etling, Joseph	59
Ewing, Greg	60 61

F

Fennell, Franklin	63
Fenton, Christi	63
Fisher, Jeff	61 62
Flesher, Robert F.	61 ₂
Flood, Connie	60
Foulkes, Joni	59 60
Fox, Jeff	64
Frankel, Jean	64
Froderman, Norm	59
Fuson, David	62
Fuson, Mark	63

G

Gambill, Bionca	61 ₂
Garcia, Dr. Enrico	59
Gardner, Andrea	62
Garrison, Neil	59 62
Gibson, Greg	63
Gilson, Jim	64
Goeller, Dr. Karen	63
Gordon, Cindy	1
Graham, Tom	64
Gregory, Carl H.	61 ₂

H

Haber, Dr. Irving	59
Hampton, Kerry	63
Hancewicz, John	59 60
Hanley, Chuck	62
Hanley, John	59
Hannum, David	1
Hardin, Linda	64
Harlan, Burch	59
Harlan, Dennis	59
Hart, Diane	62
Hawk, Jerry	60

INDEX OF NAMES

Heath, David 62
 Heaton, Bob 64
 Helman, Troy 62
 Hendricks, Ryan 60
 Henley, George 62
 Hilderbrand, John 1
 Hobson, Amy 1
 Hojnicky, Dr. Dorene 60
 Holbert, Carol 64
 Holbert, James 64
 Holstine, Gary 64
 Hopler, Bud 64
 Howard, Lori 60
 Hunt, Monte 64
 Huyett, Darryl 63
 Hylton, Wanda 61

I

Ireland, Don 1
 Ireland, Rex 63

J

Jenkins, Rick 1 59 61 63 64
 Jakaitis, Susan 64

K

Karr, Bob 63
 Kearschner, Deborah 63
 Kelly, Dan 59
 Kelly II, Paul 64
 Kenworthy, Joe 1
 Kesler, Deborah 60
 Klippel, Mike 63
 Kohr, Dr. Roland 60
 Konazeski, Raina 64

L

Lambert, Cliff 62₂
 Lee, Chou-il 62₂
 Lewis, Deborah J. 60
 Lewis, Michael 60
 Lindsay, Gerald L. 60
 Livvix, Bill 64
 Lockhart, Paul 62 63
 Long, Rick D. 61
 Lorick, Jeff 62₂
 Loudermilk, Norman 62
 Love, Mick 61
 Lower, Jackie 61 63
 Lower, William D. 62
 Lowrey, Norm 63
 Lynch, Steve 61

M

Macklem, Doug 63
 Mahan, Donna 63
 Mansard, Patricia 60
 Mardis, Susan 62
 Marrs, Steve 59
 Marvel, Jon R. 60 61
 Mason, Paul 59₃
 Mattison, Sharon 59
 McDowell, Joe 59
 McGlone, Eric 1
 McIntosh, Kara 63
 McLaughlin, Julie 63
 McMonagle, Keith 64
 Mercier, Bill 61
 Metzger, Henry J. 64
 Meyers, John 64

Miller, Brad 62₂
 Miller, Brian 63
 Miller, Kathy 59
 Minger, Kathy 60
 Minnis, Joe 63
 Minnis, Patricia J. 64
 Modesitt, Terry 60
 Moreland, Robert 60
 Morris, Don 62
 Morris, Janice 61
 Morris, Mike 1
 Mullican, John 62
 Murray, Robert 62
 Muyumba, Valentine K. 64
 Myers, Andrea L. 64
 Myers, David 60

N

Naidu, Santhana 62
 Nation, Todd 59 62 64
 Nattkemper, Don 59 64
 Needham, George 60
 Netherlain, Jerry 60
 Newport, John 63
 Newport, Michael 60
 Newton, Christopher 60
 Nichols, Jim 62
 Nicoson, Bill 64

O

Orr, John 63

P

Patel, Alpa 63
 Patterson, David A. 60
 Peters, Debbie Kirk 61

Pfister, Mary Caye 61
 Phelps, David F. 61₂
 Phelps, Drew 59
 Pies, Holly 63
 Piety, C. Doyle 61₂
 Ping, Ed 59
 Price, Ed 63
 Priester, Sheila 60

Q R

Rader, Michael 60
 Ragle, John 1
 Ralston, Pat 1 61₂
 Reed, Janet 64
 Reeves, David 60
 Ridens, Bernard Foreword
 Roach, John 62
 Roberts, Carolyn 64
 Roberts, Robert 60
 Rodgers, Earl 59
 Roman, Ramon "Turk" 62
 Ruble, Keith 59

S

Salmon, Robert D. 61
 Schalburg, Rob 61
 Schellenberg, Chris 64
 Schoffstall, Rex 64
 Scott, Darrick 59
 Scott, Gregg 1
 Seprodi, Tim 60
 Shackelford, Joseph 64
 Shagley II, Richard 62
 Shagley III, Richard 62
 Sheehan, Michael P. 60

INDEX OF NAMES

Short, Mike	63	Toops, Carolyn	1 59
Singleton, Jason	62	Treadway, William	61
Smith, Merrilyn	64	Trimble, James T.	62
Snyder, Lennie	62 ₂	Trinkle, Jeff	64
Sorlie, Mike	64	U V	
Soules, Warren L.	61	Van Etten, John	63
Southwick, Paul	60	Van Reed, Suzanne	64
Spiedel, Brad	62	Voges, David	64
Spier, Brent S.	59	W	
Stagg, Paulette	60	Walker, Libby	64
Stewart, Jeff	62	Watson, Paul	61
Stinson, Jon	62	Weir, Jeremy	60
Stokes, Sally	59	Wells, Don	59
Sturm, Gary	64	Whitesell, Ken	64
Swan, Scott	60	Wilson, Donna	63
T		Wilson, Fred L.	59 ₂ 64
Tanoos, Daniel	63	Wiss, Dennis	63
Tarrh, Mark	59	Witt, Steve	61 ₂
Templeton, Thomas E.	1	Woodason, Tom	1
Thiemann, Paul	1	Wright, John	62
Thomas, Dr. Martin	59	Wright, Robert	59
Thomas, Tom	63	X Y Z	
Thompson, Mark	62	Zeck, Darrel	62
Thompson, Robert	1	Zimmerly, Mark	1
Thrift, Paul	63		

**Taxpayers Association of Vigo County
Membership Application**

7 S Meadows Shopping Center
Terre Haute, IN 47803

Application for: ☐ Individual Membership ☐ Corporate Membership

Name of Applicant (Company)

Local Mailing Address

City _____ State _____ Zip _____

Owner of Company _____

Type of Company (Brief Description)

Primary Contact Name _____ Title _____

Phone _____ Fax _____

E-Mail _____

Optional: Total Annual Property Taxes Paid Last Year _____

Signature _____

Date _____

2009 VIGO COUNTY PROPERTY TAX REPORT

WITH COMPARISONS TO 2007 AND 2008

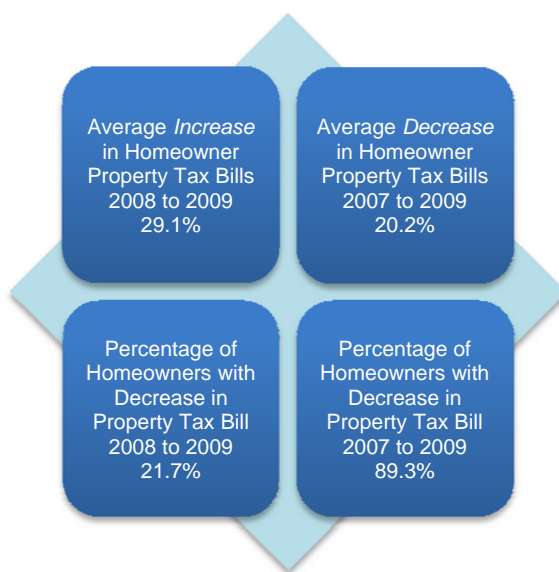
Legislative Services Agency

November 2009 (Updated)



In March 2008, the Indiana General Assembly enacted the most substantial property tax reforms in 35 years. Many of these reforms took effect for the first time in 2009. Property taxes for the school general fund, county welfare funds, and several smaller funds were eliminated and their costs taken over by the state. State property tax replacement credits and most state homestead credits were eliminated, with the money used to fund added state school and welfare costs. Homeowners received a new 35% deduction from their homestead assessments. Property tax caps limited tax bills to a fixed percentage of property assessments. These caps were 1.5% for homesteads, 2.5% for other housing and farmland, and 3.5% for all other property. Taxpayers with tax bills higher than these caps received added tax credits. Local governments did not collect the property tax amounts above the caps.

Details of Changes to Homeowner Property Tax Bills Vigo County



Change in Tax Bill	Change from 2008 to 2009		Change from 2007 to 2009	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or More	12,992	52.5%	405	1.6%
10% to 19%	3,042	12.3%	515	2.1%
1% to 9%	2,925	11.8%	1,309	5.3%
0%	409	1.7%	414	1.7%
-1% to -9%	1,489	6.0%	2,579	10.4%
-10% to -19%	770	3.1%	4,569	18.5%
-20% to -29%	418	1.7%	5,161	20.9%
-30% to -39%	307	1.2%	4,177	16.9%
-40% to -49%	236	1.0%	2,225	9.0%
-50% to -59%	251	1.0%	796	3.2%
-60% to -69%	214	0.9%	447	1.8%
-70% to -79%	184	0.7%	362	1.5%
-80% to -89%	158	0.6%	318	1.3%
-90% to -99%	133	0.5%	240	1.0%
-100%	1217	4.9%	1228	5.0%
Total	24,745	100.0%	24,745	100.0%
Higher Tax Bill	18,959	76.6%	2,229	9.0%
No Change	409	1.7%	414	1.7%
Lower Tax Bill	5,377	21.7%	22,102	89.3%
Average Change in Tax Bill	29.1%		-20.2%	

Note: Percentages may not total due to rounding.

Policy Changes with Offsetting Effects on Tax Bills. The interaction of multiple policy changes, plus local changes in levies and assessments, determine how tax bills change in each county. Eliminating the school general fund and county welfare levies reduced levies by 30.6% statewide. The new 35% supplemental homestead deduction reduced tax bills for homeowners, but also reduced taxable assessed value in each jurisdiction. Taxable assessed value fell 14.3% in Indiana as a whole. As a result of the lower assessed value, tax rates were not reduced by the full amount of the levy reductions. The elimination of the property tax replacement and homestead credits partially offset the drop in tax rates. The average property tax replacement credit statewide was 20.1% in 2008. Total state homestead credits averaged 39.5% statewide in 2008, and this rate fell to 7.2% in 2009. The circuit breaker tax caps reduced tax bills in places with high tax rates. Counties that adopted new local option income taxes delivered additional property tax relief. (Statewide averages are now based on 85 counties reporting.).

Factors Affecting Homeowner Tax Bills	Vigo County	State Average
Net Assessed Value, 2008 to 2009 (% change)	-11.8%	-14.3%
Gross Tax Levy, 2008 to 2009 (% change)	-23.3%	-30.6%
State PTRC Percentage, 2008	21.4%	20.1%
Total State Homestead Credit, 2008	54.3%	39.5%
Total State Homestead Credit, 2009	7.5%	7.2%
Did County Adopt a LOIT in 2008 or 2009?	No	

Note: State Average based on data for 85 counties available November 2009

Effects on County Tax Bills. Statewide, average homeowner tax bills fell by about 1% from 2008 to 2009. Average homeowner tax bills in Vigo County increased by 29.1%. School general fund and county welfare levies were a smaller-than-average share of Vigo County's levy in 2008. The elimination of these levies provided less tax relief in Vigo than in most counties. Vigo County taxpayers saw higher-than-average state homestead credit rates in 2008. The loss of this tax relief added to homestead tax bills. Vigo did not adopt a local option income tax for property tax relief, and few Vigo County homeowners were eligible for the circuit breaker tax cap credits. Homeowner taxes were substantially lower in 2009 compared to 2007 in Vigo County, as they were in most Indiana counties.

2009 Property Tax Changes:

The state took over funding of school general funds, county welfare funds, and several smaller funds — Units where these funds were a large portion of the overall property tax received the greatest benefit.

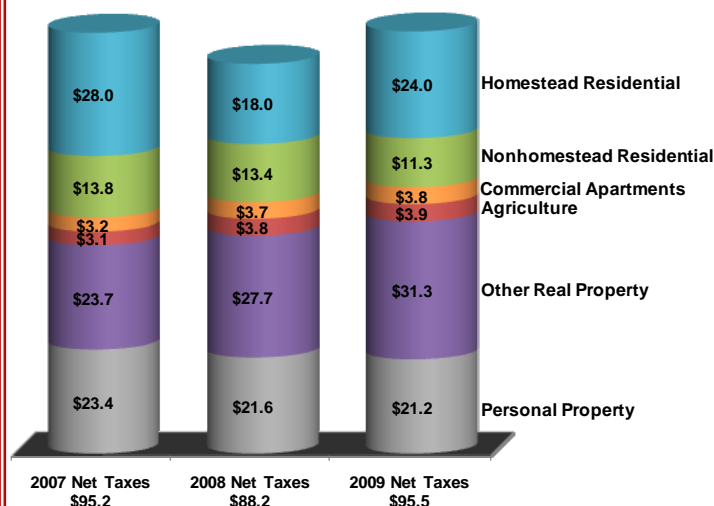
State Property Tax Replacement Credits were eliminated, and State Homestead Credits were much reduced —

Credits didn't apply to debt service levies, so they were lower in units with more debt service; such units lost less from the elimination of the credits, and so received relatively more net benefit from the new tax relief programs.

Counties could adopt new LOIT for property tax relief in 2008 and 2009 - Homeowners in 41 counties that adopted a LOIT saw larger property tax cuts or smaller tax increases; other taxpayers benefitted if counties distributed tax credits to nonhomestead property.

Circuit Breaker Tax Caps were enacted at 1.5% of gross assessed value for homes, 2.5% for rental housing and farmland, and 3.5% for other property- Rental housing and commercial/industrial property received the most tax cap credits; cities and towns and jurisdictions that overlap them lost the most revenue to the caps.

Comparison of Net Property Tax Bills by Property Type
Vigo County
(In Millions)



In Vigo County from 2008 to 2009, nonhomestead residential properties (small rentals and second homes) saw a 15.7% decline in average property tax bills. Average tax bills on commercial apartments increased 2.7%. Agricultural business real property (which includes farmland and farm buildings, but not homesteads) saw a 2.6% average tax increase. Other commercial, industrial, and utility real property average tax bills increased 13%. Personal property, which is largely business equipment, saw a 1.9% decrease in average tax bills.

Circuit Breaker Tax Caps. Property tax caps limit taxpayers' tax bills to a fixed percentage of their property's assessed value before deductions. Tax bills that exceed the caps are reduced by a tax credit. The cap rates were 1.5% for homesteads, 2.5% for other residential property and farmland, and 3.5% for other property. In 2010 and after, the cap rates will be 1%, 2%, and 3%, respectively.

Local Revenue Losses. Local governments do not collect the amount of these tax cap credits, and the revenue is not replaced. More taxpayers are likely to be eligible for circuit breaker tax cap credits in jurisdictions with higher tax rates. Tax districts in cities and towns tend to have higher tax rates because the municipal tax rate is added to tax bills. Cities and towns and jurisdictions that share taxpayers with cities and towns tend to lose the most revenue to tax cap credits.

Tax Bill Reductions. Generally, as a result of tax relief from homestead deductions most homeowners did not have tax bills high enough to qualify for tax cap credits. Rental housing has a lower tax cap than other businesses, and much of it is located in cities and towns, so many rental housing owners receive credits. Most farmland is outside cities and towns in jurisdictions with low tax rates. Few farmland owners receive credits. Commercial and industrial property tends to receive credits where tax rates are relatively high.

Total Circuit Breaker Tax Cap Credit Amount for Vigo County \$5,487,269

Percentage share of circuit breaker tax cap credits by cap category...

1.5 %
Homestead
qualifying property
\$475,052 8.7%

2.5%
Other qualified
residential property
\$3,865,211 70.4%

3.5%
All other real and
personal property
\$1,001,647 18.3%

Elderly
\$145,359 2.6%

Vigo County Levy Comparison by Taxing Unit

Unit	2007 Levy	2008 Levy	2009 Levy	2007-2008 Levy Change	2008-2009 Levy Change	2008 - 2009 Comparable Levy Change
County Total	\$122,885,843	\$127,368,502	\$98,329,769	3.6%	-22.8%	1.1%
State Unit	94,815	96,410	0	1.7%	-100.0%	
Vigo County	29,507,336	27,645,613	25,349,846	-6.3%	-8.3%	8.5%
Fayette Township	68,214	80,600	81,252	18.2%	0.8%	0.8%
Harrison Township	551,125	567,449	595,999	3.0%	5.0%	5.0%
Honey Creek Township	32,647	33,285	34,598	2.0%	3.9%	3.9%
Linton Township	46,627	44,071	50,537	-5.5%	14.7%	14.7%
Lost Creek Township	88,211	90,279	95,228	2.3%	5.5%	5.5%
Nevins Township	52,621	55,680	55,849	5.8%	0.3%	0.3%
Otter Creek Township	211,259	221,038	212,220	4.6%	-4.0%	-4.0%
Pierson Township	60,468	89,036	78,580	47.2%	-11.7%	-11.7%
Prairie Creek Township	40,926	41,181	14,004	0.6%	-66.0%	-66.0%
Prairieton Township	12,848	13,689	14,320	6.5%	4.6%	4.6%
Riley Township	21,120	22,143	23,589	4.8%	6.5%	6.5%
Sugar Creek Township	156,841	189,585	198,799	20.9%	4.9%	4.9%
Terre Haute Civil City	27,348,936	27,461,719	26,549,975	0.4%	-3.3%	3.9%
Riley Civil Town	15,620	16,564	17,647	6.0%	6.5%	6.5%
Seelyville Civil Town	46,007	49,255	51,757	7.1%	5.1%	5.1%
West Terre Haute Civil Town	366,488	423,205	450,109	15.5%	6.4%	6.4%
Vigo County School Corporation	49,647,702	53,853,106	27,870,570	8.5%	-48.2%	-7.5%
Vigo County Public Library	4,444,471	4,631,705	4,820,393	4.2%	4.1%	4.1%
Terre Haute Sanitary District	7,000,751	8,071,997	7,776,807	15.3%	-3.7%	-3.7%
Hulman Field Airport	1,181,241	1,144,871	1,190,837	-3.1%	4.0%	4.0%
Honey Creek Fire Protection	1,247,781	1,517,727	1,787,364	21.6%	17.8%	17.8%
New Goshen Fire Protection District	107,763	125,010	124,029	16.0%	-0.8%	-0.8%
Lost Creek Fire Protection District	78,445	87,039	90,710	11.0%	4.2%	4.2%
Prairieton Fire Protection District	57,419	61,487	64,191	7.1%	4.4%	4.4%
Riley Fire Protection District	152,257	264,596	324,888	73.8%	22.8%	22.8%
Clay-Owen-Vigo Solid Waste Mgt. District	0	0	0			
Sugar Creek Township Fire District	245,904	470,162	405,671	91.2%	-13.7%	-13.7%
Vigo County Redevelopment Commission	0	0	0	0.0%	0.0%	0.0%
Terre Haute Redevelopment Commission	0	0	0	0.0%	0.0%	0.0%

Note: 2008 – 2009 Comparable Levy Change reflects the percentage change in the remaining levies after levy reductions for state assumption of pre-1977 police and fire pension fund payments and elimination of these funds: state fair, state forestry, school general, preschool special education, family and children, children's psychiatric residential treatment, medical assistance to wards, children with special health care needs, and hospital care for the indigent.

Vigo County Assessed Values, Levies, Tax Rates, and Credit Rates by Taxing District

Taxing District	Net Assessed Value (In Millions \$)			Gross Levy (\$)			Tax Rate (%)		State PTRC Rate-Real	State Homestead, Total		Total Local Income Tax Credits, Homesteads	
	2008	2009	% Change	2008	2009	% Change	2008	2009	2008	2008	2009	2008	2009
Fayette Township	48.5	41.5	-14.5%	1,094,440	728,595	-33.4%	2.2573	1.7566	24.25%	53.04%	7.52%	0.00%	0.00%
Terre Haute City-Harrison Town	1404.6	1246.9	-11.2%	56,133,257	45,323,436	-19.3%	3.9965	3.6348	20.43%	56.99%	7.52%	0.00%	0.00%
Honey Creek Township	144.5	136.8	-5.4%	3,447,323	2,594,751	-24.7%	2.3856	1.8973	23.53%	52.86%	7.52%	0.00%	0.00%
Honey Creek Township-Sanitary	565.9	504.7	-10.8%	15,144,346	11,165,532	-26.3%	2.6763	2.2122	21.03%	49.57%	7.52%	0.00%	0.00%
Terre Haute City-Honey Creek Twp	214.2	227.8	6.4%	8,481,737	8,181,136	-3.5%	3.9597	3.5909	20.45%	56.87%	7.52%	0.00%	0.00%
Linton Township	75.0	68.2	-9.0%	1,672,147	1,177,814	-29.6%	2.2300	1.7263	24.52%	53.36%	7.52%	0.00%	0.00%
Lost Creek Township	92.9	72.9	-21.5%	2,084,072	1,275,979	-38.8%	2.2426	1.7499	24.59%	53.76%	7.52%	0.00%	0.00%
Lost Creek Township-Sanitary	76.8	61.8	-19.5%	1,945,075	1,276,331	-34.4%	2.5333	2.0648	21.83%	50.12%	7.52%	0.00%	0.00%
Terre Haute City-Lost Creek Twp	214.9	164.0	-23.7%	8,551,131	5,930,571	-30.6%	3.9783	3.6169	20.44%	56.93%	7.52%	0.00%	0.00%
Seelyville Town	21.9	19.0	-13.4%	605,121	444,223	-26.6%	2.7574	2.3371	21.49%	51.58%	7.52%	0.00%	0.00%
Nevins Township	68.4	56.6	-17.2%	1,543,434	996,849	-35.4%	2.2564	1.7599	24.39%	53.41%	7.52%	0.00%	0.00%
Otter Creek Township	135.9	114.4	-15.8%	3,038,933	1,984,489	-34.7%	2.2369	1.7342	24.43%	53.21%	7.52%	0.00%	0.00%
Otter Creek Township-Sanitary	220.7	176.1	-20.2%	5,579,149	3,607,920	-35.3%	2.5276	2.0491	21.68%	49.65%	7.52%	0.00%	0.00%
Terre Haute City-Otter Creek Twp	2.9	3.1	6.8%	116,346	112,809	-3.0%	3.9668	3.6011	20.44%	56.84%	7.52%	0.00%	0.00%
Pierson Township	85.9	77.5	-9.8%	1,958,261	1,365,989	-30.2%	2.2786	1.7627	24.02%	52.71%	7.52%	0.00%	0.00%
Prairie Creek Township	47.2	42.4	-10.0%	1,067,179	754,043	-29.3%	2.2623	1.7770	24.42%	53.59%	7.52%	0.00%	0.00%
Prairieton Township	38.7	35.2	-9.0%	916,272	627,936	-31.5%	2.3694	1.7847	24.27%	54.68%	7.52%	0.00%	0.00%
Riley Township	120.2	97.2	-19.1%	2,840,752	1,877,935	-33.9%	2.3628	1.9318	23.97%	53.77%	7.52%	0.00%	0.00%
Riley Township-Sanitary	26.0	22.0	-15.3%	688,902	493,957	-28.3%	2.6535	2.2467	21.40%	50.31%	7.52%	0.00%	0.00%
Riley Town	6.1	4.7	-22.4%	159,557	108,312	-32.1%	2.6365	2.3078	23.38%	55.46%	7.52%	0.00%	0.00%
Sugar Creek Township	170.2	132.9	-21.9%	4,247,679	2,687,894	-36.7%	2.4962	2.0220	23.35%	53.78%	7.52%	0.00%	0.00%
West Terre Haute Town	35.2	34.6	-1.7%	1,302,735	1,150,140	-11.7%	3.6973	3.3221	21.65%	58.81%	7.52%	0.00%	0.00%
Terre Haute City -- Riley Town	5.9	5.4	-9.1%	234,977	194,043	-17.4%	3.9701	3.6052	20.45%	56.91%	7.52%	0.00%	0.00%
Linton Township - Sanitary	21.2	34.4	62.4%	568,391	764,780	34.6%	2.6851	2.2247	20.99%	49.56%	7.52%	0.00%	0.00%
Fayette New Goshen Fire	171.7	163.0	-5.1%	3,900,560	2,873,378	-26.3%	2.2715	1.7630	24.37%	53.56%	7.52%	0.00%	0.00%
County Totals/Averages	4,015.4	3,543.2	-11.8%	127,321,776	97,698,843	-23.3%	3.1707	2.7579	21.37%	54.34%	7.52%	0.00%	0.00%

Notes: A *taxing district* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate. The *Net Assessed Value* is the total taxable assessed value of all property types, after deductions. It declined in 2009 because of the introduction of the new 35% supplemental deduction for homesteads. The *Gross Levy* is the amount of property tax to be collected, before credits. It declined in 2009 because of the elimination of the levies for school general funds, county welfare funds, and several smaller funds. The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value. Rates fell because the drop in the levies due to levy elimination was greater than the reduction in assessed value due to the new deduction. *State PTRC Rate - Real* is the state property tax replacement credit for real property in 2008. This credit was eliminated in 2009. The *State Homestead, Total* is the sum of the regular state homestead credit rate, which was eliminated in 2009, and the HEA1001-2008 special rate, which was reduced in 2009. The *Total Local Income Tax Credits - Homesteads* is the sum of the COIT and CEDIT homestead credit rates and the LOIT credit rates for homesteads, residential property, and all property. These are credits funded by local income taxes, including the COIT, the CEDIT, and the CAGIT for property tax relief.

Vigo County 2009 Circuit Breaker Cap Credits

Taxing Unit	Total Levy	Circuit Breaker Credits by Property Type				
		(1.5%) Homesteads	(2.5%) Other Residential/ Farmland	(3.5%) All Other Real/Personal	Elderly	Total
Vigo County	25,349,846	93,509	757,907	196,414	35,299	1,083,129
Fayette Township	81,252	2	0	0	62	64
Harrison Township	595,999	2,074	44,020	9,981	1,204	57,280
Honey Creek Township	34,598	3	79	193	16	291
Linton Township	50,537	0	0	0	80	80
Lost Creek Township	95,228	2,599	3,048	452	166	6,265
Nevins Township	55,849	0	0	0	67	67
Otter Creek Township	212,220	0	0	12	220	233
Pierson Township	78,580	0	0	0	12	12
Prairie Creek Township	14,004	0	0	0	7	7
Prairieton Township	14,320	0	0	0	18	18
Riley Township	23,589	0	10	21	58	89
Sugar Creek Township	198,799	21	2,629	0	527	3,177
Terre Haute Civil City	26,549,975	210,317	1,681,583	445,038	46,149	2,383,088
Riley Civil Town	17,647	0	0	0	45	45
Seelyville Civil Town	51,757	0	0	0	24	24
West Terre Haute Civil Town	450,109	17	28,807	0	313	29,137
Vigo County School Corporation	27,870,570	102,821	833,331	215,963	38,812	1,190,927
Vigo County Public Library	4,820,393	17,784	144,123	37,351	6,712	205,971
Terre Haute Sanitary	7,776,807	41,295	328,736	87,002	10,898	467,931
Hulman Field Airport	1,190,837	4,391	35,577	9,219	1,657	50,844
Honey Creek Fire Protection	1,787,364	169	0	0	844	1,013
New Goshen Fire Protection District	124,029	5	0	0	92	97
Lost Creek Fire Protection District	90,710	0	0	0	147	147
Prairieton Fire Protection District	64,191	0	0	0	54	54
Riley Fire Protection District	324,888	0	0	0	800	800
Clay-Owen-Vigo Solid Waste Management District	0	0	0	0	0	0
Sugar Creek Township Fire District	405,671	42	5,361	0	1,075	6,478
Vigo County Redevelopment Commission	0	0	0	0	0	0
Terre Haute Redevelopment Commission	0	0	0	0	0	0
Total - All Taxing Units	98,329,769	475,052	3,865,211	1,001,647	145,359	5,487,269

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. It is included to allow comparison to the circuit breaker revenue losses.

Circuit Breaker Credits:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1.5% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

Other Residential/Farmland includes small rental housing units, larger commercial apartments, long-term care facilities, and farmland, in the 2.5% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3.5% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

Elderly includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

***Taxpayers Association
of Vigo County***

7 S Meadows Shopping Center

Terre Haute, Indiana 47803

Telephone 812-235-1361

Fax 812-234-0568

E-mail taxtopics@aol.com

www.taxtopics.org