
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET DIVISION



INDIANA GOVERNMENT CENTER NORTH
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TO: ALL COUNTY AUDITORS

FROM: DEPARTMENT OF LOCAL GOVERNMENT FINANCE/BUDGET DIVISION

RE: 2009 FIT GUARANTEE DISTRIBUTION

DATE: JUNE 2009

Attached to this memorandum is the 2009 Financial Institutions Tax Guarantee Report for each taxing unit in your county.

IC 6-5.5-8-2(f) states that: "(f) The county auditor shall distribute the guaranteed and supplemental distributions received under subsection (a) to the taxing units in the county at the same time that the county auditor makes the semiannual distributions of real property taxes to the taxing units." When June and December settlements are made, each county should have ½ of the annual guarantee as cash on-hand.

Keep in mind that although Financial Institutions Tax can be distributed with settlement, the amount each unit receives is still based on the guarantee formula as set out in IC 6-5.5-8-2. These amounts are reflected on the enclosed printout. A couple of items of note that differ from last year's worksheet: (1) the column "Effective Tax Rate" is intended for the LOIT levy freeze counties only and would reflect the LOIT equivalency rates, and (2) the column "State Welfare/School Funds Allocation" now reflects the original state welfare allocation amount, plus an additional allocation amount to account for the state's assumption of welfare levies beginning in 2009 (IC 6-5.5-8-2(b)(1)). Also, state allocations are now applied to school units to account for the state's full assumption of the school general fund and special education preschool fund levies (IC 6-5.5-8-2(b)(2)).

Please reflect the amount of Financial Institutions Tax distributed to each taxing unit and apportioned to each fund on a Certificate of Tax Distribution (Form 22) separate from the one issued with each settlement of property tax. When June and December Settlement is complete, please forward copies of Form 22's for each taxing unit to the Department of Local Government Finance Budget Division. Actual distributions of FIT must be tracked for use in the school tuition support formula.

Questions about this report may be directed to Karen Large, Budget Division Director, at (317) 234-3937 or by e-mail at klarge@dlgf.in.gov.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FIT WORKSHEET 2009

County Number: 82
County Name: Vanderburgh County

Unit Name	Fund Code	1989 Bank Tax	1989 PCA 1999 Welfare Adjustment	1989 Net Bank Tax	2009 Bank Assessed Value	2009 Effective Tax Rate	2009 Actual Tax Rate	2009 Bank Property Tax	2009 FIT Guarantee	State Welfare/School Funds Allocation	FIT Distribution
0000 VANDERBURGH COUNTY											
GENERAL	0101	\$415,407	\$8,563	\$406,844	\$23,436,210	0.4663	0.4663	\$109,283	\$297,561	\$82,374	\$215,187
2006 REASSESS	0123	\$5,256	\$108	\$5,148	\$23,436,210	0.0059	0.0059	\$1,383	\$3,765	\$1,042	\$2,723
HIGHWAY	0702	\$0	\$0	\$0	\$23,436,210	0.0000	0.0000	\$0	\$0	\$0	\$0
LR &S	0706	\$0	\$0	\$0	\$23,436,210	0.0000	0.0000	\$0	\$0	\$0	\$0
CUM BRIDGE	0790	\$25,746	\$531	\$25,215	\$23,436,210	0.0289	0.0289	\$6,773	\$18,442	\$5,106	\$13,336
HEALTH	0801	\$33,585	\$692	\$32,893	\$23,436,210	0.0377	0.0377	\$8,835	\$24,058	\$6,660	\$17,398
MUSEUM	1003	\$4,365	\$90	\$4,275	\$836,490	0.0049	0.0049	\$41	\$4,234	\$1,142	\$3,092
JAIL L/R	1185	\$33,051	\$681	\$32,370	\$23,436,210	0.0371	0.0371	\$8,695	\$23,675	\$6,554	\$17,121
CUM AIRPORT BLD	2190	\$11,314	\$233	\$11,081	\$23,436,210	0.0127	0.0127	\$2,976	\$8,105	\$2,244	\$5,861
CCD	2391	\$16,570	\$342	\$16,228	\$23,436,210	0.0186	0.0186	\$4,359	\$11,869	\$3,286	\$8,583
		\$545,294	\$11,240	\$534,054		0.6121	0.6121	\$142,345	\$391,709	\$108,408	\$283,301
0001 ARMSTRONG TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0000	0.0000	\$0	\$0	\$0	\$0
0001F ARMSTRONG TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0756	0.0756	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0756	0.0756	\$0	\$0	\$0	\$0
0002 CENTER TOWNSHIP											
GENERAL	0101	\$275	\$0	\$275	\$665,290	0.0090	0.0090	\$60	\$215	\$0	\$215
TWP ASSISTANCE	0840	\$387	\$0	\$387	\$665,290	0.0127	0.0127	\$84	\$303	\$0	\$303
		\$662	\$0	\$662		0.0217	0.0217	\$144	\$518	\$0	\$518

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FIT WORKSHEET 2009

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0002F CENTER TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0240	0.0240	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$0	0.0187	0.0187	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0427	0.0427	\$0	\$0	\$0	\$0
0003 GERMAN TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0087	0.0087	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0087	0.0087	\$0	\$0	\$0	\$0
0003F GERMAN TOWNSHIP Fire											
EMS - FIRE	1101	\$0	\$0	\$0	\$0	0.0092	0.0092	\$0	\$0	\$0	\$0
FIRE	1111	\$0	\$0	\$0	\$0	0.0281	0.0281	\$0	\$0	\$0	\$0
EMER FIRE LOAN	1187	\$0	\$0	\$0	\$0	0.0285	0.0285	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$0	0.0157	0.0157	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0815	0.0815	\$0	\$0	\$0	\$0
0004 PERRY TOWNSHIP											
GENERAL	0101	\$313	\$0	\$313	\$544,260	0.0097	0.0097	\$53	\$260	\$0	\$260
TWP ASSISTANCE	0840	\$412	\$0	\$412	\$544,260	0.0128	0.0128	\$70	\$342	\$0	\$342
		\$725	\$0	\$725		0.0225	0.0225	\$123	\$602	\$0	\$602
0004F PERRY TOWNSHIP Fire											
EMS - FIRE	1101	\$0	\$0	\$0	\$236,430	0.0058	0.0058	\$14	\$0	\$0	\$0
FIRE	1111	\$0	\$0	\$0	\$236,430	0.0232	0.0232	\$55	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$236,430	0.0158	0.0158	\$37	\$0	\$0	\$0
		\$0	\$0	\$0		0.0448	0.0448	\$106	\$0	\$0	\$0
0005 KNIGHT TOWNSHIP											

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FIT WORKSHEET 2009

County Number: **82**
County Name: **Vanderburgh County**

<u>Unit Name</u>	<u>Fund Code</u>	<u>1989 Bank Tax</u>	<u>1989 PCA 1999 Welfare Adjustment</u>	<u>1989 Net Bank Tax</u>	<u>2009 Bank Assessed Value</u>	<u>2009 Effective Tax Rate</u>	<u>2009 Actual Tax Rate</u>	<u>2009 Bank Property Tax</u>	<u>2009 FIT Guarantee</u>	<u>State Welfare/School Funds Allocation</u>	<u>FIT Distribution</u>
GENERAL	0101	\$679	\$3	\$676	\$1,900,420	0.0016	0.0016	\$30	\$646	\$0	\$646
TWP ASSISTANCE	0840	\$4,455	\$21	\$4,434	\$1,900,420	0.0105	0.0105	\$200	\$4,234	\$0	\$4,234
		\$5,134	\$24	\$5,110		0.0121	0.0121	\$230	\$4,880	\$0	\$4,880
0005F KNIGHT TOWNSHIP Fire											
FIRE	1111	\$401	\$0	\$401	\$427,090	0.0361	0.0361	\$154	\$247	\$0	\$247
CUM FIRE(TWP)	1190	\$213	\$0	\$213	\$427,090	0.0192	0.0192	\$82	\$131	\$0	\$131
		\$614	\$0	\$614		0.0553	0.0553	\$236	\$378	\$0	\$378
0006 PIGEON TOWNSHIP											
GENERAL	0101	\$1,046	\$0	\$1,046	\$20,153,270	0.0037	0.0037	\$746	\$300	\$0	\$300
TWP ASSISTANCE	0840	\$26,371	\$0	\$26,371	\$20,153,270	0.0933	0.0933	\$18,803	\$7,568	\$0	\$7,568
		\$27,417	\$0	\$27,417		0.0970	0.0970	\$19,549	\$7,868	\$0	\$7,868
0006F PIGEON TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.1559	0.1559	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.1559	0.1559	\$0	\$0	\$0	\$0
0007 SCOTT TOWNSHIP											
RAINY DAY	0061	\$0	\$0	\$0	\$172,970	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$172,970	0.0000	0.0000	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$172,970	0.0000	0.0000	\$0	\$0	\$0	\$0
RECREATION	1312	\$0	\$0	\$0	\$172,970	0.0000	0.0000	\$0	\$0	\$0	\$0
PARK BOND	1380	\$41	\$0	\$41	\$172,970	0.0142	0.0142	\$25	\$16	\$0	\$16
		\$41	\$0	\$41		0.0142	0.0142	\$25	\$16	\$0	\$16
0007F SCOTT TOWNSHIP Fire											
EMS - FIRE	1101	\$0	\$0	\$0	\$150,840	0.0192	0.0192	\$29	\$0	\$0	\$0
FIRE	1111	\$0	\$0	\$0	\$150,840	0.0633	0.0633	\$95	\$0	\$0	\$0

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CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$150,840	0.0192	0.0192	\$29	\$0	\$0	\$0
		\$0	\$0	\$0		0.1017	0.1017	\$153	\$0	\$0	\$0
0008 UNION TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0503	0.0503	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0182	0.0182	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0685	0.0685	\$0	\$0	\$0	\$0
0008F UNION TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0731	0.0731	\$0	\$0	\$0	\$0
FIRE BLDG DEBT	1181	\$0	\$0	\$0	\$0	0.1220	0.1220	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$0	0.0087	0.0087	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.2038	0.2038	\$0	\$0	\$0	\$0
0102 EVANSVILLE CIVIL CITY											
CASINO/RIVERBOA	0005	\$0	\$0	\$0	\$22,599,720	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$720,295	\$3,544	\$716,751	\$22,599,720	1.0561	1.0561	\$238,676	\$478,075	\$0	\$478,075
DEBT SERVICE	0180	\$8,594	\$42	\$8,552	\$22,599,720	0.0126	0.0126	\$2,848	\$5,704	\$0	\$5,704
LOCAL INC. TAX	0254	\$0	\$0	\$0	\$22,599,720	0.0000	0.0000	\$0	\$0	\$0	\$0
FIRE PENSION	0341	\$3,956	\$19	\$3,937	\$22,599,720	0.0058	0.0058	\$1,311	\$2,626	\$0	\$2,626
POLICE PENSION	0342	\$3,956	\$19	\$3,937	\$22,599,720	0.0058	0.0058	\$1,311	\$2,626	\$0	\$2,626
LR &S	0706	\$0	\$0	\$0	\$22,599,720	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$0	\$0	\$0	\$22,599,720	0.0000	0.0000	\$0	\$0	\$0	\$0
PARK & REC	1301	\$58,518	\$288	\$58,230	\$23,436,210	0.0858	0.0858	\$20,108	\$38,122	\$0	\$38,122
PARK BOND	1380	\$10,162	\$50	\$10,112	\$23,436,210	0.0149	0.0149	\$3,492	\$6,620	\$0	\$6,620
REDEV BOND	2482	\$8,730	\$43	\$8,687	\$22,599,720	0.0128	0.0128	\$2,893	\$5,794	\$0	\$5,794
		\$814,211	\$4,005	\$810,206		1.1938	1.1938	\$270,639	\$539,567	\$0	\$539,567

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0958 DARMSTADT CIVIL TOWN											
GENERAL	0101	\$1,495	\$0	\$1,495	\$22,130	0.1401	0.1401	\$31	\$1,464	\$0	\$1,464
LR &S	0706	\$0	\$0	\$0	\$22,130	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$0	\$0	\$0	\$22,130	0.0000	0.0000	\$0	\$0	\$0	\$0
CCI	2379	\$0	\$0	\$0	\$22,130	0.0000	0.0000	\$0	\$0	\$0	\$0
CCD	2391	\$533	\$0	\$533	\$22,130	0.0500	0.0500	\$11	\$522	\$0	\$522
		\$2,028	\$0	\$2,028		0.1901	0.1901	\$42	\$1,986	\$0	\$1,986
7995 EVANSVILLE-VANDERBURGH SCHOOL CORPORATIO											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$23,436,210	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$23,436,210	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$126,974	\$569	\$126,405	\$23,436,210	0.0631	0.0631	\$14,788	\$111,617	\$66,041	\$45,576
SCH PENSION DEB	0186	\$186,537	\$836	\$185,701	\$23,436,210	0.0927	0.0927	\$21,725	\$163,976	\$97,020	\$66,956
SCHOOL CPF	1214	\$418,349	\$1,874	\$416,475	\$23,436,210	0.2079	0.2079	\$48,724	\$367,751	\$217,588	\$150,163
ART INSTITUTE	2016	\$3,220	\$14	\$3,206	\$23,436,210	0.0016	0.0016	\$375	\$2,831	\$1,675	\$1,156
TRANSPORTATION	6301	\$344,700	\$1,544	\$343,156	\$23,436,210	0.1713	0.1713	\$40,146	\$303,010	\$179,283	\$123,727
BUS REPLACEMENT	6302	\$41,453	\$186	\$41,267	\$23,436,210	0.0206	0.0206	\$4,828	\$36,439	\$21,560	\$14,879
		\$1,121,233	\$5,023	\$1,116,210		0.5572	0.5572	\$130,586	\$985,624	\$583,167	\$402,457
0265 EVANSVILLE-VANDERBURGH COUNTY PUBLIC LIB											
RAINY DAY	0061	\$0	\$0	\$0	\$23,436,210	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$50,011	\$196	\$49,815	\$23,436,210	0.1048	0.1048	\$24,561	\$25,254	\$0	\$25,254
DEBT SERVICE	0180	\$23,526	\$92	\$23,434	\$23,436,210	0.0493	0.0493	\$11,554	\$11,880	\$0	\$11,880
SPECIAL LIBRARY	1230	\$5,249	\$21	\$5,228	\$23,436,210	0.0110	0.0110	\$2,578	\$2,650	\$0	\$2,650
LIRF	2011	\$0	\$0	\$0	\$23,436,210	0.0000	0.0000	\$0	\$0	\$0	\$0

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		\$78,786	\$309	\$78,477		0.1651	0.1651	\$38,693	\$39,784	\$0	\$39,784
1072	VANDERBURGH COUNTY SOLID WASTE MANAGEMEN										
SP SOL WASTE MA	8210	\$0	\$0	\$0	\$23,436,210	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0000	0.0000	\$0	\$0	\$0	\$0
1102	EVANSVILLE LEVEE AUTHORITY										
LEVEE AUTHORITY	0901	\$0	\$0	\$0	\$23,436,210	0.0267	0.0267	\$6,257	\$0	\$0	\$0
		\$0	\$0	\$0		0.0267	0.0267	\$6,257	\$0	\$0	\$0
County Totals:									\$691,575	\$1,281,357	