Local Income Tax

Most Public Libraries rely on Local Income Tax for a portion of operating revenue. About 200 public libraries receive operating revenue from Local Income Tax or LIT. On average, the amount of LIT received is about 23% of total operating income. The average amount of LIT is $350,180 statewide. Like other local units of government, libraries develop their budget expenditures based on anticipated operating income. Libraries depend upon LIT. For some, it is modest. For some libraries, LIT comprises a significant percentage of the overall operating income, over 50% of operating revenue. Hancock County libraries are the outliers as overly dependent upon LIT due to the way libraries were expanded. The histogram below illustrates the number of libraries by dependence on Local Income Tax as a total percentage of budget.

Indiana Library Federation used data visualization software to create reports from publicly available reports. Source: Indiana State Library, Library Development Office, Table 5, Operating Income, 2018.
Below is the map of reliance on **Local Income Tax as a percentage of total income**, 2018 data, by Library District. Library districts shaded in darker slate have higher reliance on those in lighter shades of slate blue. Those in green do not depend on LIT. Twenty-nine libraries do not receive LIT.

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