

Carroll County 2015 Local Government Budgets and Taxes

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1. CARROLL COUNTY LOCAL GOVERNMENTS, 2015		Appropriations by Fund Type				Property Tax		
Unit	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	45,326,714	29,312,053	3,441,472	4,294,944	8,278,245	16,480,619	1,182,006,547	1.3943
CARROLL COUNTY	9,595,496	5,410,969	-	953,500	3,231,027	3,718,159	1,182,006,547	0.3149
ADAMS TOWNSHIP	30,974	6,050	-	-	24,924	10,405	36,511,460	0.0285
BURLINGTON TOWNSHIP	224,623	43,620	-	50,000	131,003	107,292	89,299,657	0.1278
CARROLLTON TOWNSHIP	30,884	14,459	-	-	16,425	13,537	63,257,752	0.0214
CLAY TOWNSHIP	126,600	31,600	-	40,000	55,000	42,398	64,045,639	0.0662
DEER CREEK TOWNSHIP	318,564	86,366	-	-	232,198	67,277	189,511,761	0.0355
DEMOCRAT TOWNSHIP	73,869	26,960	-	5,000	41,909	43,673	64,699,979	0.0675
JACKSON TOWNSHIP	159,566	59,400	-	-	100,166	62,273	76,075,871	0.0848
JEFFERSON TOWNSHIP	242,450	56,600	50,000	40,000	95,850	164,073	232,697,361	0.0713
LIBERTY TOWNSHIP	70,136	16,236	-	-	53,900	30,129	32,361,675	0.0931
MADISON TOWNSHIP	12,977	7,977	-	-	5,000	5,293	52,934,252	0.0100
MONROE TOWNSHIP	71,515	33,600	-	1,000	36,915	42,228	108,433,915	0.0462
ROCK CREEK TOWNSHIP	82,410	40,850	-	-	41,560	32,616	21,332,193	0.1529
TIPPECANOE TOWNSHIP	64,100	24,100	-	-	40,000	21,451	86,147,872	0.0249
WASHINGTON TOWNSHIP	46,422	13,820	-	18,000	14,602	23,097	64,697,160	0.0357
DELPHI CIVIL CITY	2,246,922	1,776,367	-	44,200	426,355	1,512,958	328,593,885	1.9781
BURLINGTON CIVIL TOWN	404,000	242,750	-	63,000	98,250	108,777	13,583,648	0.8008
CAMDEN CIVIL TOWN	358,526	210,576	-	15,500	132,450	124,649	7,805,206	1.5970
FLORA CIVIL TOWN	2,943,898	2,195,775	-	371,323	376,800	633,131	44,206,901	1.4322
YEOMAN CIVIL TOWN	50,876	31,729	-	-	19,147	8,867	2,616,450	0.3389
CARROLL CONSOLIDATED SCHOOL CORP	10,656,866	7,480,560	777,042	1,357,564	1,041,700	2,411,040	390,388,463	0.6176
DELPHI COMMUNITY SCHOOL CORP	16,098,997	10,248,746	2,479,430	1,335,857	2,034,964	4,479,589	458,363,624	0.9773
*ROSSVILLE CONSOLIDATED SCHOOL CORP	-	-	-	-	-	532,796	64,045,639	0.8319
*TWIN LAKES COMMUNITY SCHOOL CORP	-	-	-	-	-	1,479,841	269,208,821	0.5497
CAMDEN-JACKSON TWP PUBLIC LIBRARY	72,949	64,849	-	-	8,100	33,778	76,075,871	0.0444
DELPHI PUBLIC LIBRARY	843,469	843,469	-	-	-	454,610	480,052,775	0.0947
FLORA PUBLIC LIBRARY	397,500	242,500	135,000	-	20,000	209,386	108,433,915	0.1931
*NORTHWEST IN SOLID WASTE MGMT	-	-	-	-	-	-	1,182,006,547	-
*BACHELOR RUN CONSERVANCY DISTRICT	102,125	102,125	-	-	-	100,128	185,421,600	0.0540
*ROCK CREEK CASS-CARROLL CON. DIST	-	-	-	-	-	7,168	32,583,800	0.0220

2. CARROLL COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	45,326,714	29,312,053	3,441,472	4,294,944	8,278,245	16,480,619
County	9,595,496	5,410,969	-	953,500	3,231,027	3,718,159
Townships	1,555,090	461,638	50,000	154,000	889,452	665,742
Cities/Towns	6,004,222	4,457,197	-	494,023	1,053,002	2,388,382
School Corps.	26,755,863	17,729,306	3,256,472	2,693,421	3,076,664	8,903,266
Library Dists.	1,313,918	1,150,818	135,000	-	28,100	697,774
Special Dists.	102,125	102,125	-	-	-	107,296
Population:	19,923					
Per Person, All Units	2,275	1,471	173	216	416	827
County	482	272	-	48	162	187
Townships	78	23	3	8	45	33
Cities/Towns	301	224	-	25	53	120
School Corps.	1,343	890	163	135	154	447
Library Dists.	66	58	7	-	1	35
Special Dists.	5	5	-	-	-	5
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	21.2%	18.5%	0.0%	22.2%	39.0%	22.6%
Townships	3.4%	1.6%	1.5%	3.6%	10.7%	4.0%
Cities/Towns	13.2%	15.2%	0.0%	11.5%	12.7%	14.5%
School Corps.	59.0%	60.5%	94.6%	62.7%	37.2%	54.0%
Library Dists.	2.9%	3.9%	3.9%	0.0%	0.3%	4.2%
Special Dists.	0.2%	0.3%	0.0%	0.0%	0.0%	0.7%
% of Total Appropriations	100.0%	64.7%	7.6%	9.5%	18.3%	36.4%
County	100.0%	56.4%	0.0%	9.9%	33.7%	38.7%
Townships	100.0%	29.7%	3.2%	9.9%	57.2%	42.8%
Cities/Towns	100.0%	74.2%	0.0%	8.2%	17.5%	39.8%
School Corps.	100.0%	66.3%	12.2%	10.1%	11.5%	33.3%
Library Dists.	100.0%	87.6%	10.3%	0.0%	2.1%	53.1%
Special Dists.	100.0%	100.0%	0.0%	0.0%	0.0%	105.1%

3. CARROLL COUNTY TAX DISTRICTS, 2015

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
ADAMS TWP		TWIN LAKES	0.3149		0.5497	0.1232	0.9878
BURLINGTON TOWNSHIP		CARROLL	0.3149		0.6176	0.1278	1.0603
BURLINGTON-BURLINGTON TWP	BURLINGTON TOWN	CARROLL	0.3149	0.8008	0.6176	0.0775	1.8108
CARROLLTON TOWNSHIP		CARROLL	0.3149		0.6176	0.0214	0.9539
CLAY TOWNSHIP		ROSSVILLE	0.3149		0.8319	0.0662	1.2130
DEER CREEK TOWNSHIP	DELPHI FIRE	DELPHI	0.3149	0.0641	0.9773	0.1302	1.4865
DELPHI-DEER CREEK TWP	DELPHI CITY	DELPHI	0.3149	1.9781	0.9773	0.1302	3.4005
DEMOCRAT TOWNSHIP		CARROLL	0.3149		0.6176	0.0675	1.0000
JACKSON TOWNSHIP		DELPHI	0.3149		0.9773	0.1292	1.4214
CAMDEN-JACKSON TWP	CAMDEN TOWN	DELPHI	0.3149	1.5970	0.9773	0.1005	2.9897
JEFFERSON TOWNSHIP		TWIN LAKES	0.3149		0.5497	0.1660	1.0306
YEOMAN-JEFFERSON TWP	YEOMAN TOWN	TWIN LAKES	0.3149	0.3389	0.5497	0.0957	1.2992
LIBERTY TOWNSHIP		DELPHI	0.3149		0.9773	0.0931	1.3853
MADISON TOWNSHIP	DELPHI FIRE	DELPHI	0.3149	0.0641	0.9773	0.0100	1.3663
MONROE TOWNSHIP		CARROLL	0.3149		0.6176	0.2393	1.1718
FLORA-MONROE TWP	FLORA TOWN	CARROLL	0.3059	1.4322	0.6176	0.2215	2.5772
ROCK CREEK TOWNSHIP		DELPHI	0.3149		0.9773	0.2476	1.5398
TIPPECANOE TOWNSHIP	DELPHI FIRE	DELPHI	0.3149	0.0641	0.9773	0.0249	1.3812
WASHINGTON TOWNSHIP		CARROLL	0.3149		0.6176	0.0357	0.9682

4. CARROLL COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2015

Tax District	Homestead (1%)	Other Residential/ Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
CARROLL COUNTY	74,244	381,656	64,050	9,277	529,227	16,238,160	3.3%
ADAMS TWP	-	-	-	116	116	360,668	0.0%
BURLINGTON TOWNSHIP	1	-	-	118	119	811,433	0.0%
BURLINGTON-BURLINGTON TWP	-	-	-	36	36	239,785	0.0%
CARROLLTON TOWNSHIP	-	-	-	255	255	605,468	0.0%
CLAY TOWNSHIP	18	-	-	680	698	770,411	0.1%
DEER CREEK TOWNSHIP	560	-	-	1,596	2,156	1,816,458	0.1%
DELPHI-DEER CREEK TWP	62,925	285,367	64,050	1,484	413,826	2,254,364	18.4%
DEMOCRAT TOWNSHIP	-	-	-	92	92	645,429	0.0%
JACKSON TOWNSHIP	-	-	-	159	159	973,551	0.0%
CAMDEN-JACKSON TWP	4,066	29,271	-	144	33,482	224,712	14.9%
JEFFERSON TOWNSHIP	-	-	-	666	666	2,346,214	0.0%
YEOMAN-JEFFERSON TWP	-	-	-	-	-	33,232	0.0%
LIBERTY TOWNSHIP	135	-	-	2	137	448,201	0.0%
MADISON TOWNSHIP	-	-	-	63	63	719,918	0.0%
MONROE TOWNSHIP	-	-	-	-	-	753,103	0.0%
FLORA-MONROE TWP	4,795	67,018	-	3,390	75,203	1,109,948	6.8%
ROCK CREEK TOWNSHIP	315	-	-	8	323	327,614	0.1%
TIPPECANOE TOWNSHIP	1,429	-	-	428	1,857	1,174,960	0.2%
WASHINGTON TOWNSHIP	-	-	-	41	41	622,689	0.0%

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

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corporation	All Other
ADAMS TWP		TWIN LAKES	116	37		64	14
BURLINGTON TOWNSHIP		CARROLL	119	35		69	14
BURLINGTON-BURLINGTON TWP	BURLINGTON TOWN	CARROLL	36	6	16	12	2
CARROLLTON TOWNSHIP		CARROLL	255	84		165	6
CLAY TOWNSHIP		ROSSVILLE	698	181		479	38
DEER CREEK TOWNSHIP	DELPHI FIRE	DELPHI	2,156	457	93	1,417	189
DELPHI-DEER CREEK TWP	DELPHI CITY	DELPHI	413,826	38,322	240,726	118,933	15,845
DEMOCRAT TOWNSHIP		CARROLL	92	29		57	6
JACKSON TOWNSHIP		DELPHI	159	35		110	14
CAMDEN-JACKSON TWP	CAMDEN TOWN	DELPHI	33,482	3,527	17,885	10,945	1,125
JEFFERSON TOWNSHIP		TWIN LAKES	666	204		355	107
YEOMAN-JEFFERSON TWP	YEOMAN TOWN	TWIN LAKES	-	-	-	-	-
LIBERTY TOWNSHIP		DELPHI	137	31		97	9
MADISON TOWNSHIP	DELPHI FIRE	DELPHI	63	14	3	45	0
MONROE TOWNSHIP		CARROLL	-	-		-	-
FLORA-MONROE TWP	FLORA TOWN	CARROLL	75,203	8,926	41,792	18,022	6,463
ROCK CREEK TOWNSHIP		DELPHI	323	66		205	52
TIPPECANOE TOWNSHIP	DELPHI FIRE	DELPHI	1,857	423	86	1,314	33
WASHINGTON TOWNSHIP		CARROLL	41	13		26	2

6. CARROLL COUNTY CIRCUIT BREAKER TAX CAP CREDITS BY UNIT, EST. 2015

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	529,045	100.0%	16,480,619	3.2%
CARROLL COUNTY	52,391	9.9%	3,718,159	1.4%
DELPHI CITY	240,726	45.5%	1,512,958	15.9%
BURLINGTON TOWN	16	0.0%	108,777	0.0%
CAMDEN TOWN	17,885	3.4%	124,649	14.3%
FLORA TOWN	41,792	7.9%	633,131	6.6%
YEOMAN TOWN	-	0.0%	8,867	0.0%
CARROLL CONSOLIDATED SCHOOL CORP.	18,351	3.5%	2,411,040	0.8%
DELPHI SCHOOL CORP.	133,065	25.2%	4,479,589	3.0%
ROSSVILLE CONSOLIDATED SCHOOL CORP.	479	0.1%	532,796	0.1%
TWIN LAKES SCHOOL CORP.	420	0.1%	1,479,841	0.0%
ALL OTHER UNITS	23,921	4.5%	1,470,812	1.6%

7. CARROLL COUNTY LOCAL OPTION INCOME TAXES, 2015

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.704%	7,096,043
Revenue		
CAGIT Base	1.000%	4,162,169
CAGIT Public Safety		
CAGIT Special		
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.150%	628,448
EDIT Special		
TOTAL	1.150%	4,790,617
Property Tax Relief		
CAGIT Replacement	0.354%	1,472,992
CAGIT Relief	0.200%	832,434
COIT Replacement		
COIT Relief		
EDIT Homestead		
TOTAL	0.554%	2,305,426

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

Property Tax Credits, funded by Local Option Income Taxes

Tax District	Property Tax Rate	LOIT Property Tax Replacement Credit	COIT Homestead Credit	EDIT Inventory Homestead Credit	LOIT Homestead Credit	LOIT Residential Credit
ADAMS TWP	0.9878	4.9036	-	-	-	-
BURLINGTON TOWNSHIP	1.0603	4.9036	-	-	-	-
BURLINGTON-BURLINGTON TWP	1.8108	4.9036	-	-	-	-
CARROLLTON TOWNSHIP	0.9539	4.9036	-	-	-	-
CLAY TOWNSHIP	1.2130	4.9036	-	-	-	-
DEER CREEK TOWNSHIP	1.4865	4.9036	-	-	-	-
DELPHI-DEER CREEK TWP	3.4005	4.9036	-	-	-	-
DEMOCRAT TOWNSHIP	1.0000	4.9036	-	-	-	-
JACKSON TOWNSHIP	1.4214	4.9036	-	-	-	-
CAMDEN-JACKSON TWP	2.9897	4.9036	-	-	-	-
JEFFERSON TOWNSHIP	1.0306	4.9036	-	-	-	-
YEOMAN-JEFFERSON TWP	1.2992	4.9036	-	-	-	-
LIBERTY TOWNSHIP	1.3853	4.9036	-	-	-	-
MADISON TOWNSHIP	1.3663	4.9036	-	-	-	-
MONROE TOWNSHIP	1.1718	4.9036	-	-	-	-
FLORA-MONROE TWP	2.5772	4.9036	-	-	-	-
ROCK CREEK TOWNSHIP	1.5398	4.9036	-	-	-	-
TIPPECANOE TOWNSHIP	1.3812	4.9036	-	-	-	-
WASHINGTON TOWNSHIP	0.9682	4.9036	-	-	-	-

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

	CARROLLTON TOWNSHIP	CARROLLTON TOWNSHIP	DELPHI-DEER CREEK TWP	DELPHI-DEER CREEK TWP
Gross Assessed Value	91,000	182,000	91,000	182,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	46,000	137,000	46,000	137,000
35% Supplemental Homestead Deduction	16,100	47,950	16,100	47,950
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	26,900	86,050	26,900	86,050
District Tax Rate	0.954	0.954	3.401	3.401
Gross Tax Bill	257	821	915	2,926
Total LOIT Credit Rate	4.90%	4.90%	4.90%	4.90%
LOIT Credits	13	40	45	143
Tax Bill after LOIT Credits	244	781	870	2,783
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	910	1,820	910	1,820
Tax Cap Credit	-	-	-	963
Net Tax Bill	244	781	870	1,820

These are examples of homestead tax bills for two tax districts. Gross assessed value based on average home assessed value in the county, and double that value.

10. APPROPRIATIONS, LEVY AND ASSESSED VALUE PER PERSON, 2015

All Local Governments	Population	Total Appropriations	Appropriations by Fund Type				Property Tax		
			General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
Indiana Average	71,705	2,662	1,569	289	185	619	1,048	42,846	2.4457
Carroll	19,923	2,275	1,471	173	216	416	827	59,329	1.3943
Cass	38,438	2,528	1,737	215	159	417	953	34,177	2.7883
Clinton	32,776	2,903	2,014	271	260	358	1,035	47,158	2.1942
Howard	82,982	2,897	1,901	229	200	567	1,316	40,145	3.2782
Tippecanoe	183,074	1,966	1,272	207	158	329	809	38,283	2.1129
White	24,453	3,571	2,027	325	516	703	988	79,125	1.2491
Benton	8,700	4,314	2,583	321	414	996	1,362	119,654	1.1386
Boone	61,915	3,296	1,705	585	270	736	1,375	67,316	2.0421
Miami	35,954	2,078	1,419	140	143	375	739	30,037	2.4611
Montgomery	38,146	2,692	1,599	374	230	489	1,151	55,126	2.0871
Tipton	15,415	2,924	1,876	241	313	495	1,064	59,955	1.7740

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2015

Unit Tax Rates, 2015

District Tax Rates, 2015

Percentile	Counties	Cities/ Towns	School Corps.
10%	0.2951	0.2413	0.6268
25%	0.3608	0.4902	0.7877
50% (median)	0.4480	0.7653	0.9599
75%	0.6185	1.2083	1.1861
90%	0.7160	1.6450	1.5156

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.1984	1.6961	1.0840
25%	1.4842	2.0860	1.3079
50% (median)	1.8871	2.5447	1.5825
75%	2.5952	3.1855	1.8569
90%	3.3445	3.9696	2.3589

Appropriations, Levies and Assessed Values per Person, 2015 - Sum for All Local Governments in a County

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value
10%	2,037	1,350	139	145	341	636	30,276
25%	2,258	1,460	179	163	386	785	36,279
50% (median)	2,497	1,582	219	196	468	915	43,496
75%	2,694	1,711	286	246	521	1,052	52,102
90%	2,926	1,838	341	280	595	1,207	68,592

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