

Starke County 2015 Local Government Budgets and Taxes

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1. STARKE COUNTY LOCAL GOVERNMENTS, 2015

Unit	Total Appropriations	Appropriations by Fund Type				Property Tax		
		General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	58,336,319	36,590,078	6,184,598	3,674,241	11,887,402	19,043,202	995,676,193	1.9126
STARKE COUNTY	9,834,414	6,163,157	-	615,063	3,056,194	4,168,896	995,676,193	0.4187
CALIFORNIA TOWNSHIP	958,000	143,000	-	-	815,000	301,638	162,084,067	0.1861
CENTER TOWNSHIP	94,007	29,800	28,760	-	35,447	64,785	195,573,251	0.0331
DAVIS TOWNSHIP	92,288	20,170	30,500	15,000	26,618	68,189	60,803,111	0.1121
JACKSON TOWNSHIP	24,150	7,550	-	-	16,600	19,395	25,253,675	0.0768
NORTH BEND TOWNSHIP	28,797	7,921	-	-	20,876	12,811	116,462,238	0.0110
OREGON TOWNSHIP	195,535	46,135	-	62,000	87,400	150,148	160,265,266	0.0937
RAILROAD TOWNSHIP	135,000	45,000	-	5,000	85,000	109,020	66,801,560	0.1632
WASHINGTON TOWNSHIP	-	-	-	-	-	91,600	79,445,072	0.1153
WAYNE TOWNSHIP	20,840	20,840	-	-	-	48,008	128,987,953	0.0372
KNOX CIVIL CITY	2,383,717	1,399,539	172,740	135,724	675,714	1,593,964	101,410,083	1.5718
HAMLET CIVIL TOWN	347,441	270,105	-	1,050	76,286	210,566	16,419,760	1.2824
NORTH JUDSON CIVIL TOWN	1,064,496	760,015	-	12,645	291,836	465,411	38,333,913	1.2141
*CULVER COMMUNITY SCHOOL CORP	-	-	-	-	-	561,232	116,462,238	0.4819
OREGON-DAVIS SCHOOL CORPORATION	7,204,659	4,243,356	1,008,439	787,561	1,165,303	2,312,267	221,257,584	1.0451
*NORTH JUDSON-SAN PIERRE SCHOOL CORP	12,719,739	8,774,866	1,521,720	939,345	1,483,808	2,266,778	235,289,473	0.9634
KNOX COMMUNITY SCHOOL CORPORATION	20,495,084	13,219,575	3,253,884	1,096,853	2,924,772	5,015,497	422,856,105	1.1861
NORTH JUDSON PUBLIC LIBRARY	306,949	234,949	72,000	-	-	237,596	128,987,953	0.1842
STARKE COUNTY PUBLIC LIBRARY	1,226,874	1,146,400	64,474	-	16,000	1,006,225	866,688,240	0.1161
STARKE COUNTY AIRPORT AUTHORITY	773,075	-	-	-	773,075	273,811	995,676,193	0.0275
STARKE COUNTY SOLID WASTE MGMT DIST	337,473	-	-	-	337,473	-	995,676,193	-
BAILEY-COX-NEWTSON CONSERVANCY	93,781	57,700	32,081	4,000	-	65,365	38,180,700	0.1712

2. STARKE COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	58,336,319	36,590,078	6,184,598	3,674,241	11,887,402	19,043,202
County	9,834,414	6,163,157	-	615,063	3,056,194	4,168,896
Townships	1,548,617	320,416	59,260	82,000	1,086,941	865,594
Cities/Towns	3,795,654	2,429,659	172,740	149,419	1,043,836	2,269,941
School Corps.	40,419,482	26,237,797	5,784,043	2,823,759	5,573,883	10,155,774
Library Dists.	1,533,823	1,381,349	136,474	-	16,000	1,243,821
Special Dists.	1,204,329	57,700	32,081	4,000	1,110,548	339,176
Population:	23,074					
Per Person, All Units	2,528	1,586	268	159	515	825
County	426	267	-	27	132	181
Townships	67	14	3	4	47	38
Cities/Towns	164	105	7	6	45	98
School Corps.	1,752	1,137	251	122	242	440
Library Dists.	66	60	6	-	1	54
Special Dists.	52	3	1	0	48	15
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	16.9%	16.8%	0.0%	16.7%	25.7%	21.9%
Townships	2.7%	0.9%	1.0%	2.2%	9.1%	4.5%
Cities/Towns	6.5%	6.6%	2.8%	4.1%	8.8%	11.9%
School Corps.	69.3%	71.7%	93.5%	76.9%	46.9%	53.3%
Library Dists.	2.6%	3.8%	2.2%	0.0%	0.1%	6.5%
Special Dists.	2.1%	0.2%	0.5%	0.1%	9.3%	1.8%
% of Total Appropriations	100.0%	62.7%	10.6%	6.3%	20.4%	32.6%
County	100.0%	62.7%	0.0%	6.3%	31.1%	42.4%
Townships	100.0%	20.7%	3.8%	5.3%	70.2%	55.9%
Cities/Towns	100.0%	64.0%	4.6%	3.9%	27.5%	59.8%
School Corps.	100.0%	64.9%	14.3%	7.0%	13.8%	25.1%
Library Dists.	100.0%	90.1%	8.9%	0.0%	1.0%	81.1%
Special Dists.	100.0%	4.8%	2.7%	0.3%	92.2%	28.2%

3. STARKE COUNTY TAX DISTRICTS, 2015

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
CALIFORNIA TWP-NJSP SCH.		NORTH JUDSON-SAN PIERRE	0.4187		0.9634	0.3297	1.7118
CALIFORNIA TWP-KNOX SCH.		KNOX	0.4187		1.1861	0.3297	1.9345
CENTER TOWNSHIP		KNOX	0.4187		1.1861	0.2040	1.8088
KNOX CITY-CENTER TWP	KNOX CITY	KNOX	0.4187	1.5718	1.1861	0.1514	3.3280
JACKSON TOWNSHIP		NORTH JUDSON-SAN PIERRE	0.4187		0.9634	0.2204	1.6025
NORTH BEND TOWNSHIP		CULVER	0.4187		0.4819	0.1546	1.0552
OREGON TOWNSHIP		OREGON-DAVIS	0.4187		1.0451	0.2394	1.7032
RAILROAD TOWNSHIP		NORTH JUDSON-SAN PIERRE	0.4187		0.9634	0.3068	1.6889
WASHINGTON TOWNSHIP		KNOX	0.4187		1.1861	0.2589	1.8637
WAYNE TOWNSHIP		NORTH JUDSON-SAN PIERRE	0.4187		0.9634	0.2573	1.6394
NORTH JUDSON- WAYNE TWP	NORTH JUDSON TOWN	NORTH JUDSON-SAN PIERRE	0.4187	1.2141	0.9634	0.2291	2.8253
DAVIS TOWNSHIP		OREGON-DAVIS	0.4187		1.0451	0.2819	1.7457
HAMLET TOWN-DAVIS TWP	HAMLET TOWN	OREGON-DAVIS	0.4187	1.2824	1.0451	0.1659	2.9121
HAMLET TOWN-OREGON TWP	HAMLET TOWN	OREGON-DAVIS	0.4187	1.2824	1.0451	0.1659	2.9121

4. STARKE 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
STARKE COUNTY	52,838	478,360	166,420	4,864	702,482	18,830,596	3.7%
CALIFORNIA TWP-NJSP SCH.	-	-	-	188	188	242,711	0.1%
CALIFORNIA TWP-KNOX SCH.	4,168	-	-	586	4,754	2,842,970	0.2%
CENTER TOWNSHIP	-	-	-	248	248	1,688,878	0.0%
KNOX CITY-CENTER TWP	36,294	348,558	166,419	1,876	553,148	3,352,995	16.5%
JACKSON TOWNSHIP	-	-	-	-	-	403,859	0.0%
NORTH BEND TOWNSHIP	-	-	-	71	271	1,218,050	0.0%
OREGON TOWNSHIP	-	-	-	330	330	2,655,927	0.0%
RAILROAD TOWNSHIP	-	-	-	115	115	1,124,913	0.0%
WASHINGTON TOWNSHIP	-	-	-	456	456	1,462,437	0.0%
WAYNE TOWNSHIP	-	-	-	225	225	1,477,622	0.0%
NORTH JUDSON- WAYNE TWP	12,214	99,709	-	111	112,034	1,056,891	10.6%
DAVIS TOWNSHIP	-	-	-	322	322	828,317	0.0%
HAMLET TOWN-DAVIS TWP	150	23,535	-	56	23,742	385,746	6.2%
HAMLET TOWN-OREGON TWP	12	6,558	-	79	6,649	89,279	7.4%

5. STARKE 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 Corp	All Other
CALIFORNIA TWP-NJSP SCH.		NORTH JUDSON-SAN PIERRE	188	46		106	36
CALIFORNIA TWP-KNOX SCH.		KNOX	4,754	1,029		2,915	810
CENTER TOWNSHIP		KNOX	248	57		162	28
KNOX CITY-CENTER TWP	KNOX CITY	KNOX	553,148	69,592	261,249	197,142	25,164
JACKSON TOWNSHIP		NORTH JUDSON-SAN PIERRE	-	-		-	-
NORTH BEND TOWNSHIP		CULVER	271	107		124	40
OREGON TOWNSHIP		OREGON-DAVIS	330	81		203	46
RAILROAD TOWNSHIP		NORTH JUDSON-SAN PIERRE	115	28		65	21
WASHINGTON TOWNSHIP		KNOX	456	102		290	63
WAYNE TOWNSHIP		NORTH JUDSON-SAN PIERRE	225	58		132	35
NORTH JUDSON- WAYNE TWP	NORTH JUDSON	NORTH JUDSON-SAN PIERRE	112,034	16,603	48,144	38,203	9,085
DAVIS TOWNSHIP		OREGON-DAVIS	322	77		193	52
HAMLET TOWN-DAVIS TWP	HAMLET TOWN	OREGON-DAVIS	23,742	3,414	10,455	8,520	1,353
HAMLET TOWN-OREGON TWP	HAMLET TOWN	OREGON-DAVIS	6,649	956	2,928	2,386	379

6. STARKE 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	702,482	100.0%	19,043,202	3.7%
STARKE COUNTY	92,152	13.1%	4,168,896	2.2%
KNOX CITY	261,249	37.2%	1,593,964	16.4%
HAMLET TOWN	13,383	1.9%	210,566	6.4%
NORTH JUDSON TOWN	48,144	6.9%	465,411	10.3%
CULVER SCHOOL CORP.	124	0.0%	561,232	0.0%
OREGON-DAVIS SCHOOL CORP.	11,302	1.6%	2,312,267	0.5%
NORTH JUDSON-SAN PIERRE SCHOOL CORP.	38,506	5.5%	2,266,778	1.7%
KNOX SCHOOL CORP.	200,510	28.5%	5,015,497	4.0%
ALL OTHER UNITS	37,113	5.3%	2,448,591	1.5%

7. STARKE COUNTY LOCAL OPTION INCOME TAXES, 2015

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.710%	6,031,355
Revenue		
CAGIT Base	0.500%	1,769,968
CAGIT Public Safety		
CAGIT Special		
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.500%	1,760,904
EDIT Special	0.650%	2,289,175
TOTAL	1.650%	5,820,047
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief		
EDIT Homestead	0.060%	211,308
TOTAL	0.060%	211,308

8. STARKE 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
CALIFORNIA TWP-NJSP SCH.	1.7118	-	-	5.1812	-	-
CALIFORNIA TWP-KNOX SCH.	1.9345	-	-	5.1018	-	-
CENTER TOWNSHIP	1.8088	-	-	6.0930	-	-
KNOX CITY-CENTER TWP	3.3280	-	-	3.6309	-	-
JACKSON TOWNSHIP	1.6025	-	-	6.5743	-	-
NORTH BEND TOWNSHIP	1.0552	-	-	10.7066	-	-
OREGON TOWNSHIP	1.7032	-	-	6.7787	-	-
RAILROAD TOWNSHIP	1.6889	-	-	6.0221	-	-
WASHINGTON TOWNSHIP	1.8637	-	-	6.0638	-	-
WAYNE TOWNSHIP	1.6394	-	-	5.7793	-	-
NORTH JUDSON- WAYNE TWP	2.8253	-	-	3.6737	-	-
DAVIS TOWNSHIP	1.7457	-	-	6.6730	-	-
HAMLET TOWN-DAVIS TWP	2.9121	-	-	4.4287	-	-
HAMLET TOWN-OREGON TWP	2.9121	-	-	4.0828	-	-

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

	NORTH BEND TOWNSHIP	NORTH BEND TOWNSHIP	KNOX CITY- CENTER TWP	KNOX CITY- CENTER TWP
Gross Assessed Value	89,000	178,000	89,000	178,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	44,000	133,000	44,000	133,000
35% Supplemental Homestead Deduction	15,400	46,550	15,400	46,550
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	25,600	83,450	25,600	83,450
District Tax Rate	1.055	1.055	3.328	3.328
Gross Tax Bill	270	881	852	2,777
Total LOIT Credit Rate	10.71%	10.71%	3.63%	3.63%
LOIT Credits	29	94	31	101
Tax Bill after LOIT Credits	241	786	821	2,676
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	890	1,780	890	1,780
Tax Cap Credit	-	-	-	896
Net Tax Bill	241	786	821	1,780

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
Jasper	33,475	2,537	1,529	296	328	384	857	71,410	1.1994
Lake	490,228	2,734	1,716	426	138	454	1,511	42,777	3.5324
LaPorte	111,444	2,634	1,670	253	163	548	1,202	46,633	2.5781
Newton	14,156	2,997	1,819	313	266	599	1,155	64,464	1.7920
Porter	167,076	2,507	1,557	302	193	455	1,152	51,831	2.2234
Starke	23,074	2,528	1,586	268	159	515	825	43,151	1.9126
Benton	8,700	4,314	2,583	321	414	996	1,362	119,654	1.1386
Marshall	47,107	2,708	1,750	241	228	488	915	53,788	1.7015
Pulaski	12,967	3,200	1,930	225	432	613	848	69,139	1.2272
St. Joseph	267,618	2,398	1,530	210	125	532	1,113	29,385	3.7890
White	24,453	3,571	2,027	325	516	703	988	79,125	1.2491

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2015

Unit 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

District Tax Rates, 2015

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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