

Pulaski County 2015 Local Government Budgets and Taxes

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1. PULASKI 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	41,487,989	25,020,111	2,914,726	5,602,116	7,951,036	11,001,926	896,519,955	1.2272
PULASKI COUNTY	12,231,630	7,118,403	263,000	583,000	4,267,227	3,980,548	896,519,955	0.4440
BEAVER TOWNSHIP	43,198	25,288	-	-	17,910	14,352	65,238,667	0.0220
CASS TOWNSHIP	35,085	15,225	-	-	19,860	22,600	47,380,732	0.0477
FRANKLIN TOWNSHIP	32,340	16,240	-	-	16,100	13,305	41,320,627	0.0322
HARRISON TOWNSHIP	42,705	19,505	-	-	23,200	23,221	56,364,416	0.0412
INDIAN CREEK TOWNSHIP	35,600	19,800	-	-	15,800	17,449	61,223,044	0.0285
JEFFERSON TOWNSHIP	29,540	10,840	-	-	18,700	15,879	48,858,372	0.0325
MONROE TOWNSHIP	102,650	25,550	-	-	77,100	55,984	190,583,784	0.0294
RICH GROVE TOWNSHIP	43,505	14,305	-	-	29,200	24,892	56,062,921	0.0444
SALEM TOWNSHIP	324,700	142,700	-	45,000	137,000	68,835	110,450,266	0.0623
TIPPECANOE TOWNSHIP	69,474	30,070	-	97	39,307	14,667	66,801,609	0.0220
VAN BUREN TOWNSHIP	196,037	54,900	-	61,275	79,862	63,275	71,985,575	0.0879
WHITE POST TOWNSHIP	188,125	61,125	-	40,000	87,000	61,353	80,249,942	0.0765
FRANCESVILLE CIVIL TOWN	383,196	209,617	-	-	173,579	125,418	18,245,230	0.6874
MEDARYVILLE CIVIL TOWN	313,618	260,940	-	-	52,678	162,036	11,495,152	1.4096
MONTEREY CIVIL TOWN	163,721	114,710	-	-	49,011	40,955	3,852,814	1.0630
WINAMAC CIVIL TOWN	1,241,562	829,870	-	29,000	382,692	483,969	57,078,485	0.8479
*CULVER COMMUNITY SCHOOL CORP	-	-	-	-	-	319,045	66,801,609	0.4776
*EASTERN PULASKI COMM SCHOOL CORP	15,242,192	8,257,932	1,594,666	4,026,594	1,363,000	2,527,410	438,558,080	0.5763
*WEST CENTRAL SCHOOL CORPORATION	9,320,670	6,635,745	790,965	817,150	1,076,810	1,574,066	325,556,853	0.4835
*NORTH JUDSON-SAN PIERRE SCHOOL CORP	-	-	-	-	-	624,347	65,603,413	0.9517
FRANCESVILLE PUBLIC LIBRARY	215,670	159,920	55,750	-	-	152,753	110,450,266	0.1383
MONTEREY PUBLIC LIBRARY	184,613	130,113	29,500	-	25,000	79,627	66,801,609	0.1192
PULASKI COUNTY PUBLIC LIBRARY	1,048,158	867,313	180,845	-	-	532,380	654,029,413	0.0814
*NORTHWEST IN SOLID WASTE MGMT	-	-	-	-	-	-	896,519,955	-
*MILL CREEK CONSERVANCY DISTRICT	-	-	-	-	-	2,562	5,592,900	0.0458
*LAKE BRUCE CONSERVANCY DISTRICT	-	-	-	-	-	998	741,800	0.1345

2. PULASKI COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	41,487,989	25,020,111	2,914,726	5,602,116	7,951,036	11,001,926
County	12,231,630	7,118,403	263,000	583,000	4,267,227	3,980,548
Townships	1,142,959	435,548	-	146,372	561,039	395,812
Cities/Towns	2,102,097	1,415,137	-	29,000	657,960	812,378
School Corps.	24,562,862	14,893,677	2,385,631	4,843,744	2,439,810	5,044,868
Library Dists.	1,448,441	1,157,346	266,095	-	25,000	764,760
Special Dists.	-	-	-	-	-	3,560
Population:	12,967					
Per Person, All Units	3,200	1,930	225	432	613	848
County	943	549	20	45	329	307
Townships	88	34	-	11	43	31
Cities/Towns	162	109	-	2	51	63
School Corps.	1,894	1,149	184	374	188	389
Library Dists.	112	89	21	-	2	59
Special Dists.	-	-	-	-	-	0
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	29.5%	28.5%	9.0%	10.4%	53.7%	36.2%
Townships	2.8%	1.7%	0.0%	2.6%	7.1%	3.6%
Cities/Towns	5.1%	5.7%	0.0%	0.5%	8.3%	7.4%
School Corps.	59.2%	59.5%	81.8%	86.5%	30.7%	45.9%
Library Dists.	3.5%	4.6%	9.1%	0.0%	0.3%	7.0%
Special Dists.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Appropriations	100.0%	60.3%	7.0%	13.5%	19.2%	26.5%
County	100.0%	58.2%	2.2%	4.8%	34.9%	32.5%
Townships	100.0%	38.1%	0.0%	12.8%	49.1%	34.6%
Cities/Towns	100.0%	67.3%	0.0%	1.4%	31.3%	38.6%
School Corps.	100.0%	60.6%	9.7%	19.7%	9.9%	20.5%
Library Dists.	100.0%	79.9%	18.4%	0.0%	1.7%	52.8%
Special Dists.	-	-	-	-	-	-

3. PULASKI COUNTY TAX DISTRICTS, 2015

Tax District	City/Town	School Corporation	City/			All	District
			County	Town	School		
BEAVER TOWNSHIP II		EASTERN PULASKI	0.4440	0.5763	0.0220		1.0423
BEAVER TOWNSHIP I		WEST CENTRAL	0.4440	0.4835	0.0220		0.9495
CASS TOWNSHIP		WEST CENTRAL	0.4440	0.4835	0.1291		1.0566
CASS TOWNSHIP-NORTH		NORTH JUDSON-SAN PIERRE	0.4440	0.9517	0.1291		1.5248
FRANKLIN TOWNSHIP		EASTERN PULASKI	0.4440	0.5763	0.1136		1.1339
HARRISON TOWNSHIP		EASTERN PULASKI	0.4440	0.5763	0.1226		1.1429
INDIAN CREEK TOWNSHIP		EASTERN PULASKI	0.4440	0.5763	0.1099		1.1302
JEFFERSON TOWNSHIP-EAST		EASTERN PULASKI	0.4440	0.5763	0.1139		1.1342
JEFFERSON TOWNSHIP		WEST CENTRAL	0.4440	0.4835	0.1139		1.0414
MONROE TOWNSHIP		EASTERN PULASKI	0.4440	0.5763	0.1194		1.1397
WINAMAC-MONROE TWP	WINAMAC TOWN	EASTERN PULASKI	0.4440	0.8479	0.5763	0.0906	1.9588
RICH GROVE TOWNSHIP		NORTH JUDSON-SAN PIERRE	0.4440	0.9517	0.1258		1.5215
SALEM TOWNSHIP		WEST CENTRAL	0.4440	0.4835	0.2068		1.1343
FRANCESVILLE-SALEM TWP	FRANCESVILLE TOWN	WEST CENTRAL	0.4440	0.6874	0.4835	0.1694	1.7843
TIPPECANOE TOWNSHIP		CULVER	0.4440	0.4776	0.1425		1.0641
MONTEREY-TIPPECANOE TWP	MONTEREY TOWN	CULVER	0.4440	1.0630	0.4776	0.1192	2.1038
VAN BUREN TOWNSHIP		EASTERN PULASKI	0.4440	0.5763	0.1693		1.1896
WHITE POST TOWNSHIP		WEST CENTRAL	0.4440	0.4835	0.1651		1.0926
MEDARYVILLE-WHITE POST TWP	MEDARYVILLE TOWN	WEST CENTRAL	0.4440	1.4096	0.4835	0.1145	2.4516

4. PULASKI 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
PULASKI COUNTY	-	-	-	1,331	1,331		0.0%
BEAVER TOWNSHIP II	-	-	-	-	-		0.0%
BEAVER TOWNSHIP I	-	-	-	-	-		0.0%
CASS TOWNSHIP	-	-	-	3	3		0.0%
CASS TOWNSHIP-NORTH	-	-	-	8	8		0.0%
FRANKLIN TOWNSHIP	-	-	-	93	93		0.0%
HARRISON TOWNSHIP	-	-	-	34	34		0.0%
INDIAN CREEK TOWNSHIP	-	-	-	57	57		0.0%
JEFFERSON TOWNSHIP-EAST	-	-	-	-	-		0.0%
JEFFERSON TOWNSHIP	-	-	-	15	15		0.0%
MONROE TOWNSHIP	-	-	-	193	193		0.0%
WINAMAC-MONROE TWP	-	-	-	521	521		0.0%
RICH GROVE TOWNSHIP	-	-	-	9	9		0.0%
SALEM TOWNSHIP	-	-	-	1	1		0.0%
FRANCESVILLE-SALEM TWP	-	-	-	81	81		0.0%
TIPPECANOE TOWNSHIP	-	-	-	21	21		0.0%
MONTEREY-TIPPECANOE TWP	-	-	-	-	-		0.0%
VAN BUREN TOWNSHIP	-	-	-	287	287		0.0%
WHITE POST TOWNSHIP	-	-	-	-	-		0.0%
MEDARYVILLE-WHITE POST TWP	-	-	-	7	7		0.0%

5. PULASKI 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 Other
BEAVER TOWNSHIP II		EASTERN PULASKI	-	-	-	-
BEAVER TOWNSHIP I		WEST CENTRAL	-	-	-	-
CASS TOWNSHIP		WEST CENTRAL	3	1		1
CASS TOWNSHIP-NORTH		NORTH JUDSON-SAN PIERRE	8	2		5
FRANKLIN TOWNSHIP		EASTERN PULASKI	93	37		47
HARRISON TOWNSHIP		EASTERN PULASKI	34	13		17
INDIAN CREEK TOWNSHIP		EASTERN PULASKI	57	23		29
JEFFERSON TOWNSHIP-EAST		EASTERN PULASKI	-	-		-
JEFFERSON TOWNSHIP		WEST CENTRAL	15	6		7
MONROE TOWNSHIP		EASTERN PULASKI	193	75		98
WINAMAC-MONROE TWP	WINAMAC TOWN	EASTERN PULASKI	521	118	225	153
RICH GROVE TOWNSHIP		NORTH JUDSON-SAN PIERRE	9	3		6
SALEM TOWNSHIP		WEST CENTRAL	1	0		0
FRANCESVILLE-SALEM TWP	FRANCESVILLE	WEST CENTRAL	81	20	3	22
TIPPECANOE TOWNSHIP		CULVER	21	9		10
MONTEREY-TIPPECANOE TWP	MONTEREY TOWN	CULVER	-	-	-	-
VAN BUREN TOWNSHIP		EASTERN PULASKI	287	107		139
WHITE POST TOWNSHIP		WEST CENTRAL	-	-		-
MEDARYVILLE-WHITE POST TWP	MEDARYVILLE	WEST CENTRAL	7	1	4	1

6. PULASKI 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	1,331	100.0%	11,001,926	0.0%
PULASKI COUNTY	416	31.3%	3,980,548	0.0%
FRANCESVILLE TOWN	31	2.4%	125,418	0.0%
MEDARYVILLE TOWN	4	0.3%	162,036	0.0%
MONTEREY TOWN	-	0.0%	40,955	0.0%
WINAMAC TOWN	225	16.9%	483,969	0.0%
CULVER SCHOOL CORP.	10	0.7%	319,045	0.0%
EASTERN PULASKI SCHOOL CORP.	484	36.3%	2,527,410	0.0%
WEST CENTRAL SCHOOL CORP.	32	2.4%	1,574,066	0.0%
NORTH JUDSON-SAN PIERRE SCHOOL CORP.	11	0.8%	624,347	0.0%
ALL OTHER UNITS	118	8.9%	1,164,132	0.0%

7. PULASKI COUNTY LOCAL OPTION INCOME TAXES, 2015

	Income Tax Rate	Income Tax Revenue
All Local Income Taxes	3.130%	9,217,679
Revenue		
CAGIT Base	1.000%	2,944,364
CAGIT Public Safety		
CAGIT Special	0.300%	883,309
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.250%	737,149
EDIT Special		
TOTAL	1.550%	4,564,822
Property Tax Relief		
CAGIT Replacement	0.400%	1,177,746
CAGIT Relief	1.000%	2,944,364
COIT Replacement		
COIT Relief		
EDIT Homestead	0.180%	530,747
TOTAL	1.580%	4,652,857

8. PULASKI 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
BEAVER TOWNSHIP II	1.0423	26.4835	-	50.1281	-	-
BEAVER TOWNSHIP I	0.9495	26.4835	-	50.1281	-	-
CASS TOWNSHIP	1.0566	26.4835	-	50.1281	-	-
CASS TOWNSHIP-NORTH	1.5248	26.4835	-	50.1281	-	-
FRANKLIN TOWNSHIP	1.1339	26.4835	-	50.1281	-	-
HARRISON TOWNSHIP	1.1429	26.4835	-	50.1281	-	-
INDIAN CREEK TOWNSHIP	1.1302	26.4835	-	50.1281	-	-
JEFFERSON TOWNSHIP-EAST	1.1342	26.4835	-	50.1281	-	-
JEFFERSON TOWNSHIP	1.0414	26.4835	-	50.1281	-	-
MONROE TOWNSHIP	1.1397	26.4835	-	50.1281	-	-
WINAMAC-MONROE TWP	1.9588	26.4835	-	50.1281	-	-
RICH GROVE TOWNSHIP	1.5215	26.4835	-	50.1281	-	-
SALEM TOWNSHIP	1.1343	26.4835	-	50.1281	-	-
FRANCESVILLE-SALEM TWP	1.7843	26.4835	-	50.1281	-	-
TIPPECANOE TOWNSHIP	1.0641	26.4835	-	50.1281	-	-
MONTEREY-TIPPECANOE TWP	2.1038	26.4835	-	50.1281	-	-
VAN BUREN TOWNSHIP	1.1896	26.4835	-	50.1281	-	-
WHITE POST TOWNSHIP	1.0926	26.4835	-	50.1281	-	-
MEDARYVILLE-WHITE POST TWP	2.4516	26.4835	-	50.1281	-	-

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

	SALEM TOWNSHIP	SALEM TOWNSHIP	MEDARYVILLE- WHITE POST TWP	MEDARYVILLE- WHITE POST TWP
Gross Assessed Value	86,000	172,000	86,000	172,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	41,000	127,000	41,000	127,000
35% Supplemental Homestead Deduction	14,350	44,450	14,350	44,450
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	23,650	79,550	23,650	79,550
District Tax Rate	1.134	1.134	2.452	2.452
Gross Tax Bill	268		580	1,950
Total LOIT Credit Rate	76.61%	76.61%	76.61%	76.61%
LOIT Credits	206	691	444	1,494
Tax Bill after LOIT Credits	63	211	136	456
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	860	1,720	860	1,720
Tax Cap Credit	-	-	-	-
Net Tax Bill	63	211	136	456

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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