

Whitley County 2017 Local Government Budgets and Taxes

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1. WHITLEY COUNTY LOCAL GOVERNMENTS, 2017		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	75,006,668	48,015,232	7,977,413	7,422,411	11,591,612	25,983,193	1,488,578,610	1.7455
WHITLEY COUNTY	15,831,002	9,798,886	504,500	1,247,000	4,280,616	6,362,186	1,488,578,610	0.4274
CLEVELAND TOWNSHIP	435,406	197,506	-	40,000	197,900	173,982	139,631,661	0.1246
COLUMBIA TOWNSHIP	787,390	192,690	-	255,000	339,700	174,994	348,799,232	0.0913
ETNA TROY TOWNSHIP	126,417	56,333	-	-	70,084	53,889	100,726,509	0.0535
JEFFERSON TOWNSHIP	289,960	58,346	64,614	70,000	97,000	202,749	160,022,278	0.1267
RICHLAND TOWNSHIP	193,800	60,200	-	41,000	92,600	70,812	80,937,979	0.0897
SMITH TOWNSHIP	598,746	61,925	128,206	200,000	208,615	314,399	201,150,406	0.1563
THORNCREEK TOWNSHIP	357,760	102,597	64,613	10,000	180,550	264,436	225,629,336	0.1172
UNION TOWNSHIP	227,688	59,488	-	79,000	89,200	94,941	147,026,564	0.0667
WASHINGTON TOWNSHIP	199,702	64,202	-	80,000	55,500	94,136	84,654,645	0.1112
COLUMBIA CITY CIVIL CITY	5,592,064	3,387,486	-	670,930	1,533,648	2,430,701	247,651,703	0.9815
CHURUBUSCO CIVIL TOWN	990,653	571,900	-	-	418,753	449,127	61,255,661	0.7332
LARWILL CIVIL TOWN	79,137	35,725	-	4,900	38,512	28,268	3,331,179	0.8486
SOUTH WHITLEY CIVIL TOWN	615,350	465,000	-	20,000	130,350	339,824	35,740,826	0.9508
*WHITKO COMMUNITY SCHOOL CORP	-	-	-	-	-	2,690,730	220,569,640	1.2199
*SMITH-GREEN COMM SCHOOL CORP	10,876,596	7,756,517	1,024,254	1,065,616	1,030,209	1,612,623	201,150,406	0.8017
WHITLEY CO CONS SCHOOL CORP	36,128,580	23,744,514	5,916,726	3,638,965	2,828,375	9,719,082	1,066,858,564	0.9110
CHURUBUSCO PUBLIC LIBRARY	132,047	132,047	-	-	-	60,345	201,150,406	0.0300
PEABODY LIBRARY	1,544,370	1,269,870	274,500	-	-	845,969	581,422,098	0.1455

**2. WHITLEY COUNTY AND COMPARABLE COUNTY PER CAPITA BUDGETS
AND TAXES, 2017**

	Population/ Enrollment	Total Appropriations	General	Debt	Cum/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Totals, All Units per person									
Whitley	33,449	2,285	1,454	238	222	371	789	44,503	1.7732
Indiana Average	72,098	2,831	1,675	300	189	667	1,093	44,269	2.4698

Region

Allen	370,404	2,532	1,596	205	146	586	1,101	37,999	2.8968
DeKalb	42,746	2,772	1,690	279	236	567	1,077	53,272	2.0213
LaGrange	39,110	1,953	1,144	167	206	436	682	54,663	1.2470
Noble	47,638	2,390	1,584	245	167	394	835	43,701	1.9113
Steuben	34,116	3,228	1,782	255	311	881	1,110	88,685	1.2511
Whitley	33,449	2,285	1,454	238	222	371	789	44,503	1.7732

Comparable Population

Knox	37,744	2,618	1,597	244	183	593	1,086	50,761	2.1393
Cass	37,946	2,528	1,720	244	157	406	1,017	35,486	2.8655
Montgomery	38,074	2,994	1,800	441	205	548	1,202	55,223	2.1759
Adams	35,232	2,286	1,420	201	210	456	897	42,734	2.0992

**Individual Units per person
(per pupil for schools)**

WHITLEY COUNTY	33,449	473	293	15	37	128	190	44,503	0.4274
COLUMBIA CITY CITY	8,861	631	382	-	76	173	274	27,949	0.9815
CHURUBUSCO TOWN	1,811	547	316	-	-	231	248	33,824	0.7332
LARWILL TOWN	281	282	127	-	17	137	101	11,855	0.8486
SOUTH WHITLEY TOWN	1,740	354	267	-	11	75	195	20,541	0.9508
WHITKO SCHOOLS	1,503	11,607	6,926	2,262	1,464	955	3,954	324,143	1.2199
SMITH-GREEN SCHOOLS	1,220	8,915	6,358	840	873	844	1,968	245,521	0.8017
WHITLEY COUNTY SCHOOLS	3,533	10,226	6,721	1,675	1,030	801	2,751	301,970	0.9110

3. WHITLEY COUNTY TAX DISTRICTS, 2017

Tax District	City/Town	School Corporation	County	City/Town	School	All Other	District Rate
CLEVELAND TOWNSHIP		WHITKO	0.4274		1.2199	0.3116	1.9589
SOUTH WHITLEY TOWN	SOUTH WHITLEY TOWN	WHITKO	0.4274	0.9508	1.2199	0.3116	2.9097
COLUMBIA TOWNSHIP		WHITLEY CO.	0.4274		0.9110	0.2368	1.5752
COLUMBIA CITY	COLUMBIA CITY CITY	WHITLEY CO.	0.4274	0.9815	0.9110	0.1772	2.4971
ETNA TROY TOWNSHIP		WHITLEY CO.	0.4274		0.9110	0.0535	1.3919
JEFFERSON TOWNSHIP		WHITLEY CO.	0.4274		0.9110	0.1267	1.4651
RICHLAND TOWNSHIP		WHITKO	0.4274		1.2199	0.2767	1.9240
LARWILL TOWN	LARWILL TOWN	WHITKO	0.4274	0.8486	1.2199	0.2230	2.7189
SMITH TOWNSHIP		SMITH-GREEN	0.4274		0.8017	0.1863	1.4154
CHURUBUSCO TOWN	CHURUBUSCO TOWN	SMITH-GREEN	0.4274	0.7332	0.8017	0.1863	2.1486
THORNCREEK TOWNSHIP		WHITLEY CO.	0.4274		0.9110	0.2627	1.6011
UNION TOWNSHIP		WHITLEY CO.	0.4274		0.9110	0.0667	1.4051
WASHINGTON TOWNSHIP		WHITLEY CO.	0.4274		0.9110	0.1112	1.4496
COLUMBIA CITY-UNION TWP	COLUMBIA CITY CITY	WHITLEY CO.	0.4274	0.9815	0.9110	0.1672	2.4871
COLUMBIA CITY-UNION TWP-MTE		WHITLEY CO.	0.4274		0.9110	0.2122	1.5506

4. WHITLEY COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2017

Tax District	District Tax Rate	Homestead (1%)	Other Residential/Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
WHITLEY COUNTY		149,392	318,868	-	82,092	550,351	26,287,154	2.1%
CLEVELAND TOWNSHIP	1.9589	2,121	-	-	2,998	5,119	2,025,459	0.3%
SOUTH WHITLEY TOWN	2.9097	18,624	74,640	-	6,141	99,404	1,034,800	9.6%
COLUMBIA TOWNSHIP	1.5752	-	-	-	5,054	5,054	1,700,365	0.3%
COLUMBIA CITY	2.4971	109,922	224,102	-	24,819	358,843	5,991,298	6.0%
ETNA TROY TOWNSHIP	1.3919	-	-	-	2,561	2,561	1,395,245	0.2%
JEFFERSON TOWNSHIP	1.4651	-	-	-	7,069	7,069	2,333,899	0.3%
RICHLAND TOWNSHIP	1.9240	43	-	-	4,542	4,585	1,487,751	0.3%
LARWILL TOWN	2.7189	232	8,302	-	196	8,730	90,678	9.6%
SMITH TOWNSHIP	1.4154	-	-	-	8,287	8,287	1,967,412	0.4%
CHURUBUSCO TOWN	2.1486	602	10,852	-	5,543	16,997	1,299,209	1.3%
THORNCREEK TOWNSHIP	1.6011	-	-	-	9,951	9,951	3,596,613	0.3%
UNION TOWNSHIP	1.4051	-	-	-	2,457	2,457	1,966,834	0.1%
WASHINGTON TOWNSHIP	1.4496	-	-	-	1,581	1,581	1,224,168	0.1%
COLUMBIA CITY-UNION TWP	2.4871	17,850	972	-	892	19,714	172,698	11.4%
COLUMBIA CITY-UNION TWP-MTE	1.5506	-	-	-	-	-	727	0.0%

5. WHITLEY COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2017

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corp	All Other
CLEVELAND TOWNSHIP		WHITKO	5,119	1,117		3,188	814
SOUTH WHITLEY TOWN	SOUTH WHITLEY TOWN	WHITKO	99,404	14,601	32,482	41,676	10,645
COLUMBIA TOWNSHIP		WHITLEY CO.	5,054	1,371		2,923	760
COLUMBIA CITY	COLUMBIA CITY CITY	WHITLEY CO.	358,843	61,419	141,045	130,914	25,464
ETNA TROY TOWNSHIP		WHITLEY CO.	2,561	786		1,676	98
JEFFERSON TOWNSHIP		WHITLEY CO.	7,069	2,062		4,395	611
RICHLAND TOWNSHIP		WHITKO	4,585	1,018		2,907	659
LARWILL TOWN	LARWILL TOWN	WHITKO	8,730	1,372	2,725	3,917	716
SMITH TOWNSHIP		SMITH-GREEN	8,287	2,502		4,694	1,091
CHURUBUSCO TOWN	CHURUBUSCO TOWN	SMITH-GREEN	16,997	3,381	5,800	6,342	1,474
THORNCREEK TOWNSHIP		WHITLEY CO.	9,951	2,656		5,662	1,633
UNION TOWNSHIP		WHITLEY CO.	2,457	747		1,593	117
WASHINGTON TOWNSHIP		WHITLEY CO.	1,581	466		994	121
COLUMBIA CITY-UNION TWP	COLUMBIA CITY CITY	WHITLEY CO.	19,714	3,388	7,780	7,221	1,325
COLUMBIA CITY-UNION TWP-MTE		WHITLEY CO.	-	-		-	-

6. WHITLEY COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, EST. 2017

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	550,351	100.0%	26,287,154	2.1%
WHITLEY COUNTY	96,889	17.6%	6,362,186	1.5%
COLUMBIA CITY CITY	148,825	27.0%	2,430,701	6.1%
CHURUBUSCO TOWN	5,800	1.1%	449,127	1.3%
LARWILL TOWN	2,725	0.5%	28,268	9.6%
SOUTH WHITLEY TOWN	32,482	5.9%	339,824	9.6%
WHITKO SCHOOLS	51,687	9.4%	2,690,730	1.9%
SMITH-GREEN SCHOOLS	11,036	2.0%	1,612,623	0.7%
WHITLEY COUNTY CONS SCHOOLS	155,378	28.2%	9,719,082	1.6%
ALL OTHER UNITS	45,529	8.3%	2,350,652	1.9%

7. WHITLEY COUNTY LOCAL INCOME TAXES, 2017

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.483%	11,701,551
Expenditure		
Certified Shares	1.000%	7,889,483
Public Safety	0.250%	1,972,371
Economic Development	0.200%	1,579,817
TOTAL	1.450%	11,441,671
Property Tax Relief	0.033%	259,880
Special Purpose	-	-

LIT Property Tax Relief Credit Calculation

	<u>Relief Allocation Percent (est.)</u>	<u>LIT Relief Allocation</u>
All Property (PTRC)		
Homesteads (1%)	100%	259,880
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential		

	<u>Levy by Property Type</u>	<u>Tax Bill Credit Percent</u>
All Property (PTRC)		
Homesteads (1%)	9,559,056	2.6524%
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential		

8. WHITLEY COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2017

	CLEVELAND TOWNSHIP	CLEVELAND TOWNSHIP	SOUTH WHITLEY TOWN	SOUTH WHITLEY TOWN
Gross Assessed Value	125,000	250,000	125,000	250,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	80,000	205,000	80,000	205,000
35% Supplemental Homestead Deduction	28,000	71,750	28,000	71,750
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	49,000	130,250	49,000	130,250
District Tax Rate	1.9589	1.9589	2.9097	2.9097
Gross Tax Bill	960	2,551	1,426	3,790
Total LOIT Credit Rate	2.65%	2.65%	2.65%	2.65%
LOIT Credits	25	68	38	101
Tax Bill after LOIT Credits	934	2,484	1,388	3,689
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,250	2,500	1,250	2,500
Tax Cap Credit	-	-	138	1,189
Net Tax Bill	934	2,484	1,250	2,500

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.

9. STATEWIDE PERCENTILES FOR TAX AND BUDGET COMPARISONS, 2017

All Local Governments in a County, per person, 2017

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	2,181	1,421	141	138	371	681	31,190	1.3155
25%	2,389	1,569	179	160	415	810	37,672	1.6920
50% (median)	2,619	1,688	227	195	504	950	44,492	2.0447
75%	2,896	1,834	294	242	565	1,111	53,845	2.4013
90%	3,203	1,984	359	287	667	1,261	71,829	2.9531

County Governments, per person, 2017

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	324	216	0	9	56	154	31,190	0.3109
25%	387	255	0	19	97	177	37,672	0.3828
50% (median)	458	297	0	27	137	210	44,492	0.4771
75%	597	360	17	42	182	270	53,845	0.6334
90%	708	433	32	58	241	342	71,829	0.7436

City/Town Governments, per person, 2017

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	206	124	0	0	54	64	12,981	0.2752
25%	318	200	0	0	84	118	17,233	0.5537
50% (median)	495	312	0	8	144	221	23,549	0.8459
75%	750	485	0	24	222	381	35,071	1.2884
90%	1,042	673	35	49	340	571	50,977	1.7736

School Corporations, per pupil, 2017

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	9,182	6,290	783	535	546	1,973	183,884	0.6606
25%	9,705	6,534	1,024	725	746	2,307	220,539	0.7959
50% (median)	10,416	6,840	1,365	932	1,011	2,760	281,786	0.9617
75%	11,353	7,272	1,889	1,212	1,534	3,395	376,494	1.1986
90%	12,269	7,779	2,317	1,540	2,097	4,124	469,171	1.5279

Percentile	All Local Income Tax Rates	Certified Shares	Public Safety	Economic Dev.	Total Expenditure	Property Tax Relief	Special Purpose
10%	0.85%	0.32%	0.00%	0.00%	0.75%	0.00%	0.00%
25%	1.25%	0.70%	0.00%	0.20%	1.00%	0.00%	0.00%
50% (median)	1.50%	1.00%	0.20%	0.25%	1.25%	0.15%	0.00%
75%	2.00%	1.00%	0.25%	0.30%	1.50%	0.50%	0.00%
90%	2.50%	1.34%	0.25%	0.49%	1.78%	0.96%	0.25%
Minimum Rate	0.20%	0.00%	0.00%	0.00%	0.20%	0.00%	0.00%
Maximum Rate	3.38%	1.65%	1.00%	0.50%	2.25%	1.18%	0.65%
No. of Counties	92	85	52	74	92	61	21

Range, No. of Counties	Uniform All Property	Homesteads (1%)	Rental/Farmland (2%)	Business (3%)	Non-Homestead Residential
0%	66	39	91	91	81
>0%-5%	10	6	0	1	0
5%-10%	8	15	1	0	0
10%-20%	5	12	0	0	4
>20%	3	20	0	0	7
Maximum Rate	28.7%	68.4%	6.7%	3.5%	49.2%
No. of Counties	26	53	1	1	11

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.2723	1.7067	1.1547
25%	1.5096	2.0946	1.3409
50% (median)	1.9343	2.5977	1.5905
75%	2.6279	3.2638	1.9102
90%	3.4308	4.0663	2.3573

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