

Clinton County 2015 Local Government Budgets and Taxes

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1. CLINTON 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	95,144,807	65,994,780	891,065	8,536,925	11,722,037	33,915,181	1,545,663,594	2.1942
CLINTON COUNTY	14,643,925	9,111,803	-	2,388,450	3,143,672	7,266,165	1,545,663,594	0.4701
CENTER TOWNSHIP	46,465	95,942	-	5,000	345,523	294,076	485,483,928	0.0606
FOREST TOWNSHIP	48,800	41,300	-	-	7,500	19,463	60,633,727	0.0321
JACKSON TOWNSHIP	63,905	28,700	-	-	35,205	30,282	103,705,919	0.0292
JOHNSON TOWNSHIP	37,750	31,750	-	-	6,000	1,229	61,466,626	0.0020
KIRKLIN TOWNSHIP	176,480	27,480	-	75,000	74,000	99,751	126,719,396	0.0787
MADISON TOWNSHIP	140,000	38,000	-	34,000	68,000	44,065	86,837,841	0.0507
MICHIGAN TOWNSHIP	284,000	34,000	-	25,000	225,000	224,114	276,593,910	0.0810
OWEN TOWNSHIP	115,300	32,100	-	54,000	29,200	51,691	61,390,064	0.0842
PERRY TOWNSHIP	140,537	23,735	54,945	-	61,857	106,909	82,343,617	0.1298
ROSS TOWNSHIP	111,126	22,400	-	37,576	51,150	33,217	121,997,287	0.0272
SUGAR CREEK TOWNSHIP	24,246	14,246	-	-	10,000	15,372	51,411,072	0.0299
UNION TOWNSHIP	64,818	25,118	-	-	39,700	40,389	56,726,587	0.0712
WARREN TOWNSHIP	-	-	-	-	-	12,691	67,502,253	0.0188
WASHINGTON TOWNSHIP	57,950	30,750	-	-	27,200	37,323	121,352,789	0.0308
FRANKFORT CIVIL CITY	13,130,406	10,239,191	-	394,167	2,497,048	7,542,227	461,016,373	1.6360
COLFAX CIVIL TOWN	297,975	253,975	-	6,000	38,000	223,249	9,789,037	2.2806
KIRKLIN CIVIL TOWN	318,586	225,225	-	10,961	82,400	140,982	12,402,779	1.1367
MICHIGANTOWN CIVIL TOWN	241,584	107,250	-	20,000	114,334	65,873	10,109,477	0.6516
MULBERRY CIVIL TOWN	459,000	322,703	-	12,793	123,504	194,052	23,250,846	0.8346
ROSSVILLE CIVIL TOWN	530,714	331,669	-	30,000	169,045	217,464	35,040,941	0.6206
CLINTON CENTRAL SCHOOL CORP	10,554,780	6,718,744	1,445,893	1,039,324	1,350,819	2,847,496	425,825,562	0.6687
CLINTON PRAIRIE SCHOOL CORP	10,787,931	6,735,902	1,864,700	1,267,197	920,132	3,362,476	394,240,166	0.8529
FRANKFORT COMMUNITY SCHOOL CORP	29,719,180	22,483,594	4,083,529	2,392,007	760,050	7,025,421	542,210,515	1.2957
*ROSSVILLE CONSOLIDATED SCHOOL CORP	8,083,499	5,458,000	1,110,837	698,450	816,212	1,551,824	183,387,351	0.8462
COLFAX-PERRY TOWNSHIP PUBLIC LIBRARY	213,316	122,938	86,000	-	4,378	118,987	82,343,617	0.1445
FRANKFORT COMMUNITY PUBLIC LIBRARY	2,456,413	2,444,413	-	-	12,000	869,163	542,210,515	0.1603
KIRKLIN PUBLIC LIBRARY	226,472	148,422	68,050	-	10,000	144,372	87,711,103	0.1646
CLINTON CO CONTRACTUAL PUBLIC LIBRARY	845,430	845,430	-	-	-	619,215	833,398,359	0.0743
FRANKFORT/CLINTON COUNTY AIRPORT	773,111	-	177,111	47,000	549,000	533,255	1,545,663,594	0.0345
WILD CAT SOLID WASTE MGMT DISTRICT	151,108	-	-	-	151,108	182,388	1,545,663,594	0.0118

2. CLINTON COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	95,144,807	65,994,780	8,891,065	8,536,925	11,722,037	33,915,181
County	14,643,925	9,111,803	-	2,388,450	3,143,672	7,266,165
Townships	1,711,377	445,521	54,945	230,576	980,335	1,010,572
Cities/Towns	14,978,265	11,480,013	-	473,921	3,024,331	8,383,847
School Corps.	59,145,390	41,396,240	8,504,959	5,396,978	3,847,213	14,787,217
Library Dists.	3,741,631	3,561,203	154,050	-	26,378	1,751,737
Special Dists.	924,219	-	177,111	47,000	700,108	715,643
Population:	32,776					
Per Person, All Units	2,903	2,014	271	260	358	1,035
County	447	278	-	73	96	222
Townships	52	14	2	7	30	31
Cities/Towns	457	350	-	14	92	256
School Corps.	1,805	1,263	259	165	117	451
Library Dists.	114	109	5	-	1	53
Special Dists.	28	-	5	1	21	22
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	15.4%	13.8%	0.0%	28.0%	26.8%	21.4%
Townships	1.8%	0.7%	0.6%	2.7%	8.4%	3.0%
Cities/Towns	15.7%	17.4%	0.0%	5.6%	25.8%	24.7%
School Corps.	62.2%	62.7%	95.7%	63.2%	32.8%	43.6%
Library Dists.	3.9%	5.4%	1.7%	0.0%	0.2%	5.2%
Special Dists.	1.0%	0.0%	2.0%	0.6%	6.0%	2.1%
% of Total Appropriations	100.0%	69.4%	9.3%	9.0%	12.3%	35.6%
County	100.0%	62.2%	0.0%	16.3%	21.5%	49.6%
Townships	100.0%	26.0%	3.2%	13.5%	57.3%	59.1%
Cities/Towns	100.0%	76.6%	0.0%	3.2%	20.2%	56.0%
School Corps.	100.0%	70.0%	14.4%	9.1%	6.5%	25.0%
Library Dists.	100.0%	95.2%	4.1%	0.0%	0.7%	46.8%
Special Dists.	100.0%	0.0%	19.2%	5.1%	75.8%	77.4%

3. CLINTON COUNTY TAX DISTRICTS, 2015

Tax District	City/Town	School Corporation	City/			District Rate
			County	Town	School All Other	
CENTER TOWNSHIP		FRANKFORT	0.4701		1.2957 0.3217	2.0875
FOREST TOWNSHIP		CLINTON CENTRAL	0.4701		0.6687 0.2266	1.3654
JACKSON TOWNSHIP		CLINTON PRAIRIE	0.4701		0.8529 0.1498	1.4728
JOHNSON TOWNSHIP		CLINTON CENTRAL	0.4701		0.6687 0.1965	1.3353
KIRKLIN TOWNSHIP		CLINTON CENTRAL	0.4701		0.6687 0.3011	1.4399
KIRKLIN TOWN	KIRKLIN TOWN	CLINTON CENTRAL	0.4701	1.1367	0.6687 0.2482	2.5237
MADISON TOWNSHIP		CLINTON PRAIRIE	0.4701		0.8529 0.1850	1.5080
MULBERRY TOWN	MULBERRY TOWN	CLINTON PRAIRIE	0.4701	0.8346	0.8529 0.1340	2.2916
MICHIGAN TOWNSHIP		CLINTON CENTRAL	0.4701		0.6687 0.2148	1.3536
MICHIGANTOWN TOWN	MICHIGANTOWN TOWN	CLINTON CENTRAL	0.4701	0.6516	0.6687 0.1409	1.9313
OWEN TOWNSHIP		ROSSVILLE	0.4701		0.8462 0.2048	1.5211
PERRY TOWNSHIP		CLINTON PRAIRIE	0.4701		0.8529 0.3334	1.6564
COLFAX TOWN	COLFAX TOWN	CLINTON PRAIRIE	0.4701	2.2806	0.8529 0.2260	3.8296
ROSS TOWNSHIP		ROSSVILLE	0.4701		0.8462 0.1588	1.4751
ROSSVILLE TOWN	ROSSVILLE TOWN	ROSSVILLE	0.4701	0.6206	0.8462 0.1206	2.0575
SUGAR CREEK TOWNSHIP		CLINTON CENTRAL	0.4701		0.6687 0.2034	1.3422
UNION TOWNSHIP		FRANKFORT	0.4701		1.2957 0.2778	2.0436
WARREN TOWNSHIP		CLINTON CENTRAL	0.4701		0.6687 0.2133	1.3521
WASHINGTON TOWNSHIP		CLINTON PRAIRIE	0.4701		0.8529 0.1584	1.4814
FRANKFORT CITY	FRANKFORT CITY	FRANKFORT	0.4701	1.6360	1.2957 0.2586	3.6604
FRANKFORT CITY-WASHINGTON TWP	FRANKFORT CITY	CLINTON PRAIRIE	0.4701	1.6360	0.8529 0.1378	3.0968

4. CLINTON 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	Credits	
						District Levy	% of Levy
CLINTON COUNTY	29,760	1,325,474	1,537,835	40,392	2,933,461	34,050,489	8.6%
CENTER TOWNSHIP	-	14,893	-	1,980	16,873	1,547,275	1.1%
FOREST TOWNSHIP	-	-	-	418	418	823,230	0.1%
JACKSON TOWNSHIP	-	-	-	1,569	1,569	1,522,959	0.1%
JOHNSON TOWNSHIP	-	-	-	275	275	816,280	0.0%
KIRKLIN TOWNSHIP	-	-	-	741	741	1,082,675	0.1%
KIRKLIN TOWN	-	10,594	-	545	11,138	310,553	3.6%
MADISON TOWNSHIP	-	-	-	503	503	950,237	0.1%
MULBERRY TOWN	-	3,510	-	1,611	5,121	19,113	1.0%
MICHIGAN TOWNSHIP	-	-	-	628	628	68,595	0.1%
MICHIGANTOWN TOWN	-	-	-	196	196	193,931	0.1%
OWEN TOWNSHIP	-	-	-	351	351	928,213	0.0%
PERRY TOWNSHIP	-	-	-	475	475	1,196,329	0.0%
COLFAX TOWN	-	62,235	22,896	555	85,686	365,145	23.5%
ROSS TOWNSHIP	-	-	-	894	894	1,275,461	0.1%
ROSSVILLE TOWN	-	9	-	4,308	4,317	698,586	0.6%
SUGAR CREEK TOWNSHIP	-	-	-	439	439	687,921	0.1%
UNION TOWNSHIP	-	9,058	-	2,069	11,127	1,152,573	1.0%
WARREN TOWNSHIP	-	-	-	471	471	907,991	0.1%
WASHINGTON TOWNSHIP	-	-	-	1,182	1,182	1,165,105	0.1%
FRANKFORT CITY	29,760	1,223,840	1,478,201	21,156	2,752,957	5,393,436	17.9%
FRANKFORT CITY-WASHINGTON TWP	-	1,336	36,738	25	38,099	1,344,880	2.8%

**5. CLINTON 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
CENTER TOWNSHIP		FRANKFORT	16,873	3,800		10,473	2,600
FOREST TOWNSHIP		CLINTON CENTRAL	418	144		205	69
JACKSON TOWNSHIP		CLINTON PRAIRIE	1,569	501		909	160
JOHNSON TOWNSHIP		CLINTON CENTRAL	275	97		137	40
KIRKLIN TOWNSHIP		CLINTON CENTRAL	741	242		344	155
KIRKLIN TOWN	KIRKLIN TOWN	CLINTON CENTRAL	11,138	2,075	5,017	2,951	1,095
MADISON TOWNSHIP		CLINTON PRAIRIE	503	157		284	62
MULBERRY TOWN	MULBERRY TOWN	CLINTON PRAIRIE	5,121	1,051	1,865	1,906	299
MICHIGAN TOWNSHIP		CLINTON CENTRAL	628	218		310	100
MICHIGANTOWN TOWN	MICHIGANTOWN TOWN	CLINTON CENTRAL	196	48	66	68	14
OWEN TOWNSHIP		ROSSVILLE	351	108		195	47
PERRY TOWNSHIP		CLINTON PRAIRIE	475	135		245	96
COLFAX TOWN	COLFAX TOWN	CLINTON PRAIRIE	85,686	10,518	51,028	19,083	5,057
ROSS TOWNSHIP		ROSSVILLE	894	285		513	96
ROSSVILLE TOWN	ROSSVILLE TOWN	ROSSVILLE	4,317	986	1,302	1,775	253
SUGAR CREEK TOWNSHIP		CLINTON CENTRAL	439	154		219	66
UNION TOWNSHIP		FRANKFORT	11,127	2,560		7,055	1,513
WARREN TOWNSHIP		CLINTON CENTRAL	471	164		233	74
WASHINGTON TOWNSHIP		CLINTON PRAIRIE	1,182	375		681	126
FRANKFORT CITY	FRANKFORT CITY	FRANKFORT	2,752,957	353,558	1,230,422	974,485	194,491
FRANKFORT CITY-WASHINGTON TWP	FRANKFORT CITY	CLINTON PRAIRIE	38,099	5,783	20,127	10,493	1,695

6. CLINTON 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	2,933,461	100.0%	33,915,181	8.6%
CLINTON COUNTY	382,958	13.1%	7,266,165	5.3%
FRANKFORT CITY	1,250,550	42.6%	7,542,227	16.6%
COLFAX TOWN	51,028	1.7%	223,249	22.9%
KIRKLIN TOWN	5,017	0.2%	140,982	3.6%
MICHIGANTOWN TOWN	66	0.0%	65,873	0.1%
MULBERRY TOWN	1,865	0.1%	194,052	1.0%
ROSSVILLE TOWN	1,302	0.0%	217,464	0.6%
CLINTON CENTRAL SCHOOL CORP.	4,468	0.2%	2,847,496	0.2%
CLINTON PRAIRIE SCHOOL CORP.	33,601	1.1%	3,362,476	1.0%
FRANKFORT SCHOOL CORP.	992,013	33.8%	7,025,421	14.1%
ROSSVILLE CONSOLIDATED SCHOOL CORP.	2,483	0.1%	1,551,824	0.2%
ALL OTHER UNITS	208,110	7.1%	3,477,952	6.0%

7. CLINTON COUNTY LOCAL OPTION INCOME TAXES, 2015

	Income Tax Rate	Income Tax Revenue
All Local Income Taxes	2.000%	11,544,203
Revenue		
CAGIT Base	1.000%	5,766,211
CAGIT Public Safety	0.250%	1,441,553
CAGIT Special		
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.250%	1,447,443
EDIT Special		
TOTAL	1.500%	8,655,207
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief	0.250%	1,441,553
COIT Replacement		
COIT Relief		
EDIT Homestead	0.250%	1,447,443
TOTAL	0.500%	2,888,996

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

Tax District	Property Tax Rate	Property Tax Credits, funded by Local Option Income Taxes				
		LOIT Property Tax Replacement Credit	COIT Homestead Credit	EDIT Inventory Homestead Credit	LOIT Homestead Credit	LOIT Residential Credit
CENTER TOWNSHIP	2.0875	-	-	24.0151	-	12.0560
FOREST TOWNSHIP	1.3654	-	-	24.0151	-	12.0560
JACKSON TOWNSHIP	1.4728	-	-	24.0151	-	12.0560
JOHNSON TOWNSHIP	1.3353	-	-	24.0151	-	12.0560
KIRKLIN TOWNSHIP	1.4399	-	-	24.0151	-	12.0560
KIRKLIN TOWN	2.5237	-	-	24.0151	-	12.0560
MADISON TOWNSHIP	1.5080	-	-	24.0151	-	12.0560
MULBERRY TOWN	2.2916	-	-	24.0151	-	12.0560
MICHIGAN TOWNSHIP	1.3536	-	-	24.0151	-	12.0560
MICHIGANTOWN TOWN	1.9313	-	-	24.0151	-	12.0560
OWEN TOWNSHIP	1.5211	-	-	24.0151	-	12.0560
PERRY TOWNSHIP	1.6564	-	-	24.0151	-	12.0560
COLFAX TOWN	3.8296	-	-	24.0151	-	12.0560
ROSS TOWNSHIP	1.4751	-	-	24.0151	-	12.0560
ROSSVILLE TOWN	2.0575	-	-	24.0151	-	12.0560
SUGAR CREEK TOWNSHIP	1.3422	-	-	24.0151	-	12.0560
UNION TOWNSHIP	2.0436	-	-	24.0151	-	12.0560
WARREN TOWNSHIP	1.3521	-	-	24.0151	-	12.0560
WASHINGTON TOWNSHIP	1.4814	-	-	24.0151	-	12.0560
FRANKFORT CITY	3.6604	-	-	24.0151	-	12.0560
FRANKFORT CITY-WASHINGTON TWP	3.0968	-	-	24.0151	-	12.0560

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

	JACKSON TOWNSHIP	JACKSON TOWNSHIP	FRANKFORT CITY	FRANKFORT CITY
Gross Assessed Value	95,000	190,000	95,000	190,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	50,000	145,000	50,000	145,000
35% Supplemental Homestead Deduction	17,500	50,750	17,500	50,750
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	29,500	91,250	29,500	91,250
District Tax Rate	1.473	1.473	3.660	3.660
Gross Tax Bill	434	1,344	1,080	3,340
Total LOIT Credit Rate	36.07%	36.07%	36.07%	36.07%
LOIT Credits	157	485	390	1,205
Tax Bill after LOIT Credits	278	859	690	2,135
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	950	1,900	950	1,900
Tax Cap Credit	-	-	-	235
Net Tax Bill	278	859	690	1,900

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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