

Huntington County 2017 Local Government Budgets and Taxes

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1. HUNTINGTON COUNTY LOCAL GOVERNMENTS, 2017

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	92,534,429	60,181,817	6,007,991	7,216,185	19,128,436	34,007,149	1,461,161,702	2.3274
HUNTINGTON COUNTY	18,522,316	12,001,678	-	1,185,000	5,335,638	7,527,904	1,461,161,702	0.5152
CLEAR CREEK TOWNSHIP	222,570	16,233	26,274	107,000	73,063	115,603	109,993,054	0.1051
DALLAS TOWNSHIP	83,375	29,275	-	7,000	47,100	53,714	59,538,464	0.1063
HUNTINGTON TOWNSHIP	454,931	119,922	44,448	37,302	253,259	397,367	533,912,680	0.1635
JACKSON TOWNSHIP	130,899	43,261	-	35,000	52,638	88,570	205,356,731	0.0549
JEFFERSON TOWNSHIP	38,478	9,695	-	5,000	23,783	23,421	63,931,127	0.0369
LANCASTER TOWNSHIP	45,850	17,350	-	2,000	26,500	30,496	70,510,873	0.0436
POLK TOWNSHIP	31,955	17,225	-	2,000	12,730	25,221	30,807,397	0.0821
ROCK CREEK TOWNSHIP	39,533	13,499	-	-	26,034	31,576	77,225,078	0.0445
SALAMONIE TOWNSHIP	61,800	17,100	-	20,000	24,700	40,334	100,345,916	0.0543
UNION TOWNSHIP	55,431	13,125	-	11,300	31,006	27,538	110,828,186	0.0261
WARREN TOWNSHIP	103,991	14,549	-	24,000	65,442	52,146	49,615,673	0.1051
WAYNE TOWNSHIP	20,931	-	-	5,000	15,931	28,182	49,096,523	0.0575
HUNTINGTON CIVIL CITY	13,707,684	8,789,111	541,598	84,517	4,292,458	10,327,247	409,129,538	2.5242
ANDREWS CIVIL TOWN	611,512	257,217	-	24,500	329,795	296,879	11,521,197	2.5768
*MARKLE CIVIL TOWN	-	-	-	-	-	215,363	17,939,474	1.2005
MOUNT ETNA CIVIL TOWN	19,177	12,500	-	-	6,677	5,327	1,611,215	0.3306
ROANOKE CIVIL TOWN	1,330,495	471,695	-	14,000	844,800	591,704	50,460,913	1.1726
WARREN CIVIL TOWN	1,664,290	623,200	-	305,086	736,004	334,405	30,969,233	1.0798
HUNTINGTON CO COMM SCHOOL CORP	51,450,703	35,592,206	5,395,671	5,347,480	5,115,346	12,180,244	1,461,161,702	0.8336
ANDREWS PUBLIC LIBRARY	99,100	88,000	-	-	11,100	60,908	59,538,464	0.1023
ROANOKE PUBLIC LIBRARY	103,158	103,158	-	-	-	66,457	50,460,913	0.1317
WARREN PUBLIC LIBRARY	152,149	152,149	-	-	-	96,533	100,345,916	0.0962
*HUNTINGTON LIBRARY	3,213,541	1,779,669	-	-	1,433,872	1,163,347	554,502,858	0.2098
HUNTINGTON CO SOLID WASTE	370,560	-	-	-	370,560	213,330	1,461,161,702	0.0146
*ROCK CREEK CONSERVANCY	-	-	-	-	-	13,333	45,043,000	0.0296

2. HUNTINGTON 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									
Huntington	36,400	2,542	1,653	165	198	526	934	40,142	2.3274
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
Putnam	37,436	2,577	1,561	269	243	503	697	41,529	1.6784
Miami	35,883	2,158	1,473	140	150	394	754	31,457	2.3979
Adams	35,232	2,286	1,420	201	210	456	897	42,734	2.0992

Individual Units per person (per pupil for schools)

HUNTINGTON COUNTY	36,400	509	330	-	33	147	207	40,142	0.5152
HUNTINGTON CITY	17,176	798	512	32	5	250	601	23,820	2.5242
ANDREWS TOWN	1,129	542	228	-	22	292	263	10,205	2.5768
MARKLE TOWN	1,088	1,036	778	-	27	231	390	32,515	1.2005
MOUNT ETNA TOWN	103	186	121	-	-	65	52	15,643	0.3306
ROANOKE TOWN	1,691	787	279	-	8	500	350	29,841	1.1726
WARREN TOWN	1,210	1,375	515	-	252	608	276	25,594	1.0798
HUNTINGTON CO SCHOOLS	5,355	9,608	6,647	1,008	999	955	2,275	272,859	0.8336

3. HUNTINGTON COUNTY TAX DISTRICTS, 2017

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
CLEAR CREEK TWP		HUNTINGTON CO	0.5152		0.8336	0.1197	1.4685
DALLAS TWP		HUNTINGTON CO	0.5152		0.8336	0.2232	1.5720
ANDREWS TOWN	ANDREWS TOWN	HUNTINGTON CO	0.5152	2.5768	0.8336	0.1401	4.0657
HUNTINGTON TWP		HUNTINGTON CO	0.5152		0.8336	0.3879	1.7367
HUNTINGTON CITY	HUNTINGTON CITY	HUNTINGTON CO	0.5152	2.5242	0.8336	0.2709	4.1439
JACKSON TWP		HUNTINGTON CO	0.5152		0.8336	0.0695	1.4183
ROANOKE TOWN	ROANOKE TOWN	HUNTINGTON CO	0.5152	1.1726	0.8336	0.1533	2.6747
JEFFERSON TWP		HUNTINGTON CO	0.5152		0.8336	0.0515	1.4003
MOUNT ETNA-JEFFERSON TWP	MOUNT ETNA TOWN	HUNTINGTON CO	0.5152	0.3306	0.8336	0.0267	1.7061
LANCASTER TWP		HUNTINGTON CO	0.5152		0.8336	0.0582	1.4070
MOUNT ETNA-LANCASTER TWP	MOUNT ETNA TOWN	HUNTINGTON CO	0.5152	0.3306	0.8336	0.0186	1.6980
POLK TWP		HUNTINGTON CO	0.5152		0.8336	0.0967	1.4455
MOUNT ETNA -POLK TWP	MOUNT ETNA TOWN	HUNTINGTON CO	0.5152	0.3306	0.8336	0.0523	1.7317
ROCK CREEK TWP		HUNTINGTON CO	0.5152		0.8336	0.0591	1.4079
MARKLE TOWN	MARKLE TOWN	HUNTINGTON CO	0.5152	1.2005	0.8336	0.2490	2.7983
SALAMONIE TWP		HUNTINGTON CO	0.5152		0.8336	0.1651	1.5139
WARREN TOWN	WARREN TOWN	HUNTINGTON CO	0.5152	1.0798	0.8336	0.1194	2.5480
UNION TWP		HUNTINGTON CO	0.5152		0.8336	0.0407	1.3895
WARREN TWP		HUNTINGTON CO	0.5152		0.8336	0.1197	1.4685
WAYNE TWP		HUNTINGTON CO	0.5152		0.8336	0.0721	1.4209
MOUNT ETNA-WAYNE TWP	MOUNT ETNA TOWN	HUNTINGTON CO	0.5152	0.3306	0.8336	0.0374	1.7168
MARKLE UNION	MARKLE TOWN	HUNTINGTON CO	0.5152	1.2005	0.8336	0.2294	2.7787
HUNTINGTON CORP/UNION TWP	HUNTINGTON CITY	HUNTINGTON CO	0.5152	2.5242	0.8336	0.2294	4.1024

**4. HUNTINGTON 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
HUNTINGTON COUNTY		777,978	1,739,350	2,393,818	73,003	4,984,150	34,484,869	14.5%
CLEAR CREEK TWP	1.4685	-	-	-	2,721	2,721	1,643,832	0.2%
DALLAS TWP	1.5720	-	-	-	1,752	1,752	765,508	0.2%
ANDREWS TOWN	4.0657	3,344	82,506	33,402	918	120,170	459,957	26.1%
HUNTINGTON TWP	1.7367	226	-	-	7,350	7,576	2,248,927	0.3%
HUNTINGTON CITY	4.1439	737,979	1,599,167	2,333,531	39,830	4,710,508	17,056,818	27.6%
JACKSON TWP	1.4183	-	-	-	2,887	2,887	2,240,080	0.1%
ROANOKE TOWN	2.6747	31,502	29,220	-	7,553	68,275	1,364,195	5.0%
JEFFERSON TWP	1.4003	-	-	-	660	660	903,142	0.1%
MOUNT ETNA-JEFFERSON TWP	1.7061	-	-	-	36	36	11,966	0.3%
LANCASTER TWP	1.4070	-	-	-	1,054	1,054	1,002,003	0.1%
MOUNT ETNA-LANCASTER TWP	1.6980	-	-	-	-	-	11,835	0.0%
POLK TWP	1.4455	-	-	-	359	359	447,272	0.1%
MOUNT ETNA -POLK TWP	1.7317	-	-	-	2	2	2,908	0.1%
ROCK CREEK TWP	1.4079	-	-	-	411	411	908,411	0.0%
MARKLE TOWN	2.7983	915	11,704	-	892	13,511	398,016	3.4%
SALAMONIE TWP	1.5139	-	-	-	589	589	1,069,359	0.1%
WARREN TOWN	2.5480	4,011	15,889	-	2,240	22,140	798,846	2.8%
UNION TWP	1.3895	-	-	-	2,242	2,242	1,480,684	0.2%
WARREN TWP	1.4685	-	-	-	1,152	1,152	734,633	0.2%
WAYNE TWP	1.4209	-	-	-	356	356	708,786	0.1%
MOUNT ETNA-WAYNE TWP	1.7168	-	-	-	-	-	2,473	0.0%
MARKLE UNION	2.7787	-	346	-	-	346	114,258	0.3%
HUNTINGTON CORP/UNION TWP	4.1024	-	519	26,885	-	27,404	110,962	24.7%

5. HUNTINGTON 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
CLEAR CREEK TWP		HUNTINGTON CO	2,721	955		1,545	222
DALLAS TWP		HUNTINGTON CO	1,752	574		929	249
ANDREWS TOWN	ANDREWS TOWN	HUNTINGTON CO	120,170	15,228	76,162	24,639	4,141
HUNTINGTON TWP		HUNTINGTON CO	7,576	2,247		3,636	1,692
HUNTINGTON CITY	HUNTINGTON CITY	HUNTINGTON CO	4,710,508	585,645	2,869,341	947,581	307,941
JACKSON TWP		HUNTINGTON CO	2,887	1,049		1,697	141
ROANOKE TOWN	ROANOKE TOWN	HUNTINGTON CO	68,275	13,151	29,932	21,279	3,913
JEFFERSON TWP		HUNTINGTON CO	660	243		393	24
MOUNT ETNA-JEFFERSON TWP	MOUNT ETNA TOWN	HUNTINGTON CO	36	11	7	17	1
LANCASTER TWP		HUNTINGTON CO	1,054	386		625	44
MOUNT ETNA-LANCASTER TWP	MOUNT ETNA TOWN	HUNTINGTON CO	-	-	-	-	-
POLK TWP		HUNTINGTON CO	359	128		207	24
MOUNT ETNA -POLK TWP	MOUNT ETNA TOWN	HUNTINGTON CO	2	1	0	1	0
ROCK CREEK TWP		HUNTINGTON CO	411	150		243	17
MARKLE TOWN	MARKLE TOWN	HUNTINGTON CO	13,511	2,487	5,796	4,025	1,202
SALAMONIE TWP		HUNTINGTON CO	589	200		324	64
WARREN TOWN	WARREN TOWN	HUNTINGTON CO	22,140	4,477	9,383	7,243	1,037
UNION TWP		HUNTINGTON CO	2,242	831		1,345	66
WARREN TWP		HUNTINGTON CO	1,152	404		654	94
WAYNE TWP		HUNTINGTON CO	356	129		209	18
MOUNT ETNA-WAYNE TWP	MOUNT ETNA TOWN	HUNTINGTON CO	-	-	-	-	-
MARKLE UNION	MARKLE TOWN	HUNTINGTON CO	346	64	150	104	29
HUNTINGTON CORP/UNION TWP	HUNTINGTON CITY	HUNTINGTON CO	27,404	3,442	16,862	5,568	1,532

6. HUNTINGTON 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	4,984,150	100.0%	34,484,869	14.5%
HUNTINGTON COUNTY	631,802	12.7%	7,527,904	8.4%
HUNTINGTON CITY	2,886,203	57.9%	10,327,247	27.9%
ANDREWS TOWN	76,162	1.5%	296,879	25.7%
MARKLE TOWN	5,946	0.1%	215,363	2.8%
MOUNT ETNA TOWN	7	0.0%	5,327	0.1%
ROANOKE TOWN	29,932	0.6%	591,704	5.1%
WARREN TOWN	9,383	0.2%	334,405	2.8%
HUNTINGTON COUNTY SCHOOLS	1,022,263	20.5%	12,180,244	8.4%
ALL OTHER UNITS	322,451	6.5%	2,528,076	12.8%

7. HUNTINGTON COUNTY LOCAL INCOME TAXES, 2017

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.750%	12,920,543
Expenditure		
Certified Shares	1.000%	7,380,561
Public Safety	0.250%	1,845,140
Economic Development	0.250%	1,849,702
TOTAL	1.500%	11,075,403
Property Tax Relief	0.250%	1,845,140
Special Purpose	-	-

LIT Property Tax Relief Credit Calculation

	<u>Relief Allocation Percent (est.)</u>	<u>LIT Relief Allocation</u>
All Property (PTRC)		
Homesteads (1%)	63%	1,168,984
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential	37%	676,156
	<u>Levy by Property Type</u>	<u>Tax Bill Credit Percent</u>
All Property (PTRC)		
Homesteads (1%)	9,457,156	11.8313%
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential	5,470,151	11.8313%

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

	UNION TWP	UNION TWP	HUNTINGTON CITY	HUNTINGTON CITY
Gross Assessed Value	104,000	208,000	104,000	208,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	59,000	163,000	59,000	163,000
35% Supplemental Homestead Deduction	20,650	57,050	20,650	57,050
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	35,350	102,950	35,350	102,950
District Tax Rate	1.3895	1.3895	4.1439	4.1439
Gross Tax Bill	491	1,430	1,465	4,266
Total LOIT Credit Rate	11.83%	11.83%	11.83%	11.83%
LOIT Credits	58	169	173	505
Tax Bill after LOIT Credits	433	1,261	1,292	3,761
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,040	2,080	1,040	2,080
Tax Cap Credit	-	-	252	1,681
Net Tax Bill	433	1,261	1,040	2,080

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

9. STATEWIDE PERCENTILES FOR TAX AND BUDGET COMPARISONS, 2017 CONTINUED

Local Income Tax Rates, 2017							
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

LIT Property Tax Credits, 2017					
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

District Tax Rates, 2017			
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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