

Newton County 2015 Local Government Budgets and Taxes

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1. NEWTON COUNTY LOCAL GOVERNMENTS, 2015		Appropriations by Fund Type				Property Tax		
		General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Unit	Total Appropriations							
Total, All Units	42,431,996	25,755,880	4,435,555	3,765,268	8,475,293	16,353,187	912,548,969	1.7920
NEWTON COUNTY	9,216,360	5,039,113	-	610,000	3,567,247	5,793,774	912,548,969	0.6349
BEAVER TOWNSHIP	269,195	131,695	-	15,000	122,500	174,583	73,166,595	0.2386
COLFAX TOWNSHIP	34,415	18,846	-	-	15,569	8,690	82,765,449	0.0105
GRANT TOWNSHIP	51,961	32,311	-	-	19,650	18,736	87,897,571	0.0213
IROQUOIS TOWNSHIP	168,500	38,500	-	29,000	101,000	42,965	82,114,069	0.0523
JACKSON TOWNSHIP	-	-	-	-	-	-	74,133,386	-
JEFFERSON TOWNSHIP	172,400	53,850	-	10,000	108,550	95,549	138,754,308	0.0689
LAKE TOWNSHIP	354,731	142,621	-	20,000	192,110	186,066	104,885,036	0.1774
LINCOLN TOWNSHIP	288,498	86,098	-	50,000	152,400	156,132	156,132,320	0.1000
MCCLELLAN TOWNSHIP	32,700	19,200	-	-	13,500	14,181	43,365,656	0.0327
WASHINGTON TOWNSHIP	42,750	32,250	-	-	10,500	31,893	69,334,579	0.0460
BROOK CIVIL TOWN	540,631	358,967	-	-	181,664	254,361	15,215,762	1.6717
GOODLAND CIVIL TOWN	444,972	345,564	-	8,758	90,650	285,902	24,479,996	1.1679
KENTLAND CIVIL TOWN	1,047,211	440,000	-	23,000	584,211	469,127	59,338,247	0.7906
MOROCCO CIVIL TOWN	387,638	245,905	-	4,945	136,788	233,317	23,310,686	1.0009
MT. AYR CIVIL TOWN	-	-	-	-	-	11,898	1,697,316	0.7010
NORTH NEWTON SCHOOL CORP	15,289,008	9,908,499	2,386,623	1,368,916	1,624,970	4,544,949	534,448,442	0.8504
*SOUTH NEWTON SCHOOL CORP	11,890,204	7,352,652	1,400,119	1,625,649	1,511,784	2,393,377	378,100,527	0.6330
BROOK PUBLIC LIBRARY	276,166	231,578	25,388	-	19,200	229,899	151,448,648	0.1518
GOODLAND PUBLIC LIBRARY	169,250	169,250	-	-	-	103,631	87,897,571	0.1179
KENTLAND PUBLIC LIBRARY	364,789	259,364	82,425	-	23,000	232,552	138,754,308	0.1676
NEWTON COUNTY PUBLIC LIBRARY	1,211,417	670,417	541,000	-	-	879,167	534,448,442	0.1645
*NORTHWEST IN SOLID WASTE MGMT	-	-	-	-	-	-	912,548,969	-
KENTLAND CONSERVANCY DISTRICT	106,700	106,700	-	-	-	101,322	73,957,800	0.1370
MORROCCO CONSERVANCY DISTRICT	72,500	72,500	-	-	-	75,963	40,928,188	0.1856
*IROQUOIS CONSERVANCY DISTRICT	-	-	-	-	-	15,153	329,404,400	0.0046

2. NEWTON COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	42,431,996	25,755,880	4,435,555	3,765,268	8,475,293	16,353,187
County	9,216,360	5,039,113	-	610,000	3,567,247	5,793,774
Townships	1,415,150	555,371	-	124,000	735,779	728,795
Cities/Towns	2,420,452	1,390,436	-	36,703	993,313	1,254,605
School Corps.	27,179,212	17,261,151	3,786,742	2,994,565	3,136,754	6,938,326
Library Dists.	2,021,622	1,330,609	648,813	-	42,200	1,445,249
Special Dists.	179,200	179,200	-	-	-	192,438
Population:	14,156					
Per Person, All Units	2,997	1,819	313	266	599	1,155
County	651	356	-	43	252	409
Townships	100	39	-	9	52	51
Cities/Towns	171	98	-	3	70	89
School Corps.	1,920	1,219	268	212	222	490
Library Dists.	143	94	46	-	3	102
Special Dists.	13	13	-	-	-	14
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	21.7%	19.6%	0.0%	16.2%	42.1%	35.4%
Townships	3.3%	2.2%	0.0%	3.3%	8.7%	4.5%
Cities/Towns	5.7%	5.4%	0.0%	1.0%	11.7%	7.7%
School Corps.	64.1%	67.0%	85.4%	79.5%	37.0%	42.4%
Library Dists.	4.8%	5.2%	14.6%	0.0%	0.5%	8.8%
Special Dists.	0.4%	0.7%	0.0%	0.0%	0.0%	1.2%
% of Total Appropriations	100.0%	60.7%	10.5%	8.9%	20.0%	38.5%
County	100.0%	54.7%	0.0%	6.6%	38.7%	62.9%
Townships	100.0%	39.2%	0.0%	8.8%	52.0%	51.5%
Cities/Towns	100.0%	57.4%	0.0%	1.5%	41.0%	51.8%
School Corps.	100.0%	63.5%	13.9%	11.0%	11.5%	25.5%
Library Dists.	100.0%	65.8%	32.1%	0.0%	2.1%	71.5%
Special Dists.	100.0%	100.0%	0.0%	0.0%	0.0%	107.4%

3. NEWTON COUNTY TAX DISTRICTS, 2015

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
BEAVER TOWNSHIP		NORTH NEWTON	0.6349		0.8504	0.4559	1.9412
MOROCCO-BEAVER TWP	MOROCCO TOWN	NORTH NEWTON	0.6349	1.0009	0.8504	0.2902	2.7764
COLFAX TOWNSHIP		NORTH NEWTON	0.6349		0.8504	0.1750	1.6603
GRANT TOWNSHIP		SOUTH NEWTON	0.6349		0.6330	0.1420	1.4099
GOODLAND-GRANT TWP	GOODLAND TOWN	SOUTH NEWTON	0.6349	1.1679	0.6330	0.1320	2.5678
IROQUOIS TOWNSHIP		SOUTH NEWTON	0.6349		0.6330	0.2082	1.4761
BROOK- IROQUOIS TWP	BROOK TOWN	SOUTH NEWTON	0.6349	1.6717	0.6330	0.1862	3.1258
JACKSON TOWNSHIP		NORTH NEWTON	0.6349		0.8504	0.1645	1.6498
MOUNT AYR- JACKSON TWP	MT. AYR TOWN	NORTH NEWTON	0.6349	0.7010	0.8504	0.1645	2.3508
JEFFERSON TOWNSHIP		SOUTH NEWTON	0.6349		0.6330	0.2652	1.5331
KENTLAND-JEFFERSON TWP	KENTLAND TOWN	SOUTH NEWTON	0.6349	0.7906	0.6330	0.1980	2.2565
LAKE TOWNSHIP		NORTH NEWTON	0.6349		0.8504	0.3419	1.8272
LINCOLN TOWNSHIP		NORTH NEWTON	0.6349		0.8504	0.2645	1.7498
MCCLELLAN TOWNSHIP		NORTH NEWTON	0.6349		0.8504	0.1972	1.6825
WASHINGTON TOWNSHIP		SOUTH NEWTON	0.6349		0.6330	0.1978	1.4657

4. NEWTON 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
NEWTON COUNTY	21,557	204,495	5,917	16,569	248,537	16,429,441	1.5%
BEAVER TOWNSHIP	30	-	-	-	30	987,362	0.0%
MOROCCO-BEAVER TWP	5,360	67,075	-	1,269	73,704	657,930	11.2%
COLFAX TOWNSHIP	-	-	-	294	294	1,400,984	0.0%
GRANT TOWNSHIP	-	-	-	-	-	911,613	0.0%
GOODLAND-GRANT TWP	768	34,563	-	1,633	36,963	638,047	5.8%
IROQUOIS TOWNSHIP	-	-	-	640	640	1,006,305	0.1%
BROOK- IROQUOIS TWP	10,474	69,842	5,917	1,477	87,710	483,523	18.1%
JACKSON TOWNSHIP	-	-	-	212	212	1,217,106	0.0%
MOUNT AYR- JACKSON TWP	-	3,191	-	528	3,719	38,685	9.6%
JEFFERSON TOWNSHIP	-	-	-	172	172	1,238,436	0.0%
KENTLAND-JEFFERSON TWP	2,332	29,824	-	2,635	34,792	1,364,968	2.5%
LAKE TOWNSHIP	1,298	-	-	3,547	4,845	1,934,445	0.3%
LINCOLN TOWNSHIP	1,294	-	-	3,689	4,983	2,768,360	0.2%
MCCLELLAN TOWNSHIP	-	-	-	22	22	743,648	0.0%
WASHINGTON TOWNSHIP	-	-	-	451	451	1,038,031	0.0%

5. NEWTON 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
BEAVER TOWNSHIP		NORTH NEWTON	30	10		13	7
MOROCCO-BEAVER TWP	MOROCCO TOWN	NORTH NEWTON	73,704	16,854	26,571	22,575	7,704
COLFAX TOWNSHIP		NORTH NEWTON	294	112		151	31
GRANT TOWNSHIP		SOUTH NEWTON	-	-		-	-
GOODLAND-GRANT TWP	GOODLAND TOWN	SOUTH NEWTON	36,963	9,139	16,812	9,112	1,900
IROQUOIS TOWNSHIP		SOUTH NEWTON	640	275		275	90
BROOK- IROQUOIS TWP	BROOK TOWN	SOUTH NEWTON	87,710	17,815	46,908	17,762	5,225
JACKSON TOWNSHIP		NORTH NEWTON	212	82		109	21
MOUNT AYR- JACKSON TWP	MT. AYR TOWN	NORTH NEWTON	3,719	1,004	1,109	1,345	260
JEFFERSON TOWNSHIP		SOUTH NEWTON	172	71		71	30
KENTLAND-JEFFERSON TWP	KENTLAND TOWN	SOUTH NEWTON	34,792	9,789	12,190	9,760	3,053
LAKE TOWNSHIP		NORTH NEWTON	4,845	1,684		2,255	907
LINCOLN TOWNSHIP		NORTH NEWTON	4,983	1,808		2,422	753
MCLELLAN TOWNSHIP		NORTH NEWTON	22	8		11	3
WASHINGTON TOWNSHIP		SOUTH NEWTON	451	195		195	61

6. NEWTON 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	248,537	100.0%	16,353,187	1.5%
NEWTON COUNTY	58,848	23.7%	5,793,774	1.0%
BROOK TOWN	46,908	18.9%	254,361	18.4%
GOODLAND TOWN	16,812	6.8%	285,902	5.9%
KENTLAND TOWN	12,190	4.9%	469,127	2.6%
MOROCCO TOWN	26,571	10.7%	233,317	11.4%
MT. AYR TOWN	1,109	0.4%	11,898	9.3%
NORTH NEWTON SCHOOL CORP	28,882	11.6%	4,544,949	0.6%
SOUTH NEWTON SCHOOL CORP	37,174	15.0%	2,393,377	1.6%
ALL OTHER UNITS	20,044	8.1%	2,366,482	0.8%

7. NEWTON COUNTY LOCAL OPTION INCOME TAXES, 2015

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.000%	2,851,973
Revenue		
CAGIT Base	1.000%	2,851,973
CAGIT Public Safety		
CAGIT Special		
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base		
EDIT Special		
TOTAL	1.000%	2,851,973
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief		
EDIT Homestead		
TOTAL		

8. NEWTON 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	1.9412	-	-	-	-	-
MOROCCO-BEAVER TWP	2.7764	-	-	-	-	-
COLFAX TOWNSHIP	1.6603	-	-	-	-	-
GRANT TOWNSHIP	1.4099	-	-	-	-	-
GOODLAND-GRANT TWP	2.5678	-	-	-	-	-
IROQUOIS TOWNSHIP	1.4761	-	-	-	-	-
BROOK- IROQUOIS TWP	3.1258	-	-	-	-	-
JACKSON TOWNSHIP	1.6498	-	-	-	-	-
MOUNT AYR- JACKSON TWP	2.3508	-	-	-	-	-
JEFFERSON TOWNSHIP	1.5331	-	-	-	-	-
KENTLAND-JEFFERSON TWP	2.2565	-	-	-	-	-
LAKE TOWNSHIP	1.8272	-	-	-	-	-
LINCOLN TOWNSHIP	1.7498	-	-	-	-	-
MCLELLAN TOWNSHIP	1.6825	-	-	-	-	-
WASHINGTON TOWNSHIP	1.4657	-	-	-	-	-

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

	GRANT TOWNSHIP	GRANT TOWNSHIP	BROOK- IROQUOIS TWP	BROOK- IROQUOIS TWP
Gross Assessed Value	97,000	194,000	97,000	194,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	52,000	149,000	52,000	149,000
35% Supplemental Homestead Deduction	18,200	52,150	18,200	52,150
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	30,800	93,850	30,800	93,850
District Tax Rate	1.410	1.410	3.126	3.126
Gross Tax Bill	434	1,323	963	2,934
Total LOIT Credit Rate	0.00%	0.00%	0.00%	0.00%
LOIT Credits			-	-
Tax Bill after LOIT Credits	434	1,323	963	2,934
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	970	1,940	970	1,940
Tax Cap Credit	-	-	-	994
Net Tax Bill	434	1,323	963	1,940

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

District Tax Rates, 2015

Percentile	Counties	Cities/Towns	School Corps.	Percentile	All Districts	City/Town Districts	Rural Districts
10%	0.2951	0.2413	0.6268	10%	1.1984	1.6961	1.0840
25%	0.3608	0.4902	0.7877	25%	1.4842	2.0860	1.3079
50% (median)	0.4480	0.7653	0.9599	50% (median)	1.8871	2.5447	1.5825
75%	0.6185	1.2083	1.1861	75%	2.5952	3.1855	1.8569
90%	0.7160	1.6450	1.5156	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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