

Rush County 2016 Local Government Budgets and Taxes

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1. RUSH COUNTY LOCAL GOVERNMENTS, 2016

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	39,552,318	25,531,756	2,320,313	2,989,180	8,711,069	18,506,550	1,033,772,251	1.7902
RUSH COUNTY	10,070,394	5,828,745	-	615,006	3,626,643	5,000,357	1,033,772,251	0.4837
ANDERSON TOWNSHIP	216,510	12,530	-	20,000	183,980	50,480	80,768,213	0.0625
CENTER TOWNSHIP	52,875	17,075	-	-	35,800	37,680	71,228,412	0.0529
JACKSON TOWNSHIP	53,051	26,051	-	-	27,000	42,941	62,954,611	0.0847
NOBLE TOWNSHIP	18,106	11,836	-	-	6,270	11,062	67,040,174	0.0165
ORANGE TOWNSHIP	13,825	7,825	-	-	6,000	8,442	72,156,024	0.0117
POSEY TOWNSHIP	144,643	21,093	11,000	20,000	92,550	76,686	72,896,267	0.1052
RICHLAND TOWNSHIP	31,200	19,700	-	-	11,500	16,290	51,225,547	0.0318
RIPLEY TOWNSHIP	147,280	42,780	-	-	104,500	95,874	84,919,471	0.1206
RUSHVILLE TOWNSHIP	165,050	29,075	-	20,000	115,975	101,704	275,244,596	0.0629
UNION TOWNSHIP	30,895	14,695	-	-	16,200	15,329	70,843,773	0.0219
WALKER TOWNSHIP	26,860	9,860	-	-	17,000	14,475	64,335,163	0.0225
WASHINGTON TOWNSHIP	53,778	22,100	-	-	31,678	34,953	60,160,000	0.0581
RUSHVILLE CIVIL CITY	6,531,255	5,112,291	94,313	95,000	1,229,651	4,430,123	166,527,216	2.6603
CARTHAGE CIVIL TOWN	358,972	214,995	-	-	143,977	184,321	14,694,023	1.2544
*GLENWOOD CIVIL TOWN	292,656	206,513	-	-	86,143	45,340	3,006,605	1.5080
*CHARLES A. BEARD SCHOOL CORP	-	-	-	-	-	1,089,686	84,919,471	1.2832
RUSH COUNTY SCHOOL CORP	20,850,101	13,444,725	2,215,000	2,219,174	2,971,202	6,806,121	948,852,780	0.7173
CARTHAGE-HENRY HENSLEY LIBRARY	18,180	18,180	-	-	-	2,292	14,694,023	0.0156
RUSHVILLE PUBLIC LIBRARY	354,230	349,230	-	-	5,000	282,763	166,527,216	0.1698
RUSH COUNTY SOLID WASTE DIST	122,457	122,457	-	-	-	116,816	1,033,772,251	0.0113
*BIG BLUE RIVER CONSERVANCY DIST	-	-	-	-	-	42,815	100,742,030	0.0425

2. RUSH COUNTY LOCAL GOVERNMENTS, 2016

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	39,552,318	25,531,756	2,320,313	2,989,180	8,711,069	18,506,550
County	10,070,394	5,828,745	-	615,006	3,626,643	5,000,357
Townships	954,073	234,620	11,000	60,000	648,453	505,916
Cities/Towns	7,182,883	5,533,799	94,313	95,000	1,459,771	4,659,784
School Corps.	20,850,101	13,444,725	2,215,000	2,219,174	2,971,202	7,895,807
Library Districts	372,410	367,410	-	-	5,000	285,055
Special Districts	122,457	122,457	-	-	-	159,631
Population:	16,672					
Per Person, All Units	2,372	1,531	139	179	522	1,110
County	604	350	-	37	218	300
Townships	57	14	1	4	39	30
Cities/Towns	431	332	6	6	88	279
School Corps.	1,251	806	133	133	178	474
Library Districts	22	22	-	-	0	17
Special Districts	7	7	-	-	-	10
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	25.5%	22.8%	0.0%	20.6%	41.6%	27.0%
Townships	2.4%	0.9%	0.5%	2.0%	7.4%	2.7%
Cities/Towns	18.2%	21.7%	4.1%	3.2%	16.8%	25.2%
School Corps.	52.7%	52.7%	95.5%	74.2%	34.1%	42.7%
Library Districts	0.9%	1.4%	0.0%	0.0%	0.1%	1.5%
Special Districts	0.3%	0.5%	0.0%	0.0%	0.0%	0.9%
% of Total Appropriations	100.0%	64.6%	5.9%	7.6%	22.0%	46.8%
County	100.0%	57.9%	0.0%	6.1%	36.0%	49.7%
Townships	100.0%	24.6%	1.2%	6.3%	68.0%	53.0%
Cities/Towns	100.0%	77.0%	1.3%	1.3%	20.3%	64.9%
School Corps.	100.0%	64.5%	10.6%	10.6%	14.3%	37.9%
Library Districts	100.0%	98.7%	0.0%	0.0%	1.3%	76.5%
Special Districts	100.0%	100.0%	0.0%	0.0%	0.0%	130.4%

3. RUSH COUNTY TAX DISTRICTS, 2016

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
ANDERSON TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0738	1.2748
CENTER TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0642	1.2652
JACKSON TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0960	1.2970
NOBLE TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0278	1.2288
ORANGE TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0230	1.2240
POSEY TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.1165	1.3175
RICHLAND TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0431	1.2441
RIPLEY TOWNSHIP		CHARLES A. BEARD	0.4837		1.2832	0.1319	1.8988
CARTHAGE	CARTHAGE TOWN	CHARLES A. BEARD	0.4837	1.2544	1.2832	0.1030	3.1243
RUSHVILLE TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0742	1.2752
RUSHVILLE CITY	RUSHVILLE CITY	RUSH COUNTY	0.4837	2.6603	0.7173	0.1962	4.0575
UNION TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0332	1.2342
GLENWOOD CITY	GLENWOOD TOWN	RUSH COUNTY	0.4837	1.5080	0.7173	0.0270	2.7360
WALKER TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0338	1.2348
WASHINGTON TOWNSHIP		RUSH COUNTY	0.4837		0.7173	0.0694	1.2704
RUSHVILLE CITY-JACKSON TWP	RUSHVILLE CITY	RUSH COUNTY	0.4837	2.6603	0.7173	0.2051	4.0664

4. RUSH COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2016

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
RUSH COUNTY		150,923	1,129,557	777,172	61,158	2,118,810	18,779,634	11.3%
ANDERSON TOWNSHIP	1.2748	-	-	-	688	688	1,043,921	0.1%
CENTER TOWNSHIP	1.2652	-	-	-	783	783	919,077	0.1%
JACKSON TOWNSHIP	1.2970	-	-	-	367	367	606,372	0.1%
NOBLE TOWNSHIP	1.2288	-	-	-	967	967	839,955	0.1%
ORANGE TOWNSHIP	1.2240	-	-	-	1,582	1,582	900,799	0.2%
POSEY TOWNSHIP	1.3175	-	-	-	1,163	1,163	977,376	0.1%
RICHLAND TOWNSHIP	1.2441	-	-	-	359	359	648,699	0.1%
RIPLEY TOWNSHIP	1.8988	87	-	-	2,899	2,985	1,355,295	0.2%
CARTHAGE	3.1243	5,873	75,169	4,389	3,207	88,638	456,804	19.4%
RUSHVILLE TOWNSHIP	1.2752	-	-	-	3,315	3,315	1,633,799	0.2%
RUSHVILLE CITY	4.0575	144,853	1,040,946	605,776	43,941	1,835,516	6,151,120	29.8%
UNION TOWNSHIP	1.2342	-	-	-	332	332	853,023	0.0%
GLENWOOD CITY	2.7360	111	9,862	-	151	10,124	83,859	12.1%
WALKER TOWNSHIP	1.2348	-	-	-	935	935	810,047	0.1%
WASHINGTON TOWNSHIP	1.2704	-	-	-	470	470	780,373	0.1%
RUSHVILLE CITY-JACKSON TWP	4.0664	-	3,581	167,006	-	170,587	719,114	23.7%

5. RUSH COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2016

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corp	All Other
ANDERSON TOWNSHIP		RUSH COUNTY	688	261		387	40
CENTER TOWNSHIP		RUSH COUNTY	783	300		444	40
JACKSON TOWNSHIP		RUSH COUNTY	367	137		203	27
NOBLE TOWNSHIP		RUSH COUNTY	967	381		564	22
ORANGE TOWNSHIP		RUSH COUNTY	1,582	625		927	30
POSEY TOWNSHIP		RUSH COUNTY	1,163	427		633	103
RICHLAND TOWNSHIP		RUSH COUNTY	359	140		207	12
RIPLEY TOWNSHIP		CHARLES A. BEARD	2,985	760		2,018	207
CARTHAGE	CARTHAGE TOWN	CHARLES A. BEARD	88,638	13,723	35,588	36,405	2,922
RUSHVILLE TOWNSHIP		RUSH COUNTY	3,315	1,257		1,864	193
RUSHVILLE CITY	RUSHVILLE CITY	RUSH COUNTY	1,835,516	218,814	1,203,456	324,489	88,756
UNION TOWNSHIP		RUSH COUNTY	332	130		193	9
GLENWOOD CITY	GLENWOOD TOWN	RUSH COUNTY	10,124	1,790	5,580	2,654	100
WALKER TOWNSHIP		RUSH COUNTY	935	366		543	26
WASHINGTON TOWNSHIP		RUSH COUNTY	470	179		265	26
RUSHVILLE CITY-JACKSON TWP	RUSHVILLE CITY	RUSH COUNTY	170,587	20,291	111,600	30,091	8,604

6. RUSH COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, EST. 2016

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	2,118,810	100.0%	18,779,634	11.3%
RUSH COUNTY	259,581	12.3%	5,000,357	5.2%
RUSHVILLE CITY	1,315,057	62.1%	4,430,123	29.7%
CARTHAGE TOWN	35,588	1.7%	184,321	19.3%
GLENWOOD TOWN	5,580	0.3%	45,340	12.3%
CHARLES A. BEARD SCHOOL CORP	38,423	1.8%	1,089,686	3.5%
RUSH COUNTY SCHOOL CORP	363,466	17.2%	6,806,121	5.3%
ALL OTHER UNITS	101,116	4.8%	950,602	10.6%

7. RUSH COUNTY LOCAL OPTION INCOME TAXES, 2016

	Income Tax Rate	Income Tax Revenue
All Local Income Taxes	2.100%	6,653,762
Revenue		
CAGIT Base	1.000%	3,167,844
CAGIT Public Safety	0.080%	253,428
CAGIT Special	0.600%	1,900,706
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.250%	792,729
EDIT Special		
TOTAL	1.930%	6,114,707
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief		
EDIT Homestead	0.170%	539,055
TOTAL	0.170%	539,055

8. RUSH COUNTY TAX DISTRICTS, TAX AND LOIT CREDIT RATES, 2016

Property Tax Credit Percents, 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
ANDERSON TOWNSHIP	1.2748	-	-	26.2584	-	-
CENTER TOWNSHIP	1.2652	-	-	7.5978	-	-
JACKSON TOWNSHIP	1.2970	-	-	10.7462	-	-
NOBLE TOWNSHIP	1.2288	-	-	14.0074	-	-
ORANGE TOWNSHIP	1.2240	-	-	15.9498	-	-
POSEY TOWNSHIP	1.3175	-	-	11.8196	-	-
RICHLAND TOWNSHIP	1.2441	-	-	30.7437	-	-
RIPLEY TOWNSHIP	1.8988	-	-	1.4131	-	-
CARTHAGE	3.1243	-	-	6.2176	-	-
RUSHVILLE TOWNSHIP	1.2752	-	-	19.9417	-	-
RUSHVILLE CITY	4.0575	-	-	20.5257	-	-
UNION TOWNSHIP	1.2342	-	-	11.7866	-	-
GLENWOOD CITY	2.7360	-	-	0.4070	-	-
WALKER TOWNSHIP	1.2348	-	-	23.4843	-	-
WASHINGTON TOWNSHIP	1.2704	-	-	18.3423	-	-
RUSHVILLE CITY-JACKSON TWP	4.0664	-	-	-	-	-

9. RUSH COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2016

	ANDERSON TOWNSHIP	ANDERSON TOWNSHIP	RUSHVILLE CITY	RUSHVILLE CITY
Gross Assessed Value	102,000	204,000	102,000	204,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	57,000	159,000	57,000	159,000
35% Supplemental Homestead Deduction	19,950	55,650	19,950	55,650
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	34,050	100,350	34,050	100,350
District Tax Rate	1.2748	1.2748	4.0575	4.0575
Gross Tax Bill	434	1,279	1,382	4,072
Total LOIT Credit Rate	26.26%	26.26%	20.53%	20.53%
LOIT Credits	114	336	284	836
Tax Bill after LOIT Credits	320	943	1,098	3,236
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,020	2,040	1,020	2,040
Tax Cap Credit	-	-	78	1,196
Net Tax Bill	320	943	1,020	2,040

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, 2016

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	71,953	2,732	1,606	292	189	644	1,068	43,431	2.4589
Fayette	23,434	2,574	1,785	110	170	508	1,031	29,642	3.4789
Franklin	22,872	1,677	1,118	91	130	338	646	44,275	1.4582
Henry	48,985	2,329	1,608	210	151	360	814	31,472	2.5863
Rush	16,672	2,372	1,531	139	179	522	1,110	62,006	1.7902
Union	7,182	3,233	2,026	345	349	513	970	48,907	1.9838
Wayne	67,001	2,700	1,787	142	213	559	1,014	36,056	2.8110
Dearborn	49,455	2,676	1,792	317	179	388	929	43,321	2.1443
Decatur	26,521	2,803	1,853	256	260	435	845	52,518	1.6094
Hancock	72,520	2,755	1,578	440	249	487	1,030	44,210	2.3294
Randolph	25,172	2,727	1,750	247	170	560	980	45,107	2.1727
Shelby	44,478	2,723	1,798	287	209	429	917	49,794	1.8417

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2016

Unit Tax Rates, 2016

Percentile	Counties	Cities/Towns	School Corps.
10%	0.3009	0.2582	0.6553
25%	0.3596	0.5451	0.8015
50% (median)	0.4693	0.8142	0.9508
75%	0.6236	1.2623	1.2132
90%	0.7477	1.7476	1.5043

District Tax Rates, 2016

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.2348	1.7552	1.1351
25%	1.4962	2.1175	1.3254
50% (median)	1.9227	2.5759	1.6071
75%	2.6105	3.2722	1.8990
90%	3.3877	4.0528	2.3878

Appropriations, Levies and Assessed Values per Person, 2016 - Sum for All Local Governments in a County

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	2,070	1,355	142	145	359	662	30,481	1.3069
25%	2,268	1,452	179	168	402	790	36,702	1.6438
50% (median)	2,528	1,600	219	195	480	942	44,164	2.0599
75%	2,759	1,755	283	236	536	1,091	52,743	2.3809
90%	2,983	1,853	344	288	603	1,223	70,415	2.9591

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