

Carroll County 2017 Local Government Budgets and Taxes

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1. CARROLL COUNTY LOCAL GOVERNMENTS, 2017		Appropriations by Fund Type				Property Tax		
Unit	Total Appropriations	General	Cumulative/ Debt	Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	49,225,722	31,354,628	3,194,609	5,164,342	9,512,143	16,312,713	1,171,362,352	1.3926
CARROLL COUNTY	12,224,911	7,252,482	-	1,078,574	3,893,855	3,716,469	1,171,362,352	0.3174
ADAMS TOWNSHIP	35,856	11,390	-	-	24,466	10,381	35,920,437	0.0289
BURLINGTON TOWNSHIP	235,300	43,800	-	50,000	141,500	107,282	90,934,292	0.1258
CARROLLTON TOWNSHIP	30,337	11,837	-	-	18,500	13,525	61,202,598	0.0221
CLAY TOWNSHIP	153,000	43,000	-	55,000	55,000	41,385	61,039,092	0.0678
DEER CREEK TOWNSHIP	375,883	93,187	-	-	282,696	66,645	185,128,065	0.0360
DEMOCRAT TOWNSHIP	76,835	28,160	-	7,000	41,675	43,386	63,061,452	0.0688
JACKSON TOWNSHIP	188,400	59,900	-	-	128,500	62,072	75,532,624	0.0852
JEFFERSON TOWNSHIP	237,600	65,800	50,000	40,000	81,800	197,033	236,314,442	0.0843
LIBERTY TOWNSHIP	71,936	16,636	-	-	55,300	30,058	30,641,193	0.0981
MADISON TOWNSHIP	15,930	10,880	-	-	5,050	5,247	51,951,556	0.0101
MONROE TOWNSHIP	128,100	41,100	-	51,000	36,000	42,191	105,517,435	0.0469
ROCK CREEK TOWNSHIP	95,738	37,000	-	-	58,738	32,554	19,516,586	0.1668
TIPPECANOE TOWNSHIP	67,470	29,670	-	-	37,800	21,407	91,878,995	0.0233
WASHINGTON TOWNSHIP	50,488	13,492	-	18,500	18,496	22,517	62,723,585	0.0359
DELPHI CIVIL CITY	3,218,588	2,258,228	-	544,200	416,160	1,508,881	65,919,355	2.0332
BURLINGTON CIVIL TOWN	420,380	199,680	-	90,000	130,700	108,687	14,255,947	0.7624
CAMDEN CIVIL TOWN	356,606	212,316	-	14,500	129,790	124,464	7,870,480	1.5814
FLORA CIVIL TOWN	2,692,700	2,104,800	-	365,000	222,900	641,815	40,986,860	1.5659
YEOMAN CIVIL TOWN	54,137	36,100	-	-	18,037	8,825	2,607,124	0.3385
CARROLL CONS SCHOOL CORP	10,782,705	7,361,046	1,013,082	1,456,207	952,370	2,512,678	383,439,362	0.6553
DELPHI COMM SCHOOL CORP	16,230,628	10,103,030	1,996,527	1,394,361	2,736,710	4,174,588	454,649,019	0.9182
*ROSSVILLE SCHOOL CORP	-	-	-	-	-	535,496	61,039,092	0.8773
*TWIN LAKES SCHOOL CORP	-	-	-	-	-	1,470,069	272,234,879	0.5400
CAMDEN-JACKSON TWP LIBRARY	75,873	69,773	-	-	6,100	33,763	75,532,624	0.0447
DELPHI PUBLIC LIBRARY	888,625	888,625	-	-	-	453,989	476,879,530	0.0952
FLORA PUBLIC LIBRARY	412,271	257,271	135,000	-	20,000	218,948	105,517,435	0.2075
*NORTHWEST IN SOLID WASTE	-	-	-	-	-	-	1,171,362,352	-
*BACHELOR RUN CONSERVANCY	105,425	105,425	-	-	-	102,167	185,421,600	0.0551
*ROCK CREEK CASS-CARROLL CONSERVANCY	-	-	-	-	-	6,191	32,583,800	0.0190

2. CARROLL 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									
Carroll	19,970	2,465	1,570	160	259	476	817	58,656	1.3926
Indiana Average	72,098	2,831	1,675	300	189	667	1,093	44,269	2.4698

Region

Benton	8,650	4,612	2,653	325	495	1,140	1,507	131,552	1.1452
Carroll	19,970	2,465	1,570	160	259	476	817	58,656	1.3926
Clinton	32,457	3,101	2,136	345	214	406	1,180	49,126	2.4024
Fountain	16,486	2,759	1,725	208	246	580	851	52,911	1.6090
Montgomery	38,074	2,994	1,800	441	205	548	1,202	55,223	2.1759
Tippecanoe	188,059	2,157	1,426	210	161	361	835	39,464	2.1163
Washington	27,670	2,319	1,544	221	160	395	766	35,759	2.1414
White	23,999	3,921	2,290	335	584	712	1,057	82,583	1.2794

Comparable Population

Orange	19,335	2,483	1,591	202	198	493	676	40,520	1.6695
Fulton	20,139	2,703	1,740	243	179	542	966	50,803	1.9024
Spencer	20,648	3,001	1,643	214	530	615	1,159	87,638	1.3228
Sullivan	20,802	2,297	1,395	227	196	478	993	50,412	1.9696

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

CARROLL COUNTY	19,970	612	363	-	54	195	186	58,656	0.3174
DELPHI CITY	2,877	1,119	785	-	189	145	524	22,913	2.0332
BURLINGTON TOWN	600	701	333	-	150	218	181	23,760	0.7624
CAMDEN TOWN	604	590	352	-	24	215	206	13,031	1.5814
FLORA TOWN	1,988	1,354	1,059	-	184	112	323	20,617	1.5659
YEOMAN TOWN	137	395	264	-	-	132	64	19,030	0.3385
CARROLL SCHOOLS	1,122	9,610	6,561	903	1,298	849	2,239	341,746	0.6553
DELPHI SCHOOLS	1,423	11,406	7,100	1,403	980	1,923	2,934	319,500	0.9182
ROSSVILLE SCHOOLS	1,016	8,553	5,795	1,250	742	766	2,178	248,263	0.8773
TWIN LAKES SCHOOLS	2,424	10,302	6,758	1,008	1,392	1,145	2,269	420,264	0.5400

3. CARROLL COUNTY TAX DISTRICTS, 2017

Tax District	City/Town	School Corporation	County	City/Town	School	All Other	District Rate
ADAMS TOWNSHIP		TWIN LAKES	0.3174		0.5400	0.1241	0.9815
BURLINGTON TOWNSHIP		CARROLL	0.3174		0.6553	0.1258	1.0985
BURLINGTON-BURLINGTON TWP	BURLINGTON TOWN	CARROLL	0.3174	0.7624	0.6553	0.0759	1.8110
CARROLLTON TOWNSHIP		CARROLL	0.3174		0.6553	0.0221	0.9948
CLAY TOWNSHIP		ROSSVILLE	0.3174		0.8773	0.0678	1.2625
DEER CREEK TOWNSHIP	DELPHI CITY	DELPHI	0.3174	0.0641	0.9182	0.1312	1.4309
DELPHI-DEER CREEK TWP	DELPHI CITY	DELPHI	0.3174	2.0332	0.9182	0.1312	3.4000
DEMOCRAT TOWNSHIP		CARROLL	0.3174		0.6553	0.0688	1.0415
JACKSON TOWNSHIP		DELPHI	0.3174		0.9182	0.1299	1.3655
CAMDEN-JACKSON TWP	CAMDEN TOWN	DELPHI	0.3174	1.5814	0.9182	0.1009	2.9179
JEFFERSON TOWNSHIP		TWIN LAKES	0.3174		0.5400	0.1795	1.0369
YEOMAN-JEFFERSON TWP	YEOMAN TOWN	TWIN LAKES	0.3174	0.3385	0.5400	0.0959	1.2918
LIBERTY TOWNSHIP		DELPHI	0.3174		0.9182	0.0981	1.3337
MADISON TOWNSHIP	DELPHI CITY	DELPHI	0.3174	0.0641	0.9182	0.0101	1.3098
MONROE TOWNSHIP		CARROLL	0.3174		0.6553	0.2544	1.2271
FLORA-MONROE TWP	FLORA TOWN	CARROLL	0.3139	1.5659	0.6553	0.2366	2.7717
ROCK CREEK TOWNSHIP		DELPHI	0.3174		0.9182	0.2620	1.4976
TIPPECANOE TOWNSHIP	DELPHI CITY	DELPHI	0.3174	0.0641	0.9182	0.0233	1.3230
WASHINGTON TOWNSHIP		CARROLL	0.3174		0.6553	0.0359	1.0086

4. CARROLL 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
CARROLL COUNTY		70,805	383,146	66,573	10,232	530,756	16,324,455	3.3%
ADAMS TOWNSHIP	0.9815	-	-	-	172	172	358,422	0.0%
BURLINGTON TOWNSHIP	1.0985	-	-	-	350	350	856,470	0.0%
BURLINGTON-BURLINGTON TWP	1.8110	67	-	-	45	112	257,245	0.0%
CARROLLTON TOWNSHIP	0.9948	-	-	-	273	273	618,302	0.0%
CLAY TOWNSHIP	1.2625	7	-	-	445	453	785,215	0.1%
DEER CREEK TOWNSHIP	1.4309	-	-	-	1,553	1,553	1,678,517	0.1%
DELPHI-DEER CREEK TWP	3.4000	58,153	269,721	66,573	1,567	396,014	2,221,429	17.8%
DEMOCRAT TOWNSHIP	1.0415	-	-	-	-	-	668,261	0.0%
JACKSON TOWNSHIP	1.3655	-	-	-	273	273	940,684	0.0%
CAMDEN-JACKSON TWP	2.9179	1,767	25,954	-	562	28,282	234,013	12.1%
JEFFERSON TOWNSHIP	1.0369	-	-	-	953	953	2,458,749	0.0%
YEOMAN-JEFFERSON TWP	1.2918	-	-	-	-	-	34,231	0.0%
LIBERTY TOWNSHIP	1.3337	-	-	-	23	23	415,752	0.0%
MADISON TOWNSHIP	1.3098	-	-	-	115	115	690,483	0.0%
MONROE TOWNSHIP	1.2271	-	-	-	-	-	804,874	0.0%
FLORA-MONROE TWP	2.7717	10,789	87,472	-	2,699	100,961	1,140,737	8.9%
ROCK CREEK TOWNSHIP	1.4976	-	-	-	-	-	297,485	0.0%
TIPPECANOE TOWNSHIP	1.3230	21	-	-	1,051	1,072	1,220,697	0.1%
WASHINGTON TOWNSHIP	1.0086	-	-	-	150	150	642,888	0.0%

**5. CARROLL 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
ADAMS TOWNSHIP		TWIN LAKES	172	56		95	22
BURLINGTON TOWNSHIP		CARROLL	350	101		209	40
BURLINGTON-BURLINGTON TWP	BURLINGTON TOWN	CARROLL	112	20	47	41	5
CARROLLTON TOWNSHIP		CARROLL	273	87		180	6
CLAY TOWNSHIP		ROSSVILLE	453	114		315	24
DEER CREEK TOWNSHIP	DELPHI CITY	DELPHI	1,553	344	70	996	142
DELPHI-DEER CREEK TWP	DELPHI CITY	DELPHI	396,014	36,969	236,816	106,947	15,281
DEMOCRAT TOWNSHIP		CARROLL	-	-		-	-
JACKSON TOWNSHIP		DELPHI	273	64		184	26
CAMDEN-JACKSON TWP	CAMDEN TOWN	DELPHI	28,282	3,076	15,328	8,900	978
JEFFERSON TOWNSHIP		TWIN LAKES	953	292		496	165
YEOMAN-JEFFERSON TWP	YEOMAN TOWN	TWIN LAKES	-	-	-	-	-
LIBERTY TOWNSHIP		DELPHI	23	5		16	2
MADISON TOWNSHIP	DELPHI CITY	DELPHI	115	28	6	80	1
MONROE TOWNSHIP		CARROLL	-	-		-	-
FLORA-MONROE TWP	FLORA TOWN	CARROLL	100,961	11,434	57,039	23,870	8,618
ROCK CREEK TOWNSHIP		DELPHI	-	-		-	-
TIPPECANOE TOWNSHIP	DELPHI CITY	DELPHI	1,072	257	52	744	19
WASHINGTON TOWNSHIP		CARROLL	150	47		97	5

**6. CARROLL 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	530,756	100.0%	16,324,455	3.3%
CARROLL COUNTY	52,894	10.0%	3,716,469	1.4%
DELPHI CITY	236,944	44.6%	1,508,881	15.7%
BURLINGTON TOWN	47	0.0%	108,687	0.0%
CAMDEN TOWN	15,328	2.9%	124,464	12.3%
FLORA TOWN	57,039	10.7%	641,815	8.9%
YEOMAN TOWN	-	0.0%	8,825	0.0%
CARROLL CONS SCHOOLS	24,396	4.6%	2,512,678	1.0%
DELPHI SCHOOLS	117,867	22.2%	4,174,588	2.8%
ROSSVILLE CONS SCHOOLS	315	0.1%	535,496	0.1%
TWIN LAKES SCHOOLS	591	0.1%	1,470,069	0.0%
ALL OTHER UNITS	25,335	4.8%	1,510,741	1.7%

7. CARROLL COUNTY LOCAL INCOME TAXES, 2017

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.704%	7,099,760
Expenditure		
Certified Shares	1.354%	5,640,383
Public Safety		
Economic Development	0.150%	626,172
TOTAL	1.504%	6,266,555
Property Tax Relief	0.200%	833,205

Special Purpose

LIT Property Tax Relief Credit Calculation

	<u>Relief Allocation Percent (est.)</u>	<u>LIT Relief Allocation</u>
All Property (PTRC)	100%	833,205
Homesteads (1%)		
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)	16,314,537	4.7424%
Homesteads (1%)		
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential		

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

	ADAMS TOWNSHIP	ADAMS TOWNSHIP	DELPHI-DEER CREEK TWP	DELPHI-DEER CREEK TWP
Gross Assessed Value	91,000	182,000	91,000	182,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	46,000	137,000	46,000	137,000
35% Supplemental Homestead Deduction	16,100	47,950	16,100	47,950
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	26,900	86,050	26,900	86,050
District Tax Rate	0.9815	0.9815	3.4000	3.4000
Gross Tax Bill	264	845	915	2,926
Total LIT Credit Rate	4.74%	4.74%	4.74%	4.74%
LIT Credits	13	40	43	139
Tax Bill after LIT Credits	252	805	871	2,787
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	910	1,820	910	1,820
Tax Cap Credit	-	-	-	967
Net Tax Bill	252	805	871	1,820

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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