

Allen County Council Review of DLGF Estimated 2024 Maximum Levies and Circuit Breaker Credits

In an effort to provide more transparency of the overall financial impact to taxpayers of overlapping tax jurisdictions, I.C. 6-1.1-17-3.6 provides that County Council shall review the following at their first meeting in August:

- The estimated levy limits provided by the department of local government finance (DLGF) under IC 6-1.1-18.5-24
- The estimate provided by the DLGF under IC 6-1.1-20.6-11.1 of how each taxing unit's distribution of property taxes will be reduced by credits under IC 6-1.1-20.6 (Circuit Breaker credits)

The County Council may request representation from taxing units located within the county as well as allow a representative that attends the meeting to comment on the taxing unit's proposed budgets, tax levies, and tax rates for the ensuing calendar year.

After this required meeting has been held, the County Council may prepare and distribute a written recommendation for taxing units in the county. Alternatively, if the County Council does not prepare a written recommendation, the county auditor shall distribute the minutes of this meeting to all taxing units in the county.

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		Levy Comparison				Circuit Breaker (CB) Comparison						
TAX UNIT	FUNDS	2023 CERTIFIED LEVY	2024 Est MAXIMUM LEVY*	\$\$ Change	% Change	2023 ABSTRACT DLGF CB	2024 ESTIMATED DLGF CB	\$\$ Change	% Change			
ABOITE TOWNSHIP						\$	36,782	\$	38,300	\$	1,518	4.13%
	Civil	\$ 418,210	\$ 442,433	\$ 24,223	5.79%							
	Fire	\$ 263,779	\$ -	\$ (263,779)	-100.00%							
	Cum Fire	\$ 535,600	\$ -	\$ (535,600)	-100.00%							
	Debt	\$ 84,462	\$ -	\$ (84,462)	-100.00%							
	Fire Debt	\$ 94,896	\$ -	\$ (94,896)	-100.00%							
ADAMS TOWNSHIP						\$	33,929	\$	35,300	\$	1,371	4.04%
	Civil	\$ 418,294	\$ 585,592	\$ 167,298	40.00%							
CEDAR CREEK TOWNSHIP						\$	11,740	\$	140	\$	(11,600)	-98.81%
	Civil	\$ 45,746	\$ 47,961	\$ 2,215	4.84%							
	Fire Terr Gen	\$ 2,785,118	\$ -	\$ (2,785,118)	-100.00%							
	Fire Terr Equip Repl	\$ 444,178	\$ -	\$ (444,178)	-100.00%							
EEL RIVER TOWNSHIP						\$	-	\$	-	\$	-	#DIV/0!
	Civil	\$ -	\$ 21,145	\$ 21,145	#DIV/0!							
JACKSON TOWNSHIP						\$	57	\$	100	\$	43	75.65%
	Civil	\$ 7,583	\$ 7,957	\$ 374	4.93%		\$ -					
	Fire	\$ 12,069	\$ 12,561	\$ 492	4.08%							
	Cum Fire	\$ 6,319	\$ 6,635	\$ 316	5.00%							
JEFFERSON TOWNSHIP						\$	943	\$	1,100	\$	157	16.66%
	Civil	\$ 77,602	\$ 80,869	\$ 3,267	4.21%							
LAFAYETTE TOWNSHIP						\$	67	\$	160	\$	93	138.20%
	Civil	\$ 33,092	\$ 70,378	\$ 37,286	112.67%							
LAKE TOWNSHIP						\$	446	\$	660	\$	214	47.83%
	Civil	\$ 68,421	\$ 71,598	\$ 3,177	4.64%							
	Fire	\$ 35,870	\$ -	\$ (35,870)	-100.00%							
	Cum Fire	\$ 25,710	\$ -	\$ (25,710)	-100.00%							
MADISON TOWNSHIP						\$	382	\$	570	\$	188	49.21%
	Civil	\$ 11,265	\$ 11,849	\$ 584	5.18%							
	Fire	\$ 58,774	\$ 61,220	\$ 2,446	4.16%							
	Cum Fire	\$ 15,061	\$ 15,814	\$ 753	5.00%							
MARION TOWNSHIP						\$	1,228	\$	2,230	\$	1,002	81.65%
	Civil	\$ 21,683	\$ 61,514	\$ 39,831	183.70%							
	Fire	\$ 61,818	\$ -	\$ (61,818)	-100.00%							
	Cum Fire	\$ 67,585	\$ -	\$ (67,585)	-100.00%							

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MAUMEE TOWNSHIP						\$ 570	\$ 600	\$ 30	5.31%
	Civil	\$ 45,387	\$ 47,434	\$ 2,047	4.51%				
MILAN TOWNSHIP						\$ 455	\$ 480	\$ 25	5.54%
	Civil	\$ 37,289	\$ 39,067	\$ 1,778	4.77%				
	Fire Bldg Debt	\$ 116,734	\$ 112,883	\$ (3,851)	-3.30%				
MONROE TOWNSHIP						\$ 1,410	\$ 1,500	\$ 90	6.38%
	Civil	\$ 47,169	\$ 49,230	\$ 2,061	4.37%				
	Fire	\$ 20,028	\$ 20,876	\$ 848	4.23%				
	Cum Fire	\$ 7,032	\$ 7,384	\$ 352	5.00%				
PERRY TOWNSHIP						\$ 7,603	\$ 3,000	\$ (4,603)	-60.54%
	Civil	\$ 101,472	\$ 107,325	\$ 5,853	5.77%				
	Fire Terr	\$ 2,248,904	\$ -	\$ (2,248,904)	-100.00%				
	Fire Terr Equip Repl	\$ 426,214	\$ -	\$ (426,214)	-100.00%				
PLEASANT TOWNSHIP						\$ 132	\$ 370	\$ 238	181.22%
	Civil	\$ 17,121	\$ 38,827	\$ 21,706	126.78%				
SCIPIO TOWNSHIP						\$ 48	\$ 60	\$ 12	26.13%
	Civil	\$ 8,224	\$ 8,576	\$ 352	4.28%				
SPRINGFIELD TOWNSHIP						\$ 251	\$ 310	\$ 59	23.47%
	Civil	\$ 74,271	\$ 77,711	\$ 3,440	4.63%				
SAINT JOSEPH TOWNSHIP						\$ 62,277	\$ 64,800	\$ 2,523	4.05%
	Civil	\$ 661,862	\$ 768,006	\$ 106,144	16.04%				
	Fire	\$ 267,770	\$ 278,917	\$ 11,147	4.16%				
	Cum Fire	\$ 39,365	\$ 341,843	\$ 302,478	768.39%				
WASHINGTON TOWNSHIP						\$ 31,439	\$ 30,400	\$ (1,039)	-3.31%
	Civil	\$ 380,349	\$ 415,151	\$ 34,802	9.15%				
	Debt Service	\$ 232,335	\$ 214,434	\$ (17,901)	-7.70%				
	Fire	\$ 81,069	\$ -	\$ (81,069)	-100.00%				
	Cum Fire	\$ 96,210	\$ -	\$ (96,210)	-100.00%				
WAYNE TOWNSHIP						\$ 307,033	\$ 331,500	\$ 24,467	7.97%
	Civil	\$ 3,298,001	\$ 4,461,641	\$ 1,163,640	35.28%				

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ALLEN COUNTY PUBLIC LIBRARY						\$ 1,739,485	\$ 1,810,000	\$ 70,515	4.05%
	Civil	\$ 28,498,196	\$ 29,653,165	\$ 1,154,969	4.05%				
	Debt Service	\$ -	\$ -	\$ -	#DIV/0!				
CITY OF NEW HAVEN						\$ 706,468	\$ 734,900	\$ 28,432	4.02%
	Civil	\$ 6,125,755	\$ 6,505,516	\$ 379,761	6.20%				
	Debt Service	\$ 486,663	\$ -	\$ (486,663)	-100.00%				
	Lease Rental	\$ -	\$ 571,828	\$ 571,828	#DIV/0!				
	Park Bond	\$ 311,389	\$ 502,690	\$ 191,301	61.43%				
	Park Bond #2	\$ 127,855	\$ 165,876	\$ 38,021	29.74%				
	Bond #3	\$ 107,635	\$ 171,088	\$ 63,453	58.95%				
	Fire Terr General	\$ 4,194,177	\$ 4,413,267	\$ 219,090	5.22%				
	Fire Terr Equip Repl	\$ 504,939	\$ 530,186	\$ 25,247	5.00%				
TOWN OF GRABILL						\$ 11,520	\$ 12,000	\$ 480	4.17%
	Civil	\$ 461,224	\$ 478,681	\$ 17,457	3.78%				
CITY OF WOODBURN						\$ 6,640	\$ 7,000	\$ 360	5.43%
	Civil	\$ 270,683	\$ 280,677	\$ 9,994	3.69%				
TOWN OF MONROEVILLE						\$ 17,605	\$ 18,400	\$ 795	4.51%
	Civil	\$ 334,700	\$ 348,146	\$ 13,446	4.02%				
TOWN OF HUNTERTOWN						\$ 480	\$ 1,100	\$ 620	128.95%
	Civil	\$ 327,318	\$ 656,409	\$ 329,091	100.54%				
	Lease Rental	\$ 95,437	\$ 115,558	\$ 20,121	21.08%				
TOWN OF LEO-CEDARVILLE						\$ 2,869	\$ 3,500	\$ 631	21.98%
	Civil	\$ 665,766	\$ 688,753	\$ 22,987	3.45%				
TOWN OF ZANESVILLE						\$ 76	\$ 40	\$ (36)	-47.49%
	Civil	\$ 5,444	\$ 6,627	\$ 1,183	21.73%				
CITY OF FORT WAYNE						\$ 16,644,847	\$ 17,320,000	\$ 675,153	4.06%
	Civil	\$ 166,350,443	\$ 172,783,165	\$ 6,432,722	3.87%				
FT WAYNE PUBLIC TRANSPORTATION CORP						\$ 714,460	\$ 743,100	\$ 28,640	4.01%
	Civil	\$ 7,375,647	\$ 7,683,979	\$ 308,332	4.18%				
FT WAYNE ALLEN CO. AIRPORT AUTHORITY						\$ 462,884	\$ 481,400	\$ 18,516	4.00%
	Civil	\$ 5,288,776	\$ 5,507,416	\$ 218,640	4.13%				
	Debt Service	\$ 1,639,083	\$ 1,877,080	\$ 237,997	14.52%				
	Cum Bldg	\$ 655,633	\$ 688,415	\$ 32,782	5.00%				
SOUTHWEST ALLEN COUNTY SCHOOLS						\$ 1,889,383	\$ 1,965,000	\$ 75,617	4.00%
	Operations Fund	\$ 15,522,893	\$ 16,144,573	\$ 621,680	4.00%				
	Debt Service	\$ 12,340,763	\$ 12,422,856	\$ 82,093	0.67%				
	Oper Referen Post-09	\$ 6,440,973	\$ 6,763,022	\$ 322,049	5.00%				

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EAST ALLEN COUNTY SCHOOLS						\$	877,085	\$	912,200	\$	35,115	4.00%
	Operations Fund	\$ 19,395,938	\$ 20,351,922	\$ 955,984	4.93%							
	Debt Service	\$ 9,577,824	\$ 11,111,457	\$ 1,533,633	16.01%							
	School Pension Debt	\$ 172,709	\$ 110,593	\$ (62,116)	-35.97%							
NORTHWEST ALLEN COUNTY SCHOOLS						\$	955,360	\$	993,600	\$	38,240	4.00%
	Operations Fund	\$ 12,397,550	\$ 12,895,065	\$ 497,515	4.01%							
	Debt Service	\$ 14,901,355	\$ 17,242,432	\$ 2,341,077	15.71%							
	Referendum Post-09	\$ 2,424,568	\$ 2,451,874	\$ 27,306	1.13%							
FT WAYNE COMMUNITY SCHOOLS						\$	5,442,834	\$	5,661,000	\$	218,166	4.01%
	Operations Fund	\$ 63,022,549	\$ 65,544,520	\$ 2,521,971	4.00%							
	Debt Service	\$ 4,246,349	\$ 7,157,067	\$ 2,910,718	68.55%							
	Referendum Post-09	\$ 28,210,588	\$ 21,670,984	\$ (6,539,604)	-23.18%							
SOUTHWEST ALLEN COUNTY FIRE						\$	7,531	\$	15,700	\$	8,169	108.48%
	Civil	\$ 1,641,811	\$ 1,708,495	\$ 66,684	4.06%							
	Cum Fire	\$ 324,741	\$ 340,978	\$ 16,237	5.00%							
ALLEN COUNTY TREASURER						\$	6,332,962	\$	6,015,000	\$	(317,962)	-5.02%
	Civil	\$ 89,549,633	\$ 93,417,131	\$ 3,867,498	4.32%							
	Co Major Bridge	\$ 4,501,598	\$ 5,140,165	\$ 638,567	14.19%							

*For the Rate-Controlled Funds, the DLGF estimated the 2024 Maximum Tax Rate. For this comparison, I increased each 2024 Rate Controlled Fund levy using the Certified 2023 rate times 105% of the 2023 NAV.