

2025 Whitley County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$46,518.40	\$52,477.45	\$0.00	\$315,040.33	\$0.00	\$414,036.18

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
WHITLEY COUNTY	County		\$8,135,176	\$8,310,871.85	\$55,856.88	\$13,349.33	\$69,206.21	\$8,241,665.64		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$5,742,176	\$5,866,190.50	\$39,426.32	\$9,422.56	\$48,848.89	\$5,817,341.61	N	N
	2015 REASSESSMENT	0124	\$97,152	\$99,249.88	\$667.05	\$159.42	\$826.47	\$98,423.41	N	N
	COMMUNITY SERVICES	0602	\$25,566	\$26,118.39	\$175.54	\$41.95	\$217.49	\$25,900.90	N	N
	HIGHWAY	0702	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE BRIDGE	0790	\$1,365,237	\$1,394,722.05	\$9,373.84	\$2,240.27	\$11,614.12	\$1,383,107.94	N	N
	HEALTH	0801	\$495,985	\$506,696.78	\$3,405.48	\$813.88	\$4,219.36	\$502,477.41	N	N
	COUNTY 4-H	2003	\$25,566	\$26,118.39	\$175.54	\$41.95	\$217.49	\$25,900.90	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$383,494	\$391,775.86	\$2,633.10	\$629.29	\$3,262.39	\$388,513.46	N	N
	REDEVELOPMENT - GENERAL	2430	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
CLEVELAND TOWNSHIP	Township		\$316,387	\$321,425.54	\$3,468.57	\$5,781.49	\$9,250.06	\$312,175.48		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$162,109	\$164,690.28	\$1,777.21	\$2,962.29	\$4,739.50	\$159,950.78	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

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CLEVELAND TOWNSHIP	FIRE	1111	\$88,038	\$89,440.15	\$965.17	\$1,608.76	\$2,573.93	\$86,866.22	N	N
	CUMULATIVE FIRE (Township)	1190	\$66,240	\$67,295.11	\$726.20	\$1,210.44	\$1,936.64	\$65,358.48	N	N
	RECREATION	1312	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
COLUMBIA TOWNSHIP	Township		\$234,657	\$239,292.20	\$1,753.50	\$36.59	\$1,790.09	\$237,502.10		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$145,695	\$148,520.55	\$1,256.69	\$36.59	\$1,293.28	\$147,227.27	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$61,090	\$62,332.46	\$341.16	\$0.00	\$341.16	\$61,991.30	N	N
	CUMULATIVE FIRE (Township)	1190	\$27,872	\$28,439.19	\$155.65	\$0.00	\$155.65	\$28,283.53	N	N
	RECREATION	1312	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
ETNA TROY TOWNSHIP	Township		\$45,380	\$46,212.63	\$201.70	\$0.00	\$201.70	\$46,010.94		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$39,553	\$40,278.72	\$175.80	\$0.00	\$175.80	\$40,102.92	N	N
	COMMUNITY BUILDING/SERVICES	0601	\$3,355	\$3,416.50	\$14.91	\$0.00	\$14.91	\$3,401.59	N	N
	TOWNSHIP ASSISTANCE	0840	\$706	\$719.26	\$3.14	\$0.00	\$3.14	\$716.12	N	N

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ETNA TROY TOWNSHIP	FIRE	1111	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	RECREATION	1312	\$1,766	\$1,798.16	\$7.85	\$0.00	\$7.85	\$1,790.31	N	N
JEFFERSON TOWNSHIP	Township		\$191,859	\$195,537.08	\$918.22	\$0.00	\$918.22	\$194,618.85		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$42,072	\$42,878.67	\$201.35	\$0.00	\$201.35	\$42,677.32	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$66,656	\$67,934.28	\$319.01	\$0.00	\$319.01	\$67,615.27	N	N
	CUMULATIVE FIRE (Township)	1190	\$79,329	\$80,849.54	\$379.66	\$0.00	\$379.66	\$80,469.88	N	N
	RECREATION	1312	\$3,802	\$3,874.58	\$18.19	\$0.00	\$18.19	\$3,856.38	N	N
RICHLAND TOWNSHIP	Township		\$115,818	\$118,259.07	\$586.72	\$69.67	\$656.39	\$117,602.68		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$53,307	\$54,417.60	\$289.70	\$58.78	\$348.48	\$54,069.12	N	N
	COMMUNITY BUILDING/SERVICES	0601	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$34,788	\$35,531.14	\$160.83	\$0.00	\$160.83	\$35,370.31	N	N

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RICHLAND TOWNSHIP	CUMULATIVE FIRE (Township)	1190	\$17,846	\$18,227.87	\$82.51	\$0.00	\$82.51	\$18,145.36	N	N
	RECREATION	1312	\$9,877	\$10,082.45	\$53.68	\$10.89	\$64.57	\$10,017.88	N	N
SMITH TOWNSHIP	Township		\$279,168	\$283,841.55	\$2,753.92	\$0.24	\$2,754.16	\$281,087.40		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$31,186	\$31,708.31	\$307.56	\$0.03	\$307.59	\$31,400.72	N	N
	TOWNSHIP ASSISTANCE	0840	\$10,754	\$10,933.90	\$106.06	\$0.01	\$106.07	\$10,827.84	N	N
	FIRE	1111	\$99,977	\$101,650.62	\$986.32	\$0.08	\$986.41	\$100,664.21	N	N
	CUMULATIVE FIRE (Township)	1190	\$117,536	\$119,503.24	\$1,159.55	\$0.10	\$1,159.65	\$118,343.59	N	N
	RECREATION	1312	\$19,715	\$20,045.49	\$194.44	\$0.02	\$194.45	\$19,851.03	N	N
THORNCREEK TOWNSHIP	Township		\$533,316	\$542,776.50	\$2,467.04	\$0.00	\$2,467.04	\$540,309.47		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$102,763	\$104,585.63	\$475.36	\$0.00	\$475.36	\$104,110.26	N	N
	DEBT SERVICE	0180	\$233,279	\$237,417.01	\$1,079.11	\$0.00	\$1,079.11	\$236,337.90	N	Y
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$51,756	\$52,674.51	\$239.42	\$0.00	\$239.42	\$52,435.10	N	N

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THORNCREEK TOWNSHIP	CUMULATIVE FIRE (Township)	1190	\$120,765	\$122,907.20	\$558.64	\$0.00	\$558.64	\$122,348.56	N	N
	RECREATION	1312	\$24,753	\$25,192.16	\$114.50	\$0.00	\$114.50	\$25,077.65	N	N
UNION TOWNSHIP	Township		\$147,550	\$154,664.35	\$583.08	\$2.18	\$585.26	\$154,079.09		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$39,253	\$41,217.38	\$183.11	\$1.92	\$185.03	\$41,032.36	N	N
	TOWNSHIP ASSISTANCE	0840	\$2,387	\$2,506.46	\$11.13	\$0.12	\$11.25	\$2,495.21	N	N
	FIRE	1111	\$24,728	\$25,900.55	\$90.09	\$0.00	\$90.09	\$25,810.46	N	N
	CUMULATIVE FIRE (Township)	1190	\$78,265	\$81,976.50	\$285.14	\$0.00	\$285.14	\$81,691.36	N	N
	RECREATION	1312	\$2,917	\$3,063.45	\$13.61	\$0.14	\$13.75	\$3,049.70	N	N
WASHINGTON TOWNSHIP	Township		\$131,549	\$133,941.01	\$332.01	\$0.00	\$332.01	\$133,609.00		
	GENERAL	0101	\$47,703	\$48,570.65	\$120.40	\$0.00	\$120.40	\$48,450.26	N	N
	TOWNSHIP ASSISTANCE	0840	\$487	\$495.62	\$1.23	\$0.00	\$1.23	\$494.39	N	N
	FIRE	1111	\$38,698	\$39,401.70	\$97.67	\$0.00	\$97.67	\$39,304.04	N	N
	CUMULATIVE FIRE (Township)	1190	\$38,698	\$39,401.70	\$97.67	\$0.00	\$97.67	\$39,304.04	N	N

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WASHINGTON TOWNSHIP	RECREATION	1312	\$5,963	\$6,071.33	\$15.05	\$0.00	\$15.05	\$6,056.28	N	N
CHURUBUSCO CIVIL TOWN	City/Town		\$794,393	\$807,780.54	\$11,009.11	\$2.29	\$11,011.41	\$796,769.13		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$307,442	\$312,623.51	\$4,260.70	\$1.03	\$4,261.73	\$308,361.78	N	N
	DEBT SERVICE	0180	\$110,215	\$112,072.58	\$1,527.42	\$0.00	\$1,527.42	\$110,545.16	N	Y
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$207,985	\$211,490.07	\$2,882.36	\$0.70	\$2,883.06	\$208,607.01	N	N
	PARK & RECREATION	1301	\$116,016	\$117,971.14	\$1,607.81	\$0.39	\$1,608.20	\$116,362.94	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$52,735	\$53,623.24	\$730.82	\$0.18	\$731.00	\$52,892.24	N	N
COLUMBIA CITY CIVIL CITY	City/Town		\$3,855,643	\$3,939,970.28	\$38,930.75	\$1,394.97	\$40,325.72	\$3,899,644.56		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$2,108,686	\$2,154,805.20	\$21,291.58	\$762.92	\$22,054.50	\$2,132,750.70	N	N
	POLICE PENSION	0342	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

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COLUMBIA CITY CIVIL CITY	MOTOR VEHICLE HIGHWAY	0708	\$73,037	\$74,634.02	\$737.46	\$26.42	\$763.88	\$73,870.14	N	N
	CUMULATIVE BRIDGE & STREET	0791	\$398,247	\$406,957.13	\$4,021.13	\$144.09	\$4,165.22	\$402,791.91	N	N
	CUMULATIVE FIRE SPECIAL	1191	\$106,594	\$108,925.33	\$1,076.29	\$38.57	\$1,114.85	\$107,810.47	N	N
	PARK	1303	\$784,650	\$801,811.44	\$7,922.68	\$283.89	\$8,206.57	\$793,604.87	N	N
	CUMULATIVE PARK & RECREATION	1390	\$74,024	\$75,642.59	\$747.42	\$26.78	\$774.20	\$74,868.38	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$246,745	\$252,141.96	\$2,491.41	\$89.27	\$2,580.68	\$249,561.28	N	N
	REDEVELOPMENT - GENERAL	2430	\$63,660	\$65,052.63	\$642.78	\$23.03	\$665.82	\$64,386.81	N	N
LARWILL CIVIL TOWN	City/Town		\$38,899	\$39,259.45	\$894.48	\$971.41	\$1,865.89	\$37,393.56		
	GENERAL	0101	\$38,098	\$38,451.47	\$876.07	\$951.42	\$1,827.49	\$36,623.98	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$801	\$807.98	\$18.41	\$19.99	\$38.40	\$769.58	N	N

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SOUTH WHITLEY CIVIL TOWN	City/Town		\$469,103	\$473,855.91	\$9,999.32	\$30,562.65	\$40,561.97	\$433,293.95		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$344,749	\$348,241.83	\$7,348.61	\$22,460.82	\$29,809.43	\$318,432.40	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$99,958	\$100,970.94	\$2,130.69	\$6,512.40	\$8,643.09	\$92,327.85	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$24,396	\$24,643.15	\$520.02	\$1,589.43	\$2,109.45	\$22,533.70	N	N
SMITH-GREEN COMMUNITY SCHOOL CORPORATION	School		\$3,575,949	\$3,633,939.22	\$35,238.88	\$2.02	\$35,240.90	\$3,598,698.31		
	POST09 REF EXEMPT OPERATING	0022	\$1,193,605	\$1,211,715.64	\$11,743.94	\$0.00	\$11,743.94	\$1,199,971.71	Y	N
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$957,096	\$973,117.20	\$9,438.99	\$0.00	\$9,438.99	\$963,678.22	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$1,425,248	\$1,449,106.37	\$14,055.96	\$2.02	\$14,057.98	\$1,435,048.39	N	N
WHITKO COMMUNITY SCHOOL CORPORATION	School		\$3,388,438	\$3,448,885.01	\$29,842.00	\$39,228.33	\$69,070.33	\$3,379,814.68		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$1,580,600	\$1,608,796.98	\$13,920.36	\$0.00	\$13,920.36	\$1,594,876.62	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

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WHITKO COMMUNITY	OPERATIONS	3300	\$1,807,838	\$1,840,088.03	\$15,921.64	\$39,228.33	\$55,149.97	\$1,784,938.06	N	N
WHITLEY COUNTY CONSOLIDATED SCHOOL CORPORATION	School		\$18,008,696	\$18,407,632.38	\$101,356.87	\$1,150.72	\$102,507.59	\$18,305,124.79		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$4,813,207	\$4,925,074.88	\$28,504.91	\$0.00	\$28,504.91	\$4,896,569.97	N	Y
	SCHOOL PENSION DEBT	0186	\$190,677	\$195,108.74	\$1,129.23	\$0.00	\$1,129.23	\$193,979.50	N	Y
	POST09 REF EXEMPT CAPITAL	0287	\$6,077,496	\$6,199,129.46	\$30,697.59	\$0.00	\$30,697.59	\$6,168,431.87	Y	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$6,927,316	\$7,088,319.31	\$41,025.14	\$1,150.72	\$42,175.86	\$7,046,143.45	N	N
CHURUBUSCO PUBLIC LIBRARY	Library		\$82,446	\$83,826.58	\$813.10	\$0.07	\$813.17	\$83,013.41		
	GENERAL	0101	\$82,446	\$83,826.58	\$813.10	\$0.07	\$813.17	\$83,013.41	N	N
PEABODY LIBRARY	Library		\$843,318	\$860,294.70	\$6,195.94	\$142.12	\$6,338.06	\$853,956.64		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$843,318	\$860,294.70	\$6,195.94	\$142.12	\$6,338.06	\$853,956.64	N	N
South Whitley Community Public Library	Library		\$544,329	\$554,039.17	\$4,793.91	\$6,301.76	\$11,095.66	\$542,943.51		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$544,329	\$554,039.17	\$4,793.91	\$6,301.76	\$11,095.66	\$542,943.51	N	N

2025 Whitley County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$46,518.40	\$52,477.45	\$0.00	\$315,040.33	\$0.00	\$414,036.18

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT	Special		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	SPECIAL SOLID WASTE MANAGEMENT	8210	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

2025 Whitley County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$46,518.40	\$52,477.45	\$0.00	\$315,040.33	\$0.00	\$414,036.18

TIF District	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker
T92002 - Columbia City Ec Dev Area #2	\$254.52	\$0.00	\$0.00	\$0.00
T92003 - Whitley County Ec Dev Area #2	\$236,939.63	\$0.00	\$0.00	\$0.00
T92004 - Whitley County Ec Dev Area #1	\$2,991,245.29	\$7,044.34	\$0.00	\$7,044.34
T92005 - Columbia City Downtown	\$50,622.51	\$0.00	\$0.00	\$0.00
T92006 - Railroad Corridor Ec Dev Area	\$22,387.14	\$0.00	\$0.00	\$0.00
T92007 - South Whitley Allocation Area	\$19,140.24	\$0.00	\$0.00	\$0.00
T92009 - Larwill Allocation Area	\$22,406.86	\$0.00	\$0.00	\$0.00
T92010 - Churubusco Downtown	\$0.00	\$0.00	\$0.00	\$0.00
T92011 - US 33 South	\$4,894.57	\$0.00	\$0.00	\$0.00
T92012 - Turtle Meadows Allocation	\$297.31	\$0.00	\$0.00	\$0.00