
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: Whitley County Auditor

FROM: Department of Local Government Finance

RE: 2026 Certified Budget Order

DATE: Thursday, January 15, 2026

Enclosed is the certified 2026 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

The following events occurred that led to the issuance of this order:

- County assessor delivered the ratio study to the DLGF on 02/24/25 (Due 03/03/25).
- Ratio study was approved by the DLGF on 03/10/25.
- County auditor certified net assessed values to the DLGF on 09/16/25 (Due 08/01/25).
- DLGF certified the Budget Order on 01/15/2026 (Due 01/15/26).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2026.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2025 PAYABLE 2026 FOR
WHITLEY COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2026. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The county auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this January 15, 2026

DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Jason Cockerill, Commissioner

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2026 TAX RATES
(Per Taxing District)**

**Year : 2026
County: 92 Whitley**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2026 District Rate</u>	<u>2025 District Rate</u>
001	Cleveland Township	1.5927	1.6013
002	South Whitley Town	2.3758	2.3916
003	Columbia Township	1.3456	1.3910
004	Columbia City	2.0485	2.1257
005	Etna Troy Township	1.2244	1.2684
006	Jefferson Township	1.2734	1.3184
007	Richland Township	1.5520	1.5392
008	Larwill Town	2.1685	2.1496
009	Smith Township	1.3954	1.4159
010	Churubusco Town	2.1452	2.1691
011	Thorncreek Township	1.4158	1.4645
012	Union Township	1.2577	1.3024
013	Washington Township	1.3117	1.3508
014	Columbia City - Union Township	2.0457	2.1204
016	Columbia Township MTE	1.3456	1.3910
017	Churubusco MTE	1.3353	1.3552
099	Ditch Billing		0.0000

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0000 WHITLEY COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$2,697,122,441	\$0	\$0.0000
0101	GENERAL	\$16,407,318	\$2,697,122,441	\$6,122,468	\$0.2270

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0124	2015 REASSESSMENT	\$392,482	\$2,697,122,441	\$0	\$0.0000
Budget approved for displayed amount.					

0602	COMMUNITY SERVICES	\$0	\$2,697,122,441	\$26,971	\$0.0010
Rate reduced due to increased assessed valuation.					

0702	HIGHWAY	\$3,894,126	\$2,697,122,441	\$0	\$0.0000
Budget approved for displayed amount.					

0706	LOCAL ROAD & STREET	\$741,000	\$2,697,122,441	\$0	\$0.0000
Budget approved for displayed amount.					

0790	CUMULATIVE BRIDGE	\$2,500,000	\$2,697,122,441	\$1,440,263	\$0.0534
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					

0801	HEALTH	\$775,961	\$2,697,122,441	\$498,968	\$0.0185
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					

2003	COUNTY 4-H	\$0	\$2,697,122,441	\$26,971	\$0.0010
Rate reduced due to increased assessed valuation.					

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$430,000	\$2,697,122,441	\$404,568	\$0.0150
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					

2430 REDEVELOPMENT - GENERAL	\$6,146,631	\$2,697,122,441	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Unit Total:	\$31,287,518	\$8,520,209	\$0.3159	
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0001 CLEVELAND TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$40,000	\$227,828,918	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$162,541	\$227,828,918	\$134,875	\$0.0592
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$20,250	\$227,828,918	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$182,400	\$227,828,918	\$91,587	\$0.0402
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$120,000	\$227,828,918	\$71,310	\$0.0313
Budget approved for displayed amount.					
Rate Approved.					

Unit Total:		\$525,191		\$297,772	\$0.1307

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0002 COLUMBIA TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$66,362	\$704,555,306	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$347,660	\$704,555,306	\$136,684	\$0.0194
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$0	\$704,555,306	\$0	\$0.0000
1111	TOWNSHIP FIRE AND E.M.S.	\$7,270	\$197,505,638	\$69,324	\$0.0351
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$0	\$197,505,638	\$28,836	\$0.0146
Rate Approved.					
1312	RECREATION	\$0	\$704,555,306	\$0	\$0.0000

Unit Total:		\$421,292		\$234,844	\$0.0691

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0003 ETNA TROY TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$179,461,630	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
0101	GENERAL	\$84,506	\$179,461,630	\$39,482	\$0.0220
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
0601	COMMUNITY BUILDING/SERVICES	\$10,803	\$179,461,630	\$3,230	\$0.0018
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
0840	TOWNSHIP ASSISTANCE	\$3,045	\$179,461,630	\$718	\$0.0004
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
1111	TOWNSHIP FIRE AND E.M.S.	\$29,426	\$179,461,630	\$1,795	\$0.0010
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
1312	RECREATION	\$0	\$179,461,630	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
The property tax levy was denied due to failure to submit a timely adopted Capital Improvement Plan. Contact your Field Rep with any questions.					
Unit Total:		\$132,780		\$45,225	\$0.0252

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0004 JEFFERSON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$272,889,724	\$0	\$0.0000
0101	GENERAL	\$144,940	\$272,889,724	\$40,115	\$0.0147
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$10,000	\$272,889,724	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$77,000	\$272,889,724	\$69,314	\$0.0254
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$272,889,724	\$85,414	\$0.0313
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$4,500	\$272,889,724	\$7,641	\$0.0028
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$336,440		\$202,484	\$0.0742

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0005 RICHLAND TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$15,000	\$135,791,875	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$91,800	\$135,791,875	\$53,909	\$0.0397
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601	COMMUNITY BUILDING/SERVICES	\$20,000	\$129,654,191	\$908	\$0.0007
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$7,500	\$135,791,875	\$815	\$0.0006
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$88,000	\$129,654,191	\$36,174	\$0.0279
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$125,000	\$129,654,191	\$17,892	\$0.0138
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$25,000	\$135,791,875	\$9,913	\$0.0073
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$372,300		\$119,611	\$0.0900

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0006 SMITH TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$49,563	\$382,465,794	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$81,671	\$382,465,794	\$53,928	\$0.0141
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$17,000	\$382,465,794	\$5,737	\$0.0015
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$156,560	\$381,584,835	\$104,173	\$0.0273
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$246,241	\$381,584,835	\$125,160	\$0.0328
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$20,000	\$382,465,794	\$4,972	\$0.0013
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$571,035		\$293,970	\$0.0770

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0007 THORNCREEK TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$40,000	\$403,048,996	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$336,950	\$403,048,996	\$95,523	\$0.0237
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$265,524	\$403,048,996	\$245,860	\$0.0610
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0840	TOWNSHIP ASSISTANCE	\$6,000	\$403,048,996	\$6,852	\$0.0017
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$132,000	\$403,048,996	\$53,606	\$0.0133
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$10,000	\$403,048,996	\$129,782	\$0.0322
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$30,000	\$403,048,996	\$29,826	\$0.0074
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$820,474		\$561,449	\$0.1393

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0008 UNION TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$20,000	\$271,306,607	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$156,600	\$271,306,607	\$37,712	\$0.0139
To fund the 2026 budget, this unit is authorized to transfer \$1,212.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
0840	TOWNSHIP ASSISTANCE	\$12,900	\$271,306,607	\$2,442	\$0.0009
Budget approved for displayed amount.					
Rate Approved.					
1111	TOWNSHIP FIRE AND E.M.S.	\$105,856	\$244,197,574	\$22,710	\$0.0093
To fund the 2026 budget, this unit is authorized to transfer \$2,950.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
1190	CUMULATIVE FIRE (Township)	\$1,300,000	\$244,197,574	\$79,608	\$0.0326
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$5,000	\$271,306,607	\$4,884	\$0.0018
Budget approved for displayed amount.					
Rate Approved.					

Unit Total:		\$1,600,356		\$147,356	\$0.0585

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0009 WASHINGTON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$236,025	\$119,773,591	\$49,706	\$0.0415
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$7,500	\$119,773,591	\$479	\$0.0004
Budget approved for displayed amount.					
Rate Approved.					
1111	TOWNSHIP FIRE AND E.M.S.	\$50,000	\$119,773,591	\$40,364	\$0.0337
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1190	CUMULATIVE FIRE (Township)	\$175,000	\$119,773,591	\$38,088	\$0.0318
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1312	RECREATION	\$8,000	\$119,773,591	\$6,108	\$0.0051
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$476,525		\$134,745	\$0.1125

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley

Unit: 0432 COLUMBIA CITY CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$200,000	\$534,158,701	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$6,257,400	\$534,158,701	\$2,171,355	\$0.4065
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$90,500	\$534,158,701	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$77,500	\$534,158,701	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$744,270	\$534,158,701	\$155,440	\$0.0291
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
0791	CUMULATIVE BRIDGE & STREET	\$539,000	\$534,158,701	\$431,066	\$0.0807
Budget approved for displayed amount.					
Rate Approved.					
1191	CUMULATIVE FIRE SPECIAL	\$111,500	\$534,158,701	\$115,378	\$0.0216
Budget approved for displayed amount.					
Rate Approved.					
1303	PARK	\$923,000	\$534,158,701	\$799,636	\$0.1497
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1390	CUMULATIVE PARK & RECREATION	\$131,000	\$534,158,701	\$80,124	\$0.0150
Budget approved for displayed amount.					
Rate Approved.					

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$21,200	\$534,158,701	\$0	\$0.0000
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Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$296,000	\$534,158,701	\$267,079	\$0.0500
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Budget approved for displayed amount.

Rate Approved.

2430	REDEVELOPMENT - GENERAL	\$68,177	\$534,158,701	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Unit Total:		\$9,459,547		\$4,020,078	\$0.7526
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0948 CHURUBUSCO CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$50,000	\$110,387,153	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$993,800	\$110,387,153	\$321,779	\$0.2915
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$119,219	\$110,387,153	\$115,796	\$0.1049
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0706	LOCAL ROAD & STREET	\$20,000	\$110,387,153	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$279,500	\$110,387,153	\$214,924	\$0.1947
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$175,500	\$110,387,153	\$119,991	\$0.1087
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,600	\$110,387,153	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$50,000	\$110,387,153	\$55,194	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$1,691,619		\$827,684	\$0.7498

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0949 LARWILL CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$86,445	\$6,137,684	\$39,619	\$0.6455
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$5,400	\$6,137,684	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$38,425	\$6,137,684	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,300	\$6,137,684	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$28,200	\$6,137,684	\$822	\$0.0134
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$161,770		\$40,441	\$0.6589

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley

Unit: 0950 SOUTH WHITLEY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$63,094,038	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$801,000	\$63,094,038	\$358,627	\$0.5684
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$85,000	\$63,094,038	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$145,150	\$63,094,038	\$103,916	\$0.1647
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$5,000	\$63,094,038	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$50,000	\$63,094,038	\$31,547	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					

Unit Total:		\$1,091,150		\$494,090	\$0.7831

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley

Unit: 4455 WHITKO COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$363,620,793	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$363,620,793	\$1,754,834	\$0.4826
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$0	\$363,620,793	\$0	\$0.0000
3300	OPERATIONS	\$0	\$363,620,793	\$1,846,830	\$0.5079
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$0		\$3,601,664	\$0.9905

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley

Unit: 8625 SMITH-GREEN COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009	\$1,821,068	\$382,628,235	\$1,253,873	\$0.3277
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0061	RAINY DAY	\$50,000	\$382,465,794	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$1,630,110	\$382,465,794	\$1,021,184	\$0.2670
Budget has been reduced and approved for the displayed amt.					
Rate reduced per unit request.					
3101	EDUCATION	\$8,990,750	\$382,465,794	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$4,483,658	\$382,465,794	\$1,473,641	\$0.3853
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$16,975,586		\$3,748,698	\$0.9800

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$150,000	\$1,951,035,854	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$5,369,711	\$1,951,035,854	\$4,499,089	\$0.2306
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0186	SCHOOL PENSION DEBT	\$210,432	\$1,951,035,854	\$144,377	\$0.0074
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0287	REFERENDUM DEBT FUND - EXEMPT CAPITAL - POST 2009	\$6,466,500	\$2,286,642,450	\$6,249,394	\$0.2733
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$29,959,912	\$1,951,035,854	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$13,062,982	\$1,951,035,854	\$7,257,853	\$0.3720
Budget approved for displayed amount.					
Rate adjusted for school pension levy.					
Unit Total:		\$55,219,537		\$18,150,713	\$0.8833

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley

Unit: 0249 CHURUBUSCO PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$167,060	\$382,465,794	\$86,055	\$0.0225

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$167,060		\$86,055	\$0.0225
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley
Unit: 0250 PEABODY LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$274,733	\$1,134,713,335	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL	\$1,826,600	\$1,134,713,335	\$877,133	\$0.0773
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:		\$2,101,333		\$877,133	\$0.0773
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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley

Unit: 0251 SOUTH WHITLEY COMMUNITY PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$20,000	\$363,620,793	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL	\$871,721	\$363,620,793	\$565,794	\$0.1556
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$891,721		\$565,794	\$0.1556
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 92 Whitley

Unit: 1078 WHITLEY COUNTY SOLID WASTE MGMT DIST

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$1,128,100	\$2,697,122,441	\$0	\$0.0000
Budget approved for displayed amount.					
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Unit Total:		\$1,128,100		\$0	\$0.0000
.....					

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.