
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
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TO: Wabash County Auditor
FROM: Department of Local Government Finance
RE: 2019 Certified Budget Order
DATE: Friday, December 21, 2018

Enclosed is the certified 2019 Budget Order for your county. Please make one copy of all rates, levies, and budgets for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

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

- County Assessor delivered the ratio study to the DLGF on 3/1/2018. (Due 3/01/18).
- Ratio study was approved by the DLGF on 3/7/2018.
- County Auditor certified net assessed values to the DLGF on 10/19/2018. (Due 8/01/18).
- DLGF certified the Budget Order on 12/21/2018. (Due 12/31/18).

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 2018 PAYABLE 2019 FOR
WABASH COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2019. 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. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as certified by the order of the Department of Local Government Finance.

Dated this 21st day of December, 2018

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2019 TAX RATES
(Per Taxing District)**

Year: 2019

County: 85 Wabash

**FOR COMPARISON
ONLY**

| <u>Taxing District</u> | <u>2019 District Rate</u> | <u>2018 District Rate</u> |
|-------------------------------|--------------------------------------|--------------------------------------|
| 001 CHESTER TWP | 1.3771 | 1.2687 |
| 002 N MANCHESTER | 2.9473 | 2.7542 |
| 003 LAGRO TWP | 1.4342 | 1.3731 |
| 004 LAGRO CORP | 2.7919 | 2.6525 |
| 005 LIBERTY TWP | 1.2922 | 1.2360 |
| 006 LAFONTAINE CORP | 2.5039 | 2.4321 |
| 007 NOBLE TOWNSHIP | 1.2977 | 1.2390 |
| 008 WABASH-NOBLE | 3.1773 | 3.1786 |
| 009 WABASH CORP | 3.7702 | 4.0050 |
| 010 PAW-PAW | 1.3269 | 1.2697 |
| 011 ROANN CORP | 2.6671 | 2.5912 |
| 012 PLEASANT TWP | 1.3415 | 1.2310 |
| 013 WALTZ TWP | 1.2416 | 1.1874 |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0000 WABASH COUNTY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$28,000 | \$1,318,087,688 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$10,824,604 | \$1,318,087,688 | \$3,888,359 | \$0.2950 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0124 2015 REASSESS | \$140,320 | \$1,318,087,688 | \$146,308 | \$0.0111 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0702 HIGHWAY | \$4,121,256 | \$1,318,087,688 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0706 LR &S | \$70,000 | \$1,318,087,688 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0790 CUM BRIDGE | \$265,000 | \$1,318,087,688 | \$293,934 | \$0.0223 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| 0801 HEALTH | \$452,490 | \$1,318,087,688 | \$301,842 | \$0.0229 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0000 WABASH COUNTY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------|-------------------------|---------------------|-----------------------|-----------------------|
| 2391 CCD | \$215,000 | \$1,318,087,688 | \$216,166 | \$0.0164 |
| | | | Unit Total: | \$4,846,609 |
| | | | | \$0.3677 |

Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0001 CHESTER TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| | <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|------|----------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 | RAINY DAY | \$37,743 | \$264,764,277 | \$0 | \$0.0000 |
| 0101 | GENERAL | \$61,570 | \$264,764,277 | \$39,715 | \$0.0150 |
| 0840 | TWP ASSISTANCE | \$56,450 | \$264,764,277 | \$0 | \$0.0000 |
| 1111 | FIRE | \$276,950 | \$143,796,669 | \$158,464 | \$0.1102 |
| 1190 | CUM FIRE(TWP) | \$15,000 | \$143,796,669 | \$18,981 | \$0.0132 |
| 1312 | RECREATION | \$7,400 | \$264,764,277 | \$0 | \$0.0000 |
| 2010 | LIB (NON-LIB) | \$16,000 | \$143,796,669 | \$10,066 | \$0.0070 |
| | | | Unit Total: | \$227,226 | \$0.1454 |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0002 LAGRO TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$10,000 | \$147,832,640 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$70,300 | \$147,832,640 | \$20,992 | \$0.0142 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$45,700 | \$147,832,640 | \$20,992 | \$0.0142 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1111 FIRE | \$214,300 | \$143,336,725 | \$230,199 | \$0.1606 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1190 CUM FIRE(TWP) | \$375,000 | \$143,336,725 | \$45,724 | \$0.0319 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| | | Unit Total: | \$317,907 | \$0.2209 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0003 LIBERTY TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$8,000 | \$92,548,947 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$33,485 | \$92,548,947 | \$23,600 | \$0.0255 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$16,000 | \$92,548,947 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1111 FIRE | \$68,725 | \$80,664,327 | \$31,378 | \$0.0389 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1190 CUM FIRE(TWP) | \$100,000 | \$80,664,327 | \$11,696 | \$0.0145 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| | | Unit Total: | \$66,674 | \$0.0789 |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0004 NOBLE TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$10,000 | \$519,019,733 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$72,345 | \$519,019,733 | \$114,703 | \$0.0221 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$91,200 | \$519,019,733 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | \$191,100 | \$191,958,838 | \$106,345 | \$0.0554 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1190 CUM FIRE(TWP) | \$21,000 | \$191,958,838 | \$13,245 | \$0.0069 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| Unit Total: | | | \$234,293 | \$0.0844 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0005 PAW PAW TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$12,000 | \$88,922,841 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$70,550 | \$88,922,841 | \$31,834 | \$0.0358 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$5,000 | \$88,922,841 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | \$60,000 | \$82,448,538 | \$16,984 | \$0.0206 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1190 CUM FIRE(TWP) | \$50,000 | \$82,448,538 | \$10,966 | \$0.0133 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| 1312 RECREATION | \$7,000 | \$88,922,841 | \$2,934 | \$0.0033 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2120 CEMETERY | \$20,000 | \$82,448,538 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0005 PAW PAW TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------|-------------------------|---------------------|-----------------------|-----------------------|
| | | Unit Total: | \$62,718 | \$0.0730 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0006 PLEASANT TOWNSHIP

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | | | | |
| | \$10,000 | \$133,358,048 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | | | | |
| | \$38,903 | \$133,358,048 | \$9,202 | \$0.0069 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | | | | |
| | \$24,900 | \$133,358,048 | \$8,268 | \$0.0062 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1111 FIRE | | | | |
| | \$135,991 | \$133,358,048 | \$80,682 | \$0.0605 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1182 FIRE EQUIP DEBT | | | | |
| | \$33,652 | \$133,358,048 | \$30,406 | \$0.0228 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. | | | | |
| 1190 CUM FIRE(TWP) | | | | |
| | \$30,000 | \$133,358,048 | \$17,870 | \$0.0134 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| | | Unit Total: | \$146,428 | \$0.1098 |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0007 WALTZ TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$2,000 | \$71,641,202 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$14,447 | \$71,641,202 | \$10,173 | \$0.0142 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$9,900 | \$71,641,202 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | \$12,000 | \$71,641,202 | \$10,101 | \$0.0141 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| | | Unit Total: | \$20,274 | \$0.0283 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0313 WABASH CIVIL CITY

| | <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|----------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 | RAINY DAY | \$350,000 | \$327,060,895 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0101 | GENERAL | \$8,973,761 | \$327,060,895 | \$3,845,909 | \$1.1759 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0341 | FIRE PENSION | \$900,400 | \$327,060,895 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0342 | POLICE PENSION | \$602,300 | \$327,060,895 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0706 | LR &S | \$50,000 | \$327,060,895 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0708 | MVH | \$1,932,720 | \$327,060,895 | \$1,238,253 | \$0.3786 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1101 | EMS - FIRE | \$1,398,347 | \$327,060,895 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0313 WABASH CIVIL CITY

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 1303 PARK | \$556,844 | \$327,060,895 | \$501,057 | \$0.1532 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2102 AVIAT/AIRPORT | \$162,200 | \$327,060,895 | \$155,027 | \$0.0474 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2379 CCI | \$50,000 | \$327,060,895 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$5,740,246 | \$1.7551 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0511 NORTH MANCHESTER CIVIL TOWN

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$20,000 | \$120,967,608 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$2,104,587 | \$120,967,608 | \$812,539 | \$0.6717 |
| Budget approved for displayed amount. | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | |
| 0180 DEBT SERVICE | \$209,793 | \$120,967,608 | \$244,355 | \$0.2020 |
| 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 LR &S | \$50,000 | \$120,967,608 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0708 MVH | \$479,015 | \$120,967,608 | \$214,959 | \$0.1777 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1191 CUM FIRE SPEC | \$55,320 | \$120,967,608 | \$33,508 | \$0.0277 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| Cumulative fund rate cannot be increased over previous years rate until the fund is re-established. | | | | |
| 1301 PARK & REC | \$668,287 | \$120,967,608 | \$463,669 | \$0.3833 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0511 NORTH MANCHESTER CIVIL TOWN

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 2379 CCI | \$20,000 | \$120,967,608 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 2391 CCD | \$100,000 | \$120,967,608 | \$55,766 | \$0.0461 |
| Budget approved for displayed amount. | | | | |
| Cumulative fund rate cannot be increased over previous years rate until the fund is re-established. | | | | |
| | | Unit Total: | \$1,824,796 | \$1.5085 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0906 LAFONTAINE CIVIL TOWN

| | <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|---------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 | RAINY DAY | \$0 | \$11,884,620 | \$0 | \$0.0000 |
| Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. | | | | | |
| 0101 | GENERAL | \$195,380 | \$11,884,620 | \$81,410 | \$0.6850 |
| Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. | | | | | |
| Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway. | | | | | |
| 0706 | LR &S | \$15,000 | \$11,884,620 | \$0 | \$0.0000 |
| Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. | | | | | |
| 0708 | MVH | \$78,995 | \$11,884,620 | \$38,375 | \$0.3229 |
| Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. | | | | | |
| Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway. | | | | | |
| 1111 | FIRE | \$29,000 | \$11,884,620 | \$17,981 | \$0.1513 |
| Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. | | | | | |
| Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway. | | | | | |
| 1191 | CUM FIRE SPEC | \$4,000 | \$11,884,620 | \$3,399 | \$0.0286 |
| Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. | | | | | |
| Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway. | | | | | |
| 1301 | PARK & REC | \$4,000 | \$11,884,620 | \$9,187 | \$0.0773 |
| Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. | | | | | |
| Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway. | | | | | |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0906 LAFONTAINE CIVIL TOWN

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 2379 CCI | \$4,000 | \$11,884,620 | \$0 | \$0.0000 |
| Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. | | | | |
| | | Unit Total: | \$150,352 | \$1.2651 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0907 LAGRO CIVIL TOWN

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$3,331 | \$4,495,915 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$128,072 | \$4,495,915 | \$41,349 | \$0.9197 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0706 LR &S | \$3,300 | \$4,495,915 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0708 MVH | \$40,000 | \$4,495,915 | \$19,000 | \$0.4226 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1301 PARK & REC | \$12,619 | \$4,495,915 | \$7,099 | \$0.1579 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2379 CCI | \$1,097 | \$4,495,915 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 2391 CCD | \$2,008 | \$4,495,915 | \$2,248 | \$0.0500 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |

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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0907 LAGRO CIVIL TOWN

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------|-------------------------|---------------------|-----------------------|-----------------------|
| | | Unit Total: | \$69,696 | \$1.5502 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0908 ROANN CIVIL TOWN

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | | | | |
| | \$218,950 | \$6,474,303 | \$57,557 | \$0.8890 |
| Budget approved for displayed amount. | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | |
| 0706 LR &S | | | | |
| | \$3,500 | \$6,474,303 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0708 MVH | | | | |
| | \$107,569 | \$6,474,303 | \$31,407 | \$0.4851 |
| Budget approved for displayed amount. | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | |
| 1191 CUM FIRE SPEC | | | | |
| | \$5,000 | \$6,474,303 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 2379 CCI | | | | |
| | \$1,100 | \$6,474,303 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$88,964 | \$1.3741 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 8045 MANCHESTER COMMUNITY SCHOOL CORPORATION

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--|-------------------------|---------------------|-----------------------|-----------------------|
| 0180 DEBT SERVICE | \$1,457,715 | \$398,122,325 | \$1,479,423 | \$0.3716 |
| Budget approved for displayed amount. Rate and/or levy increased to provide necessary funds for debt obligations in current year. | | | | |
| 0186 SCH PENSION DEB | \$215,024 | \$398,122,325 | \$149,296 | \$0.0375 |
| Budget approved for displayed amount. Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. | | | | |
| 3101 EDUCATION | \$10,220,157 | \$398,122,325 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| 3300 OPERATIONS | \$3,853,500 | \$398,122,325 | \$1,811,058 | \$0.4549 |
| Budget approved for displayed amount. Rate adjusted for school pension levy. | | | | |
| | | Unit Total: | \$3,439,777 | \$0.8640 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 8050 M.S.D. WABASH COUNTY SCHOOL CORPORATION

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$1,100,000 | \$714,713,436 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0180 DEBT SERVICE | \$2,365,618 | \$714,713,436 | \$2,121,984 | \$0.2969 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. | | | | |
| 0186 SCH PENSION DEB | \$0 | \$714,713,436 | \$0 | \$0.0000 |
| 3101 EDUCATION | \$12,935,422 | \$714,713,436 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| 3300 OPERATIONS | \$7,005,180 | \$714,713,436 | \$3,921,633 | \$0.5487 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | |
| | | Unit Total: | \$6,043,617 | \$0.8456 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 8060 WABASH CITY SCHOOL CORPORATION

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0180 DEBT SERVICE | \$1,179,104 | \$205,251,927 | \$1,345,426 | \$0.6555 |
| 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. | | | | |
| 3101 EDUCATION | \$8,924,977 | \$205,251,927 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 3300 OPERATIONS | \$1,324,001 | \$205,251,927 | \$1,607,123 | \$0.7830 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Unit received an adjustment due to IC 6-1.1-17-16(l). Penalty applied. | | | | |
| | | Unit Total: | \$2,952,549 | \$1.4385 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0230 NORTH MANCHESTER PUBLIC LIBRARY

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$33,000 | \$120,967,608 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$554,980 | \$120,967,608 | \$232,379 | \$0.1921 |
| Budget approved for displayed amount. | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | |
| 2011 LIRF | \$10,000 | \$120,967,608 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| Unit Total: | | | \$232,379 | \$0.1921 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0231 ROANN PUBLIC LIBRARY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$7,509 | \$88,922,841 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$78,017 | \$88,922,841 | \$36,103 | \$0.0406 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2011 LIRF | \$10,000 | \$88,922,841 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$36,103 | \$0.0406 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 0232 WABASH PUBLIC LIBRARY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | \$1,263,593 | \$327,060,895 | \$610,950 | \$0.1868 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2011 LIRF | \$300,000 | \$327,060,895 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$610,950 | \$0.1868 |

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 received 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**

2019 BUDGET ORDER

Year: 2019

County 85 Wabash

Unit: 1075 WABASH COUNTY SOLID WASTE MGMT DIST

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---------------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 8210 SP SOL WASTE MA | \$548,966 | \$1,318,087,688 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$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 received 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.