#### STATE OF INDIANA

#### DEPARTMENT OF LOCAL GOVERENMENT FINANCE



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

**TO:** Washington County Auditor

FROM: Department of Local Government Finance

RE: 2025 Certified Budget Order

DATE: Tuesday, January 7, 2025

Enclosed is the certified 2025 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 02/26/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 03/08/24.
- County auditor certified net assessed values to the DLGF on 08/06/24 (Due 08/01/24).
- DLGF certified the Budget Order on 01/07/2025 (Due 01/15/25).

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.

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#### **ORDER**

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2024 PAYABLE 2025 FOR WASHINGTON 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 2025. 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 7, 2025

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Scott Maitland, Acting Commissioner

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### 2025 TAX RATES (Per Taxing District)

**Year: 2025** 

**County: 88 Washington** 

FOR COMPARISON ONLY

	Taxing District	2025 District Rate	2024 <u>District Rate</u>
001	Brown Township	1.7331	1.7891
002	Campbellsburg Town	2.5084	2.5948
003	Saltillo Town	1.7472	1.8018
004	Franklin Township	1.7658	1.8328
005	Gibson Township	1.8396	1.9375
006	Little York Town	1.8798	1.9774
007	Howard Township	1.7035	1.7585
008	Jackson Township	1.7930	1.8591
009	Jefferson Township	1.8461	1.9413
010	Madison Township	1.6734	1.7344
011	Livonia Town	1.7336	1.7951
012	Monroe Township	1.9440	2.0390
013	Pierce Township	1.7782	1.8433
014	Pekin - Pierce Township	2.2832	2.3676
015	Polk Township	1.7779	1.8424
016	Pekin - Polk Township	2.2936	2.3782
017	Posey Township	1.6649	1.7218
019	Hardinsburg Town	1.6649	1.7218
020	Vernon Township	1.7171	1.7723
021	Washington Township	1.9628	2.0592
022	Salem City	3.8819	4.0404

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

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2025 Budget Order

**County: 88 Washington** 

**Unit: 0000 WASHINGTON COUNTY** 

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$0	\$1,358,818,375	\$0	\$0.0000
0101	GENERAL	\$11,854,817	\$1,358,818,375	\$4,895,823	\$0.3603
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy lim	nitation.			
0124	2015 REASSESSMENT	\$469,200	\$1,358,818,375	\$423,951	\$0.0312
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation	n.			
0182	BOND #2	\$471,500	\$1,358,818,375	\$216,052	\$0.0159
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balan	nce according to IC 6-1.1-1	7-22.		
0702	HIGHWAY	\$3,620,250	\$1,358,818,375	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$175,000	\$1,358,818,375	\$0	\$0.0000
Budge	t approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$610,000	\$1,358,818,375	\$937,585	\$0.0690
Depart	tment of Local Government Finance appro	oval not required.			
Cumul	lative fund rate cannot be increased over p	previous years rate until the	fund is re-establis	shed.	
0801	HEALTH	\$457,922	\$1,358,818,375	\$399,493	\$0.0294
Budge	t approved for displayed amount.				
Rate A	approved.				
1186	JAIL BOND	\$819,500	\$1,358,818,375	\$376,393	\$0.0277
Dudaa	t approved for displayed amount				

Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

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2391 CUMULATIVE CAPITAL DEVELOPMENT

\$510,000

\$1,358,818,375

\$452,487

\$0.0333

Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

Unit Total: \$18,988,189 \$7,701,784 \$0.5668

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.

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**County: 88 Washington** 

Unit: 0001 BROWN TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate			
0101	GENERAL	\$36,300	\$53,273,422	\$25,465	\$0.0478			
Budge	Budget approved for displayed amount.							
Rate r	reduced due to increased assessed valuation.							
0840	TOWNSHIP ASSISTANCE	\$14,100	\$53,273,422	\$6,340	\$0.0119			
Budge	et approved for displayed amount.							
Rate r	reduced due to increased assessed valuation.							
	Unit Total:	\$50,400		\$31,805	\$0.0597			

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.

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**County: 88 Washington** 

Unit: 0002 FRANKLIN TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$3,000	\$114,964,822	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$52,600	\$114,964,822	\$17,015	\$0.0148
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$15,800	\$114,964,822	\$15,635	\$0.0136
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$44,000	\$114,964,822	\$45,526	\$0.0396
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$115,400		\$78,176	\$0.0680

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.

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**County: 88 Washington** 

**Unit: 0003 GIBSON TOWNSHIP** 

Fund	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0061	RAINY DAY	\$3,000	\$58,841,100	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$48,780	\$58,841,100	\$15,063	\$0.0256
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$10,000	\$58,841,100	\$4,766	\$0.0081
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$36,500	\$58,841,100	\$23,478	\$0.0399
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$65,000	\$58,841,100	\$19,594	\$0.0333
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$163,280		\$62,901	\$0.1069

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.

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**County: 88 Washington** 

Unit: 0004 HOWARD TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0101	GENERAL	\$29,050	\$68,779,086	\$15,475	\$0.0225
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$12,950	\$68,779,086	\$7,978	\$0.0116
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
	Unit Total:	\$42,000		\$23,453	\$0.0341

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.

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**County: 88 Washington** 

**Unit: 0005 JACKSON TOWNSHIP** 

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0061	RAINY DAY	\$800	\$94,029,344	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$84,600	\$94,029,344	\$7,616	\$0.0081
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$18,750	\$94,029,344	\$5,736	\$0.0061
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$48,000	\$94,029,344	\$44,852	\$0.0477
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$51,000	\$94,029,344	\$31,312	\$0.0333
Budge	et approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$203,150		\$89,516	\$0.0952

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.

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**County: 88 Washington** 

**Unit: 0006 JEFFERSON TOWNSHIP** 

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$0	\$43,863,209	\$0	\$0.0000
0101	GENERAL	\$60,100	\$43,863,209	\$10,045	\$0.0229
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$11,450	\$43,863,209	\$9,869	\$0.0225
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$34,000	\$43,863,209	\$15,221	\$0.0347
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$10,000	\$43,863,209	\$14,606	\$0.0333
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$115,550		\$49,741	\$0.1134

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.

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**County: 88 Washington** 

**Unit: 0007 MADISON TOWNSHIP** 

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>			
0061	RAINY DAY	\$300	\$42,010,042	\$0	\$0.0000			
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.								
0101	GENERAL	\$39,100	\$42,010,042	\$16,636	\$0.0396			
The to	tal appropriations were restricted to the prior	or year total due to failure	to submit budget	forms in Gateway	<b>y</b> .			
The to	tal property tax levies were restricted to the	prior year total due to fai	lure to submit buc	lget forms in Gate	eway.			
0840	TOWNSHIP ASSISTANCE	\$15,900	\$42,010,042	\$0	\$0.0000			
The to	tal appropriations were restricted to the prior	or year total due to failure	to submit budget	forms in Gateway	<b>7.</b>			
1111	TOWNSHIP FIRE AND E.M.S.	\$14,000	\$38,747,674	\$15,577	\$0.0402			
The to	tal appropriations were restricted to the prior	or year total due to failure	to submit budget	forms in Gateway	<b>y</b> .			
The to	tal property tax levies were restricted to the	prior year total due to fai	llure to submit buc	lget forms in Gate	eway.			
1190	CUMULATIVE FIRE (Township)	\$25,000	\$38,747,674	\$12,903	\$0.0333			
The to	The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.							
The to	The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.							
	Unit Total:	\$94,300		\$45,116	\$0.1131			

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.

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**County: 88 Washington** 

**Unit: 0008 MONROE TOWNSHIP** 

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$0	\$31,396,632	\$0	\$0.0000
0101	GENERAL	\$100,000	\$31,396,632	\$28,383	\$0.0904
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$15,000	\$31,396,632	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	TOWNSHIP FIRE AND E.M.S.	\$56,000	\$31,396,632	\$27,817	\$0.0886
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$23,513	\$31,396,632	\$10,141	\$0.0323
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$194,513		\$66,341	\$0.2113

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.

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**County: 88 Washington** 

**Unit: 0009 PIERCE TOWNSHIP** 

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	<b>Fund Name</b>	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0061	RAINY DAY	\$1,500	\$128,477,545	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$49,600	\$128,477,545	\$25,053	\$0.0195
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$17,850	\$128,477,545	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	TOWNSHIP FIRE AND E.M.S.	\$23,000	\$102,502,779	\$28,291	\$0.0276
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$40,000	\$102,502,779	\$34,133	\$0.0333
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$131,950		\$87,477	\$0.0804

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.

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**County: 88 Washington** 

Unit: 0010 POLK TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$6,000	\$120,292,581	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$48,790	\$120,292,581	\$35,967	\$0.0299
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$14,700	\$120,292,581	\$0	\$0.0000
Budge	et approved for displayed amount.				
1111	TOWNSHIP FIRE AND E.M.S.	\$34,000	\$107,948,163	\$18,243	\$0.0169
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$80,000	\$107,948,163	\$35,947	\$0.0333
Budge	et approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$183,490		\$90,157	\$0.0801

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.

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**County: 88 Washington** 

**Unit: 0011 POSEY TOWNSHIP** 

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Func	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0101	GENERAL	\$34,700	\$94,591,706	\$15,986	\$0.0169
Budge	et approved for displayed amount.				
Rate 1	reduced due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$12,900	\$94,591,706	\$18,351	\$0.0194
Budge	et approved for displayed amount.				
Rate 1	reduced due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$42,000	\$94,591,706	\$41,337	\$0.0437
Budge	et approved for displayed amount.				
Rate 1	reduced due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$15,000	\$94,591,706	\$23,270	\$0.0246
Budge	et approved for displayed amount.				
Rate	Approved.				
	Unit Total:	\$104,600		\$98,944	\$0.1046

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.

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**County: 88 Washington** 

**Unit: 0012 VERNON TOWNSHIP** 

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$0	\$69,575,645	\$0	\$0.0000
0101	GENERAL	\$28,605	\$69,575,645	\$23,169	\$0.0333
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$15,000	\$69,575,645	\$7,236	\$0.0104
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$43,605		\$30,405	\$0.0437

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.

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**County: 88 Washington** 

**Unit: 0013 WASHINGTON TOWNSHIP** 

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$10,000	\$438,723,241	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$65,600	\$438,723,241	\$65,808	\$0.0150
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$155,000	\$438,723,241	\$0	\$0.0000
Budge	et approved for displayed amount.				
1111	TOWNSHIP FIRE AND E.M.S.	\$237,000	\$227,334,417	\$218,014	\$0.0959
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$50,000	\$227,334,417	\$75,702	\$0.0333
Budge	et approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$517,600		\$359,524	\$0.1442

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.

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County: 88 Washington Unit: 0431 SALEM CIVIL CITY

	Eural Nama	Continal Durlant	Continual AV	Continal	Cartifical Data
Fund	<u> </u>	Certified Budget	Certified AV		Certified Rate
0061	RAINY DAY	\$300,000	\$211,388,824	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$4,910,157	\$211,388,824	\$2,531,804	\$1.1977
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitatio	n.			
0180	DEBT SERVICE	\$458,233	\$211,388,824	\$366,760	\$0.1735
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ac	cording to IC 6-1.1-1	7-22.		
0341	FIRE PENSION	\$42,675	\$211,388,824	\$0	\$0.0000
Budge	t approved for displayed amount.				
0342	POLICE PENSION	\$93,947	\$211,388,824	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$60,000	\$211,388,824	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$743,657	\$211,388,824	\$649,809	\$0.3074
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1301	PARK & RECREATION	\$329,748	\$211,388,824	\$435,884	\$0.2062
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2102	AVIATION/AIRPORT	\$12,100	\$211,388,824	\$0	\$0.0000
Budge	t approved for displayed amount.				
2120	CEMETERY	\$103,670	\$211,388,824	\$0	\$0.0000
Budge	t approved for displayed amount.				

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2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$11,563	\$211,388,824	\$0	\$0.0000
Budge	et approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$60,750	\$211,388,824	\$105,694	\$0.0500
Budge	et approved for displayed amount.				
Cum 1	Rate reduced according to calculation described in	IC 6-1.1-18.5-9.8.			
401	SANITATION	\$422,655	\$211,388,824	\$239,926	\$0.1135
	SANITATION et approved for displayed amount.	\$422,655	\$211,388,824	\$239,926	\$0.1135
		\$422,655	\$211,388,824	\$239,926	\$0.1135

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.

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**County: 88 Washington** 

Unit: 0918 CAMPBELLSBURG CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$94,000	\$15,053,206	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$246,750	\$15,053,206	\$116,708	\$0.7753
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$13,600	\$15,053,206	\$0	\$0.0000
Budge	et approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$17,310	\$15,053,206	\$0	\$0.0000
Budge	et approved for displayed amount.				
1301	PARK & RECREATION	\$17,500	\$15,053,206	\$0	\$0.0000
Budge	et approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,400	\$15,053,206	\$0	\$0.0000
Budge	et approved for displayed amount.				
	Unit Total:	\$390,560		\$116,708	\$0.7753

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.

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**County: 88 Washington** 

Unit: 0921 LITTLE YORK CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$3,000	\$3,587,804	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$2,500	\$3,587,804	\$1,442	\$0.0402
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$2,000	\$3,587,804	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$4,000	\$3,587,804	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$150	\$3,587,804	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$11,650		\$1,442	\$0.0402

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.

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**County: 88 Washington** 

**Unit: 0922 LIVONIA CIVIL TOWN** 

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate				
0101	GENERAL	\$9,500	\$3,262,368	\$4,362	\$0.1337				
Budge	Budget approved for displayed amount.								
Rate r	educed due to increased assessed valuation.								
0708	MOTOR VEHICLE HIGHWAY	\$9,500	\$3,262,368	\$0	\$0.0000				
Budge	Budget approved for displayed amount.								
	Unit Total:	\$19,000		\$4,362	\$0.1337				

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.

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**County: 88 Washington** 

Unit: 0923 NEW PEKIN CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0061	RAINY DAY	\$85,000	\$38,319,184	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$457,100	\$38,319,184	\$216,848	\$0.5659
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$9,800	\$38,319,184	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$73,800	\$38,319,184	\$0	\$0.0000
Budge	t approved for displayed amount.				
1303	PARK	\$24,600	\$38,319,184	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$10,000	\$38,319,184	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$660,300		\$216,848	\$0.5659

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.

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**County: 88 Washington** 

Unit: 0924 SALTILLO CIVIL TOWN

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0101	GENERAL	\$2,815	\$2,941,262	\$415	\$0.0141
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$19,550	\$2,941,262	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$28,200	\$2,941,262	\$0	\$0.0000
Budge	t approved for displayed amount.				
2120	CEMETERY	\$3,900	\$2,941,262	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$8,400	\$2,941,262	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$62,865		\$415	\$0.0141

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.

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2025 Budget Order

**County: 88 Washington** 

**Unit: 8205 SALEM COMMUNITY SCHOOL CORPORATION** 

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0061	RAINY DAY	\$50,000	\$572,824,182	\$0	\$0.0000
Budge	t approved for displayed amount.				
0180	DEBT SERVICE	\$2,943,958	\$572,824,182	\$2,868,704	\$0.5008
Budge	t has been reduced and approved for the display	red amt.			
Rate re	educed per unit request.				
3101	EDUCATION	\$11,762,873	\$572,824,182	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$4,619,400	\$572,824,182	\$3,340,138	\$0.5831
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$19,376,231		\$6,208,842	\$1.0839

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.

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**County: 88 Washington** 

**Unit: 8215 EAST WASHINGTON SCHOOL CORPORATION** 

Fund	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0180	DEBT SERVICE	\$2,367,307	\$457,764,292	\$2,197,269	\$0.4800
Budge	t has been reduced and approved for the displayer	ed amt.			
Rate A	approved.				
3101	EDUCATION	\$9,865,227	\$457,764,292	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$3,981,371	\$457,764,292	\$2,604,679	\$0.5690
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	l.			
	Unit Total:	\$16,213,905		\$4,801,948	\$1.0490

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.

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2025 Budget Order

**County: 88 Washington** 

**Unit: 8220 WEST WASHINGTON SCHOOL CORPORATION** 

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>			
0061	RAINY DAY	\$120,839	\$328,229,901	\$0	\$0.0000			
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.							
0180	DEBT SERVICE	\$835,355	\$328,229,901	\$780,202	\$0.2377			
Budge	t has been reduced and approved for the display	yed amt.						
Rate re	educed due to reduction of operating balance ac	ecording to IC 6-1.1-1	7-22.					
3101	EDUCATION	\$8,700,000	\$328,229,901	\$0	\$0.0000			
Budget approved for displayed amount.								
3300	OPERATIONS	\$3,832,317	\$328,229,901	\$2,211,613	\$0.6738			
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.								
Rate reduced to remain within statutory levy limitation.								
	Unit Total:	\$13,488,511		\$2,991,815	\$0.9115			

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.

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**County: 88 Washington** 

Unit: 0237 SALEM PUBLIC LIBRARY

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>		
0061	RAINY DAY	\$72,000	\$438,723,241	\$0	\$0.0000		
Budge	t approved for displayed amount.						
0101	GENERAL	\$716,200	\$438,723,241	\$376,863	\$0.0859		
Budge	Budget approved for displayed amount.						
Rate re	educed to remain within statutory levy limitation	1.					
2011	LIBRARY IMPROVEMENT RESERVE	\$90,000	\$438,723,241	\$0	\$0.0000		
Budge	t approved for displayed amount.						
	Unit Total:	\$878,200		\$376,863	\$0.0859		

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.

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**County: 88 Washington** 

Unit: 1025 BROWN-VERNON FIRE DISTRICT

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<b>Fund</b>	Fund Name	Certified Budget	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
8603	SPECIAL FIRE GENERAL	\$103,200	\$122,849,067	\$138,942	\$0.1131
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$103,200		\$138,942	\$0.1131

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.

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**County: 88 Washington** 

Unit: 1026 WASHINGTON COUNTY SOLID WASTE MANAGEMENT

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>	
8210	SPECIAL SOLID WASTE MANAGEMENT	\$1,733,614	\$1,358,818,375	\$1,114,231	\$0.0820	
Budget approved for displayed amount.						
Rate re	educed due to increased assessed valuation.					
	Unit Total:	\$1,733,614		\$1,114,231	\$0.0820	

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.

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**County: 88 Washington** 

Unit: 1083 BLUE RIVER FIRE PROTECTION DISTRICT

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate			
0061	RAINY DAY	\$36,114	\$68,779,086	\$0	\$0.0000			
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.							
8603	SPECIAL FIRE GENERAL	\$105,000	\$68,779,086	\$54,129	\$0.0787			
Budge	et approved for displayed amount.							
Rate r	educed due to increased assessed valuation.							
8691	SPECIAL CUM FIRE	\$60,000	\$68,779,086	\$20,909	\$0.0304			
Budge	Budget approved for displayed amount.							
Rate A	Approved.							
	Unit Total:	\$201,114		\$75,038	\$0.1091			

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.

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**County: 88 Washington** 

Unit: 0045 DELANEY CREEK CONSERVANCY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0101	GENERAL	\$24,675	\$22,480,100	\$17,827	\$0.0793
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0990	CUMULATIVE CHANNEL MAINTENANCE	\$20,000	\$22,480,100	\$27,201	\$0.1210
Budge	et approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$44,675		\$45,028	\$0.2003

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.

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**County: 88 Washington** 

Unit: 0046 TWIN RUSH CREEK CONSERVANCY DISTRICT

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>		
0101	GENERAL	\$33,455	\$49,445,200	\$31,249	\$0.0632		
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.						
Rate r	Rate reduced due to increased assessed valuation.						
0990	CUMULATIVE CHANNEL MAINTENANCE	\$19,599	\$49,445,200	\$7,615	\$0.0154		
Budge	et approved for displayed amount.						
Rate A	Rate Approved.						
	Unit Total:	\$53,054		\$38,864	\$0.0786		

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.

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**County: 88 Washington** 

Unit: 0047 ELK CREEK CONSERVANCY DISTRICT

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>			
0101	GENERAL	\$40,473	\$51,831,100	\$34,209	\$0.0660			
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.							
Rate r	educed due to increased assessed valuation.							
0990	CUMULATIVE CHANNEL MAINTENANCE	\$5,156	\$51,831,100	\$2,643	\$0.0051			
Budge	Budget approved for displayed amount.							
Rate A	Rate Approved.							
	Unit Total:	\$45,629		\$36,852	\$0.0711			

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.

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**County: 88 Washington** 

Unit: 0056 MUDDY FORK CONSERVANCY DISTRICT

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>		
0101	GENERAL	\$0	\$9,007,800	\$1,748	\$0.0194		
Rate re	educed due to increased assessed valuation.						
0990	CUMULATIVE CHANNEL MAINTENANCE	\$0	\$9,007,800	\$297	\$0.0033		
Rate A	Rate Approved.						
	Unit Total:	\$0		\$2,045	\$0.0227		

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.

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