
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: Whitley County Auditor
FROM: Department of Local Government Finance
RE: 2018 Certified Budget Order
DATE: Wednesday, February 14, 2018

Enclosed is the certified 2018 Budget Order for your county. Please make one copy of all rates, levies and budget 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 Wednesday, February 15, 2017
- Ratio study was approved by the DLGF on Wednesday, February 22, 2017
- County Auditor certified net assessed values to the DLGF on Thursday, August 24, 2017
- DLGF certified the Budget Order on Wednesday, February 14, 2018

Your county is the 83rd of 92 counties to receive a 2018 Budget Order.

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 2017 PAYABLE 2018 FOR
WHITLEY 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 2018. 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 incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it 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 it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 14th day of February, 2018

DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner

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

**2018 TAX RATES
(Per Taxing District)**

Year: 2018

County: 92 Whitley

<u>Taxing District</u>	<u>2018 District Rate</u>	FOR COMPARISON ONLY <u>2017 District Rate</u>
001 CLEVELAND TOWNSHIP	1.9772	1.9589
002 SOUTH WHITLEY TOWN	2.9527	2.9097
003 COLUMBIA TOWNSHIP	1.7119	1.5752
004 COLUMBIA CITY	2.6027	2.4971
005 ETNA TROY TOWNSHIP	1.5361	1.3919
006 JEFFERSON TOWNSHIP	1.5813	1.4651
007 RICHLAND TOWNSHIP	1.9618	1.9240
008 LARWILL TOWN	2.7982	2.7189
009 SMITH TOWNSHIP	1.5250	1.4154
010 CHURUBUSCO TOWN	2.2646	2.1486
011 THORNCREEK TOWNSHIP	1.7278	1.6011
012 UNION TOWNSHIP	1.5488	1.4051
013 WASHINGTON TOWNSHIP	1.5919	1.4496
014 COLUMBIA CITY/UNION TOWNSHIP	2.5950	2.4871

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**

2018 BUDGET APPROPRIATIONS

Year: 2018

County 92 Whitley

Unit: 8625 SMITH-GREEN COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	52200 Temporary Loans	\$10,000
	53100 Buildings - Principal	\$640,000
	53150 Buildings - Interest	\$220,700
	54200 Common School Fund - Principal	\$351,355
	54250 Common School Fund - Interest	\$30,908
	Fund Total:	\$1,252,963
1214 SCHOOL CPF	22300 Instruction - Related Technology	\$171,302
	25800 Administrative Technology Services	\$212,500
	26200 Maintenance of Buildings (Utilities)	\$233,767
	26400 Maintenance of Equipment	\$82,000
	26700 Insurance	\$30,000
	43000 Professional Services	\$20,000
	45100 Building Acquisition, Const. and Imp.	\$225,781
	47000 Purchase of Mobile or Fixed Equipment	\$137,084
	49000 Other Facilities Acq. And Const.	\$5,000
	Fund Total:	\$1,117,434
	Unit Total:	\$2,370,397

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

2018 BUDGET APPROPRIATIONS

Year: 2018

County 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25865 Un-reimbursed Cost of Textbooks	\$20,096
	52200 Temporary Loans	\$100,000
	53100 Buildings - Principal	\$3,824,000
	53150 Buildings - Interest	\$827,985
	59200 Bond Bank Fee	\$2,000
	Fund Total:	\$4,774,081
1214 SCHOOL CPF	22300 Instruction - Related Technology	\$576,700
	25800 Administrative Technology Services	\$665,000
	26200 Maintenance of Buildings (Utilities)	\$635,489
	26400 Maintenance of Equipment	\$382,050
	26700 Insurance	\$120,000
	43000 Professional Services	\$115,000
	45100 Building Acquisition, Const. and Imp.	\$792,712
	45500 Rent of Buildings, Facilities, and Equip.	\$16,800
	47000 Purchase of Mobile or Fixed Equipment	\$368,304
	49000 Other Facilities Acq. And Const.	\$57,702
	Fund Total:	\$3,729,757
	Unit Total:	\$8,503,838

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0000 WHITLEY COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$20,000	\$1,501,642,568	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$10,308,262	\$1,501,642,568	\$4,875,833	\$0.3247
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 2015 REASSESS				
	\$308,282	\$1,501,642,568	\$0	\$0.0000
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0283 L/R PAYMENT				
	\$506,000	\$1,501,642,568	\$438,480	\$0.0292
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
0602 COMM SERVICES				
	\$20,000	\$1,501,642,568	\$25,528	\$0.0017
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0702 HIGHWAY				
	\$3,411,135	\$1,501,642,568	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S				
	\$490,000	\$1,501,642,568	\$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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0000 WHITLEY COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0790 CUM BRIDGE	\$860,000	\$1,501,642,568	\$788,362	\$0.0525
Department of Local Government Finance approval not required. Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
0801 HEALTH	\$462,180	\$1,501,642,568	\$0	\$0.0000
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
2003 COUNTY 4-H	\$20,000	\$1,501,642,568	\$21,023	\$0.0014
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
2391 CCD	\$310,000	\$1,501,642,568	\$423,463	\$0.0282
Budget approved for displayed amount. Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
		Unit Total:	\$6,572,689	\$0.4377

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0001 CLEVELAND TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$50,000	\$138,907,432	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$114,715	\$138,907,432	\$45,978	\$0.0331
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	\$22,000	\$138,907,432	\$14,863	\$0.0107
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$125,000	\$138,907,432	\$66,676	\$0.0480
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)				
	\$40,000	\$138,907,432	\$43,478	\$0.0313
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$2,400	\$138,907,432	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$170,995	\$0.1231

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0002 COLUMBIA TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$150,000	\$363,291,471	\$0	\$0.0000
Lesser of unit adopted or prior year budget because budget not properly advertised.				
0101 GENERAL				
	\$192,690	\$363,291,471	\$64,666	\$0.0178
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Lesser of unit adopted or prior year levy because of improper advertising.				
0840 TWP ASSISTANCE				
	\$77,500	\$363,291,471	\$43,958	\$0.0121
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Lesser of unit adopted or prior year levy because of improper advertising.				
1111 FIRE				
	\$96,000	\$109,207,206	\$48,270	\$0.0442
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Lesser of unit adopted or prior year levy because of improper advertising.				
1190 CUM FIRE(TWP)				
	\$255,000	\$109,207,206	\$16,053	\$0.0147
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Rate Approved.				
1312 RECREATION				
	\$16,200	\$363,291,471	\$1,816	\$0.0005
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Lesser of unit adopted or prior year levy because of improper advertising.				
		Unit Total:	\$174,763	\$0.0893

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0003 ETNA TROY 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				
	\$13,734	\$99,320,306	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$58,030	\$99,320,306	\$30,889	\$0.0311
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0601 COMM. BLDG/SERV				
	\$17,000	\$99,320,306	\$1,986	\$0.0020
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	\$6,900	\$99,320,306	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE				
	\$26,104	\$99,320,306	\$21,950	\$0.0221
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1312 RECREATION				
	\$2,800	\$99,320,306	\$1,589	\$0.0016
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
			Unit Total:	\$56,414
				\$0.0568

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0004 JEFFERSON TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$60,000	\$160,188,163	\$26,912	\$0.0168
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	\$10,000	\$160,188,163	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE				
	\$85,000	\$160,188,163	\$50,459	\$0.0315
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIP DEBT				
	\$64,612	\$160,188,163	\$28,033	\$0.0175
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)				
	\$70,000	\$160,188,163	\$50,139	\$0.0313
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$4,000	\$160,188,163	\$7,849	\$0.0049
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$163,392	\$0.1020

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0005 RICHLAND 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	\$5,000	\$80,628,920	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$62,200	\$80,628,920	\$37,896	\$0.0470
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0601 COMM. BLDG/SERV	\$13,600	\$77,354,956	\$9,979	\$0.0129
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$7,500	\$80,628,920	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$62,000	\$77,354,956	\$26,301	\$0.0340
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$72,000	\$77,354,956	\$10,675	\$0.0138
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION	\$4,500	\$80,628,920	\$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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0005 RICHLAND 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:	\$84,851	\$0.1077

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0006 SMITH TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$47,000	\$203,669,354	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$63,014	\$203,669,354	\$27,903	\$0.0137
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	\$17,000	\$203,669,354	\$12,831	\$0.0063
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$140,000	\$203,669,354	\$75,765	\$0.0372
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1181 FIRE BLDG DEBT				
	\$130,775	\$203,669,354	\$157,844	\$0.0775
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)				
	\$250,000	\$203,669,354	\$67,415	\$0.0331
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$25,000	\$203,669,354	\$6,110	\$0.0030
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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0006 SMITH TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$347,868	\$0.1708

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0007 THORNCREEK 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	\$224,976,535	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$108,634	\$224,976,535	\$83,691	\$0.0372
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	\$22,600	\$224,976,535	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE				
	\$136,400	\$224,976,535	\$39,146	\$0.0174
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIP DEBT				
	\$64,612	\$224,976,535	\$27,222	\$0.0121
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)				
	\$10,000	\$224,976,535	\$73,792	\$0.0328
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$21,000	\$224,976,535	\$12,824	\$0.0057
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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0007 THORNCREEK TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$236,675	\$0.1052

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 is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0008 UNION TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$400	\$147,092,772	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$62,208	\$147,092,772	\$25,741	\$0.0175
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$9,130	\$147,092,772	\$4,266	\$0.0029
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$65,000	\$134,535,702	\$18,431	\$0.0137
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$10,000	\$134,535,702	\$44,531	\$0.0331
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION	\$3,800	\$147,092,772	\$3,383	\$0.0023
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$96,352	\$0.0695

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 is less than \$100.00 in any calendar year.

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2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0009 WASHINGTON TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$64,202	\$83,567,615	\$33,845	\$0.0405
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.				
0840 TWP ASSISTANCE	\$7,500	\$83,567,615	\$418	\$0.0005
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	\$40,000	\$83,567,615	\$28,329	\$0.0339
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.				
1190 CUM FIRE(TWP)	\$80,000	\$83,567,615	\$26,575	\$0.0318
Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway.				
Rate Approved.				
1312 RECREATION	\$8,000	\$83,567,615	\$4,930	\$0.0059
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.				
Unit Total:			\$94,097	\$0.1126

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0432 COLUMBIA CITY CIVIL CITY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$200,000	\$266,641,335	\$0	\$0.0000

Budget approved for displayed amount.

0101 GENERAL	\$3,495,788	\$266,641,335	\$1,421,198	\$0.5330
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

0342 POLICE PENSION	\$247,500	\$266,641,335	\$0	\$0.0000
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Budget approved for displayed amount.

0706 LR &S	\$57,831	\$266,641,335	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0708 MVH	\$621,785	\$266,641,335	\$134,921	\$0.0506
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

0791 CUM BRIDGE & ST	\$236,500	\$266,641,335	\$238,911	\$0.0896
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Budget approved for displayed amount.

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

1191 CUM FIRE SPEC	\$91,750	\$266,641,335	\$79,459	\$0.0298
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Budget approved for displayed amount.

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

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0432 COLUMBIA CITY CIVIL CITY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1303 PARK	\$525,271	\$266,641,335	\$498,619	\$0.1870
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1390 CUM PARK & REC	\$20,000	\$266,641,335	\$39,996	\$0.0150
Budget approved for displayed amount.				
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
2379 CCI	\$29,000	\$266,641,335	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$223,163	\$266,641,335	\$119,189	\$0.0447
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.				
2430 REDEV-GEN	\$0	\$266,641,335	\$0	\$0.0000
		Unit Total:	\$2,532,293	\$0.9497

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0948 CHURUBUSCO CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$200,000	\$63,155,619	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$689,750	\$63,155,619	\$372,618	\$0.5900
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S				
	\$7,608	\$63,155,619	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$316,000	\$63,155,619	\$63,156	\$0.1000
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1301 PARK & REC				
	\$111,400	\$63,155,619	\$31,325	\$0.0496
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2379 CCI				
	\$4,020	\$63,155,619	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
		Unit Total:	\$467,099	\$0.7396

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0949 LARWILL 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	\$2,900	\$3,273,964	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$35,910	\$3,273,964	\$15,895	\$0.4855
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$2,850	\$3,273,964	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$34,102	\$3,273,964	\$12,949	\$0.3955
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$3,800	\$3,273,964	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$4,900	\$3,273,964	\$527	\$0.0161
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$29,371	\$0.8971

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0950 SOUTH WHITLEY CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$13,000	\$36,164,003	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$568,820	\$36,164,003	\$305,875	\$0.8458
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S				
	\$15,000	\$36,164,003	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$141,820	\$36,164,003	\$30,812	\$0.0852
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2379 CCI				
	\$5,670	\$36,164,003	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD				
	\$65,000	\$36,164,003	\$16,093	\$0.0445
Budget approved for displayed amount.				
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
		Unit Total:	\$352,780	\$0.9755

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 4455 WHITKO COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$0	\$219,536,352	\$0	\$0.0000
0180 DEBT SERVICE	\$0	\$219,536,352	\$1,354,978	\$0.6172
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
1214 SCHOOL CPF	\$0	\$219,536,352	\$756,303	\$0.3445
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
6301 TRANSPORTATION	\$0	\$219,536,352	\$430,511	\$0.1961
Rate reduced to remain within statutory levy limitation.				
6302 BUS REPLACEMENT	\$0	\$219,536,352	\$138,747	\$0.0632
Rate reduced to remain within statutory levy limitation.				
		Unit Total:	\$2,680,539	\$1.2210

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 8625 SMITH-GREEN COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$500,000	\$203,669,354	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$7,566,809	\$203,669,354	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0180 DEBT SERVICE	\$1,252,963	\$203,669,354	\$755,206	\$0.3708
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.				
0186 SCH PENSION DEB	\$0	\$203,669,354	\$0	\$0.0000
1214 SCHOOL CPF	\$1,117,434	\$203,669,354	\$575,773	\$0.2827
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
6301 TRANSPORTATION	\$564,664	\$203,669,354	\$327,908	\$0.1610
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
6302 BUS REPLACEMENT	\$224,640	\$203,669,354	\$145,013	\$0.0712
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$1,803,900	\$0.8857

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$100,000	\$1,078,436,862	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$23,828,096	\$1,078,436,862	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$4,774,081	\$1,078,436,862	\$4,096,982	\$0.3799
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.					
0186	SCH PENSION DEB	\$570,027	\$1,078,436,862	\$425,983	\$0.0395
Budget approved for displayed amount. Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0287	REF DEBT POST09	\$2,072,000	\$1,412,698,408	\$2,289,984	\$0.1621
Budget approved for displayed amount. Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
1214	SCHOOL CPF	\$3,729,757	\$1,078,436,862	\$2,768,347	\$0.2567
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate adjusted for school pension levy.					
6301	TRANSPORTATION	\$2,382,655	\$1,078,436,862	\$1,784,813	\$0.1655
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate adjusted for school pension levy.					

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
6302 BUS REPLACEMENT	\$495,109	\$1,078,436,862	\$408,728	\$0.0379

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate adjusted for school pension levy.

Unit Total:	\$11,774,837	\$1.0416
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0249 CHURUBUSCO PUBLIC LIBRARY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$833	\$203,669,354	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$120,792	\$203,669,354	\$62,730	\$0.0308
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.				
		Unit Total:	\$62,730	\$0.0308

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0250 PEABODY LIBRARY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$1,340,143	\$600,825,076	\$638,677	\$0.1063
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$266,000	\$600,825,076	\$222,305	\$0.0370
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
		Unit Total:	\$860,982	\$0.1433

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 0251 SOUTH WHITLEY COMMUNITY 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	\$627,408	\$219,536,352	\$428,974	\$0.1954
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2011 LIRF	\$50,440	\$219,536,352	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$428,974	\$0.1954

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 92 Whitley

Unit: 1078 WHITLEY 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	\$780,840	\$1,501,642,568	\$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 is less than \$100.00 in any calendar year.