
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: 2019 Certified Budget Order
DATE: Tuesday, December 18, 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 3/8/2018.
- County Auditor certified net assessed values to the DLGF on 7/31/2018. (Due 8/01/18).
- DLGF certified the Budget Order on 12/18/2018. (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

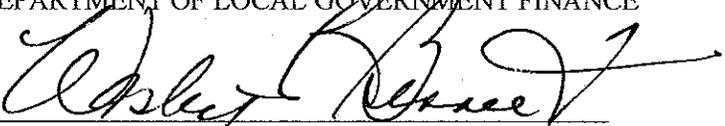
IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2018 PAYABLE 2019 FOR
WHITLEY COUNTY

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 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 18th 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: 92 Whitley

**FOR COMPARISON
ONLY**

<u>Taxing District</u>	<u>2019 District Rate</u>	<u>2018 District Rate</u>
001 Cleveland Township	1.9896	1.9772
002 South Whitley	2.9455	2.9527
003 Columbia Township	1.7013	1.7119
004 Columbia City	2.5862	2.6027
005 Etna Troy Township	1.5208	1.5361
006 Jefferson Township	1.5923	1.5813
007 Richland Township	1.9766	1.9618
008 Larwill	2.8409	2.7982
009 Smith Township	1.8377	1.5250
010 Churubusco	2.5512	2.2646
011 Thorncreek Township	1.7013	1.7278
012 Union Township	1.5333	1.5488
013 Washington Township	1.5785	1.5919
014 Columbia City Union	2.5778	2.5950

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 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	\$15,000	\$1,532,665,625	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$11,026,278	\$1,532,665,625	\$4,794,178	\$0.3128
Budget reduced due to advertising constraints. Rate reduced to remain within statutory levy limitation.				
0124 2015 REASSESS	\$350,431	\$1,532,665,625	\$108,819	\$0.0071
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0283 L/R PAYMENT	\$505,000	\$1,532,665,625	\$367,840	\$0.0240
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0602 COMM SERVICES	\$20,000	\$1,532,665,625	\$19,925	\$0.0013
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0702 HIGHWAY	\$3,220,241	\$1,532,665,625	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0706 LR &S	\$550,000	\$1,532,665,625	\$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 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				
	\$890,000	\$1,532,665,625	\$803,117	\$0.0524
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
0801 HEALTH				
	\$498,869	\$1,532,665,625	\$179,322	\$0.0117
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2003 COUNTY 4-H				
	\$20,000	\$1,532,665,625	\$19,925	\$0.0013
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2391 CCD				
	\$310,000	\$1,532,665,625	\$432,212	\$0.0282
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$6,725,338	\$0.4388

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 92 Whitley

Unit: 0001 CLEVELAND 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	\$50,000	\$137,999,001	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$117,606	\$137,999,001	\$61,272	\$0.0444
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$20,900	\$137,999,001	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$132,000	\$137,999,001	\$68,862	\$0.0499
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$40,000	\$137,999,001	\$43,194	\$0.0313
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION	\$6,000	\$137,999,001	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$173,328	\$0.1256

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 92 Whitley

Unit: 0002 COLUMBIA 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				
	\$150,000	\$375,678,748	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$212,222	\$375,678,748	\$71,755	\$0.0191
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	\$85,200	\$375,678,748	\$45,081	\$0.0120
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$102,000	\$113,331,990	\$52,133	\$0.0460
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)				
	\$270,000	\$113,331,990	\$16,546	\$0.0146
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1312 RECREATION				
	\$17,000	\$375,678,748	\$1,878	\$0.0005
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$187,393	\$0.0922

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 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	\$10,521	\$101,884,166	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$57,123	\$101,884,166	\$22,924	\$0.0225
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0601 COMM. BLDG/SERV	\$17,000	\$101,884,166	\$11,309	\$0.0111
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$6,900	\$101,884,166	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$26,200	\$101,884,166	\$22,618	\$0.0222
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1312 RECREATION	\$2,800	\$101,884,166	\$1,426	\$0.0014
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$58,277	\$0.0572

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 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>
0061 RAINY DAY	\$1,343	\$162,823,475	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$62,008	\$162,823,475	\$35,821	\$0.0220
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$10,000	\$162,823,475	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$96,500	\$162,823,475	\$52,104	\$0.0320
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIP DEBT	\$64,612	\$162,823,475	\$70,665	\$0.0434
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	\$162,823,475	\$50,964	\$0.0313
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION	\$4,000	\$162,823,475	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$209,554	\$0.1287

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 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	\$79,203,664	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$64,000	\$79,203,664	\$39,206	\$0.0495
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0601 COMM. BLDG/SERV	\$14,000	\$75,931,425	\$10,251	\$0.0135
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$7,500	\$79,203,664	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$64,000	\$75,931,425	\$27,183	\$0.0358
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$43,000	\$75,931,425	\$10,479	\$0.0138
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION	\$4,500	\$79,203,664	\$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 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:	\$87,119	\$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 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 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	\$54,875	\$210,236,353	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0101 GENERAL	\$71,025	\$210,236,353	\$29,223	\$0.0139
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$17,000	\$210,236,353	\$13,245	\$0.0063
Budget approved for displayed amount. Rate reduced due to overestimate of necessary expenditures.				
1111 FIRE	\$140,000	\$210,236,353	\$78,418	\$0.0373
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
1181 FIRE BLDG DEBT	\$132,250	\$210,236,353	\$112,897	\$0.0537
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)	\$253,897	\$210,236,353	\$68,958	\$0.0328
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.				

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 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>
1312 RECREATION	\$25,000	\$210,236,353	\$6,307	\$0.0030
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$309,048	\$0.1470

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 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	\$233,518,324	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$111,818	\$233,518,324	\$84,767	\$0.0363
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$5,000	\$233,518,324	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$140,200	\$233,518,324	\$40,399	\$0.0173
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIP DEBT	\$0	\$233,518,324	\$0	\$0.0000
1190 CUM FIRE(TWP)	\$10,000	\$233,518,324	\$75,193	\$0.0322
Budget approved for displayed amount.				
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
1312 RECREATION	\$21,600	\$233,518,324	\$14,945	\$0.0064
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$215,304	\$0.0922

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 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				
	\$8,507	\$150,129,743	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$64,026	\$150,129,743	\$28,375	\$0.0189
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	\$9,100	\$150,129,743	\$4,654	\$0.0031
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$67,000	\$136,526,258	\$18,977	\$0.0139
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)				
	\$85,000	\$136,526,258	\$44,508	\$0.0326
Budget approved for displayed amount.				
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
1312 RECREATION				
	\$3,800	\$150,129,743	\$1,802	\$0.0012
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
			Unit Total:	\$98,316
				\$0.0697

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 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	\$81,192,151	\$33,776	\$0.0416
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	\$81,192,151	\$487	\$0.0006
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	\$81,192,151	\$28,336	\$0.0349
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	\$81,192,151	\$25,819	\$0.0318
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.				
1312 RECREATION				
	\$8,000	\$81,192,151	\$4,872	\$0.0060
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:	\$93,290	\$0.1149

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 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	\$100,000	\$275,950,243	\$0	\$0.0000

Budget approved for displayed amount.

0101 GENERAL	\$3,890,447	\$275,950,243	\$1,374,508	\$0.4981
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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	\$209,500	\$275,950,243	\$0	\$0.0000
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Budget approved for displayed amount.

0706 LR &S	\$58,000	\$275,950,243	\$0	\$0.0000
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Budget approved for displayed amount.

0708 MVH	\$684,950	\$275,950,243	\$205,307	\$0.0744
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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	\$286,500	\$275,950,243	\$247,251	\$0.0896
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Budget approved for displayed amount.

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

1191 CUM FIRE SPEC	\$92,000	\$275,950,243	\$82,233	\$0.0298
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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 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 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	\$614,649	\$275,950,243	\$541,966	\$0.1964
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
1390 CUM PARK & REC	\$30,000	\$275,950,243	\$41,393	\$0.0150
Budget approved for displayed amount. Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
2379 CCI	\$25,250	\$275,950,243	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$194,374	\$275,950,243	\$107,621	\$0.0390
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate Approved.				
2402 ECONOMIC DEV.	\$46,800	\$275,950,243	\$8,830	\$0.0032
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$2,609,109	\$0.9455

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 92 Whitley

Unit: 0948 CHURUBUSCO 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	\$55,000	\$67,683,809	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$671,700	\$67,683,809	\$224,981	\$0.3324
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$15,000	\$67,683,809	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$280,500	\$67,683,809	\$174,963	\$0.2585
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1301 PARK & REC	\$104,700	\$67,683,809	\$82,980	\$0.1226
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$3,682	\$67,683,809	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$482,924	\$0.7135

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 92 Whitley

Unit: 0949 LARWILL CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$2,900	\$3,272,239	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$105,150	\$3,272,239	\$16,433	\$0.5022
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$3,400	\$3,272,239	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$77,200	\$3,272,239	\$13,387	\$0.4091
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$3,800	\$3,272,239	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$4,234	\$3,272,239	\$527	\$0.0161
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.				
Unit Total:			\$30,347	\$0.9274

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 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	\$16,000	\$38,121,819	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$577,227	\$38,121,819	\$313,171	\$0.8215
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$15,450	\$38,121,819	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$149,894	\$38,121,819	\$34,958	\$0.0917
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$5,000	\$38,121,819	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$61,843	\$38,121,819	\$16,278	\$0.0427
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.				
		Unit Total:	\$364,407	\$0.9559

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 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>
0180 DEBT SERVICE	\$0	\$217,202,665	\$1,289,315	\$0.5936
Rate reduced per unit request.				
3101 EDUCATION	\$0	\$217,202,665	\$0	\$0.0000
3300 OPERATIONS	\$0	\$217,202,665	\$1,362,730	\$0.6274
Rate reduced to remain within statutory levy limitation.				
		Unit Total:	\$2,652,045	\$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 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 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>
0022 REF SCH POST09	\$1,109,611	\$210,236,353	\$693,780	\$0.3300
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced per unit request.				
0061 RAINY DAY	\$500,000	\$210,236,353	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$1,295,320	\$210,236,353	\$788,176	\$0.3749
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	\$6,438,298	\$210,236,353	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
3300 OPERATIONS	\$2,970,091	\$210,236,353	\$1,085,030	\$0.5161
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$2,566,986	\$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 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 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	\$1,105,226,607	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$4,443,846	\$1,105,226,607	\$3,807,506	\$0.3445
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	\$388,819	\$1,105,226,607	\$221,045	\$0.0200
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0287 REF DEBT POST09	\$2,052,000	\$1,456,924,783	\$2,565,645	\$0.1761
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
3101 EDUCATION	\$21,455,055	\$1,105,226,607	\$0	\$0.0000
Budget approved for displayed amount.				
3300 OPERATIONS	\$9,794,448	\$1,105,226,607	\$5,351,507	\$0.4842
Budget approved for displayed amount.				
Rate adjusted for school pension levy.				
Unit Total:			\$11,945,703	\$1.0248

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 92 Whitley

Unit: 0249 CHURUBUSCO 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	\$125,760	\$210,236,353	\$64,963	\$0.0309
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$64,963	\$0.0309

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 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>
0061 RAINY DAY	\$290,000	\$622,800,557	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$1,104,250	\$622,800,557	\$660,169	\$0.1060
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$266,500	\$622,800,557	\$246,006	\$0.0395
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
		Unit Total:	\$906,175	\$0.1455

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 92 Whitley

Unit: 0251 SOUTH WHITLEY COMMUNITY PUBLIC LIBRARY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$648,735	\$217,202,665	\$443,528	\$0.2042
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2011 LIRF	\$52,156	\$217,202,665	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$443,528	\$0.2042

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 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	\$815,650	\$1,532,665,625	\$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.