
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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

TO: Whitley County Auditor

FROM: Department of Local Government Finance

RE: 2021 Certified Budget Order

DATE: Friday, January 15, 2021

Enclosed is the certified 2021 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 02/27/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 03/04/20.
- County Auditor certified net assessed values to the DLGF on 08/06/20 (Due 08/03/20).
- DLGF certified the Budget Order on 01/15/2021 (Due 01/15/21).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2021.

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 2020 PAYABLE 2021 FOR
WHITLEY COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2021. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

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

Dated this January 15, 2021

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2021 TAX RATES
(Per Taxing District)**

**Year : 2021
County: 92 Whitley**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2021 District Rate</u>	<u>2020 District Rate</u>
001	Cleveland Township	1.9116	1.9502
002	South Whitley	2.8524	2.9313
003	Columbia Township	1.6922	1.6533
004	Columbia City	2.5060	2.4702
005	Etna Troy Township	1.5214	1.4841
006	Jefferson Township	1.5845	1.5458
007	Richland Township	1.8471	1.8866
008	Larwill	2.6192	2.7379
009	Smith Township	1.6851	1.7605
010	Churubusco	2.3899	2.4745
011	Thorncreek Township	1.6911	1.6521
012	Union Township	1.5317	1.4920
013	Washington Township	1.5934	1.5495
014	Columbia City Union	2.4969	2.4604
016	Columbia Township MTE	1.6922	1.0972

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
2021 Budget Order

County: 92 Whitley
Unit: 0000 WHITLEY COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$15,000	\$1,671,010,075	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$13,130,169	\$1,671,010,075	\$4,498,359	\$0.2692
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0124	2015 REASSESSMENT	\$359,523	\$1,671,010,075	\$698,482	\$0.0418
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0283	LEASE RENTAL PAYMENT	\$505,000	\$1,671,010,075	\$499,632	\$0.0299
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0602	COMMUNITY SERVICES	\$20,000	\$1,671,010,075	\$18,381	\$0.0011
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$2,669,425	\$1,671,010,075	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0706	LOCAL ROAD & STREET	\$555,000	\$1,671,010,075	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$930,000	\$1,671,010,075	\$645,010	\$0.0386
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	\$665,432	\$1,671,010,075	\$599,893	\$0.0359
Budget approved for displayed amount.					
Rate Approved.					

2003 COUNTY 4-H	\$14,214	\$1,671,010,075	\$18,381	\$0.0011
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced due to increased assessed valuation.

2391 CUMULATIVE CAPITAL DEVELOPMENT	\$335,000	\$1,671,010,075	\$265,691	\$0.0159
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Budget approved for displayed amount.

Rate Approved.

Unit Total:	\$19,198,763		\$7,243,829	\$0.4335
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 92 Whitley
Unit: 0001 CLEVELAND TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$40,000	\$139,509,038	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$105,690	\$139,509,038	\$136,998	\$0.0982
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$20,250	\$139,509,038	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$125,400	\$139,509,038	\$74,358	\$0.0533
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$40,000	\$139,509,038	\$43,666	\$0.0313
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$2,500	\$139,509,038	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$333,840		\$255,022	\$0.1828

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
2021 Budget Order

County: 92 Whitley
Unit: 0002 COLUMBIA TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$72,000	\$425,561,345	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$271,530	\$425,561,345	\$85,963	\$0.0202
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$91,900	\$425,561,345	\$42,556	\$0.0100
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$110,000	\$117,286,093	\$56,297	\$0.0480
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$250,000	\$117,286,093	\$17,124	\$0.0146
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$18,100	\$425,561,345	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$813,530		\$201,940	\$0.0928

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
2021 Budget Order

County: 92 Whitley
Unit: 0003 ETNA TROY TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$11,000	\$111,234,076	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$65,000	\$111,234,076	\$30,589	\$0.0275
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601	COMMUNITY BUILDING/SERVICES	\$25,000	\$111,234,076	\$5,228	\$0.0047
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$6,900	\$111,234,076	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$18,000	\$111,234,076	\$24,471	\$0.0220
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	RECREATION	\$2,800	\$111,234,076	\$2,558	\$0.0023
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$128,700		\$62,846	\$0.0565

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
2021 Budget Order

County: 92 Whitley
Unit: 0004 JEFFERSON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$72,141	\$173,349,788	\$38,830	\$0.0224
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$10,000	\$173,349,788	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$101,000	\$173,349,788	\$56,165	\$0.0324
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1182	FIRE EQUIPMENT DEBT	\$64,612	\$173,349,788	\$58,072	\$0.0335
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
1190	CUMULATIVE FIRE (Township)	\$70,000	\$173,349,788	\$54,258	\$0.0313
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$4,000	\$173,349,788	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$321,753		\$207,325	\$0.1196

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
2021 Budget Order

County: 92 Whitley
Unit: 0005 RICHLAND TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$81,031,531	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$64,000	\$81,031,531	\$45,135	\$0.0557
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601	COMMUNITY BUILDING/SERVICES	\$14,000	\$77,112,415	\$8,251	\$0.0107
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$7,500	\$81,031,531	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$64,000	\$77,112,415	\$29,380	\$0.0381
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$43,000	\$77,112,415	\$10,642	\$0.0138
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$4,500	\$81,031,531	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$202,000		\$93,408	\$0.1183

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
2021 Budget Order

County: 92 Whitley
Unit: 0006 SMITH TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$140,000	\$228,256,390	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$74,564	\$228,256,390	\$39,260	\$0.0172
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$17,000	\$228,256,390	\$10,043	\$0.0044
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$140,000	\$228,256,390	\$84,683	\$0.0371
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1181	FIRE BUILDING DEBT	\$134,213	\$228,256,390	\$58,662	\$0.0257
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
1190	CUMULATIVE FIRE (Township)	\$350,000	\$228,256,390	\$74,868	\$0.0328
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$25,000	\$228,256,390	\$2,967	\$0.0013
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$880,777		\$270,483	\$0.1185

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
2021 Budget Order

County: 92 Whitley
Unit: 0007 THORNCREEK TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$10,000	\$254,168,602	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$158,030	\$254,168,602	\$95,059	\$0.0374
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$10,000	\$254,168,602	\$4,575	\$0.0018
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$199,864	\$254,168,602	\$43,717	\$0.0172
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$10,000	\$254,168,602	\$81,842	\$0.0322
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$22,880	\$254,168,602	\$7,879	\$0.0031
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$410,774		\$233,072	\$0.0917

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
2021 Budget Order

County: 92 Whitley
Unit: 0008 UNION TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$10,400	\$176,849,168	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$68,284	\$176,849,168	\$30,949	\$0.0175
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$9,100	\$176,849,168	\$3,537	\$0.0020
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$71,000	\$158,740,206	\$20,795	\$0.0131
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1190	CUMULATIVE FIRE (Township)	\$60,000	\$158,740,206	\$51,749	\$0.0326
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$4,000	\$176,849,168	\$2,830	\$0.0016
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$222,784		\$109,860	\$0.0668

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
2021 Budget Order**

**County: 92 Whitley
Unit: 0009 WASHINGTON TOWNSHIP**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$68,744	\$81,050,137	\$39,958	\$0.0493
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$7,500	\$81,050,137	\$486	\$0.0006
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$40,000	\$81,050,137	\$32,744	\$0.0404
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$80,000	\$81,050,137	\$25,774	\$0.0318
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$8,000	\$81,050,137	\$5,187	\$0.0064
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$204,244		\$104,149	\$0.1285

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
2021 Budget Order

County: 92 Whitley
Unit: 0432 COLUMBIA CITY CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$200,000	\$326,384,214	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$4,300,600	\$326,384,214	\$1,514,096	\$0.4639
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$197,500	\$326,384,214	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$65,000	\$326,384,214	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$736,900	\$326,384,214	\$198,115	\$0.0607
Rate reduced to remain within statutory levy limitation.					
0791	CUMULATIVE BRIDGE & STREET	\$412,500	\$326,384,214	\$263,392	\$0.0807
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1191	CUMULATIVE FIRE SPECIAL	\$245,500	\$326,384,214	\$70,499	\$0.0216
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1303	PARK	\$662,000	\$326,384,214	\$634,491	\$0.1944
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1390	CUMULATIVE PARK & RECREATION	\$30,000	\$326,384,214	\$48,958	\$0.0150
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$21,620	\$326,384,214	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					

2391 CUMULATIVE CAPITAL DEVELOPMENT	\$129,000	\$326,384,214	\$127,290	\$0.0390
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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.

2430 REDEVELOPMENT - GENERAL	\$21,000	\$326,384,214	\$3,590	\$0.0011
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Rate reduced to remain within statutory levy limitation.

Unit Total:	\$7,021,620		\$2,860,431	\$0.8764
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 92 Whitley
Unit: 0948 CHURUBUSCO CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$50,000	\$77,906,988	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$702,550	\$77,906,988	\$332,195	\$0.4264
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$10,000	\$77,906,988	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$237,000	\$77,906,988	\$121,847	\$0.1564
Budget approved for displayed amount.					
Rate Approved.					
1301	PARK & RECREATION	\$102,200	\$77,906,988	\$69,103	\$0.0887
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$4,000	\$77,906,988	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$20,000	\$77,906,988	\$25,943	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$1,125,750		\$549,088	\$0.7048

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
2021 Budget Order

County: 92 Whitley
Unit: 0949 LARWILL CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,692	\$3,919,116	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$76,643	\$3,919,116	\$13,129	\$0.3350
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$7,600	\$3,919,116	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$37,975	\$3,919,116	\$19,035	\$0.4857
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$6,800	\$3,919,116	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$4,200	\$3,919,116	\$549	\$0.0140
Budget approved for displayed amount.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
Unit Total:		\$134,910		\$32,713	\$0.8347

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
2021 Budget Order

County: 92 Whitley
Unit: 0950 SOUTH WHITLEY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,772	\$40,151,799	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$586,225	\$40,151,799	\$310,976	\$0.7745
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$15,500	\$40,151,799	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$165,760	\$40,151,799	\$49,989	\$0.1245
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$5,000	\$40,151,799	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$18,803	\$40,151,799	\$16,783	\$0.0418
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:		\$793,060		\$377,748	\$0.9408

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
2021 Budget Order**

County: 92 Whitley

Unit: 4455 WHITKO COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$220,540,569	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$220,540,569	\$925,609	\$0.4197
Rate reduced due to increased assessed valuation.					
3101	EDUCATION	\$0	\$220,540,569	\$0	\$0.0000
3300	OPERATIONS	\$0	\$220,540,569	\$1,452,701	\$0.6587
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$0		\$2,378,310	\$1.0784

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
2021 Budget Order

County: 92 Whitley

Unit: 8625 SMITH-GREEN COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009	\$1,087,865	\$228,256,390	\$672,443	\$0.2946
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0061	RAINY DAY	\$500,000	\$228,256,390	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$1,174,133	\$228,256,390	\$671,074	\$0.2940
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$7,530,405	\$228,256,390	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$3,550,300	\$228,256,390	\$1,172,781	\$0.5138
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$13,842,703		\$2,516,298	\$1.1024

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
2021 Budget Order

County: 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$100,000	\$1,222,213,116	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$4,217,683	\$1,222,213,116	\$2,903,978	\$0.2376
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	SCHOOL PENSION DEBT	\$211,880	\$1,222,213,116	\$189,443	\$0.0155
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0287	REFERENDUM DEBT FUND - EXEMPT CAPITAL - POST 2009	\$5,015,000	\$1,566,223,291	\$4,731,561	\$0.3021
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$20,879,831	\$1,222,213,116	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
3300	OPERATIONS	\$9,849,356	\$1,222,213,116	\$5,820,179	\$0.4762
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$40,273,750		\$13,645,161	\$1.0314

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
2021 Budget Order**

County: 92 Whitley

Unit: 0249 CHURUBUSCO PUBLIC LIBRARY

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$135,626	\$228,256,390	\$70,075	\$0.0307

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$135,626		\$70,075	\$0.0307
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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 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
2021 Budget Order

County: 92 Whitley
Unit: 0250 PEABODY LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$697,838,909	\$0	\$0.0000
0101	GENERAL	\$1,525,567	\$697,838,909	\$711,796	\$0.1020

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0180	DEBT SERVICE	\$265,500	\$697,838,909	\$226,798	\$0.0325
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Budget approved for displayed amount.

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

Unit Total:		\$1,791,067		\$938,594	\$0.1345
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

County: 92 Whitley

Unit: 0251 South Whitley Community Public Library

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$28,000	\$220,540,569	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$673,953	\$220,540,569	\$478,352	\$0.2169
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$50,887	\$220,540,569	\$0	\$0.0000
Budget approved for displayed amount.					
2011	LIBRARY IMPROVEMENT RESERVE	\$0	\$220,540,569	\$0	\$0.0000
Unit Total:		\$752,840		\$478,352	\$0.2169

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
2021 Budget Order**

County: 92 Whitley

Unit: 1078 WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$918,925	\$1,671,010,075	\$0	\$0.0000

Budget approved for displayed amount.

Unit Total:		\$918,925		\$0	\$0.0000
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.