
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
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TO: Whitley County Auditor

FROM: Department of Local Government Finance

RE: 2025 Certified Budget Order

DATE: Friday, January 10, 2025

Enclosed is the certified 2025 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

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

- County assessor delivered the ratio study to the DLGF on 02/27/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 03/01/24.
- County auditor certified net assessed values to the DLGF on 08/01/24 (Due 08/01/24).
- DLGF certified the Budget Order on 01/10/2025 (Due 01/15/25).

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

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

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2024 PAYABLE 2025 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 2025. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

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

Dated this January 10, 2025

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Scott Maitland, Acting Commissioner

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

**2025 TAX RATES
(Per Taxing District)**

**Year : 2025
County: 92 Whitley**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2025 District Rate</u>	<u>2024 District Rate</u>
001	Cleveland Township	1.6013	1.6846
002	South Whitley Town	2.3916	2.5463
003	Columbia Township	1.3910	1.4671
004	Columbia City	2.1257	2.2557
005	Etna Troy Township	1.2684	1.3410
006	Jefferson Township	1.3184	1.3813
007	Richland Township	1.5392	1.6218
008	Larwill Town	2.1496	2.2600
009	Smith Township	1.4159	1.4545
010	Churubusco Town	2.1691	2.2381
011	Thorncreek Township	1.4645	1.5598
012	Union Township	1.3024	1.3651
013	Washington Township	1.3508	1.4168
014	Columbia City - Union Township	2.1204	2.2487
016	Columbia Township MTE	1.3910	1.4671
017	Churubusco MTE	1.3552	
099	Ditch Billing		0.0000

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
2025 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	\$0	\$2,556,623,546	\$0	\$0.0000
0101	GENERAL	\$14,616,060	\$2,556,623,546	\$5,742,176	\$0.2246

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0124	2015 REASSESSMENT	\$361,632	\$2,556,623,546	\$97,152	\$0.0038
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0602	COMMUNITY SERVICES	\$0	\$2,556,623,546	\$25,566	\$0.0010
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Rate reduced due to increased assessed valuation.

0702	HIGHWAY	\$3,582,482	\$2,556,623,546	\$0	\$0.0000
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Budget approved for displayed amount.

0706	LOCAL ROAD & STREET	\$987,369	\$2,556,623,546	\$0	\$0.0000
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Budget approved for displayed amount.

0790	CUMULATIVE BRIDGE	\$3,365,000	\$2,556,623,546	\$1,365,237	\$0.0534
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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	\$500,000	\$2,556,623,546	\$495,985	\$0.0194
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

2003	COUNTY 4-H	\$0	\$2,556,623,546	\$25,566	\$0.0010
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Rate reduced due to increased assessed valuation.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$405,000	\$2,556,623,546	\$383,494	\$0.0150
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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	\$7,327,000	\$2,556,623,546	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:	\$31,144,543	\$8,135,176	\$0.3182
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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
2025 Budget Order

County: 92 Whitley
Unit: 0001 CLEVELAND 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	\$55,000	\$211,630,877	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$391,189	\$211,630,877	\$162,109	\$0.0766
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$20,250	\$211,630,877	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$139,500	\$211,630,877	\$88,038	\$0.0416
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$125,000	\$211,630,877	\$66,240	\$0.0313
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$0	\$211,630,877	\$0	\$0.0000

Unit Total:		\$730,939		\$316,387	\$0.1495

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
2025 Budget Order

County: 92 Whitley
Unit: 0002 COLUMBIA 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	\$12,100	\$659,253,229	\$0	\$0.0000
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
0101	GENERAL	\$336,800	\$659,253,229	\$145,695	\$0.0221
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
0840	TOWNSHIP ASSISTANCE	\$97,000	\$659,253,229	\$0	\$0.0000
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
1111	TOWNSHIP FIRE AND E.M.S.	\$172,000	\$190,907,003	\$61,090	\$0.0320
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
1190	CUMULATIVE FIRE (Township)	\$43,664	\$190,907,003	\$27,872	\$0.0146
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
1312	RECREATION	\$18,700	\$659,253,229	\$0	\$0.0000
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
Unit Total:		\$680,264		\$234,657	\$0.0687

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
2025 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	\$5,000	\$176,574,590	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$73,080	\$176,574,590	\$39,553	\$0.0224
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601	COMMUNITY BUILDING/SERVICES	\$27,000	\$176,574,590	\$3,355	\$0.0019
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$6,900	\$176,574,590	\$706	\$0.0004
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$18,000	\$176,574,590	\$0	\$0.0000
Budget approved for displayed amount.					
1312	RECREATION	\$2,800	\$176,574,590	\$1,766	\$0.0010
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$132,780		\$45,380	\$0.0257

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
2025 Budget Order

County: 92 Whitley
Unit: 0004 JEFFERSON 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	\$9,783	\$253,446,520	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$140,592	\$253,446,520	\$42,072	\$0.0166
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$10,000	\$253,446,520	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$75,000	\$253,446,520	\$66,656	\$0.0263
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$70,000	\$253,446,520	\$79,329	\$0.0313
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$4,500	\$253,446,520	\$3,802	\$0.0015
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$309,875		\$191,859	\$0.0757

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
2025 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	\$15,000	\$135,296,304	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$67,368	\$135,296,304	\$53,307	\$0.0394
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601	COMMUNITY BUILDING/SERVICES	\$20,599	\$129,321,967	\$0	\$0.0000
Budget approved for displayed amount.					
0840	TOWNSHIP ASSISTANCE	\$7,500	\$135,296,304	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$63,000	\$129,321,967	\$34,788	\$0.0269
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$129,321,967	\$17,846	\$0.0138
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$15,000	\$135,296,304	\$9,877	\$0.0073
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$288,467		\$115,818	\$0.0874

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
2025 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	\$49,563	\$358,462,837	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$64,455	\$358,462,837	\$31,186	\$0.0087
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$16,500	\$358,462,837	\$10,754	\$0.0030
Budget reduced due to advertising constraints.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$152,000	\$358,341,482	\$99,977	\$0.0279
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$486,542	\$358,341,482	\$117,536	\$0.0328
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					
1312	RECREATION	\$25,000	\$358,462,837	\$19,715	\$0.0055
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$794,060		\$279,168	\$0.0779

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
2025 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	\$40,000	\$375,046,935	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
0101	GENERAL	\$333,950	\$375,046,935	\$102,763	\$0.0274
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
0180	DEBT SERVICE	\$264,123	\$375,046,935	\$233,279	\$0.0622
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0840	TOWNSHIP ASSISTANCE	\$5,838	\$375,046,935	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
1111	TOWNSHIP FIRE AND E.M.S.	\$112,000	\$375,046,935	\$51,756	\$0.0138
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
1190	CUMULATIVE FIRE (Township)	\$99,625	\$375,046,935	\$120,765	\$0.0322
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
1312	RECREATION	\$25,700	\$375,046,935	\$24,753	\$0.0066
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
Unit Total:		\$881,236		\$533,316	\$0.1422

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
2025 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	\$265,221,710	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$91,950	\$265,221,710	\$39,253	\$0.0148
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$12,900	\$265,221,710	\$2,387	\$0.0009
Budget approved for displayed amount.					
Rate Approved.					
1111	TOWNSHIP FIRE AND E.M.S.	\$105,856	\$240,077,178	\$24,728	\$0.0103
Budget approved for displayed amount.					
Rate Approved.					
1190	CUMULATIVE FIRE (Township)	\$90,000	\$240,077,178	\$78,265	\$0.0326
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$5,000	\$265,221,710	\$2,917	\$0.0011
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$316,106		\$147,550	\$0.0597

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 92 Whitley
Unit: 0009 WASHINGTON 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	\$210,433	\$121,690,544	\$47,703	\$0.0392
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$7,500	\$121,690,544	\$487	\$0.0004
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$50,000	\$121,690,544	\$38,698	\$0.0318
To fund the 2025 budget, this unit is authorized to transfer \$124.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
1190	CUMULATIVE FIRE (Township)	\$35,000	\$121,690,544	\$38,698	\$0.0318
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1312	RECREATION	\$8,000	\$121,690,544	\$5,963	\$0.0049
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$310,933		\$131,549	\$0.1081

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
2025 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	\$493,490,758	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$5,976,378	\$493,490,758	\$2,108,686	\$0.4273
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	\$223,500	\$493,490,758	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$77,500	\$493,490,758	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$860,000	\$493,490,758	\$73,037	\$0.0148
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0791	CUMULATIVE BRIDGE & STREET	\$401,000	\$493,490,758	\$398,247	\$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	\$52,000	\$493,490,758	\$106,594	\$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	\$933,000	\$493,490,758	\$784,650	\$0.1590
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1390	CUMULATIVE PARK & RECREATION	\$72,000	\$493,490,758	\$74,024	\$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)	\$21,000	\$493,490,758	\$0	\$0.0000
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Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$243,000	\$493,490,758	\$246,745	\$0.0500
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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	\$95,920	\$493,490,758	\$63,660	\$0.0129
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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.

Unit Total:		\$9,155,298		\$3,855,643	\$0.7813
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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
2025 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	\$105,469,083	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$956,800	\$105,469,083	\$307,442	\$0.2915
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0180	DEBT SERVICE	\$116,113	\$105,469,083	\$110,215	\$0.1045
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$20,000	\$105,469,083	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$309,500	\$105,469,083	\$207,985	\$0.1972
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$140,000	\$105,469,083	\$116,016	\$0.1100
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,600	\$105,469,083	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$50,000	\$105,469,083	\$52,735	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$1,646,013		\$794,393	\$0.7532

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
2025 Budget Order

County: 92 Whitley
Unit: 0949 LARWILL CIVIL TOWN

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	\$86,055	\$5,974,337	\$38,098	\$0.6377
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$5,400	\$5,974,337	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$37,880	\$5,974,337	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,306	\$5,974,337	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$21,900	\$5,974,337	\$801	\$0.0134
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$154,541		\$38,899	\$0.6511

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
2025 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	\$25,000	\$59,357,575	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$972,200	\$59,357,575	\$344,749	\$0.5808
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$20,000	\$59,357,575	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$416,150	\$59,357,575	\$99,958	\$0.1684
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$4,000	\$59,357,575	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$40,000	\$59,357,575	\$24,396	\$0.0411
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$1,477,350		\$469,103	\$0.7903

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
2025 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	\$346,927,181	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$346,927,181	\$1,580,600	\$0.4556
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$0	\$346,927,181	\$0	\$0.0000
3300	OPERATIONS	\$0	\$346,927,181	\$1,807,838	\$0.5211
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$0		\$3,388,438	\$0.9767

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
2025 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	\$1,750,935	\$359,303,156	\$1,193,605	\$0.3322
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0061	RAINY DAY	\$520,000	\$358,462,837	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$1,510,521	\$358,462,837	\$957,096	\$0.2670
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$8,479,767	\$358,462,837	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$3,898,225	\$358,462,837	\$1,425,248	\$0.3976
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$16,159,448		\$3,575,949	\$0.9968

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
2025 Budget Order

County: 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

<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	\$150,000	\$1,851,233,528	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$5,163,182	\$1,851,233,528	\$4,813,207	\$0.2600
Budget has been reduced and approved for the displayed amt.					
Rate reduced per unit request.					
0186	SCHOOL PENSION DEBT	\$208,192	\$1,851,233,528	\$190,677	\$0.0103
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	\$6,378,500	\$2,170,534,300	\$6,077,496	\$0.2800
Budget approved for displayed amount.					
Rate reduced per unit request.					
3101	EDUCATION	\$28,933,396	\$1,851,233,528	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$13,093,351	\$1,851,233,528	\$6,927,316	\$0.3742
Budget approved for displayed amount.					
Rate adjusted for school pension levy.					
Unit Total:		\$53,926,621		\$18,008,696	\$0.9245

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
2025 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	\$160,636	\$358,462,837	\$82,446	\$0.0230

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	\$160,636	\$82,446	\$0.0230
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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
2025 Budget Order**

**County: 92 Whitley
Unit: 0250 PEABODY 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>
0061	RAINY DAY	\$226,411	\$1,059,444,696	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$1,794,103	\$1,059,444,696	\$843,318	\$0.0796
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$2,020,514		\$843,318	\$0.0796

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
2025 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	\$53,600	\$346,927,181	\$0	\$0.0000

The total appropriations were restricted to the prior year total because the budget was not properly appropriated.

0101	GENERAL	\$803,825	\$346,927,181	\$544,329	\$0.1569
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The total appropriations were restricted to the prior year total because the budget was not properly appropriated.

The total property tax levies were restricted to the prior year total because of improper adoption..

Unit Total:		\$857,425		\$544,329	\$0.1569
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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
2025 Budget Order**

County: 92 Whitley

Unit: 1078 WHITLEY COUNTY SOLID WASTE MGMT DIST

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	\$1,084,800	\$2,556,623,546	\$0	\$0.0000

Budget approved for displayed amount.

Unit Total:		\$1,084,800		\$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.