

# 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  
FAX (317) 232-8779

**TO:** Whitley County Auditor  
**FROM:** Department of Local Government Finance  
**RE:** 2012 Certified Budget Order  
**DATE:** Wednesday, February 29, 2012

Enclosed is the certified 2012 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

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

- County Assessor delivered the ratio study to the DLGF on Monday, June 13, 2011
- Ratio study was approved by the DLGF on Friday, June 24, 2011
- County Auditor certified net assessed values to the DLGF on Friday, October 21, 2011
- DLGF certified the Budget Order on Wednesday, February 29, 2012

**Your county is the 55th of 92 counties to receive a 2012 Budget Order.**

Pursuant to IC 6-1.1-22-4, the County Auditor must advertise a notice of final tax rates charged, three times, with each publication one week apart. The notice shall be printed in two newspapers, which are published in the county. If only one newspaper is published in the county, then publication in one newspaper is sufficient. The County Auditor must publish the first notice at least 15 days before the first installment of taxes is due.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET  
AND TAX RATES FOR 2011 PAYABLE 2012 FOR  
WHITLEY COUNTY, INDIANA

The Department of Local Government Finance, by its representatives, has conducted a hearing on the following date, in accordance with the provisions of IC 6-1.1-17-16: Friday, January 27, 2012

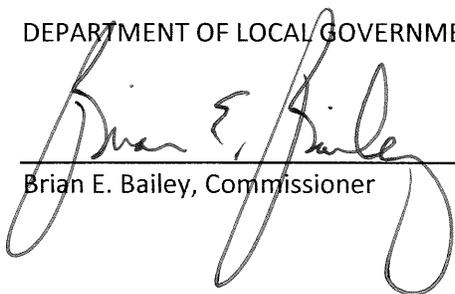
The Department has considered all the facts necessary.

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 2012. 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 calssifications, other than specified in this Order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 29th day of February, 2012.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
\_\_\_\_\_  
Brian E. Bailey, Commissioner

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

**2012 TAX RATES  
(Per Taxing District)**

Year: 2012

County: 92 Whitley

<u>Taxing District</u>	<u>2012 District Rate</u>	<u>County Homestead Credit</u>	<b>FOR COMPARISON ONLY 2011 <u>District Rate</u></b>
001 CLEVELAND TOWNSHIP	1.8084	0.0000	2.0639
002 SOUTH WHITLEY TOWN	2.6217	0.0000	2.7986
003 COLUMBIA TOWNSHIP	1.5054	0.0000	1.5352
004 COLUMBIA CITY	2.3749	0.0000	2.2806
005 ETNA TROY TOWNSHIP	1.3210	0.0000	1.3561
006 JEFFERSON TOWNSHIP	1.3382	0.0000	1.3777
007 RICHLAND TOWNSHIP	1.8151	0.0000	2.0358
008 LARWILL TOWN	2.2587	0.0000	2.3368
009 SMITH TOWNSHIP	1.3290	0.0000	1.4343
010 CHURUBUSCO TOWN	2.0340	0.0000	2.1260
011 THORNCREEK TOWNSHIP	1.5116	0.0000	1.5437
012 UNION TOWNSHIP	1.3166	0.0000	1.3510
013 WASHINGTON TOWNSHIP	1.3801	0.0000	1.4274
014 COLUMBIA CITY/UNION TOWNSHIP	2.3600	0.0000	2.2668

**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**

**2012 BUDGET APPROPRIATIONS**

Year: 2012

County: 92     Whitley

Unit: 8625     SMITH-GREEN COMMUNITY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25865 Un-reimbursed Cost of Textbooks	\$4,829
	52200 Temporary Loans	\$30,000
	53100 Buildings - Principal	\$410,000
	53150 Buildings - Interest	\$10,000
	54200 Common School Fund - Principal	\$214,628
	54250 Common School Fund - Interest	\$79,413
	<b>Fund Total:</b>	<b>\$748,870</b>
1214 SCHOOL CPF	22360 Network Support	\$124,000
	25860 Hardware Maintenance and Support	\$142,328
	26200 Maintenance of Buildings (Utilities)	\$233,767
	26400 Maintenance of Equipment	\$94,000
	26700 Insurance	\$30,000
	41000 Land Acquisition and Development	\$0
	43000 Professional Services	\$35,741
	45100 Building Acquisition, Const. and Imp.	\$80,710
	47000 Purchase of Mobile or Fixed Equipment	\$118,964
	49000 Other Facilities Acq. And Const.	\$15,000
	<b>Fund Total:</b>	<b>\$874,510</b>
	<b>Unit Total:</b>	<b>\$1,623,380</b>

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

**2012 BUDGET APPROPRIATIONS**

Year: 2012

County: 92     Whitley

Unit: 8665     WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25560 Textbooks and Workbooks	\$26,412
	52200 Temporary Loans	\$62,846
	53100 Buildings - Principal	\$2,715,000
	53150 Buildings - Interest	\$1,464,220
	<b>Fund Total:</b>	<b>\$4,268,478</b>
1214 SCHOOL CPF	22310 Technology Service Supervision and Admin	\$956,996
	22360 Network Support	\$0
	26200 Maintenance of Buildings (Utilities)	\$655,489
	26400 Maintenance of Equipment	\$257,350
	26700 Insurance	\$100,000
	26800 Other Operating and Maint. Of Plant	\$0
	41000 Land Acquisition and Development	\$0
	43000 Professional Services	\$15,000
	45100 Building Acquisition, Const. and Imp.	\$650,000
	45400 Sports Facilities	\$0
	45500 Rent of Buildings, Facilities, and Equip.	\$15,800
	47000 Purchase of Mobile or Fixed Equipment	\$150,000
	49000 Other Facilities Acq. And Const.	\$100,000
	<b>Fund Total:</b>	<b>\$2,900,635</b>
	<b>Unit Total:</b>	<b>\$7,169,113</b>

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

**2012 BUDGET ORDER**

Year: 2012

County: 92 Whitley

Unit: 0000 WHITLEY COUNTY

Unit Type: County

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$8,181,171	\$1,323,561,624	\$3,953,479	\$0.2987
Budget reduced due to advertising constraints.					
Rate reduced due to increased assessed evaluation.					
0123	2006 REASSESS	\$543,500	\$1,323,561,624	\$0	\$0.0000
Budget reduced due to advertising constraints.					
0124	2015 REASSESS	\$0	\$1,323,561,624	\$120,444	\$0.0091
Rate reduced due to increased assessed evaluation.					
0283	L/R PAYMENT	\$544,000	\$1,323,561,624	\$504,277	\$0.0381
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to underestimate of miscellaneous revenue.					
0602	COMM SERVICES	\$0	\$1,323,561,624	\$19,853	\$0.0015
Rate reduced due to increased assessed evaluation.					
0702	HIGHWAY	\$2,109,914	\$1,323,561,624	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0706	LR &S	\$375,000	\$1,323,561,624	\$0	\$0.0000
0790	CUM BRIDGE	\$840,000	\$1,323,561,624	\$448,687	\$0.0339

Department of Local Government Finance approval not required

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

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92 Whitley

Unit: 0000 WHITLEY COUNTY

Unit Type: County

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0801	HEALTH	\$313,503	\$1,323,561,624	\$284,566	\$0.0215
Rate reduced due to increased assessed evaluation.					
2003	COUNTY 4-H	\$0	\$1,323,561,624	\$19,853	\$0.0015
Rate reduced due to increased assessed evaluation.					
2391	CCD	\$444,000	\$1,323,561,624	\$214,417	\$0.0162

Budget reduced due to advertising constraints.

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

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0001   CLEVELAND TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
	0061 RAINY DAY	\$100,000	\$123,448,715	\$0	\$0.0000
	0101 GENERAL	\$104,300	\$123,448,715	\$43,948	\$0.0356
	Rate reduced due to increased assessed evaluation.				
	0840 TWP ASSISTANCE	\$24,400	\$123,448,715	\$16,912	\$0.0137
	Rate reduced due to increased assessed evaluation.				
	1111 FIRE	\$103,400	\$123,448,715	\$55,799	\$0.0452
	Rate reduced to remain within statutory levy limitation.				
	1181 FIRE BLDG DEBT	\$32,896	\$123,448,715	\$3,827	\$0.0031
	Rate reduced due to reduction of operating balance.				
	1190 CUM FIRE(TWP)	\$60,000	\$123,448,715	\$0	\$0.0000
	Rate reduced due to advertising constraints.				
	1312 RECREATION	\$2,000	\$123,448,715	\$2,963	\$0.0024
	Rate reduced due to increased assessed evaluation.				

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0002   COLUMBIA TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
	0061 RAINY DAY	\$5,218	\$330,184,422	\$0	\$0.0000
	0101 GENERAL	\$165,179	\$330,184,422	\$48,207	\$0.0146
	Rate reduced due to increased assessed evaluation.				
	0840 TWP ASSISTANCE	\$64,000	\$330,184,422	\$45,896	\$0.0139
	Rate reduced due to increased assessed evaluation.				
	1111 FIRE	\$84,400	\$87,785,981	\$42,049	\$0.0479
	Rate reduced to remain within statutory levy limitation.				
	1190 CUM FIRE(TWP)	\$150,000	\$87,785,981	\$13,343	\$0.0152
	Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8				
	1312 RECREATION	\$14,700	\$330,184,422	\$1,981	\$0.0006
	Rate reduced due to increased assessed evaluation.				

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92    Whitley

Unit: 0003    ETNA TROY TOWNSHIP

Unit Type: 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	\$88,131,608	\$0	\$0.0000
0101	GENERAL	\$65,121	\$88,131,608	\$18,948	\$0.0215
Rate reduced due to increased assessed evaluation.					
0601	COMM. BLDG/SERV	\$36,000	\$88,131,608	\$10,488	\$0.0119
Rate reduced due to increased assessed evaluation.					
0840	TWP ASSISTANCE	\$6,400	\$88,131,608	\$0	\$0.0000
1111	FIRE	\$24,400	\$88,131,608	\$18,243	\$0.0207
Rate reduced to remain within statutory levy limitation.					
1312	RECREATION	\$7,210	\$88,131,608	\$0	\$0.0000

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0004   JEFFERSON TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$46,334	\$128,187,823	\$25,894	\$0.0202
Rate reduced due to increased assessed evaluation.					
0840	TWP ASSISTANCE	\$10,000	\$128,187,823	\$0	\$0.0000
1111	FIRE	\$65,000	\$128,187,823	\$42,046	\$0.0328
Rate reduced to remain within statutory levy limitation.					
1190	CUM FIRE(TWP)	\$50,000	\$128,187,823	\$18,972	\$0.0148
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1312	RECREATION	\$3,700	\$128,187,823	\$4,487	\$0.0035

Rate reduced due to increased assessed evaluation.

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92 Whitley

Unit: 0005 RICHLAND TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$69,042,865	\$0	\$0.0000
Monies not available to fund appropriations. Budget not approved.					
0101	GENERAL	\$63,535	\$69,042,865	\$22,991	\$0.0333
Rate reduced due to increased assessed evaluation.					
0601	COMM. BLDG/SERV	\$11,300	\$65,283,995	\$7,965	\$0.0122
Rate reduced due to increased assessed evaluation.					
0840	TWP ASSISTANCE	\$16,320	\$69,042,865	\$2,486	\$0.0036
Rate reduced due to increased assessed evaluation.					
1111	FIRE	\$57,775	\$65,283,995	\$21,935	\$0.0336
Rate reduced to remain within statutory levy limitation.					
1190	CUM FIRE(TWP)	\$40,000	\$65,283,995	\$9,074	\$0.0139
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8					
1312	RECREATION	\$7,200	\$69,042,865	\$6,973	\$0.0101
Rate reduced due to increased assessed evaluation.					

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92 Whitley

Unit: 0006 SMITH TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$92,053	\$177,898,102	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$58,807	\$177,898,102	\$30,776	\$0.0173
Rate reduced to remain within statutory levy limitation.					
0840	TWP ASSISTANCE	\$20,000	\$177,898,102	\$6,938	\$0.0039
Rate reduced due to increased assessed evaluation.					
1111	FIRE	\$132,780	\$177,898,102	\$63,154	\$0.0355
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
1181	FIRE BLDG DEBT	\$126,766	\$177,898,102	\$174,518	\$0.0981
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance.					
1190	CUM FIRE(TWP)	\$282,975	\$177,898,102	\$53,903	\$0.0303
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					
1312	RECREATION	\$25,000	\$177,898,102	\$8,005	\$0.0045

Rate reduced due to increased assessed evaluation.

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0007 THORNCREEK TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
	0061 RAINY DAY	\$36,202	\$198,648,610	\$0	\$0.0000
	0101 GENERAL	\$101,140	\$198,648,610	\$50,854	\$0.0256
Rate reduced due to increased assessed evaluation.					
	0840 TWP ASSISTANCE	\$16,000	\$198,648,610	\$11,323	\$0.0057
Rate reduced due to increased assessed evaluation.					
	1111 FIRE	\$115,400	\$198,648,610	\$32,578	\$0.0164
Rate reduced to remain within statutory levy limitation.					
	1182 FIRE EQUIP DEBT	\$74,686	\$198,648,610	\$63,170	\$0.0318
Rate reduced due to underestimate of miscellaneous revenue.					
	1190 CUM FIRE(TWP)	\$58,800	\$198,648,610	\$23,639	\$0.0119
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8					
	1312 RECREATION	\$15,750	\$198,648,610	\$13,905	\$0.0070
Rate reduced due to increased assessed evaluation.					

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92 Whitley

Unit: 0008 UNION TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
	0101 GENERAL	\$53,800	\$138,074,773	\$12,979	\$0.0094
Rate reduced due to increased assessed evaluation.					
	0840 TWP ASSISTANCE	\$16,800	\$138,074,773	\$5,385	\$0.0039
Rate reduced due to increased assessed evaluation.					
	1111 FIRE	\$57,000	\$132,992,948	\$15,294	\$0.0115
Rate reduced to remain within statutory levy limitation.					
	1190 CUM FIRE(TWP)	\$10,000	\$132,992,948	\$26,599	\$0.0200
Rate Approved.					
	1312 RECREATION	\$5,000	\$138,074,773	\$1,243	\$0.0009
Rate reduced due to increased assessed evaluation.					
	2010 LIB (NON-LIB)	\$14,500	\$132,992,948	\$5,320	\$0.0040
Rate reduced due to increased assessed evaluation.					

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92 Whitley

Unit: 0009 WASHINGTON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$0	\$0	\$0	\$0.0000

Budget denied due to failure to file required SBOA reports.

0101 GENERAL	\$0	\$69,944,706	\$25,390	\$0.0363
--------------	-----	--------------	----------	----------

Budget denied due to failure to file required SBOA reports.

Continuation of previous years levy because of improper adoption.

0840 TWP ASSISTANCE	\$0	\$69,944,706	\$2,728	\$0.0039
---------------------	-----	--------------	---------	----------

Budget denied due to failure to file required SBOA reports.

Continuation of previous years levy because of improper adoption.

1111 FIRE	\$0	\$69,944,706	\$23,781	\$0.0340
-----------	-----	--------------	----------	----------

Budget denied due to failure to file required SBOA reports.

Continuation of previous years levy because of improper adoption.

1181 FIRE BLDG DEBT	\$0	\$69,944,706	\$11,961	\$0.0171
---------------------	-----	--------------	----------	----------

Budget denied due to failure to file required SBOA reports.

Rate reduced due to reduction of operating balance.

1190 CUM FIRE(TWP)	\$0	\$69,944,706	\$11,891	\$0.0170
--------------------	-----	--------------	----------	----------

Budget denied due to failure to file required SBOA reports.

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

1312 RECREATION	\$0	\$69,944,706	\$3,427	\$0.0049
-----------------	-----	--------------	---------	----------

Budget denied due to failure to file required SBOA reports.

Continuation of previous years levy because of improper adoption.

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0432   COLUMBIA CITY CIVIL CITY

Unit Type: City/Town

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$100,000	\$247,480,266	\$0	\$0.0000
0101	GENERAL	\$3,020,850	\$247,480,266	\$1,280,958	\$0.5176
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$196,700	\$247,480,266	\$0	\$0.0000
0706	LR &S	\$40,942	\$247,480,266	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0708	MVH	\$640,250	\$247,480,266	\$294,007	\$0.1188
Rate reduced due to reduction of operating balance.					
0791	CUM BRIDGE & ST	\$100,000	\$247,480,266	\$66,572	\$0.0269
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1183	FIRE EQUIP BOND	\$119,120	\$247,480,266	\$145,271	\$0.0587
Rate reduced due to increased assessed evaluation.					
1191	CUM FIRE SPEC	\$50,000	\$247,480,266	\$42,319	\$0.0171
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8					
1303	PARK	\$379,020	\$247,480,266	\$298,461	\$0.1206

Rate reduced due to reduction of operating balance.

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0432   COLUMBIA CITY CIVIL CITY

Unit Type: City/Town

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1390	CUM PARK & REC	\$60,000	\$247,480,266	\$21,283	\$0.0086
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8					
2379	CCI	\$20,000	\$247,480,266	\$0	\$0.0000
2391	CCD	\$100,000	\$247,480,266	\$120,770	\$0.0488
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8					
2402	ECONOMIC DEV.	\$65,000	\$247,480,266	\$38,359	\$0.0155

Rate reduced due to increased assessed evaluation.

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0948   CHURUBUSCO CIVIL TOWN

Unit Type: City/Town

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$75,000	\$55,986,904	\$0	\$0.0000
0101	GENERAL	\$618,485	\$55,986,904	\$249,646	\$0.4459
Rate reduced to remain within statutory levy limitation.					
0706	LR &S	\$7,948	\$55,986,904	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0708	MVH	\$207,000	\$55,986,904	\$110,070	\$0.1966
Rate reduced due to increased assessed evaluation.					
1301	PARK & REC	\$70,000	\$55,986,904	\$34,992	\$0.0625
Rate reduced due to advertising constraints.					
2379	CCI	\$9,610	\$55,986,904	\$0	\$0.0000

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

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92 Whitley

Unit: 0949 LARWILL CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$5,200	\$3,758,870	\$0	\$0.0000
0101 GENERAL	\$34,465	\$3,758,870	\$11,619	\$0.3091
Rate Approved.				
0706 LR &S	\$2,900	\$3,758,870	\$0	\$0.0000
0708 MVH	\$20,312	\$3,758,870	\$11,619	\$0.3091
Rate Approved.				
2379 CCI	\$2,800	\$3,758,870	\$0	\$0.0000
2391 CCD	\$6,300	\$3,758,870	\$737	\$0.0196
Rate Approved.				

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0950   SOUTH WHITLEY CIVIL TOWN

Unit Type: City/Town

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$40,841	\$36,231,894	\$0	\$0.0000
0101	GENERAL	\$475,623	\$36,231,894	\$278,225	\$0.7679
Rate reduced due to increased assessed evaluation.					
0706	LR &S	\$20,639	\$36,231,894	\$0	\$0.0000
0708	MVH	\$75,325	\$36,231,894	\$0	\$0.0000
2379	CCI	\$10,149	\$36,231,894	\$0	\$0.0000
2391	CCD	\$33,135	\$36,231,894	\$16,449	\$0.0454

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

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92 Whitley

Unit: 4455 WHITKO COMMUNITY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$0	\$192,491,580	\$0	\$0.0000

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

0180 DEBT SERVICE	\$0	\$192,491,580	\$1,117,606	\$0.5806
-------------------	-----	---------------	-------------	----------

Rate reduced due to application of PTRC.

0186 SCH PENSION DEB	\$0	\$192,491,580	\$193,262	\$0.1004
----------------------	-----	---------------	-----------	----------

Rate reduced due to underestimate of miscellaneous revenue.

1214 SCHOOL CPF	\$0	\$192,491,580	\$497,398	\$0.2584
-----------------	-----	---------------	-----------	----------

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

Rate reduced due to application of PTRC.

6301 TRANSPORTATION	\$0	\$192,491,580	\$345,907	\$0.1797
---------------------	-----	---------------	-----------	----------

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

Rate reduced due to application of PTRC.

6302 BUS REPLACEMENT	\$0	\$192,491,580	\$66,025	\$0.0343
----------------------	-----	---------------	----------	----------

Rate reduced due to application of PTRC.

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 8625   SMITH-GREEN COMMUNITY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$8,000,282	\$177,898,102	\$0	\$0.0000

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

0180 DEBT SERVICE	\$748,870	\$177,898,102	\$293,888	\$0.1652
-------------------	-----------	---------------	-----------	----------

Rate reduced due to application of PTRC.

0186 SCH PENSION DEB	\$267,883	\$177,898,102	\$75,251	\$0.0423
----------------------	-----------	---------------	----------	----------

Underestimate of taxes to be collected. Rate reduced.

1214 SCHOOL CPF	\$874,510	\$177,898,102	\$521,775	\$0.2933
-----------------	-----------	---------------	-----------	----------

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

Rate reduced due to application of PTRC.

6301 TRANSPORTATION	\$504,760	\$177,898,102	\$285,882	\$0.1607
---------------------	-----------	---------------	-----------	----------

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

Rate reduced due to application of PTRC.

6302 BUS REPLACEMENT	\$99,210	\$177,898,102	\$48,922	\$0.0275
----------------------	----------	---------------	----------	----------

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

Rate adjusted for school pension levy.

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 8665   WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$22,781,402	\$953,171,942	\$0	\$0.0000

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

0180 DEBT SERVICE	\$4,268,478	\$953,171,942	\$3,554,378	\$0.3729
-------------------	-------------	---------------	-------------	----------

Continuation of previous years levy because of improper advertising.

0186 SCH PENSION DEB	\$614,088	\$953,171,942	\$520,432	\$0.0546
----------------------	-----------	---------------	-----------	----------

Continuation of previous years levy because of improper advertising.

1214 SCHOOL CPF	\$2,900,635	\$953,171,942	\$2,377,211	\$0.2494
-----------------	-------------	---------------	-------------	----------

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

Rate adjusted for school pension levy.

6301 TRANSPORTATION	\$1,758,636	\$953,171,942	\$1,381,146	\$0.1449
---------------------	-------------	---------------	-------------	----------

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

Continuation of previous years levy because of improper advertising.

6302 BUS REPLACEMENT	\$276,730	\$953,171,942	\$234,480	\$0.0246
----------------------	-----------	---------------	-----------	----------

Rate adjusted for school pension levy.

**IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0249   CHURUBUSCO PUBLIC LIBRARY

Unit Type: Library

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$126,500	\$177,898,102	\$53,192	\$0.0299

Rate reduced due to increased assessed evaluation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 0250   PEABODY LIBRARY

Unit Type: Library

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$1,069,926	\$533,914,857	\$534,983	\$0.1002
					Rate reduced due to increased assessed evaluation.
0180	DEBT SERVICE	\$280,000	\$533,914,857	\$246,135	\$0.0461

Rate reduced due to reduction of operating balance.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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

**2012 BUDGET ORDER**

Year: 2012

County: 92    Whitley

Unit: 0251    SOUTH WHITLEY PUBLIC LIBRARY

Unit Type: Library

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$565,000	\$188,732,710	\$253,845	\$0.1345

Rate reduced due to increased assessed evaluation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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

**2012 BUDGET ORDER**

Year: 2012

County: 92     Whitley

Unit: 1078   WHITLEY COUNTY SOLID WASTE MGMT DIST

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210 SP SOL WASTE MA	\$813,400	\$1,323,561,624	\$0	\$0.0000

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.