



\$0.42
SCHOOLS

\$0.24
CITY/TOWN

\$0.19
COUNTY

\$0.07
SPECIAL UNIT

\$0.04
PUBLIC LIBRARY

\$0.03
TOWNSHIP

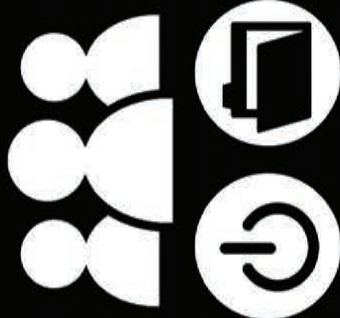
WHERE DO MY TAXES GO?

WWW.IN.GOV/DLGF/2516.HTM



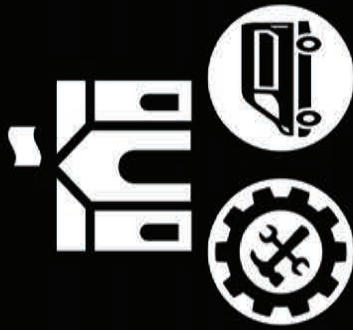
OTHER UNITS OF LOCAL GOVERNMENT

**OPERATING
LEVY**



WAGES & BENEFITS
UTILITIES
SUPPLIES

**CAPITAL
LEVY**



NEW BUILDINGS
BUILDING REPAIR
VEHICLES

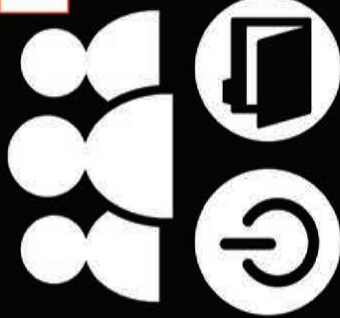
OPERATING LEVY | CAPITAL LEVY | LIRF

HOW ARE THEY DIFFERENT?



PUBLIC LIBRARIES

**OPERATING
LEVY**



WAGES & BENEFITS
BOOKS & OTHER COLLECTIONS
UTILITIES | MAINTENANCE
SUPPLIES | PROGRAMS
CLASSES | EVENTS

**DESIGNATED
OPERATING
FUNDS
MOVE TO**

**LIRF:
LIBRARY
IMPROVEMENT
RESERVE FUND**



NEW BUILDINGS | BUILDING REPAIR | VEHICLES
CAPITAL EXPENDITURES

*This money comes from the operating fund
and is not a separate tax rate.*

"Money or securities may be accumulated in any library improvement reserve fund for the purpose of anticipating necessary future capital expenditures such as the purchase of land, the purchase and construction of buildings or structures, the construction of additions or improvements to existing structures, the purchase of equipment, and all repairs or replacements of buildings or equipment." [IC36-12-3-11(a)(4)]