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

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

OPERATING LEVY | CAPITAL LEVY | LIRF
HOW ARE THEY DIFFERENT?

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))