# ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Generated 10/16/2026 10:52:4 AM

Ordinance / Resolution Number: 01-10-19-2026

Be it ordained/resolved by the **WHITKO COMMUNITY SCHOOL CORPORATION** that for the expenses of **WHITKO COMMUNITY SCHOOL CORPORATION , Kosciusko County** for the year ending December 31, **2027** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **WHITKO COMMUNITY SCHOOL CORPORATION , Kosciusko County**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **WHITKO COMMUNITY SCHOOL CORPORATION**.

| Name of Adopting Entity / Fiscal Body | Type of Adopting Entity / Fiscal Body | Date of Adoption |
|---|---|---|
| Whitko Community Schools Corporation School Board | School Board | 10/19/2026 |

Estimated Maximum Property Tax Levy

The data below represents the current estimate of the maximum amount of property taxes that can be raised for funds that are subject to a maximum property tax levy.

| Property Tax Max Levy Type | Estimated Maximum Property Tax Levy | Total Property Tax Levies | Status |
|---|---|---|---|
| School Operating | $4,272,478 | $4,272,478 | At Estimated Maximum Levy |

**Funds**

| Property Tax Max Levy Type | Fund Code | Fund Name | Adopted Budget | Adopted Tax Levy | Adopted Tax Rate |
|---|---|---|---|---|---|
| Not Eligible | 0061 | RAINY DAY | $500,000 | $0 | $0.0000 |
| Debt | 0180 | DEBT SERVICE | $4,489,250 | $4,308,031 | $0.5437 |
| Not Eligible | 3101 | EDUCATION | $11,300,000 | $0 | $0.0000 |
| School Operating | 3300 | OPERATIONS | $5,861,000 | $4,272,478 | $0.5392 |
| | | | **$22,150,250** | **$8,580,509** | **1.0829** |

| Name | | Signature |
|---|---|---|
| Scott Werstler - President | Aye ☐<br>Nay ☐<br>Abstain ☐ | Scott Werstler |

# ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Generated 10/16/2026 10:52:4 AM

| | | |
|---|---|---|
| Georgia Tenney - Vice President | Aye ☒<br>Nay ☐<br>Abstain ☐ | |
| Lynn Studebaker - Secretary | Aye ☐<br>Nay ☑<br>Abstain ☐ | |
| Micah Cokl - Member | Aye ☐<br>Nay ☐<br>Abstain ☐ | |
| Deb Thomas - Member | Aye ☒<br>Nay ☐<br>Abstain ☐ | |

**ATTEST**

| Name | Title | Signature |
|---|---|---|
| Lynn Leininger | Business Manager | |

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 Yes ☑ No ☐

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 Yes ☐ No ☑

**RESOLUTION TO ADOPT THE CAPITAL PROJECTS FUND PLAN**
**Budget Year 2027**

This resolution is adopted by the Board of Trustees of the School Corporation below:

| | |
|---|---|
| School Corporation Name: | Whitko Community Schools |
| County: | Kosciusko |

WHEREAS, A Capital Project Plan has been established; and

WHEREAS, the Board of Trustees is required under IC 20-40-18-6 to adopt a plan for the Capital Project Plan; and

WHEREAS, the Board of Trustees held a public hearing on the plan date and place below:

| | |
|---|---|
| Meeting Date: | September 21, 2026 |
| Meeting Location: | 710 N SR 5, Suite B, Larwill, IN 46764 |

THEREFORE, BE IT RESOLVED, by the Board of Trustees that the plan entitled "2027 Capital Project Plan" this resolution, and is adopted as the Board of Trustees' Plan with respect to the Capital Project Plan.

BE IT FURTHER RESOLVED, that the Board of Trustees shall submit a certified copy of this resolution to the Department of Local Government Finance as required by IC 20-40-18-6.

| | |
|---|---|
| Adoption Date: | October 19, 2026 |

| **AYE** | **NAY** |
|---|---|
| Scott Wirtz | Lynn Studebaker |
| Georgia Hersey | |
| | |
| Dale Thomas | |
| | |
| | |
| | |

Attest: _____ Secretary of Board of School Trustees

**RESOLUTION TO ADOPT BUS REPLACEMENT PLAN**
**Budget Year 2027**

This resolution is adopted by the Board of Trustees of the School Corporation below:

| | |
|---|---|
| School Corporation Name: | Whitko Community School Corporation |
| County: | Kosciucko |

WHEREAS, A School Bus Replacement Plan has been established; and

WHEREAS, the Board of Trustees is required under IC 20-40-18-9 to adopt a plan for the School Bus Replacement Plan; and

WHEREAS, the Board of Trustees held a public hearing on the plan date and place below:

| | |
|---|---|
| Meeting Date: | Monday, September 21, 2026 |
| Meeting Location: | 710 N SR 5, Suite B, Larwill, IN 46764 |

THEREFORE, BE IT RESOLVED, by the Board of Trustees that the plan entitled "Bus Replacement Plan" this resolution, and is adopted as the Board of Trustees' Plan with respect to the School Bus Replacement Plan.

BE IT FURTHER RESOLVED, that the Board of Trustees shall submit a certified copy of this resolution to the Department of Local Government Finance as required by IC 20-40-18-9.

| | |
|---|---|
| Adoption Date: | Monday, October 19, 2026 |

| AYE | NAY |
|---|---|
| Scott Wenthe | Lynn L Studebaker |
| Georgia Hersey | |
| Dee Thomas | |

Attest: _____ Secretary of Board of School Trustees

# RESOLUTION ESTABLISHING AN OVERALL TARGET PROPERTY TAX RATE FOR THE 2027 BUDGET YEAR

WHEREAS, the, Board of School Trustees of Whitko Community School Corporation is responsible for establishing financial goals and maintaining adequate resources to meet the financial obligations of the School Corporation; and

WHEREAS, the Board has reviewed the anticipated revenues, expenditures, outstanding debt obligations, assessed valuation, and projected property tax collections for the applicable budget year; and

WHEREAS, the Board desires to establish an overall target property tax rate for the Debt Service Fund and Operations Fund to assist in financial planning and the preparation of the School Corporation's annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the Board of School Trustees herby establishes an overall target property tax rate of **$.9905** per $100 of assessed valuation for taxes payable in **2027**, subject to applicable Indiana Law and the required budget, levy, and tax-rate approval processes.

BE IT FURTHER RESOLVED that the School Corporation's administration is authorized to submit this resolution and supporting documentation to the appropriate governmental agencies as required.

BE IT FUTHER RESOLVED that this resolution establishes a financial planning overall target property tax rate only and does not independently authorize a tax levy, override statutory limitations, or supersede any required approvals.

This resolution was duly made, seconded and adopted this 19th day of October 2026.

Scott Wentz

President, Board of School Trustees
Whitko Community School Corporation

ATTEST:

Lynn A Studebaker (nay vote)

Secretary, Board of School Trustees
Whitko Community School Corporation

# RESOLUTION TO TRANSFER AMOUNTS FROM EDUCATION FUND TO THE OPERATIONS FUND

## (RECURRING BASIS: MONTHLY, QUARTERLY, ANNUALLY))

WHEREAS, the, Board of School Trustees is the governing body of Whitko Community School Corporation, Kosciusko County, Indiana, and

WHEREAS, HB 1009 required the governing body of each school corporation to establish an education fund for the payment of expenses allocated to student instruction and learning under IC 20-42.5, and

WHEREAS, HB 1009 required the governing body of each school corporation to establish an operations fund for the payment of expenses that are not allocated to student instruction and learning under IC 20-42.5, and

WHEREAS, HB 1009 requires that distributions of tuition support be received in the education fund.

THEREFORE, BE IT RESOLVED, that the Board of School Trustees authorizes the Treasurer of Whitko Community School Corporation to transfer the amount of **$420,000.00** in **12 installments of $35,000.00** from the education fund to the operations fund, to reimburse the operations fund for expenses that are not allocated to student instruction and learning under IC 20-42.5 for the **2027** budget year.

This resolution was duly made, seconded and adopted this 19th day of October 2026.

Scott Wenrich

President, Board of School Trustees
Whitko Community School Corporation

ATTEST:

Secretary, Board of School Trustees
Whitko Community School Corporation