
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
FAX (317) 974-1629

TO: Spencer County Auditor

FROM: Department of Local Government Finance

RE: 2021 Certified Budget Order

DATE: Friday, February 12, 2021

Enclosed is the certified 2021 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 02/28/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 03/09/20.
- County Auditor certified net assessed values to the DLGF on 09/22/20 (Due 08/03/20).
- DLGF certified the Budget Order on 02/12/2021 (Due 12/31/20).

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 2020 PAYABLE 2021 FOR
SPENCER 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 2021. 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 February 12, 2021

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2021 TAX RATES
(Per Taxing District)**

**Year : 2021
County: 74 Spencer**

| | | <i>FOR COMPARISON ONLY</i> | |
|------------------------|------------------------|--------------------------------|-------------------------------|
| <u>Taxing District</u> | | <u>2021 District Rate</u> | <u>2020 District Rate</u> |
| 001 | CARTER TWP | 1.5232 | 1.3954 |
| 002 | DALE TWP | 2.2461 | 1.9605 |
| 003 | SANTA CLAUS CARTER TWP | 1.9285 | 1.8054 |
| 004 | CLAY TWP | 1.4737 | 1.3544 |
| 005 | SANTA CLAUS CLAY TWP | 1.9204 | 1.7996 |
| 006 | GRASS TWP | 1.4603 | 1.3447 |
| 007 | CHRISNEY TWP | 2.2387 | 2.0761 |
| 008 | NORTH HAMMOND TWP | 1.6324 | 1.5210 |
| 009 | SOUTH HAMMOND TWP | 1.5323 | 1.4773 |
| 010 | GRANDVIEW TWP | 2.4635 | 2.2913 |
| 011 | HARRISON TWP | 1.4565 | 1.3373 |
| 012 | SANTA CLAUS HARRISON | 1.9405 | 1.8161 |
| 013 | HUFF TWP | 1.4474 | 1.3308 |
| 014 | JACKSON TWP | 1.5321 | 1.4106 |
| 015 | GENTRYVILLE TWP | 2.4593 | 2.3113 |
| 016 | LUCE TWP | 1.7157 | 1.6576 |
| 017 | OHIO TWP | 1.4999 | 1.4440 |
| 018 | ROCKPORT TWP | 3.1660 | 2.9817 |
| 019 | RICHLAND TWP | 2.9250 | 2.9505 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0000 SPENCER COUNTY

| <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 | \$8,586,739 | \$1,674,617,547 | \$7,502,287 | \$0.4480 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | | |
| 0124 | 2015 REASSESSMENT | \$263,281 | \$1,674,617,547 | \$299,757 | \$0.0179 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0702 | HIGHWAY | \$3,804,922 | \$1,674,617,547 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | | |
| 0706 | LOCAL ROAD & STREET | \$375,000 | \$1,674,617,547 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0790 | CUMULATIVE BRIDGE | \$549,652 | \$1,674,617,547 | \$502,385 | \$0.0300 |
| Department of Local Government Finance approval not required. | | | | | |
| Rate Approved. | | | | | |
| 0801 | HEALTH | \$288,170 | \$1,674,617,547 | \$299,757 | \$0.0179 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2003 | COUNTY 4-H | \$0 | \$1,674,617,547 | \$70,334 | \$0.0042 |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2391 | CUMULATIVE CAPITAL DEVELOPMENT | \$162,638 | \$1,674,617,547 | \$216,026 | \$0.0129 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| Unit Total: | | \$14,030,402 | | \$8,890,546 | \$0.5309 |

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
2021 Budget Order**

**County: 74 Spencer
Unit: 0001 CARTER 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> |
|--|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 | GENERAL | \$21,590 | \$186,167,500 | \$19,548 | \$0.0105 |
| To fund the 2021 budget, this unit is authorized to transfer \$146.00 from the Levy Excess Fund. | | | | | |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to application of levy excess fund. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$17,600 | \$186,167,500 | \$16,941 | \$0.0091 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| Unit Total: | | \$39,190 | | \$36,489 | \$0.0196 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0002 CLAY 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> |
|---|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 | GENERAL | \$25,600 | \$164,928,004 | \$18,967 | \$0.0115 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$8,400 | \$164,928,004 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 1111 | FIRE | \$18,900 | \$36,324,466 | \$17,581 | \$0.0484 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| Unit Total: | | \$52,900 | | \$36,548 | \$0.0599 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0003 GRASS 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> |
|--|-----------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 | GENERAL | \$34,000 | \$358,313,191 | \$26,157 | \$0.0073 |
| To fund the 2021 budget, this unit is authorized to transfer \$429.00 from the Levy Excess Fund. | | | | | |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to application of levy excess fund. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$11,000 | \$358,313,191 | \$4,658 | \$0.0013 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1111 | FIRE | \$12,000 | \$350,773,556 | \$15,434 | \$0.0044 |
| To fund the 2021 budget, this unit is authorized to transfer \$2,154.00 from the Levy Excess Fund. | | | | | |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to application of levy excess fund. | | | | | |
| 1190 | CUMULATIVE FIRE (Township) | \$52,000 | \$350,773,556 | \$116,808 | \$0.0333 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| 1312 | RECREATION | \$1,000 | \$358,313,191 | \$717 | \$0.0002 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| Unit Total: | | \$110,000 | | \$163,774 | \$0.0465 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0004 HAMMOND 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> |
|---|-----------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 | GENERAL | \$29,200 | \$59,387,846 | \$28,209 | \$0.0475 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$13,750 | \$59,387,846 | \$6,948 | \$0.0117 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1111 | FIRE | \$9,500 | \$48,383,136 | \$11,805 | \$0.0244 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1190 | CUMULATIVE FIRE (Township) | \$15,000 | \$48,383,136 | \$15,628 | \$0.0323 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| Unit Total: | | \$67,450 | | \$62,590 | \$0.1159 |

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
2021 Budget Order**

**County: 74 Spencer
Unit: 0005 HARRISON 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> |
|---|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 | GENERAL | \$17,850 | \$93,280,933 | \$25,559 | \$0.0274 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$5,200 | \$93,280,933 | \$3,918 | \$0.0042 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1111 | FIRE | \$7,000 | \$92,248,765 | \$10,240 | \$0.0111 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| Unit Total: | | \$30,050 | | \$39,717 | \$0.0427 |

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
2021 Budget Order**

**County: 74 Spencer
Unit: 0006 HUFF 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> |
|---|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 | GENERAL | \$14,640 | \$68,696,013 | \$10,579 | \$0.0154 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$7,000 | \$68,696,013 | \$3,435 | \$0.0050 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1111 | FIRE | \$10,000 | \$68,696,013 | \$9,068 | \$0.0132 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| Unit Total: | | \$31,640 | | \$23,082 | \$0.0336 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0007 JACKSON 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 | \$1,000 | \$30,079,879 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0101 | GENERAL | \$16,310 | \$30,079,879 | \$14,769 | \$0.0491 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$4,900 | \$30,079,879 | \$4,993 | \$0.0166 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1111 | FIRE | \$8,800 | \$30,079,879 | \$8,392 | \$0.0279 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1190 | CUMULATIVE FIRE (Township) | \$9,000 | \$30,079,879 | \$7,430 | \$0.0247 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| Unit Total: | | \$40,010 | | \$35,584 | \$0.1183 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0008 LUCE 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 | \$128,003 | \$94,457,439 | \$91,057 | \$0.0964 |
| The total appropriations were restricted to the prior year total because the fund was not properly established. | | | | | |
| The total property tax levies were restricted to the prior year total because of improper adoption.. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$22,000 | \$94,457,439 | \$9,918 | \$0.0105 |
| The total appropriations were restricted to the prior year total because the fund was not properly established. | | | | | |
| The total property tax levies were restricted to the prior year total because of improper adoption.. | | | | | |
| 1312 | RECREATION | \$30,000 | \$94,457,439 | \$9,918 | \$0.0105 |
| The total appropriations were restricted to the prior year total because the fund was not properly established. | | | | | |
| The total property tax levies were restricted to the prior year total because of improper adoption.. | | | | | |
| 8604 | SPECIAL FIRE PROTECTION TERRITORY GENERAL | \$170,800 | \$94,457,439 | \$144,142 | \$0.1526 |
| The total appropriations were restricted to the prior year total because the fund was not properly established. | | | | | |
| The total property tax levies were restricted to the prior year total because of improper adoption.. | | | | | |
| 8692 | SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE | \$40,000 | \$94,457,439 | \$27,676 | \$0.0293 |
| The total appropriations were restricted to the prior year total because the fund was not properly established. | | | | | |
| Rate Approved. | | | | | |
| Unit Total: | | \$390,803 | | \$282,711 | \$0.2993 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0009 OHIO 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 | \$2,354 | \$619,306,742 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | | |
| 0101 | GENERAL | \$102,509 | \$619,306,742 | \$75,555 | \$0.0122 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0840 | TOWNSHIP ASSISTANCE | \$91,280 | \$619,306,742 | \$59,453 | \$0.0096 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1111 | FIRE | \$286,000 | \$579,064,271 | \$201,514 | \$0.0348 |
| To fund the 2021 budget, this unit is authorized to transfer \$1,916.00 from the Levy Excess Fund. | | | | | |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to application of levy excess fund. | | | | | |
| 1182 | FIRE EQUIPMENT DEBT | \$123,740 | \$579,064,271 | \$137,238 | \$0.0237 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. | | | | | |
| 1312 | RECREATION | \$50,000 | \$619,306,742 | \$19,818 | \$0.0032 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| Unit Total: | | \$655,883 | | \$493,578 | \$0.0835 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0458 ROCKPORT 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> |
|--|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 | GENERAL | \$655,185 | \$40,242,471 | \$350,633 | \$0.8713 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | | |
| 0706 | LOCAL ROAD & STREET | \$15,000 | \$40,242,471 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0708 | MOTOR VEHICLE HIGHWAY | \$276,000 | \$40,242,471 | \$204,995 | \$0.5094 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 1303 | PARK | \$162,100 | \$40,242,471 | \$124,993 | \$0.3106 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2379 | CUMULATIVE CAPITAL IMP (CIG TAX) | \$0 | \$40,242,471 | \$0 | \$0.0000 |
| 2391 | CUMULATIVE CAPITAL DEVELOPMENT | \$0 | \$40,242,471 | \$13,401 | \$0.0333 |
| Rate Approved. | | | | | |
| 6402 | TRASH / SANITATION - OPERATING | \$69,000 | \$40,242,471 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| Unit Total: | | \$1,177,285 | | \$694,022 | \$1.7246 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0870 CHRISNEY 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> |
|---|-------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 | RAINY DAY | \$0 | \$7,539,635 | \$0 | \$0.0000 |
| 0101 | GENERAL | \$114,200 | \$7,539,635 | \$59,774 | \$0.7928 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0706 | LOCAL ROAD & STREET | \$2,925 | \$7,539,635 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0708 | MOTOR VEHICLE HIGHWAY | \$39,000 | \$7,539,635 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 1191 | CUMULATIVE FIRE SPECIAL | \$51,900 | \$7,539,635 | \$1,259 | \$0.0167 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| 2120 | CEMETERY | \$260 | \$7,539,635 | \$498 | \$0.0066 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| Unit Total: | | \$208,285 | | \$61,531 | \$0.8161 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0871 DALE 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 | \$1,999 | \$55,449,675 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0101 | GENERAL | \$393,764 | \$55,449,675 | \$303,143 | \$0.5467 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0706 | LOCAL ROAD & STREET | \$16,000 | \$55,449,675 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0708 | MOTOR VEHICLE HIGHWAY | \$320,166 | \$55,449,675 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 1301 | PARK & RECREATION | \$138,550 | \$55,449,675 | \$69,977 | \$0.1262 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2379 | CUMULATIVE CAPITAL IMP (CIG TAX) | \$15,000 | \$55,449,675 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 2391 | CUMULATIVE CAPITAL DEVELOPMENT | \$5,000 | \$55,449,675 | \$27,725 | \$0.0500 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| Unit Total: | | \$890,479 | | \$400,845 | \$0.7229 |

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
2021 Budget Order**

**County: 74 Spencer
Unit: 0872 GENTRYVILLE 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 | \$44,000 | \$3,495,990 | \$30,730 | \$0.8790 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0706 | LOCAL ROAD & STREET | \$4,000 | \$3,495,990 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0708 | MOTOR VEHICLE HIGHWAY | \$20,000 | \$3,495,990 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 2379 | CUMULATIVE CAPITAL IMP (CIG TAX) | \$2,000 | \$3,495,990 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 2391 | CUMULATIVE CAPITAL DEVELOPMENT | \$3,000 | \$3,495,990 | \$1,685 | \$0.0482 |
| Budget approved for displayed amount. | | | | | |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. | | | | | |
| Unit Total: | | \$73,000 | | \$32,415 | \$0.9272 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0873 GRANDVIEW 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 | \$140,450 | \$11,004,710 | \$88,720 | \$0.8062 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0706 | LOCAL ROAD & STREET | \$4,000 | \$11,004,710 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0708 | MOTOR VEHICLE HIGHWAY | \$51,600 | \$11,004,710 | \$19,996 | \$0.1817 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2120 | CEMETERY | \$6,500 | \$11,004,710 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 2379 | CUMULATIVE CAPITAL IMP (CIG TAX) | \$3,000 | \$11,004,710 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| Unit Total: | | \$205,550 | | \$108,716 | \$0.9879 |

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
2021 Budget Order

County: 74 Spencer
Unit: 0874 SANTA CLAUS 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 | \$250,000 | \$178,705,466 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0101 | GENERAL | \$816,037 | \$178,705,466 | \$608,313 | \$0.3404 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | | |
| 0706 | LOCAL ROAD & STREET | \$3,045 | \$178,705,466 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0708 | MOTOR VEHICLE HIGHWAY | \$83,175 | \$178,705,466 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 1092 | CUMULATIVE BUILDING | \$75,000 | \$178,705,466 | \$29,844 | \$0.0167 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| 1191 | CUMULATIVE FIRE SPECIAL | \$10,000 | \$178,705,466 | \$33,239 | \$0.0186 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| 1312 | RECREATION | \$146,000 | \$178,705,466 | \$127,953 | \$0.0716 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2379 | CUMULATIVE CAPITAL IMP (CIG TAX) | \$25,000 | \$178,705,466 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 2391 | CUMULATIVE CAPITAL DEVELOPMENT | \$50,000 | \$178,705,466 | \$85,421 | \$0.0478 |
| Budget approved for displayed amount. | | | | | |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. | | | | | |

| | | | | |
|-------------------------------------|---------|---------------|-----|----------|
| 2430 REDEVELOPMENT - GENERAL | \$3,000 | \$178,705,466 | \$0 | \$0.0000 |
|-------------------------------------|---------|---------------|-----|----------|

Budget approved for displayed amount.

| | | | | |
|--------------------|--------------------|--|------------------|-----------------|
| Unit Total: | \$1,461,257 | | \$884,770 | \$0.4951 |
|--------------------|--------------------|--|------------------|-----------------|

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
2021 Budget Order**

**County: 74 Spencer
Unit: 0973 RICHLAND 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 | \$120,800 | \$7,345,140 | \$75,155 | \$1.0232 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 0706 | LOCAL ROAD & STREET | \$3,000 | \$7,345,140 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0708 | MOTOR VEHICLE HIGHWAY | \$34,200 | \$7,345,140 | \$9,997 | \$0.1361 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2379 | CUMULATIVE CAPITAL IMP (CIG TAX) | \$1,500 | \$7,345,140 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 2391 | CUMULATIVE CAPITAL DEVELOPMENT | \$2,000 | \$7,345,140 | \$3,673 | \$0.0500 |
| Budget approved for displayed amount. | | | | | |
| Rate Approved. | | | | | |
| Unit Total: | | \$161,500 | | \$88,825 | \$1.2093 |

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
2021 Budget Order

County: 74 Spencer

Unit: 7385 NORTH SPENCER COUNTY 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 | \$1,403,991 | \$935,083,601 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | | |
| 0180 | DEBT SERVICE | \$2,531,862 | \$935,083,601 | \$2,342,384 | \$0.2505 |
| 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. | | | | | |
| 0186 | SCHOOL PENSION DEBT | \$288,888 | \$935,083,601 | \$241,252 | \$0.0258 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. | | | | | |
| 3101 | EDUCATION | \$14,734,046 | \$935,083,601 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | | |
| 3300 | OPERATIONS | \$6,564,943 | \$935,083,601 | \$4,952,203 | \$0.5296 |
| Budget approved for displayed amount. | | | | | |
| Rate adjusted for school pension levy. | | | | | |
| Unit Total: | | \$25,523,730 | | \$7,535,839 | \$0.8059 |

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
2021 Budget Order**

County: 74 Spencer

Unit: 7445 SOUTH SPENCER COUNTY 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 | \$300,000 | \$739,533,946 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0180 | DEBT SERVICE | \$1,486,213 | \$739,533,946 | \$1,353,347 | \$0.1830 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. | | | | | |
| 3101 | EDUCATION | \$8,557,000 | \$739,533,946 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 3300 | OPERATIONS | \$6,489,000 | \$739,533,946 | \$3,866,283 | \$0.5228 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| Unit Total: | | \$16,832,213 | | \$5,219,630 | \$0.7058 |

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
2021 Budget Order

County: 74 Spencer

Unit: 0294 SPENCER COUNTY 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> |
|---|-----------------------------|-------------------------|---------------------|-----------------------|--------------------------|
| 0061 | RAINY DAY | \$125,000 | \$773,152,027 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| 0101 | GENERAL | \$1,432,965 | \$773,152,027 | \$1,179,830 | \$0.1526 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2011 | LIBRARY IMPROVEMENT RESERVE | \$75,000 | \$773,152,027 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| ----- Unit Total: | | \$1,632,965 | | \$1,179,830 | \$0.1526 ----- |

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
2021 Budget Order**

County: 74 Spencer

Unit: 0301 LINCOLN HERITAGE 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 | \$586,202 | \$901,465,520 | \$449,831 | \$0.0499 |
| Budget approved for displayed amount. | | | | | |
| Rate reduced due to increased assessed valuation. | | | | | |
| 2011 | LIBRARY IMPROVEMENT RESERVE | \$100,000 | \$901,465,520 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | | |
| Unit Total: | | \$686,202 | | \$449,831 | \$0.0499 |

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
2021 Budget Order**

County: 74 Spencer

Unit: 0960 CARTER FIRE PROTECTION DISTRICT

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> |
|-------------|----------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 8603 | SPECIAL FIRE GENERAL | \$155,000 | \$137,097,740 | \$123,114 | \$0.0898 |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

| | | | | | |
|--------------------|--|------------------|--|------------------|-----------------|
| Unit Total: | | \$155,000 | | \$123,114 | \$0.0898 |
|--------------------|--|------------------|--|------------------|-----------------|

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
2021 Budget Order**

County: 74 Spencer

Unit: 1068 SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

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 | \$888,867 | \$1,674,617,547 | \$453,821 | \$0.0271 |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

| | | | | | |
|--------------------|--|------------------|--|------------------|-----------------|
| Unit Total: | | \$888,867 | | \$453,821 | \$0.0271 |
|--------------------|--|------------------|--|------------------|-----------------|

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.