
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: Monday, December 21, 2020

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 12/21/2020 (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 December 21, 2020

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 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: 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 to remain within statutory levy limitation.					
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 to remain within statutory levy limitation.					
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
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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
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$22,000	\$94,457,439	\$9,918	\$0.0105
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	RECREATION	\$30,000	\$94,457,439	\$9,918	\$0.0105
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$170,800	\$94,457,439	\$144,142	\$0.1526
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$40,000	\$94,457,439	\$27,676	\$0.0293
Budget approved for displayed amount.					
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
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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
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**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
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Budget approved for displayed amount.

Unit Total:	\$1,461,257		\$884,770	\$0.4951
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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 reduced to remain within statutory levy limitation.					
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
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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.