STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

TO: **Fayette County Auditor**

FROM: **Department of Local Government Finance**

RE: **2009 Budget Order**

DATE: **June 12, 2009**

Enclosed is the certified 2009 budget order for your county. Please make one copy of all rates, levies, and budgets for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

Pursuant to IC 6-1.1-22-4, the County Auditor must advertise a notice of final tax rates charged, three times, with each publication one week apart. The notice shall be printed in two newspapers, which are published in the county. If only one newspaper is published in the county, then publication in one newspaper is sufficient. The County Auditor should publish the notice before the first installment of taxes is due. If you have already published a notice of tax rates, it is only necessary to publish those taxing districts that were not previously certified.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

100 N. Senate Avenue, N1058
Indianapolis, IN 46204

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2008 PAYABLE 2009 FOR
FAYETTE COUNTY, INDIANA

The Department of Local Government Finance, by its representatives, has conducted a hearing on June 12, 2009 in accordance with the provisions of IC 6-1.1-17-16 pursuant to the provisions of IC 6-1.1-17 and, where applicable, IC 6-1.1-19. A report of the hearing has been made and the Department has considered all the facts including, where appropriate, the report and recommendation of the Control Board pursuant to IC 6-1.1-19 or IC 6-1.1-18.5:

THIS DEPARTMENT NOW ORDERS THAT, with the enumerated exceptions, the budget and rates for the various taxing units in Fayette County, Indiana, as adopted by the legislative bodies and, if applicable, approved or modified by the Tax Adjustment Board, shall be the budget and rates for the year 2009. The County Auditor is directed to prepare the tax duplicate in accordance with the Order. Each of the several legislative bodies and the administrative officers of each of the several municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuring year shall not exceed the amount to be derived from the attached rates. 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 Auditor is directed to incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. **The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.**

Dated this 12th **day of** June **, 2009.**

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Timothy J. Rushenberg, Commissioner

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2009 CHARTER SCHOOL REPORT

THE FOLLOWING ARE THE CERTIFIED LEVIES FOR CHARTER SCHOOLS TO BE TAKEN FROM THE CERTIFIED DISTRIBUTION OF THE SCHOOLS REFERENCED BELOW. PURSUANT TO IC 6-1.1-19-12, THIS IS THE AMOUNT OF PROPERTY TAX DOLLARS THE COUNTY AUDITOR IS REQUIRED TO FORWARD TO THE CHARTER SCHOOL.

2395 FAYETTE COUNTY SCHOOL CORPORATION

There are No Charter School Levies for this school.

Charter School Unit Code	Charter School Name	Total Certified Levy Amount Per Charter School

Dated this 12th **day of** June, 2009.

Timothy J. Rushenberg

NO DATA SELECTED FOR REPORT

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET DIVISION

INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3773
FAX (317) 232-8779

For 2008 pay 2009 budget purposes, the property tax rates for the following funds are no longer permitted:

State Fair

State Forestry

Family and Children Services

Hospital Care for the Indigent

County Medical Assistance to Wards

Children's Psychiatric Residential Treatment Services Fund

Children with Special Health Care Needs

Pre 1977 Police & Fire Pension Funds

County costs for juveniles incarcerated in state facilities

In accordance with HEA 1001-2008 concerning Additional State Homestead Credit, County Auditor's will receive additional instructions from the Auditor of State's Office concerning the supplemental credit rate which will be reflected on 2009 property tax bills. Auditor's will receive that information upon the Auditor of State's Office receiving their abstract from DLGF.

Should you have questions, please contact Dan Jones, Budget Division, at 317-232-0651.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2009 TAX RATE, PERCENT OF STATE PROPERTY TAX REPLACEMENT CREDIT AND PERCENT OF HOMESTEAD CREDIT
(Per Taxing District)

Year: 2009
County: 21 Fayette

DISTRICT		DISTRICT RATE	% OF SPTRC RE & OTHER PP	% OF SPTRC BUS PP	% of State Homestead
001	COLUMBIA TOWNSHIP	1.8556	.000000	.000000	.000000
002	CONNERSVILLE TOWNSHIP	1.8755	.000000	.000000	.000000
003	CONNERSVILLE CITY-CONNERSVILLE	4.0334	.000000	.000000	.000000
005	FAIRVIEW TOWNSHIP	1.8747	.000000	.000000	.000000
006	GLENWOOD TOWN-FAIVIEW TOWNSHIP	3.2453	.000000	.000000	.000000
007	HARRISON TOWNSHIP	1.8822	.000000	.000000	.000000
008	CONNERSVILLE CITY-HARRISON TOW	4.0340	.000000	.000000	.000000
010	JACKSON TOWNSHIP	1.8515	.000000	.000000	.000000
011	JENNINGS TOWNSHIP	1.8372	.000000	.000000	.000000
012	ORANGE TOWNSHIP	1.8740	.000000	.000000	.000000
013	GLENWOOD TOWN-ORANGE TOWNSHIP	3.2507	.000000	.000000	.000000
014	POSEY TOWNSHIP	1.8708	.000000	.000000	.000000
015	WATERLOO TOWNSHIP	1.8496	.000000	.000000	.000000

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2009 BUDGET APPROPRIATIONS

Year: 2009
County: 21 Fayette

Unit: 0049 **FAYETTE COUNTY PUBLIC LIBRARY**
Unit Type: Library

Fund	Fund Name	Dept	Department Name	Budget Class	Budget Class Name	Appropriation Amount
1220	LIBRARY CPF	0000	NO DEPARTMENT	10000	Personal Services	$0.00
				20000	Supplies	$0.00
				30000	Other Services & Charges	$0.00
				40000	Capital Outlay	$137,500.00
					Department 0000 Total:	**$137,500.00**
					Fund 1220 Total:	**$137,500.00**
					Unit 0049 Total:	**$137,500.00**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2009 BUDGET APPROPRIATIONS

Unit: 2395 FAYETTE COUNTY SCHOOL CORPORATION
Unit Type: School

Fund	Fund Name	Dept	Department Name	Budget Class	Budget Class Name	Appropriation Amount
0180	DEBT SERVICE	0000	NO DEPARTMENT	25520	Vehicle Operation	$1,898.00
				51100	Bonds	$885,000.00
				52100	Bonds	$686,625.00
				52200	Temporary Loans	$124,375.00
				59100	Bond Registrars Fee	$4,000.00
					Department 0000 Total:	**$1,701,898.00**
					Fund 0180 Total:	**$1,701,898.00**
1214	SCHOOL CPF	0000	NO DEPARTMENT	22360	Network Support	$553,610.00
				26200	Maintenance of Buildings (Utilities)	$847,147.00
				26400	Maintenance of Equipment	$391,460.00
				43000	Professional Services	$25,000.00
				45100	Building Acquisition, Const. and Imp.	$278,880.00
				45400	Sports Facilities	$95,150.00
				45500	Rent of Buildings, Facilities, and Equip.	$63,400.00
				47000	Purchase of Mobile or Fixed Equipment	$294,500.00
				49000	Other Facilities Acq. And Const.	$300,000.00
					Department 0000 Total:	**$2,849,147.00**
					Fund 1214 Total:	**$2,849,147.00**
					Unit 2395 Total:	**$4,551,045.00**
					County 21 Total:	**$4,688,545.00**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0000 FAYETTE COUNTY
Type: County

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0101	GENERAL		+		=		3,900,593	
0123	2006 REASSESS		+		=		86,526	
0180	DEBT SERVICE		+		=		427,092	
0590	CUM COURT HOUSE		+		=		31,149	
0790	CUM BRIDGE		+		=		297,650	
2391	CCD		+		=		177,205	
2120	CEMETERY		+		=		59,530	
0801	HEALTH		+		=		99,678	
1192	CUM JAIL		+		=		30,457	
	TOTAL						5,109,880	

(6) AMOUNT DUE LEVY EXCESS FUND _____

Step 1: Post the June property tax amounts from Form 22 for each fund in Column (1).
Step 2: Post the December property tax amounts from Form 22 for each fund in Column (2).
Step 3: Add Column (1) and Column (2) to get Column (3).
Step 4: If Column (3) is greater than Column (4) for any fund, subtract Column (4) from Column (3) and put the result in Column (5).
Step 5: Total Column (5).
Step 6: Post amount from step 5 on line (6) if it is a positive number equal to or greater than $100.00
DO NOT INCLUDE EXCISE TAX OR FINANCIAL INSTITUTIONS TAX IN ANY OF THE ABOVE AMOUNTS
NOTE: Cross-County Units Total 100%'s and Property Tax receipts from ALL counties to make calculations.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0001 COLUMBIA TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0840	TWP ASSISTANCE		+		=		275	
0101	GENERAL		+		=		4,568	
1111	FIRE		+		=		2,594	
	TOTAL						7,437	

(6) AMOUNT DUE LEVY EXCESS FUND _____

Step 1: Post the June property tax amounts from Form 22 for each fund in Column (1).
Step 2: Post the December property tax amounts from Form 22 for each fund in Column (2).
Step 3: Add Column (1) and Column (2) to get Column (3).
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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0002 CONNERSVILLE TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0101	GENERAL		+		=		111,274	
1111	FIRE		+		=		15,110	
	TOTAL						126,384	

(6) AMOUNT DUE LEVY EXCESS FUND _____

Step 1: Post the June property tax amounts from Form 22 for each fund in Column (1).
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NOTE: Cross-County Units Total 100%'s and Property Tax receipts from ALL counties to make calculations.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0003 FAIRVIEW TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0840	TWP ASSISTANCE		+		=		910	
0101	GENERAL		+		=		4,984	
1111	FIRE		+		=		5,684	
	TOTAL						11,578	

(6) AMOUNT DUE LEVY EXCESS FUND _____

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Step 2: Post the December property tax amounts from Form 22 for each fund in Column (2).
Step 3: Add Column (1) and Column (2) to get Column (3).
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NOTE: Cross-County Units Total 100%'s and Property Tax receipts from ALL counties to make calculations.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0004 HARRISON TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0840	TWP ASSISTANCE		+		=		44,849	
0101	GENERAL		+		=		28,735	
1111	FIRE		+		=		9,596	
	TOTAL						83,180	

(6) AMOUNT DUE LEVY EXCESS FUND _____

Step 1: Post the June property tax amounts from Form 22 for each fund in Column (1).
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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0005 JACKSON TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0101	GENERAL		+		=		4,081	
0840	TWP ASSISTANCE		+		=		2,885	
1111	FIRE		+		=		4,699	
	TOTAL						11,665	

(6) AMOUNT DUE LEVY EXCESS FUND _____

Step 1: Post the June property tax amounts from Form 22 for each fund in Column (1).
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Step 3: Add Column (1) and Column (2) to get Column (3).
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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0006 JENNINGS TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0101	GENERAL		+		=		2,206	
1111	FIRE		+		=		2,206	
	TOTAL						4,412	

(6) AMOUNT DUE LEVY EXCESS FUND _____

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0007 ORANGE TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0101	GENERAL		+		=		4,992	
0840	TWP ASSISTANCE		+		=		2,242	
1111	FIRE		+		=		4,406	
	TOTAL						11,640	

(6) AMOUNT DUE LEVY EXCESS FUND _____

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0008 POSEY TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0840	TWP ASSISTANCE		+		=		4,044	
1111	FIRE		+		=		12,694	
	TOTAL						16,738	

(6) AMOUNT DUE LEVY EXCESS FUND _____

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0009 WATERLOO TOWNSHIP
Type: Township

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0101	GENERAL		+		=		3,292	
1111	FIRE		+		=		2,785	
	TOTAL						6,077	

(6) AMOUNT DUE LEVY EXCESS FUND _____

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0049 FAYETTE COUNTY PUBLIC LIBRARY
Type: Library

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
1220	LIBRARY CPF		+		=		92,064	
0101	GENERAL		+		=		577,994	
	TOTAL						670,058	

(6) AMOUNT DUE LEVY EXCESS FUND _____

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NOTE: Cross-County Units Total 100%'s and Property Tax receipts from ALL counties to make calculations.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0304 CONNERSVILLE CIVIL CITY
Type: City/Town

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0101	GENERAL		+		=		6,571,734	
1303	PARK		+		=		474,727	
2102	AVIAT/AIRPORT		+		=		109,766	
2120	CEMETERY		+		=		9,695	
2391	CCD		+		=		58,172	
0708	MVH		+		=		299,864	
	TOTAL						7,523,958	

(6) AMOUNT DUE LEVY EXCESS FUND _____

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NOTE: Cross-County Units Total 100%'s and Property Tax receipts from ALL counties to make calculations.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 0860 GLENWOOD CIVIL TOWN
Type: City/Town

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
0101	GENERAL		+		=		14,967	
	TOTAL						14,967	

(6) AMOUNT DUE LEVY EXCESS FUND _____

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DO NOT INCLUDE EXCISE TAX OR FINANCIAL INSTITUTIONS TAX IN ANY OF THE ABOVE AMOUNTS
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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 1184 FAYETTE COUNTY SOLID WASTE DISTRICT
Type: Special

Fund	Fund Name	(1) Property Taxes June Settlement	(2) Property Taxes Dec. Settlement	(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
	TOTAL				0	

(6) AMOUNT DUE LEVY EXCESS FUND _____

Step 1: Post the June property tax amounts from Form 22 for each fund in Column (1).
Step 2: Post the December property tax amounts from Form 22 for each fund in Column (2).
Step 3: Add Column (1) and Column (2) to get Column (3).
Step 4: If Column (3) is greater than Column (4) for any fund, subtract Column (4) from Column (3) and put the result in Column (5).
Step 5: Total Column (5).
Step 6: Post amount from step 5 on line (6) if it is a positive number equal to or greater than $100.00
DO NOT INCLUDE EXCISE TAX OR FINANCIAL INSTITUTIONS TAX IN ANY OF THE ABOVE AMOUNTS
NOTE: Cross-County Units Total 100%'s and Property Tax receipts from ALL counties to make calculations.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
LEVY EXCESS WORKSHEET FOR TAXES PAYABLE IN 2009

County: 21 Fayette County
Unit: 2395 FAYETTE COUNTY SCHOOL CORPORATION
Type: School

Fund	Fund Name	(1) Property Taxes June Settlement		(2) Property Taxes Dec. Settlement		(3) Total Property Taxes Received	(4) 100% OF 2009 CERTIFIED BUDGET LEVY	(5) Amt Due Levy Excess Fund
6302	BUS REPLACEMENT		+		=		319,108	
6301	TRANSPORTATION		+		=		2,029,554	
0186	SCH PENSION DEB		+		=		200,740	
0180	DEBT SERVICE		+		=		1,423,180	
1214	SCHOOL CPF		+		=		2,867,818	
	TOTAL						6,840,400	

(6) AMOUNT DUE LEVY EXCESS FUND _____

Step 1: Post the June property tax amounts from Form 22 for each fund in Column (1).
Step 2: Post the December property tax amounts from Form 22 for each fund in Column (2).
Step 3: Add Column (1) and Column (2) to get Column (3).
Step 4: If Column (3) is greater than Column (4) for any fund, subtract Column (4) from Column (3) and put the result in Column (5).
Step 5: Total Column (5).
Step 6: Post amount from step 5 on line (6) if it is a positive number equal to or greater than $100.00
DO NOT INCLUDE EXCISE TAX OR FINANCIAL INSTITUTIONS TAX IN ANY OF THE ABOVE AMOUNTS
NOTE: Cross-County Units Total 100%'s and Property Tax receipts from ALL counties to make calculations.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0000 FAYETTE COUNTY Type: County

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$7,121,769	$692,208,173	$3,900,593	0.5635
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0123 2006 REASSESSMENT				
	$172,123	$692,208,173	$86,526	0.0125
Budget has been reduced and approved for the displayed amt.				
Rate reduced due to increased assessed evaluation.				
0180 DEBT SERVICE				
	$517,000	$692,208,173	$427,092	0.0617
Budget has been reduced and approved for the displayed amt.				
Rate reduced due to overestimate of necessary expenditures.				
0590 CUMULATIVE COURT HOUSE				
	$10,000	$692,208,173	$31,149	0.0045
2009 budget approved for displayed amount.				
Rate Approved.				
0702 HIGHWAY				
	$1,416,426	$692,208,173	$0	0.0000
2009 budget approved for displayed amount.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0000 FAYETTE COUNTY Type: County

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0706 LOCAL ROAD & STREET				
	$707,000	$692,208,173	$0	0.0000
2009 budget approved for displayed amount.				
0790 CUMULATIVE BRIDGE				
	$388,500	$692,208,173	$297,650	0.0430
2009 budget approved for displayed amount.				
A cumulative fund rate cannot be increased over previous year rate until the fund is re-established.				
0801 HEALTH				
	$237,627	$692,208,173	$99,678	0.0144
2009 budget approved for displayed amount.				
Rate reduced due to increased assessed evaluation.				
1192 CUMULATIVE JAIL				
	$30,000	$692,208,173	$30,457	0.0044
2009 budget approved for displayed amount.				
Rate Approved.				
2120 CEMETERY				
	$43,860	$692,208,173	$59,530	0.0086
2009 budget approved for displayed amount.				
Rate reduced due to increased assessed evaluation.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0000 FAYETTE COUNTY Type: County

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
2391 CUMULATIVE CAPITAL DEVELOPMENT				
	$170,000	$692,208,173	$177,205	0.0256

2009 budget approved for displayed amount.

see description

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0001 COLUMBIA TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$0	$22,953,742	$4,568	0.0199
2009 budget not approved. Budget not properly appropriated.				
Rate approved. Appropriating body failed to advertise/adopt				
0840 TOWNSHIP ASSISTANCE				
	$0	$22,953,742	$275	0.0012
2009 budget not approved. Budget not properly appropriated.				
Rate approved. Appropriating body failed to advertise/adopt				
1111 FIRE				
	$0	$22,953,742	$2,594	0.0113
2009 budget not approved. Budget not properly appropriated.				
Rate approved. Appropriating body failed to advertise/adopt				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0002 CONNERSVILLE TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$93,600	$298,322,156	$111,274	0.0373
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TOWNSHIP ASSISTANCE				
	$127,450	$298,322,156	$0	0.0000
2009 budget approved for displayed amount.				
1111 FIRE				
	$25,000	$100,734,386	$15,110	0.0150
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0003 FAIRVIEW TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$5,359	$22,758,214	$4,984	0.0219

To fund the 2009 budget, this unit is further authorized to transfer $90 from the Levy Excess Fund, pursuant to PL 58-1993.

Budget has been reduced and approved for the displayed amt.

Rate reduced to remain within statutory levy limitation.

0840 TOWNSHIP ASSISTANCE

	$2,432	$22,758,214	$910	0.0040

Budget has been reduced and approved for the displayed amt.

Rate reduced to remain within statutory levy limitation.

0885 TOWNSHIP ASSISTANCE LOAN

	$0	$22,758,214	$0	0.0000

2009 budget not approved. Budget not properly advertised.

1111 FIRE

	$4,500	$22,202,911	$5,684	0.0256

To fund the 2009 budget, this unit is further authorized to transfer $15 from the Levy Excess Fund, pursuant to PL 58-1993.

2009 budget approved for displayed amount.

Rate reduced due to increased assessed evaluation.

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0004 HARRISON TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$30,269	$194,152,491	$28,735	0.0148

To fund the 2009 budget, this unit is further authorized to transfer $300 from the Levy Excess Fund, pursuant to PL 58-1993.

2009 budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0840 TOWNSHIP ASSISTANCE				
	$64,100	$194,152,491	$44,849	0.0231

Budget has been reduced and approved for the displayed amt.

Rate reduced due to increased assessed evaluation.

1111 FIRE				
	$10,000	$45,476,817	$9,596	0.0211

To fund the 2009 budget, this unit is further authorized to transfer $374 from the Levy Excess Fund, pursuant to PL 58-1993.

2009 budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0005 JACKSON TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$7,421	$41,219,726	$4,081	0.0099
2009 budget approved for displayed amount.				
Rate reduced due to increased assessed evaluation.				
0840 TOWNSHIP ASSISTANCE				
	$3,000	$41,219,726	$2,885	0.0070
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE				
	$6,000	$41,219,726	$4,699	0.0114
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0006 JENNINGS TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$3,125	$31,507,507	$2,206	0.0070
Budget has been reduced and approved for the displayed amt.				
Rate reduced to remain within statutory levy limitation.				
0840 TOWNSHIP ASSISTANCE				
	$2,000	$31,507,507	$0	0.0000
2009 budget approved for displayed amount.				
1111 FIRE				
	$3,000	$31,507,507	$2,206	0.0070
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0007 ORANGE TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$10,790	$23,112,862	$4,992	0.0216
Budget has been reduced and approved for the displayed amt.				
Rate reduced due to increased assessed evaluation.				
0840 TOWNSHIP ASSISTANCE				
	$5,152	$23,112,862	$2,242	0.0097
Budget has been reduced and approved for the displayed amt.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE				
	$4,500	$22,596,217	$4,406	0.0195
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0008 POSEY TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$9,050	$35,162,412	$0	0.0000

To fund the 2009 budget, this unit is further authorized to transfer $30 from the Levy Excess Fund, pursuant to PL 58-1993.

2009 budget approved for displayed amount.

Rate reduced per unit request.

0840 TOWNSHIP ASSISTANCE				
	$7,002	$35,162,412	$4,044	0.0115

Budget has been reduced and approved for the displayed amt.

Rate reduced to remain within statutory levy limitation.

1111 FIRE				
	$15,000	$35,162,412	$12,694	0.0361

To fund the 2009 budget, this unit is further authorized to transfer $93 from the Levy Excess Fund, pursuant to PL 58-1993.

2009 budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0009 WATERLOO TOWNSHIP Type: Township

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$5,659	$23,019,063	$3,292	0.0143

To fund the 2009 budget, this unit is further authorized to transfer $94 from the Levy Excess Fund, pursuant to PL 58-1993.

Budget has been reduced and approved for the displayed amt.

Rate reduced to remain within statutory levy limitation.

0840 TOWNSHIP ASSISTANCE				
	$1,127	$23,019,063	$0	0.0000

Budget has been reduced and approved for the displayed amt.

Rate reduced to remain within statutory levy limitation.

1111 FIRE				
	$4,000	$23,019,063	$2,785	0.0121

To fund the 2009 budget, this unit is further authorized to transfer $79 from the Levy Excess Fund, pursuant to PL 58-1993.

2009 budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0304 CONNERSVILLE CIVIL CITY Type: City/Town

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$8,814,734	$346,263,444	$6,571,734	1.8979
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0341 FIRE PENSION				
	$1,220,853	$346,263,444	$0	0.0000
2009 budget approved for displayed amount.				
0342 POLICE PENSION				
	$663,465	$346,263,444	$0	0.0000
2009 budget approved for displayed amount.				
0706 LOCAL ROAD & STREET				
	$50,000	$346,263,444	$0	0.0000
2009 budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY				
	$1,197,715	$346,263,444	$299,864	0.0866
2009 budget approved for displayed amount.				
Rate reduced due to increased assessed evaluation.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0304 CONNERSVILLE CIVIL CITY Type: City/Town

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
1303 PARK				
	$692,473	$346,263,444	$474,727	0.1371
2009 budget approved for displayed amount.				
Rate reduced due to increased assessed evaluation.				
2102 AVIATION/AIRPORT				
	$183,680	$346,263,444	$109,766	0.0317
2009 budget approved for displayed amount.				
Rate reduced due to increased assessed evaluation.				
2120 CEMETERY				
	$6,500	$346,263,444	$9,695	0.0028
2009 budget approved for displayed amount.				
Rate reduced due to increased assessed evaluation.				
2379 CUMULATIVE CAPITAL IMP (CIG TAX)				
	$75,000	$346,263,444	$0	0.0000
2009 budget approved for displayed amount.				
2391 CUMULATIVE CAPITAL DEVELOPMENT				
	$0	$346,263,444	$58,172	0.0168
2009 budget approved for displayed amount.				
see description				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0860 GLENWOOD CIVIL TOWN Type: City/Town

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0005 CASINO/RIVERBOAT				
	$0	Not Applicable	$0	0.0000
2009 budget approved for displayed amount.				
0101 GENERAL				
	$0	Not Applicable	$14,967	1.3962
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LOCAL ROAD & STREET				
	$0	Not Applicable	$0	0.0000
2009 budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY				
	$0	Not Applicable	$0	0.0000
2009 budget approved for displayed amount.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 2395 FAYETTE COUNTY SCHOOL CORPORATION Type: School

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0060 PRE-SCHOOL SPECIAL EDUCATION				
	$193,164	$692,208,173	$0	0.0000
Budget has been reduced and approved for the displayed amt.				
0101 GENERAL				
	$30,290,286	$692,208,173	$0	0.0000
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0180 DEBT SERVICE				
	$1,701,898	$692,208,173	$1,423,180	0.2056
Budget has been reduced and approved for the displayed amt.				
Rate reduced due to overestimate of necessary expenditures.				
0186 SCHOOL PENSION DEBT				
	$213,657	$692,208,173	$200,740	0.0290
Budget has been reduced and approved for the displayed amt.				
Rate reduced due to overestimate of necessary expenditures.				
1214 CAPITAL PROJECTS (School)				
	$2,849,147	$692,208,173	$2,867,818	0.4143
Budget has been reduced and approved for the displayed amt.				
Rate adjusted for school pension levy.				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 2395 FAYETTE COUNTY SCHOOL CORPORATION Type: School

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
6301 TRANSPORTATION				
	$2,138,700	$692,208,173	$2,029,554	0.2932

2009 budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

6302 BUS REPLACEMENT				
	$352,500	$692,208,173	$319,108	0.0461

2009 budget approved for displayed amount.

Rate reduced due to overestimate of necessary expenditures.

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 0049 FAYETTE COUNTY PUBLIC LIBRARY Type: Library

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061 RAINY DAY				
	$38,600	$692,208,173	$0	0.0000
Budget has been reduced and approved for the displayed amt.				
0101 GENERAL				
	$955,242	$692,208,173	$577,994	0.0835
2009 budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1220 LIBRARY CAPITAL PROJECTS				
	$137,500	$692,208,173	$92,064	0.0133
2009 budget approved for displayed amount.				
see description				

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.**

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET ORDER AND 100% OF BUDGET LEVY CERTIFICATION

Year: 2009 County: 21 Fayette Unit: 1184 FAYETTE COUNTY SOLID WASTE DISTRICT Type: Special

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$0	$692,208,173	$0	0.0000

***IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than $100.00 in any calendar year.**