

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
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**TO: Owen County Auditor**

**FROM: Department of Local Government Finance**

**RE: 2015 Certified Budget Order**

**DATE: Monday, February 09, 2015**

Enclosed is the certified 2015 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on Monday, May 05, 2014
- Ratio study was approved by the DLGF on Thursday, May 29, 2014
- County Auditor certified net assessed values to the DLGF on Friday, August 29, 2014
- DLGF certified the Budget Order on Monday, February 09, 2015

**Your county is the 45th of 92 counties to receive a 2015 Budget Order.**

Pursuant to IC 6-1.1-22-4, the County Treasurer 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 Treasurer must publish the first notice at least 15 days before the first installment of taxes is due.

**Additionally, IC 6-1.1-22-8.1(c) requires the County Treasurer to mail the property tax bills at least 15 business days before the first installment of taxes is due. This is a statutory change from last year's requirements.**

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

**ORDER**

IN THE MATTER OF THE BUDGET  
AND TAX RATES FOR 2014 PAYABLE 2015 FOR  
OWEN COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2015. 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 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 9th day of February, 2015.

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

  
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Courtney L. Schaafsma, Commissioner

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

**2015 TAX RATES  
(Per Taxing District)**

Year: 2015

County: 60 Owen

<u>Taxing District</u>	<u>2015 District Rate</u>	<b>FOR COMPARISON ONLY 2014 District Rate</b>
016 CLAY TOWNSHIP	1.7961	1.8215
017 FRANKLIN TOWNSHIP	1.7948	1.8178
018 HARRISON TOWNSHIP	1.7824	1.8097
019 JACKSON TOWNSHIP	2.0576	2.0103
020 JEFFERSON TOWNSHIP	1.7841	1.8102
021 JENNINGS TOWNSHIP	1.9357	1.8890
022 LAFAYETTE TOWNSHIP	1.7719	1.7958
023 MARION TOWNSHIP	1.7822	1.8110
024 MONTGOMERY TOWNSHIP	1.7701	1.7963
025 MORGAN TOWNSHIP	1.8008	1.8252
026 TAYLOR TOWNSHIP	1.9214	1.8753
027 WASHINGTON TOWNSHIP	1.8866	1.9097
028 SPENCER TOWN	2.5695	2.5540
029 WAYNE TOWNSHIP	1.7918	1.8160
030 GOSPORT TOWN	2.2202	2.2206

**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**

**2015 BUDGET APPROPRIATIONS**

Year: 2015

County: 60 Owen

Unit 6195 SPENCER-OWEN COMMUNITY SCHOOL CORP

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25865 Un-reimbursed Cost of Textbooks	\$25,666
	51100 Bonds	\$395,000
	52100 Bonds	\$64,557
	52200 Temporary Loans	\$400,000
	53100 Buildings - Principal	\$950,000
	53150 Buildings - Interest	\$198,000
	54200 Common School Fund - Principal	\$1,249,343
	54250 Common School Fund - Interest	\$571,919
	<b>Fund Total:</b>	<b>\$3,854,485</b>
1214 SCHOOL CPF	22300 Instruction - Related Technology	\$200,000
	26200 Maintenance of Buildings (Utilities)	\$650,649
	26400 Maintenance of Equipment	\$112,000
	45100 Building Acquisition, Const. and Imp.	\$944,304
	45400 Sports Facilities	\$86,087
	47000 Purchase of Mobile or Fixed Equipment	\$86,500
	<b>Fund Total:</b>	<b>\$2,079,540</b>
	<b>Unit Total:</b>	<b>\$5,934,025</b>

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

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0000 OWEN COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$3,130,832	\$712,343,327	\$1,676,856	\$0.2354

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0102 ELECTION/REGIST	\$63,421	\$712,343,327	\$93,317	\$0.0131
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Budget approved for displayed amount.

Rate reduced due to advertising constraints.

0124 2015 REASSESS	\$280,679	\$712,343,327	\$224,388	\$0.0315
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Budget reduced due to advertising constraints.

Rate reduced due to increased assessed valuation.

0702 HIGHWAY	\$1,812,733	\$712,343,327	\$0	\$0.0000
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Budget approved for displayed amount.

0706 LR &S	\$409,436	\$712,343,327	\$0	\$0.0000
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Budget approved for displayed amount.

0790 CUM BRIDGE	\$600,000	\$712,343,327	\$302,034	\$0.0424
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Department of Local Government Finance approval not required.

Rate Approved.

0801 HEALTH	\$101,950	\$712,343,327	\$95,454	\$0.0134
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Budget reduced due to advertising constraints.

Rate reduced due to increased assessed valuation.

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0000 OWEN COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1101 EMS - FIRE	\$1,156,904	\$712,343,327	\$687,411	\$0.0965

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2391 CCD	\$99,067	\$712,343,327	\$100,440	\$0.0141
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate Approved.

<b>Unit Total:</b>	<b>\$3,179,900</b>	<b>\$0.4464</b>
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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 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0001 CLAY TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$25,868	\$71,558,883	\$7,800	\$0.0109
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$11,150	\$71,558,883	\$1,431	\$0.0020
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$52,800	\$71,558,883	\$23,829	\$0.0333
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1190 CUM FIRE(TWP)	\$35,000	\$71,558,883	\$8,802	\$0.0123
Budget approved for displayed amount.				
Rate Approved.				
<b>Unit Total:</b>			<b>\$41,862</b>	<b>\$0.0585</b>

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**STATE OF INDIANA  
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**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0002 FRANKLIN TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$23,650	\$46,386,161	\$7,515	\$0.0162

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0840 TWP ASSISTANCE	\$7,613	\$46,386,161	\$1,670	\$0.0036
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

1111 FIRE	\$20,000	\$46,386,161	\$17,348	\$0.0374
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

<b>Unit Total:</b>			<b>\$26,533</b>	<b>\$0.0572</b>
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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 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0003 HARRISON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$15,540	\$26,191,125	\$7,648	\$0.0292
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$2,800	\$26,191,125	\$2,095	\$0.0080
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$4,200	\$26,191,125	\$1,991	\$0.0076
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$11,734</b>	<b>\$0.0448</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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  
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**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0004 JACKSON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$20,533	\$42,769,539	\$10,821	\$0.0253
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$7,000	\$42,769,539	\$6,971	\$0.0163
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
<b>Unit Total:</b>			<b>\$17,792</b>	<b>\$0.0416</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0005 JEFFERSON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$11,805	\$49,501,661	\$2,129	\$0.0043
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$8,000	\$49,501,661	\$7,227	\$0.0146
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$19,000	\$49,501,661	\$13,662	\$0.0276
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$23,018</b>	<b>\$0.0465</b>

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

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0006 JENNINGS TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$12,590	\$27,324,465	\$4,071	\$0.0149
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$5,000	\$27,324,465	\$3,989	\$0.0146
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$8,400	\$27,324,465	\$7,460	\$0.0273
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$15,520</b>	<b>\$0.0568</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0007 LAFAYETTE TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$5,424	\$35,563,020	\$5,086	\$0.0143
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$5,997	\$35,563,020	\$2,987	\$0.0084
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$10,000	\$35,563,020	\$4,125	\$0.0116
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$12,198</b>	<b>\$0.0343</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0008 MARION TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$11,624	\$39,847,384	\$7,451	\$0.0187
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Lesser of unit adopted or prior year levy because of improper advertising.				
0840 TWP ASSISTANCE	\$2,800	\$39,847,384	\$3,865	\$0.0097
Budget approved for displayed amount.				
Lesser of unit adopted or prior year levy because of improper advertising.				
1111 FIRE	\$8,000	\$39,847,384	\$6,455	\$0.0162
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Lesser of unit adopted or prior year levy because of improper advertising.				
<b>Unit Total:</b>			<b>\$17,771</b>	<b>\$0.0446</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0009 MONTGOMERY TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$15,605	\$37,079,584	\$8,083	\$0.0218
Budget approved for displayed amount.				
Lesser of unit adopted or prior year levy because of improper advertising.				
0840 TWP ASSISTANCE	\$3,300	\$37,079,584	\$1,446	\$0.0039
Budget approved for displayed amount.				
Lesser of unit adopted or prior year levy because of improper advertising.				
1111 FIRE	\$6,120	\$37,079,584	\$2,521	\$0.0068
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$12,050</b>	<b>\$0.0325</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0010 MORGAN TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$3,558	\$37,466,006	\$10,266	\$0.0274

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

0840 TWP ASSISTANCE	\$6,195	\$37,466,006	\$599	\$0.0016
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

1111 FIRE	\$12,000	\$37,466,006	\$2,698	\$0.0072
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1190 CUM FIRE(TWP)	\$12,461	\$37,466,006	\$10,116	\$0.0270
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate Approved.

<b>Unit Total:</b>	<b>\$23,679</b>	<b>\$0.0632</b>
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**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0011 TAYLOR TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$9,600	\$37,065,528	\$4,930	\$0.0133
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Lesser of unit adopted or prior year levy because of improper adoption.				
0840 TWP ASSISTANCE	\$2,000	\$37,065,528	\$2,965	\$0.0080
Lesser of unit adopted or prior year budget because budget not properly advertised.				
Unit failed to provide verification of 06/30 cash and appropriation balances.				
1111 FIRE	\$7,500	\$37,065,528	\$7,858	\$0.0212
Budget approved for displayed amount.				
Unit failed to provide verification of 06/30 cash and appropriation balances.				
<b>Unit Total:</b>			<b>\$15,753</b>	<b>\$0.0425</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0012 WASHINGTON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$49,100	\$211,397,127	\$17,335	\$0.0082
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$35,400	\$211,397,127	\$4,862	\$0.0023
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
<b>Unit Total:</b>			<b>\$22,197</b>	<b>\$0.0105</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0013 WAYNE TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$17,725	\$50,192,844	\$6,174	\$0.0123
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$14,000	\$50,192,844	\$10,992	\$0.0219
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$13,900	\$35,425,419	\$7,085	\$0.0200
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$24,251</b>	<b>\$0.0542</b>

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

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0816 GOSPORT CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$104,213	\$14,767,425	\$66,217	\$0.4484
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Lesser of unit adopted or prior year levy because of improper adoption.				
0706 LR &S	\$3,379	\$14,767,425	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0708 MVH	\$27,408	\$14,767,425	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
2379 CCI	\$2,131	\$14,767,425	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
<b>Unit Total:</b>			<b>\$66,217</b>	<b>\$0.4484</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0817 SPENCER CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$1,158,065	\$97,638,142	\$621,857	\$0.6369

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

0706 LR &S	\$7,984	\$97,638,142	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0708 MVH	\$124,981	\$97,638,142	\$44,914	\$0.0460
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

2379 CCI	\$0	\$97,638,142	\$0	\$0.0000
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2391 CCD	\$78,867	\$97,638,142	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

8604 SP FIRE TER GEN	\$323,950	\$211,397,127	\$271,857	\$0.1286
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

8692 SP FIRE TER EQU	\$50,000	\$211,397,127	\$20,928	\$0.0099
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Budget approved for displayed amount.

Rate Approved.

<b>Unit Total:</b>			<b>\$959,556</b>	<b>\$0.8214</b>
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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 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 6195 SPENCER-OWEN COMMUNITY SCHOOL CORP

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$1,000,000	\$605,183,795	\$0	\$0.0000

Budget approved for displayed amount.

0101 GENERAL	\$18,305,039	\$605,183,795	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0180 DEBT SERVICE	\$3,854,485	\$605,183,795	\$2,975,689	\$0.4917
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Budget approved for displayed amount.

Rate reduced due to overestimate of necessary expenditures.

0186 SCH PENSION DEB	\$250,762	\$605,183,795	\$224,523	\$0.0371
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1214 SCHOOL CPF	\$2,079,540	\$605,183,795	\$1,721,748	\$0.2845
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

6301 TRANSPORTATION	\$2,615,848	\$605,183,795	\$2,271,860	\$0.3754
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

6302 BUS REPLACEMENT	\$71,166	\$605,183,795	\$58,703	\$0.0097
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate adjusted for school pension levy.

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 6195 SPENCER-OWEN COMMUNITY SCHOOL CORP

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		<b>Unit Total:</b>	<b>\$7,252,523</b>	<b>\$1.1984</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 6750 CLOVERDALE COMMUNITY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$0	\$107,159,532	\$0	\$0.0000
0180 DEBT SERVICE	\$0	\$107,159,532	\$640,707	\$0.5979
Rate reduced due to application of PTRC.				
0186 SCH PENSION DEB	\$0	\$107,159,532	\$75,762	\$0.0707
Rate reduced due to increased assessed valuation.				
1214 SCHOOL CPF	\$0	\$107,159,532	\$356,091	\$0.3323
Rate reduced due to application of PTRC.				
6301 TRANSPORTATION	\$0	\$107,159,532	\$279,043	\$0.2604
Rate adjusted for school pension levy.				
6302 BUS REPLACEMENT	\$0	\$107,159,532	\$84,013	\$0.0784
Rate reduced due to application of PTRC.				
<b>Unit Total:</b>			<b>\$1,435,616</b>	<b>\$1.3397</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0264 SPENCER-OWEN COUNTY PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$928,735	\$712,343,327	\$537,107	\$0.0754

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0283 L/R PAYMENT	\$184,000	\$712,343,327	\$123,948	\$0.0174
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Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

<b>Unit Total:</b>	<b>\$661,055</b>	<b>\$0.0928</b>
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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 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0333 CLAY-OWEN SOLID WASTE MANAGEMENT DIST

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210 SP SOL WASTE MA	\$0	\$712,343,327	\$0	\$0.0000
		<b>Unit Total:</b>	<b>\$0</b>	<b>\$0.0000</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 1186 POLAND FIRE TERRITORY (JACKSON TOWNSHIP)

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8604 SP FIRE TER GEN	\$103,579	\$42,769,539	\$44,994	\$0.1052

To fund the 2015 budget, this unit is authorized to transfer \$439 from the Levy Excess Fund, pursuant to PL 58-1993.

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

8692 SP FIRE TER EQU	\$21,900	\$42,769,539	\$13,643	\$0.0319
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Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

<b>Unit Total:</b>	<b>\$58,637</b>	<b>\$0.1371</b>
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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 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**

**2015 BUDGET ORDER**

Year: 2015

County: 60 Owen

Unit: 0102 GRAYBROOK CONSERVANCY DISTRICT

Unit Type: Conservancy

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$17,644	\$3,338,400	\$17,800	\$0.5332

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

<b>Unit Total:</b>	<b>\$17,800</b>	<b>\$0.5332</b>
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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 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.**