2026 Spencer County Circuit Breaker Report

County-wide Totals

Over 65 Circuit Breaker	County Option Circuit Breaker	Supplemental Homestead Credits	Over 65 Credits	Blind/Disabled Credits	1% Homestead Circuit Breaker	2% Circuit Breaker	3% Circuit Breaker	County-wide Grand Total
$72,174.54	$0.00	$783,819.05	$69,611.95	$18,601.91	$107,955.96	$182,038.36	$1,766.95	$1,235,968.72

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker Credits	Supplemental Homestead Credit	Over 65 Credit	Blind/ Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
SPENCER COUNTY	**County**		**$10,493,633**	**$10,662,794.87**	**$20,279.57**	**$0.00**	**$235,487.98**	**$20,438.65**	**$5,133.57**	**$49,060.69**	**$330,400.46**	**$10,332,394.42**		
	GENERAL	0101	$8,996,863	$9,141,896.90	$17,386.97	$0.00	$201,898.92	$17,523.37	$4,401.34	$42,062.87	$283,273.47	$8,858,623.43	N	N
	2015 REASSESSMENT	0124	$298,542	$303,354.14	$576.95	$0.00	$6,699.58	$581.48	$146.05	$1,395.77	$9,399.82	$293,954.32	N	N
	HIGHWAY	0702	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE BRIDGE	0790	$609,268	$619,090.08	$1,177.45	$0.00	$13,672.61	$1,186.68	$298.06	$2,848.50	$19,183.31	$599,906.78	N	N
	HEALTH	0801	$253,862	$257,954.20	$490.60	$0.00	$5,696.92	$494.45	$124.19	$1,186.88	$7,993.04	$249,961.16	N	N
	COUNTY 4-H	2003	$99,514	$101,118.05	$192.32	$0.00	$2,233.19	$193.83	$48.68	$465.26	$3,133.27	$97,984.77	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$235,584	$239,381.50	$455.28	$0.00	$5,286.74	$458.85	$115.25	$1,101.42	$7,417.54	$231,963.95	N	N
CARTER TOWNSHIP	**Township**		**$37,507**	**$38,158.88**	**$70.23**	**$0.00**	**$880.33**	**$70.97**	**$13.44**	**$10.18**	**$1,045.15**	**$37,113.73**		
	GENERAL	0101	$29,738	$30,254.54	$55.68	$0.00	$697.98	$56.27	$10.65	$8.07	$828.65	$29,425.89	N	N
	TOWNSHIP ASSISTANCE	0840	$7,769	$7,904.34	$14.55	$0.00	$182.35	$14.70	$2.78	$2.11	$216.50	$7,687.84	N	N
CLAY TOWNSHIP	**Township**		**$48,876**	**$49,506.92**	**$108.62**	**$0.00**	**$2,011.21**	**$78.60**	**$21.98**	**$26.81**	**$2,247.22**	**$47,259.70**		
	GENERAL	0101	$21,788	$22,039.57	$47.39	$0.00	$1,079.94	$33.22	$9.41	$21.45	$1,191.40	$20,848.17	N	N

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$72,174.54	$0.00	$783,819.05	$69,611.95	$18,601.91	$107,955.96	$182,038.36	$1,766.95	$1,235,968.72

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker Credits	Supplemental Homestead Credit	Over 65 Credit	Blind/ Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
CLAY TOWNSHIP	TOWNSHIP ASSISTANCE	0840	$5,447	$5,509.89	$11.85	$0.00	$269.99	$8.30	$2.35	$5.36	$297.85	$5,212.04	N	N
	FIRE	1111	$21,641	$21,957.45	$49.37	$0.00	$661.29	$37.08	$10.22	$0.00	$757.96	$21,199.49	N	N
GRASS TOWNSHIP	**Township**		**$155,291**	**$158,386.45**	**$44.27**	**$0.00**	**$716.11**	**$109.68**	**$23.11**	**$0.65**	**$893.82**	**$157,492.63**		
	GENERAL	0101	$33,313	$33,976.41	$14.94	$0.00	$183.09	$27.90	$6.42	$0.55	$232.91	$33,743.51	N	N
	TOWNSHIP ASSISTANCE	0840	$4,802	$4,897.50	$2.15	$0.00	$26.39	$4.02	$0.93	$0.08	$33.57	$4,863.93	N	N
	FIRE	1111	$19,958	$20,355.73	$4.60	$0.00	$86.11	$13.22	$2.68	$0.00	$106.60	$20,249.13	N	N
	CUMULATIVE FIRE (Township)	1190	$96,318	$98,238.53	$22.18	$0.00	$415.58	$63.78	$12.91	$0.00	$514.45	$97,724.08	N	N
	RECREATION	1312	$900	$918.28	$0.40	$0.00	$4.95	$0.75	$0.17	$0.01	$6.29	$911.99	N	N
HAMMOND TOWNSHIP	**Township**		**$56,331**	**$57,255.84**	**$197.72**	**$0.00**	**$1,279.14**	**$217.43**	**$83.89**	**$152.48**	**$1,930.65**	**$55,325.19**		
	GENERAL	0101	$25,688	$26,088.74	$110.28	$0.00	$622.15	$107.19	$39.39	$91.83	$970.86	$25,117.88	N	N
	TOWNSHIP ASSISTANCE	0840	$16,963	$17,228.41	$72.83	$0.00	$410.86	$70.79	$26.01	$60.64	$641.13	$16,587.28	N	N
	FIRE	1111	$13,680	$13,938.69	$14.61	$0.00	$246.12	$39.45	$18.48	$0.00	$318.66	$13,620.03	N	N
	CUMULATIVE FIRE (Township)	1190	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
HARRISON TOWNSHIP	**Township**		**$40,929**	**$41,636.05**	**$56.13**	**$0.00**	**$1,250.48**	**$99.71**	**$6.76**	**$0.00**	**$1,413.08**	**$40,222.98**		
	GENERAL	0101	$26,960	$27,426.56	$36.89	$0.00	$824.40	$65.54	$4.44	$0.00	$931.27	$26,495.29	N	N

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$72,174.54	$0.00	$783,819.05	$69,611.95	$18,601.91	$107,955.96	$182,038.36	$1,766.95	$1,235,968.72

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker Credits	Supplemental Homestead Credit	Over 65 Credit	Blind/ Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
HARRISON TOWNSHIP	TOWNSHIP ASSISTANCE	0840	$3,970	$4,038.27	$5.43	$0.00	$121.38	$9.65	$0.65	$0.00	$137.12	$3,901.15	N	N
	FIRE	1111	$9,999	$10,171.23	$13.81	$0.00	$304.70	$24.53	$1.66	$0.00	$344.69	$9,826.54	N	N
HUFF TOWNSHIP	**Township**		**$28,454**	**$28,941.25**	**$23.59**	**$0.00**	**$509.83**	**$58.88**	**$11.59**	**$0.00**	**$603.89**	**$28,337.36**		
	GENERAL	0101	$16,312	$16,591.32	$13.53	$0.00	$292.27	$33.75	$6.65	$0.00	$346.20	$16,245.13	N	N
	TOWNSHIP ASSISTANCE	0840	$981	$997.97	$0.81	$0.00	$17.58	$2.03	$0.40	$0.00	$20.82	$977.15	N	N
	FIRE	1111	$11,161	$11,351.96	$9.25	$0.00	$199.98	$23.09	$4.55	$0.00	$236.87	$11,115.09	N	N
JACKSON TOWNSHIP	**Township**		**$44,468**	**$44,670.60**	**$152.37**	**$0.00**	**$1,322.42**	**$174.97**	**$69.97**	**$183.37**	**$1,903.09**	**$42,767.51**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$19,353	$19,441.09	$66.31	$0.00	$575.53	$76.15	$30.45	$79.81	$828.25	$18,612.85	N	N
	TOWNSHIP ASSISTANCE	0840	$4,967	$4,990.01	$17.02	$0.00	$147.72	$19.55	$7.82	$20.48	$212.59	$4,777.43	N	N
	FIRE	1111	$10,332	$10,379.23	$35.40	$0.00	$307.26	$40.65	$16.26	$42.61	$442.18	$9,937.04	N	N
	CUMULATIVE FIRE (Township)	1190	$9,816	$9,860.27	$33.63	$0.00	$291.90	$38.62	$15.44	$40.48	$420.08	$9,440.19	N	N
LUCE TOWNSHIP	**Township**		**$452,368**	**$459,293.33**	**$1,436.51**	**$0.00**	**$14,448.91**	**$1,765.04**	**$674.72**	**$2,964.34**	**$21,289.53**	**$438,003.80**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$122,375	$124,248.31	$388.61	$0.00	$3,908.73	$477.48	$182.53	$801.92	$5,759.26	$118,489.05	N	N
	TOWNSHIP ASSISTANCE	0840	$9,969	$10,121.76	$31.66	$0.00	$318.42	$38.90	$14.87	$65.33	$469.17	$9,652.59	N	N

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$72,174.54	$0.00	$783,819.05	$69,611.95	$18,601.91	$107,955.96	$182,038.36	$1,766.95	$1,235,968.72

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker Credits	Supplemental Homestead Credit	Over 65 Credit	Blind/ Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
LUCE TOWNSHIP	RECREATION	1312	$9,969	$10,121.76	$31.66	$0.00	$318.42	$38.90	$14.87	$65.33	$469.17	$9,652.59	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	$261,943	$265,952.99	$831.81	$0.00	$8,366.62	$1,022.05	$390.69	$1,716.50	$12,327.66	$253,625.33	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	$48,112	$48,848.51	$152.78	$0.00	$1,536.73	$187.72	$71.76	$315.28	$2,264.26	$46,584.24	N	N
OHIO TOWNSHIP	**Township**		**$488,667**	**$496,890.57**	**$974.37**	**$0.00**	**$7,219.55**	**$721.99**	**$148.98**	**$2,238.96**	**$11,303.86**	**$485,586.71**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$97,349	$98,911.36	$217.59	$0.00	$1,673.82	$162.70	$37.29	$1,142.80	$3,234.21	$95,677.15	N	N
	TOWNSHIP ASSISTANCE	0840	$59,601	$60,557.98	$133.22	$0.00	$1,024.79	$99.61	$22.83	$699.68	$1,980.13	$58,577.85	N	N
	FIRE	1111	$247,578	$251,867.33	$455.42	$0.00	$3,940.24	$335.06	$63.09	$0.00	$4,793.81	$247,073.53	N	N
	FIRE EQUIPMENT DEBT	1182	$50,365	$51,237.72	$92.65	$0.00	$0.00	$68.16	$12.83	$0.00	$173.64	$51,064.07	N	Y
	RECREATION	1312	$33,774	$34,316.19	$75.49	$0.00	$580.71	$56.45	$12.94	$396.48	$1,122.07	$33,194.11	N	N
CHRISNEY CIVIL TOWN	**City/Town**		**$75,833**	**$77,305.36**	**$474.07**	**$0.00**	**$2,800.32**	**$417.29**	**$133.11**	**$34.85**	**$3,859.64**	**$73,445.73**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$73,517	$74,944.64	$459.60	$0.00	$2,714.80	$404.55	$129.04	$33.78	$3,741.77	$71,202.87	N	N

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Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker Credits	Supplemental Homestead Credit	Over 65 Credit	Blind/ Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
CHRISNEY CIVIL TOWN	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE FIRE SPECIAL	1191	$1,816	$1,850.90	$11.35	$0.00	$67.05	$9.99	$3.19	$0.83	$92.41	$1,758.49	N	N
	CEMETERY	2120	$500	$509.83	$3.13	$0.00	$18.47	$2.75	$0.88	$0.23	$25.45	$484.37	N	N
DALE CIVIL TOWN	**City/Town**		**$500,228**	**$508,312.84**	**$2,375.04**	**$0.00**	**$14,920.55**	**$1,720.41**	**$404.37**	**$448.23**	**$19,868.59**	**$488,444.25**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$361,686	$367,531.53	$1,717.25	$0.00	$10,788.19	$1,243.93	$292.38	$324.09	$14,365.83	$353,165.70	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	PARK & RECREATION	1301	$97,985	$99,568.98	$465.23	$0.00	$2,922.66	$337.00	$79.21	$87.80	$3,891.89	$95,677.10	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$40,557	$41,212.33	$192.56	$0.00	$1,209.71	$139.48	$32.78	$36.34	$1,610.88	$39,601.45	N	N

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GENTRYVILLE CIVIL TOWN	**City/Town**		**$39,899**	**$38,621.71**	**$176.19**	**$0.00**	**$917.69**	**$154.38**	**$94.20**	**$1,496.14**	**$2,838.60**	**$35,783.10**		
	GENERAL	0101	$37,854	$36,641.98	$167.16	$0.00	$870.65	$146.47	$89.37	$1,419.45	$2,693.10	$33,948.88	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$2,045	$1,979.73	$9.03	$0.00	$47.04	$7.91	$4.83	$76.69	$145.51	$1,834.23	N	N
GRANDVIEW CIVIL TOWN	**City/Town**		**$133,914**	**$134,335.16**	**$2,213.31**	**$0.00**	**$6,407.23**	**$1,213.87**	**$298.16**	**$2,294.68**	**$12,427.25**	**$121,907.90**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$113,926	$114,284.63	$1,882.95	$0.00	$5,450.91	$1,032.69	$253.65	$1,952.18	$10,572.39	$103,712.24	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$19,988	$20,050.53	$330.35	$0.00	$956.33	$181.18	$44.50	$342.50	$1,854.86	$18,195.67	N	N
	CEMETERY	2120	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N

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GRANDVIEW CIVIL TOWN	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
RICHLAND CIVIL TOWN	**City/Town**		**$110,058**	**$109,760.76**	**$671.52**	**$0.00**	**$5,863.84**	**$802.69**	**$438.05**	**$10,075.55**	**$17,851.64**	**$91,909.12**		
	GENERAL	0101	$94,897	$94,640.55	$579.01	$0.00	$5,056.06	$692.11	$377.70	$8,687.58	$15,392.47	$79,248.08	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$9,990	$9,963.25	$60.96	$0.00	$532.27	$72.86	$39.76	$914.58	$1,620.44	$8,342.81	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$5,171	$5,156.96	$31.55	$0.00	$275.50	$37.71	$20.58	$473.39	$838.74	$4,318.23	N	N
ROCKPORT CIVIL CITY	**City/Town**		**$866,177**	**$867,994.03**	**$5,688.45**	**$0.00**	**$27,020.03**	**$4,462.77**	**$1,547.92**	**$121,487.14**	**$160,206.31**	**$707,787.71**		
	GENERAL	0101	$670,793	$672,199.64	$4,405.30	$0.00	$20,925.09	$3,456.10	$1,198.75	$94,083.15	$124,068.39	$548,131.24	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	PARK	1303	$167,670	$168,022.14	$1,101.14	$0.00	$5,230.41	$863.88	$299.64	$23,516.90	$31,011.97	$137,010.16	N	N

2026 Spencer County Circuit Breaker Report

County-wide Totals

Over 65 Circuit Breaker	County Option Circuit Breaker	Supplemental Homestead Credits	Over 65 Credits	Blind/Disabled Credits	1% Homestead Circuit Breaker	2% Circuit Breaker	3% Circuit Breaker	County-wide Grand Total
$72,174.54	$0.00	$783,819.05	$69,611.95	$18,601.91	$107,955.96	$182,038.36	$1,766.95	$1,235,968.72

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker Credits	Supplemental Homestead Credit	Over 65 Credit	Blind/ Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
ROCKPORT CIVIL CITY	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$27,714	$27,772.25	$182.01	$0.00	$864.53	$142.79	$49.53	$3,887.09	$5,125.95	$22,646.31	N	N
SANTA CLAUS CIVIL TOWN	**City/Town**		**$1,111,923**	**$1,127,348.91**	**$1,813.86**	**$0.00**	**$51,727.55**	**$1,350.44**	**$414.57**	**$1,066.51**	**$56,372.93**	**$1,070,975.98**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$765,336	$775,954.05	$1,248.48	$0.00	$35,604.06	$929.51	$285.35	$734.08	$38,801.47	$737,152.57	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE BUILDING	1092	$42,434	$43,022.68	$69.22	$0.00	$1,974.06	$51.54	$15.82	$40.70	$2,151.34	$40,871.34	N	N
	CUMULATIVE FIRE SPECIAL	1191	$47,262	$47,917.48	$77.10	$0.00	$2,198.66	$57.40	$17.62	$45.33	$2,396.11	$45,521.37	N	N
	RECREATION	1312	$129,843	$131,644.26	$211.81	$0.00	$6,040.40	$157.70	$48.41	$124.54	$6,582.85	$125,061.41	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N

2026 Spencer County Circuit Breaker Report

County-wide Totals

Over 65 Circuit Breaker	County Option Circuit Breaker	Supplemental Homestead Credits	Over 65 Credits	Blind/Disabled Credits	1% Homestead Circuit Breaker	2% Circuit Breaker	3% Circuit Breaker	County-wide Grand Total
$72,174.54	$0.00	$783,819.05	$69,611.95	$18,601.91	$107,955.96	$182,038.36	$1,766.95	$1,235,968.72

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker Credits	Supplemental Homestead Credit	Over 65 Credit	Blind/ Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
SANTA CLAUS CIVIL TOWN	CUMULATIVE CAPITAL DEVELOPMENT	2391	$127,048	$128,810.43	$207.25	$0.00	$5,910.37	$154.30	$47.37	$121.86	$6,441.15	$122,369.29	N	N
	REDEVELOPMENT - GENERAL	2430	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
NORTH SPENCER COUNTY SCHOOL CORPORATION	**School**		**$9,560,334**	**$9,717,704.56**	**$13,734.17**	**$0.00**	**$237,079.68**	**$17,013.61**	**$3,718.88**	**$3,908.82**	**$275,455.15**	**$9,442,249.41**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	DEBT SERVICE	0180	$3,176,096	$3,228,377.08	$4,562.71	$0.00	$0.00	$5,652.19	$1,235.47	$0.00	$11,450.38	$3,216,926.71	N	Y
	EDUCATION	3101	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	OPERATIONS	3300	$6,384,238	$6,489,327.48	$9,171.46	$0.00	$237,079.68	$11,361.41	$2,483.41	$3,908.82	$264,004.78	$6,225,322.70	N	N
SOUTH SPENCER COUNTY SCHOOL CORPORATION	**School**		**$6,130,065**	**$6,225,950.16**	**$16,122.23**	**$0.00**	**$117,244.92**	**$13,388.86**	**$3,862.78**	**$65,437.73**	**$216,056.52**	**$6,009,893.64**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	DEBT SERVICE	0180	$1,366,457	$1,387,830.55	$3,593.82	$0.00	$0.00	$2,984.52	$861.05	$0.00	$7,439.39	$1,380,391.16	N	Y
	EDUCATION	3101	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	OPERATIONS	3300	$4,763,608	$4,838,119.61	$12,528.42	$0.00	$117,244.92	$10,404.34	$3,001.73	$65,437.73	$208,617.13	$4,629,502.48	N	N
LINCOLN HERITAGE PUBLIC LIBRARY	**Library**		**$554,548**	**$563,586.94**	**$794.91**	**$0.00**	**$13,893.59**	**$944.77**	**$194.23**	**$235.35**	**$16,062.86**	**$547,524.09**		
	GENERAL	0101	$554,548	$563,586.94	$794.91	$0.00	$13,893.59	$944.77	$194.23	$235.35	$16,062.86	$547,524.09	N	N
	LIBRARY IMPROVEMENT RESERVE	2011	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N

2026 Spencer County Circuit Breaker Report

County-wide Totals

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$72,174.54	$0.00	$783,819.05	$69,611.95	$18,601.91	$107,955.96	$182,038.36	$1,766.95	$1,235,968.72

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker Credits	Supplemental Homestead Credit	Over 65 Credit	Blind/ Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
SPENCER COUNTY PUBLIC LIBRARY	**Library**		**$1,299,295**	**$1,319,940.46**	**$3,346.47**	**$0.00**	**$24,783.75**	**$2,939.18**	**$868.22**	**$13,190.26**	**$45,127.88**	**$1,274,812.58**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$1,299,295	$1,319,940.46	$3,346.47	$0.00	$24,783.75	$2,939.18	$868.22	$13,190.26	$45,127.88	$1,274,812.58	N	N
	LIBRARY IMPROVEMENT RESERVE	2011	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
CARTER FIRE PROTECTION DISTRICT	**Special**		**$142,000**	**$144,196.60**	**$341.62**	**$0.00**	**$3,500.70**	**$328.67**	**$56.15**	**$49.50**	**$4,276.65**	**$139,919.95**		
	SPECIAL FIRE GENERAL	8603	$142,000	$144,196.60	$341.62	$0.00	$3,500.70	$328.67	$56.15	$49.50	$4,276.65	$139,919.95	N	N
SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT	**Special**		**$558,496**	**$567,499.24**	**$1,079.33**	**$0.00**	**$12,533.23**	**$1,087.79**	**$273.22**	**$2,611.13**	**$17,584.70**	**$549,914.55**		
	SPECIAL SOLID WASTE MANAGEMENT	8210	$558,496	$567,499.24	$1,079.33	$0.00	$12,533.23	$1,087.79	$273.22	$2,611.13	$17,584.70	$549,914.55	N	N

TIF District	Levy Based on Abstract AV	Over 65 Circuit Breaker	County Option Circuit Breaker	Supplemental Homestead Credit	Over 65 Credit	Blind/Disabled Credit	1%/2%/3% Circuit Breaker	Total Circuit Breaker
T74002 - Industrial Park - SC Clay	$74,049.50	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
T74003 - Amusement & Comm	$438,552.92	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
T74004 - Rockport EDA	$156,204.76	$0.00	$0.00	$0.00	$51.28	$110.06	$14,787.91	$14,949.25