STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERENMENT FINANCE

INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: **Spencer County Auditor**

FROM: **Department of Local Government Finance**

RE: **2025 Certified Budget Order**

DATE: **Friday, January 3, 2025**

Enclosed is the certified 2025 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

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

- County assessor delivered the ratio study to the DLGF on 02/26/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 03/04/24.
- County auditor certified net assessed values to the DLGF on 08/07/24 (Due 08/01/24).
- DLGF certified the Budget Order on 01/03/2025 (Due 01/15/25).

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars ($100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2024 PAYABLE 2025 FOR
SPENCER COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2025. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The county auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this January 3, 2025

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Scott Maitland, Acting Commissioner

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2025 TAX RATES
(Per Taxing District)

Year : 2025
County: 74 Spencer

	Taxing District	2025 District Rate	*FOR COMPARISON ONLY* 2024 District Rate
001	Carter Township	1.4862	1.4869
002	Dale Town	2.1264	2.1624
003	Santa Claus Town Carter Townsh	1.8463	1.8689
004	Clay Township	1.4483	1.4436
005	Santa Claus Town Clay Township	1.8408	1.8608
006	Grass Township	1.4515	1.4400
007	Chrisney Town	2.1276	2.1705
008	Hammond Township North	1.5980	1.5730
009	Hammond Township South	1.5241	1.2882
010	Grandview Town	2.2339	2.1456
011	Harrison Township	1.4281	1.4290
012	Santa Claus Town Harrison Town	1.8505	1.8768
013	Huff Township	1.4231	1.4180
014	Jackson Township	1.5034	1.5022
015	Gentryville Town	2.2877	2.3802
016	Luce Township	1.7111	1.4982
017	Ohio Township	1.5151	1.2450
018	Rockport City	3.0103	2.8709
019	Richland Town	2.6847	2.5612

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
2025 Budget Order

County: 74 Spencer
Unit: 0000 SPENCER COUNTY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$10,955,807	$2,003,461,829	$9,141,796	$0.4563
Budget reduced due to advertising constraints.					
Rate Approved.					
0124	**2015 REASSESSMENT**	$330,246	$2,003,461,829	$298,516	$0.0149
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	**HIGHWAY**	$3,497,251	$2,003,461,829	$0	$0.0000
Budget reduced due to advertising constraints.					
0706	**LOCAL ROAD & STREET**	$400,000	$2,003,461,829	$0	$0.0000
Budget approved for displayed amount.					
0790	**CUMULATIVE BRIDGE**	$522,750	$2,003,461,829	$601,039	$0.0300
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	**HEALTH**	$252,485	$2,003,461,829	$28,048	$0.0014
Budget reduced due to advertising constraints.					
Rate reduced due to increased assessed valuation.					
2003	**COUNTY 4-H**	$0	$2,003,461,829	$98,170	$0.0049
Rate reduced due to increased assessed valuation.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$291,000	$2,003,461,829	$232,402	$0.0116
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$16,249,539**		**$10,399,971**	**$0.5191**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0001 CARTER TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$25,789	$261,286,088	$35,274	$0.0135
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$17,600	$261,286,088	$7,839	$0.0030
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$43,389**		**$43,113**	**$0.0165**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0002 CLAY TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$26,915	$248,994,515	$21,912	$0.0088
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$8,400	$248,994,515	$5,478	$0.0022
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$20,100	$56,893,490	$20,823	$0.0366
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$55,415**		**$48,213**	**$0.0476**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0003 GRASS TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$44,398	$321,799,592	$32,502	$0.0101
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$8,000	$321,799,592	$4,827	$0.0015
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$12,000	$311,601,679	$17,450	$0.0056
To fund the 2025 budget, this unit is authorized to transfer $3,440.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
1190	**CUMULATIVE FIRE (Township)**	$52,000	$311,601,679	$103,763	$0.0333
Budget approved for displayed amount.					
Rate Approved.					
1312	**RECREATION**	$1,000	$321,799,592	$965	$0.0003
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$117,398**		**$159,507**	**$0.0508**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0004 HAMMOND TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$34,500	$87,095,254	$34,664	$0.0398
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$13,750	$87,095,254	$6,968	$0.0080
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$9,500	$70,197,602	$13,969	$0.0199
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	**CUMULATIVE FIRE (Township)**	$15,000	$70,197,602	$22,674	$0.0323
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$72,750**		**$78,275**	**$0.1000**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
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2025 Budget Order

County: 74 Spencer
Unit: 0005 HARRISON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$23,354	$149,094,573	$26,986	$0.0181
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$6,400	$149,094,573	$3,876	$0.0026
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$7,980	$147,814,414	$9,904	$0.0067
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$37,734**		**$40,766**	**$0.0274**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

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2025 Budget Order

County: 74 Spencer
Unit: 0006 HUFF TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$17,000	$121,873,081	$15,600	$0.0128
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$7,000	$121,873,081	$975	$0.0008
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$10,000	$121,873,081	$10,725	$0.0088
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$34,000**		**$27,300**	**$0.0224**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

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2025 Budget Order

County: 74 Spencer
Unit: 0007 JACKSON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$1,000	$42,715,726	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$18,550	$42,715,726	$18,410	$0.0431
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$8,350	$42,715,726	$4,998	$0.0117
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$10,000	$42,715,726	$9,910	$0.0232
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	**CUMULATIVE FIRE (Township)**	$9,000	$42,715,726	$10,551	$0.0247
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$46,900**		**$43,869**	**$0.1027**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
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2025 Budget Order

County: 74 Spencer
Unit: 0008 LUCE TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$165,000	$150,407,364	$116,867	$0.0777
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$24,000	$150,407,364	$9,927	$0.0066
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	**RECREATION**	$30,000	$150,407,364	$9,927	$0.0066
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8604	**SPECIAL FIRE PROTECTION TERRITORY GENERAL**	$275,000	$150,407,364	$251,782	$0.1674
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8692	**SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE**	$50,000	$150,407,364	$43,167	$0.0287
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$544,000**		**$431,670**	**$0.2870**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0009 OHIO TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$29,145	$620,195,636	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$126,924	$620,195,636	$89,928	$0.0145
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$94,891	$620,195,636	$59,539	$0.0096
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$286,000	$566,685,879	$237,441	$0.0419
Budget approved for displayed amount.					
Rate Approved.					
1182	**FIRE EQUIPMENT DEBT**	$123,740	$566,685,879	$111,070	$0.0196
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
1312	**RECREATION**	$70,000	$620,195,636	$33,491	$0.0054
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$730,700**		**$531,469**	**$0.0910**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0458 ROCKPORT CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$976,308	$53,509,757	$645,007	$1.2054
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	**LOCAL ROAD & STREET**	$18,000	$53,509,757	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$90,000	$53,509,757	$0	$0.0000
Budget approved for displayed amount.					
1303	**PARK**	$227,400	$53,509,757	$161,225	$0.3013
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$5,000	$53,509,757	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$25,000	$53,509,757	$26,755	$0.0500
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$1,341,708**		**$832,987**	**$1.5567**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0870 CHRISNEY CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$0	$10,197,913	$0	$0.0000
0101	**GENERAL**	$133,577	$10,197,913	$70,712	$0.6934
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	**LOCAL ROAD & STREET**	$3,244	$10,197,913	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$34,278	$10,197,913	$0	$0.0000
Budget approved for displayed amount.					
1191	**CUMULATIVE FIRE SPECIAL**	$51,400	$10,197,913	$1,703	$0.0167
Budget approved for displayed amount.					
Rate Approved.					
2120	**CEMETERY**	$280	$10,197,913	$500	$0.0049
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$222,779**		**$72,915**	**$0.7150**

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0871 DALE CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$57	$74,887,305	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$546,042	$74,887,305	$353,992	$0.4727
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$27,000	$74,887,305	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$146,782	$74,887,305	$0	$0.0000
Budget approved for displayed amount.					
1301	**PARK & RECREATION**	$172,906	$74,887,305	$87,993	$0.1175
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$20,000	$74,887,305	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$50,000	$74,887,305	$37,444	$0.0500
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$962,787**		**$479,429**	**$0.6402**

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0872 GENTRYVILLE CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$50,000	$4,935,004	$36,396	$0.7375
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$0	$4,935,004	$0	$0.0000
0708	**MOTOR VEHICLE HIGHWAY**	$20,000	$4,935,004	$0	$0.0000
Budget approved for displayed amount.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$2,000	$4,935,004	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$4,000	$4,935,004	$2,310	$0.0468
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$76,000**		**$38,706**	**$0.7843**

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0873 GRANDVIEW CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$161,400	$16,897,652	$108,770	$0.6437
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$4,000	$16,897,652	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$51,600	$16,897,652	$19,990	$0.1183
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2120	**CEMETERY**	$6,500	$16,897,652	$0	$0.0000
Budget approved for displayed amount.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$3,000	$16,897,652	$0	$0.0000
Budget approved for displayed amount.					
	Unit Total:	**$226,500**		**$128,760**	**$0.7620**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0874 SANTA CLAUS CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$75,000	$249,810,513	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$955,162	$249,810,513	$728,947	$0.2918
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	**LOCAL ROAD & STREET**	$60,000	$249,810,513	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$74,850	$249,810,513	$0	$0.0000
Budget approved for displayed amount.					
1092	**CUMULATIVE BUILDING**	$75,000	$249,810,513	$41,718	$0.0167
Budget approved for displayed amount.					
Rate Approved.					
1191	**CUMULATIVE FIRE SPECIAL**	$295,000	$249,810,513	$46,465	$0.0186
Budget approved for displayed amount.					
Rate Approved.					
1312	**RECREATION**	$182,355	$249,810,513	$129,901	$0.0520
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$10,000	$249,810,513	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$225,000	$249,810,513	$124,905	$0.0500
Budget approved for displayed amount.					
Rate Approved.					

2430	**REDEVELOPMENT - GENERAL**	$5,000	$249,810,513	$0	$0.0000

Budget approved for displayed amount.

Unit Total:	**$1,957,367**	**$1,071,936**	**$0.4291**

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0973 RICHLAND CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$123,600	$10,920,458	$90,869	$0.8321
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$7,000	$10,920,458	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$60,000	$10,920,458	$9,992	$0.0915
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$2,000	$10,920,458	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$8,000	$10,920,458	$5,460	$0.0500
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$200,600**		**$106,321**	**$0.9736**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$2,000,000	$1,192,985,902	$0	$0.0000
Budget approved for displayed amount.					
0180	**DEBT SERVICE**	$3,667,000	$1,192,985,902	$3,490,677	$0.2926
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0186	**SCHOOL PENSION DEBT**	$0	$1,192,985,902	$0	$0.0000
3101	**EDUCATION**	$17,940,170	$1,192,985,902	$0	$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
3300	**OPERATIONS**	$8,241,071	$1,192,985,902	$6,152,228	$0.5157
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$31,848,241**		**$9,642,905**	**$0.8083**

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$0	$810,475,927	$0	$0.0000
0180	**DEBT SERVICE**	$1,461,000	$810,475,927	$1,372,136	$0.1693
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	**EDUCATION**	$10,137,000	$810,475,927	$0	$0.0000
Budget approved for displayed amount.					
3300	**OPERATIONS**	$5,630,000	$810,475,927	$4,579,999	$0.5651
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$17,228,000**		**$5,952,135**	**$0.7344**

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 0294 SPENCER COUNTY PUBLIC LIBRARY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$100,000	$857,698,254	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$1,670,500	$857,698,254	$1,233,370	$0.1438
Budget approved for displayed amount.					
Rate Approved.					
2011	**LIBRARY IMPROVEMENT RESERVE**	$40,000	$857,698,254	$0	$0.0000
Budget approved for displayed amount.					
	Unit Total:	**$1,810,500**		**$1,233,370**	**$0.1438**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
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2025 Budget Order

County: 74 Spencer
Unit: 0301 LINCOLN HERITAGE PUBLIC LIBRARY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$702,545	$1,145,763,575	$532,780	$0.0465
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2011	**LIBRARY IMPROVEMENT RESERVE**	$100,000	$1,145,763,575	$0	$0.0000
Budget approved for displayed amount.					
	Unit Total:	**$802,545**		**$532,780**	**$0.0465**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

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County: 74 Spencer
Unit: 0960 CARTER FIRE PROTECTION DISTRICT

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
8603	**SPECIAL FIRE GENERAL**	$220,000	$204,856,759	$141,351	$0.0690

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	**$220,000**	**$141,351**	**$0.0690**

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 74 Spencer
Unit: 1068 SPENCER COUNTY SOLID WASTE MGMT DIST

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
8210	**SPECIAL SOLID WASTE MANAGEMENT**	$1,014,392	$2,003,461,829	$536,928	$0.0268

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

	Unit Total:	$1,014,392		$536,928	$0.0268

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than $100.00 for a civil taxing unit or $10,000.00 for a school corporation.