2025 Spencer County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
$107,518.72	$227,978.22	$1,974.24	$71,967.03	$0.00	$409,438.21

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
SPENCER COUNTY	**County**		**$10,399,971**	**$10,380,472.85**	**$20,719.69**	**$62,774.11**	**$83,493.80**	**$10,296,979.05**		
	GENERAL	0101	$9,141,796	$9,124,657.61	$18,213.05	$55,179.79	$73,392.84	$9,051,264.77	N	N
	2015 REASSESSMENT	0124	$298,516	$297,956.17	$594.73	$1,801.84	$2,396.57	$295,559.60	N	N
	HIGHWAY	0702	$0	$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	N	N
	CUMULATIVE BRIDGE	0790	$601,039	$599,911.74	$1,197.44	$3,627.86	$4,825.30	$595,086.44	N	N
	HEALTH	0801	$28,048	$27,995.88	$55.88	$169.30	$225.18	$27,770.70	N	N
	COUNTY 4-H	2003	$98,170	$97,985.58	$195.58	$592.55	$788.13	$97,197.45	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$232,402	$231,965.87	$463.01	$1,402.77	$1,865.78	$230,100.09	N	N
CARTER TOWNSHIP	**Township**		**$43,113**	**$42,974.74**	**$75.66**	**$124.17**	**$199.83**	**$42,774.91**		
	GENERAL	0101	$35,274	$35,161.15	$61.90	$101.59	$163.50	$34,997.66	N	N
	TOWNSHIP ASSISTANCE	0840	$7,839	$7,813.59	$13.76	$22.58	$36.33	$7,777.26	N	N
CLAY TOWNSHIP	**Township**		**$48,213**	**$47,943.01**	**$78.56**	**$98.45**	**$177.01**	**$47,766.00**		
	GENERAL	0101	$21,912	$21,831.92	$46.48	$78.76	$125.24	$21,706.68	N	N
	TOWNSHIP ASSISTANCE	0840	$5,478	$5,457.98	$11.62	$19.69	$31.31	$5,426.67	N	N
	FIRE	1111	$20,823	$20,653.11	$20.47	$0.00	$20.47	$20,632.64	N	N

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$107,518.72	$227,978.22	$1,974.24	$71,967.03	$0.00	$409,438.21

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
GRASS TOWNSHIP	**Township**		**$159,507**	**$159,494.81**	**$67.81**	**$19.83**	**$87.64**	**$159,407.17**		
	GENERAL	0101	$32,502	$32,497.63	$20.14	$16.83	$36.97	$32,460.66	N	N
	TOWNSHIP ASSISTANCE	0840	$4,827	$4,826.38	$2.99	$2.50	$5.49	$4,820.89	N	N
	FIRE	1111	$17,450	$17,448.61	$6.35	$0.00	$6.35	$17,442.26	N	N
	CUMULATIVE FIRE (Township)	1190	$103,763	$103,756.92	$37.73	$0.00	$37.73	$103,719.18	N	N
	RECREATION	1312	$965	$965.28	$0.60	$0.50	$1.10	$964.18	N	N
HAMMOND TOWNSHIP	**Township**		**$78,275**	**$77,966.56**	**$209.56**	**$248.97**	**$458.53**	**$77,508.03**		
	GENERAL	0101	$34,664	$34,501.18	$121.63	$207.30	$328.94	$34,172.25	N	N
	TOWNSHIP ASSISTANCE	0840	$6,968	$6,934.91	$24.45	$41.67	$66.12	$6,868.79	N	N
	FIRE	1111	$13,969	$13,926.37	$24.20	$0.00	$24.20	$13,902.17	N	N
	CUMULATIVE FIRE (Township)	1190	$22,674	$22,604.10	$39.28	$0.00	$39.28	$22,564.82	N	N
HARRISON TOWNSHIP	**Township**		**$40,766**	**$40,688.28**	**$81.29**	**$0.00**	**$81.29**	**$40,606.99**		
	GENERAL	0101	$26,986	$26,934.69	$53.70	$0.00	$53.70	$26,881.00	N	N
	TOWNSHIP ASSISTANCE	0840	$3,876	$3,869.07	$7.71	$0.00	$7.71	$3,861.36	N	N
	FIRE	1111	$9,904	$9,884.52	$19.88	$0.00	$19.88	$9,864.64	N	N

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Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
HUFF TOWNSHIP	**Township**		**$27,300**	**$27,218.43**	**$31.56**	**$0.00**	**$31.56**	**$27,186.87**		
	GENERAL	0101	$15,600	$15,553.39	$18.03	$0.00	$18.03	$15,535.35	N	N
	TOWNSHIP ASSISTANCE	0840	$975	$972.09	$1.13	$0.00	$1.13	$970.96	N	N
	FIRE	1111	$10,725	$10,692.95	$12.40	$0.00	$12.40	$10,680.55	N	N
JACKSON TOWNSHIP	**Township**		**$43,869**	**$44,260.91**	**$125.70**	**$204.48**	**$330.18**	**$43,930.74**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$18,410	$18,574.93	$52.75	$85.81	$138.57	$18,436.37	N	N
	TOWNSHIP ASSISTANCE	0840	$4,998	$5,042.38	$14.32	$23.29	$37.62	$5,004.77	N	N
	FIRE	1111	$9,910	$9,998.57	$28.40	$46.19	$74.59	$9,923.98	N	N
	CUMULATIVE FIRE (Township)	1190	$10,551	$10,645.03	$30.23	$49.18	$79.41	$10,565.62	N	N
LUCE TOWNSHIP	**Township**		**$431,670**	**$429,798.28**	**$1,337.09**	**$2,607.07**	**$3,944.16**	**$425,854.12**		
	GENERAL	0101	$116,867	$116,360.02	$361.99	$705.82	$1,067.81	$115,292.21	N	N
	TOWNSHIP ASSISTANCE	0840	$9,927	$9,883.86	$30.75	$59.95	$90.70	$9,793.16	N	N
	RECREATION	1312	$9,927	$9,883.86	$30.75	$59.95	$90.70	$9,793.16	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	$251,782	$250,690.71	$779.89	$1,520.64	$2,300.53	$248,390.17	N	N

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LUCE TOWNSHIP	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	$43,167	$42,979.83	$133.71	$260.71	$394.42	$42,585.41	N	N
OHIO TOWNSHIP	**Township**		**$531,469**	**$531,160.40**	**$1,141.03**	**$2,551.86**	**$3,692.89**	**$527,467.51**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$89,928	$89,833.83	$213.71	$1,254.30	$1,468.01	$88,365.81	N	N
	TOWNSHIP ASSISTANCE	0840	$59,539	$59,476.19	$141.49	$830.44	$971.93	$58,504.26	N	N
	FIRE	1111	$237,441	$237,361.81	$481.16	$0.00	$481.16	$236,880.65	N	N
	FIRE EQUIPMENT DEBT	1182	$111,070	$111,033.21	$225.08	$0.00	$225.08	$110,808.13	N	Y
	RECREATION	1312	$33,491	$33,455.36	$79.59	$467.12	$546.71	$32,908.65	N	N
CHRISNEY CIVIL TOWN	**City/Town**		**$72,915**	**$72,760.97**	**$615.64**	**$1,191.43**	**$1,807.08**	**$70,953.89**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$70,712	$70,562.87	$597.05	$1,155.44	$1,752.48	$68,810.39	N	N
	LOCAL ROAD & STREET	0706	$0	$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	N	N
	CUMULATIVE FIRE SPECIAL	1191	$1,703	$1,699.45	$14.38	$27.83	$42.21	$1,657.24	N	N
	CEMETERY	2120	$500	$498.64	$4.22	$8.17	$12.38	$486.26	N	N

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DALE CIVIL TOWN	**City/Town**		**$479,429**	**$476,570.40**	**$1,999.58**	**$4,817.82**	**$6,817.40**	**$469,752.99**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$353,992	$351,881.95	$1,476.42	$3,557.30	$5,033.72	$346,848.24	N	N
	LOCAL ROAD & STREET	0706	$0	$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	N	N
	PARK & RECREATION	1301	$87,993	$87,468.01	$367.00	$884.25	$1,251.24	$86,216.77	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$37,444	$37,220.43	$156.17	$376.27	$532.44	$36,687.99	N	N
GENTRYVILLE CIVIL TOWN	**City/Town**		**$38,706**	**$38,712.11**	**$252.86**	**$1,561.54**	**$1,814.40**	**$36,897.70**		
	GENERAL	0101	$36,396	$36,402.12	$237.78	$1,468.36	$1,706.14	$34,695.98	N	N
	LOCAL ROAD & STREET	0706	$0	$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	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$2,310	$2,309.99	$15.09	$93.18	$108.27	$2,201.72	N	N

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GRANDVIEW CIVIL TOWN	**City/Town**		**$128,760**	**$127,289.44**	**$1,402.17**	**$3,968.96**	**$5,371.12**	**$121,918.32**		
	GENERAL	0101	$108,770	$107,527.84	$1,184.48	$3,352.78	$4,537.26	$102,990.58	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$19,990	$19,761.60	$217.69	$616.18	$833.86	$18,927.74	N	N
	CEMETERY	2120	$0	$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	N	N
RICHLAND CIVIL TOWN	**City/Town**		**$106,321**	**$101,778.63**	**$631.90**	**$8,844.06**	**$9,475.96**	**$92,302.67**		
	GENERAL	0101	$90,869	$86,986.44	$540.06	$7,558.69	$8,098.75	$78,887.68	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	$9,992	$9,565.27	$59.39	$831.17	$890.56	$8,674.71	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$5,460	$5,226.92	$32.45	$454.19	$486.65	$4,740.28	N	N
ROCKPORT CIVIL CITY	**City/Town**		**$832,987**	**$825,793.20**	**$5,067.28**	**$134,660.28**	**$139,727.57**	**$686,065.64**		
	GENERAL	0101	$645,007	$639,436.71	$3,923.75	$104,271.54	$108,195.29	$531,241.42	N	N
	LOCAL ROAD & STREET	0706	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N

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ROCKPORT CIVIL CITY	MOTOR VEHICLE HIGHWAY	0708	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	PARK	1303	$161,225	$159,832.65	$980.77	$26,063.56	$27,044.33	$132,788.32	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$26,755	$26,523.84	$162.76	$4,325.18	$4,487.94	$22,035.90	N	N
SANTA CLAUS CIVIL TOWN	**City/Town**		**$1,071,936**	**$1,069,552.08**	**$2,026.42**	**$3,840.34**	**$5,866.75**	**$1,063,685.32**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$728,947	$727,325.32	$1,378.02	$2,611.54	$3,989.56	$723,335.77	N	N
	LOCAL ROAD & STREET	0706	$0	$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	N	N
	CUMULATIVE BUILDING	1092	$41,718	$41,625.54	$78.87	$149.46	$228.33	$41,397.21	N	N
	CUMULATIVE FIRE SPECIAL	1191	$46,465	$46,361.38	$87.84	$166.47	$254.30	$46,107.08	N	N
	RECREATION	1312	$129,901	$129,612.46	$245.57	$465.39	$710.96	$128,901.51	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	$124,905	$124,627.37	$236.12	$447.49	$683.61	$123,943.76	N	N
	REDEVELOPMENT - GENERAL	2430	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N

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NORTH SPENCER COUNTY SCHOOL CORPORATION	**School**		**$9,642,905**	**$9,624,686.00**	**$14,908.33**	**$16,273.17**	**$31,181.49**	**$9,593,504.50**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	DEBT SERVICE	0180	$3,490,677	$3,484,081.56	$5,396.73	$0.00	$5,396.73	$3,478,684.83	N	Y
	SCHOOL PENSION DEBT	0186	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	Y
	EDUCATION	3101	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	OPERATIONS	3300	$6,152,228	$6,140,604.44	$9,511.60	$16,273.17	$25,784.77	$6,114,819.67	N	N
SOUTH SPENCER COUNTY SCHOOL CORPORATION	**School**		**$5,952,135**	**$5,941,104.34**	**$15,768.00**	**$74,024.70**	**$89,792.70**	**$5,851,311.64**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	DEBT SERVICE	0180	$1,372,136	$1,369,592.82	$3,634.97	$0.00	$3,634.97	$1,365,957.85	N	Y
	EDUCATION	3101	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	OPERATIONS	3300	$4,579,999	$4,571,511.53	$12,133.03	$74,024.70	$86,157.73	$4,485,353.80	N	N
LINCOLN HERITAGE PUBLIC LIBRARY	**Library**		**$532,780**	**$531,829.92**	**$811.93**	**$936.17**	**$1,748.10**	**$530,081.83**		
	GENERAL	0101	$532,780	$531,829.92	$811.93	$936.17	$1,748.10	$530,081.83	N	N
	LIBRARY IMPROVEMENT RESERVE	2011	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
SPENCER COUNTY PUBLIC LIBRARY	**Library**		**$1,233,370**	**$1,230,907.21**	**$3,228.85**	**$14,494.49**	**$17,723.33**	**$1,213,183.87**		
	RAINY DAY	0061	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
	GENERAL	0101	$1,233,370	$1,230,907.21	$3,228.85	$14,494.49	$17,723.33	$1,213,183.87	N	N

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SPENCER COUNTY PUBLIC LIBRARY	LIBRARY IMPROVEMENT RESERVE	2011	$0	$0.00	$0.00	$0.00	$0.00	$0.00	N	N
CARTER FIRE PROTECTION DISTRICT	**Special**		**$141,351**	**$140,856.17**	**$316.40**	**$519.26**	**$835.66**	**$140,020.52**		
	SPECIAL FIRE GENERAL	8603	$141,351	$140,856.17	$316.40	$519.26	$835.66	$140,020.52	N	N
SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT	**Special**		**$536,928**	**$535,921.16**	**$1,069.71**	**$3,240.89**	**$4,310.60**	**$531,610.55**		
	SPECIAL SOLID WASTE MANAGEMENT	8210	$536,928	$535,921.16	$1,069.71	$3,240.89	$4,310.60	$531,610.55	N	N

2025 Spencer County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
$107,518.72	$227,978.22	$1,974.24	$71,967.03	$0.00	$409,438.21

TIF District	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker
T74002 - Industrial Park - SC Clay	$62,759.65	$0.00	$0.00	$0.00
T74003 - Amusement & Comm	$368,032.82	$0.00	$0.00	$0.00
T74004 - Rockport EDA	$137,612.91	$0.00	$469.14	$469.14