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: **2026 Certified Budget Order**

DATE: **Tuesday, December 30, 2025**

Enclosed is the certified 2026 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 02/27/25 (Due 03/03/25).
- Ratio study was approved by the DLGF on 03/13/25.
- County auditor certified net assessed values to the DLGF on 08/22/25 (Due 08/01/25).
- DLGF certified the Budget Order on 12/30/2025 (Due 12/31/25).

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 2025 PAYABLE 2026 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 2026. 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 December 30, 2025

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Jason Cockerill, Commissioner

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2026 TAX RATES
(Per Taxing District)

Year : 2026
County: 74 Spencer

	Taxing District	2026 District Rate	*FOR COMPARISON ONLY* 2025 District Rate
001	Carter Township	1.4803	1.4862
002	Dale Town	2.0970	2.1264
003	Santa Claus Town Carter Townsh	1.8498	1.8463
004	Clay Township	1.4490	1.4483
005	Santa Claus Town Clay Township	1.8468	1.8408
006	Grass Township	1.4514	1.4515
007	Chrisney Town	2.1087	2.1276
008	Hammond Township North	1.5703	1.5980
009	Hammond Township South	1.4911	1.5241
010	Grandview Town	2.2643	2.2339
011	Harrison Township	1.4230	1.4281
012	Santa Claus Town Harrison Town	1.8545	1.8505
013	Huff Township	1.4214	1.4231
014	Jackson Township	1.5101	1.5034
015	Gentryville Town	2.4231	2.2877
016	Luce Township	1.7300	1.7111
017	Ohio Township	1.4948	1.5151
018	Rockport City	3.0084	3.0103
019	Richland Town	2.7942	2.6847
099	Ditch Billing		

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
2026 Budget Order

County: 74 Spencer
Unit: 0000 SPENCER COUNTY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$11,660,117	$2,030,894,693	$8,996,863	$0.4430
To fund the 2026 budget, this unit is authorized to transfer $743.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
0124	**2015 REASSESSMENT**	$328,789	$2,030,894,693	$298,542	$0.0147
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	**HIGHWAY**	$3,775,214	$2,030,894,693	$0	$0.0000
Budget reduced due to advertising constraints.					
0706	**LOCAL ROAD & STREET**	$400,000	$2,030,894,693	$0	$0.0000
Budget approved for displayed amount.					
0790	**CUMULATIVE BRIDGE**	$1,114,978	$2,030,894,693	$609,268	$0.0300
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	**HEALTH**	$391,918	$2,030,894,693	$253,862	$0.0125
Budget approved for displayed amount.					
Rate reduced per unit request.					
2003	**COUNTY 4-H**	$0	$2,030,894,693	$99,514	$0.0049
Rate reduced due to increased assessed valuation.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$268,000	$2,030,894,693	$235,584	$0.0116
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$17,939,016**		**$10,493,633**	**$0.5167**

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
2026 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	$267,906,872	$29,738	$0.0111
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$17,600	$267,906,872	$7,769	$0.0029
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$43,389**		**$37,507**	**$0.0140**

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
2026 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**	$27,640	$247,592,010	$21,788	$0.0088
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$8,400	$247,592,010	$5,447	$0.0022
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$20,400	$54,375,276	$21,641	$0.0398
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$56,440**		**$48,876**	**$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
2026 Budget Order

County: 74 Spencer
Unit: 0003 GRASS 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**	$43,527	$300,115,988	$33,313	$0.0111
To fund the 2026 budget, this unit is authorized to transfer $533.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
0840	**TOWNSHIP ASSISTANCE**	$8,000	$300,115,988	$4,802	$0.0016
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$12,000	$289,243,869	$19,958	$0.0069
To fund the 2026 budget, this unit is authorized to transfer $1,593.00 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	$289,243,869	$96,318	$0.0333
Budget approved for displayed amount.					
Rate Approved.					
1312	**RECREATION**	$1,000	$300,115,988	$900	$0.0003
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$116,527**		**$155,291**	**$0.0532**

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
2026 Budget Order

County: 74 Spencer
Unit: 0004 HAMMOND TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$35,500	$80,778,488	$25,688	$0.0318

To fund the 2026 budget, this unit is authorized to transfer $644.00 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

0840	**TOWNSHIP ASSISTANCE**	$13,750	$80,778,488	$16,963	$0.0210

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	**TOWNSHIP FIRE AND E.M.S.**	$0	$63,925,487	$13,680	$0.0214

To fund the 2026 budget, this unit is authorized to transfer $904.00 from the Levy Excess Fund.

Rate reduced due to application of levy excess fund.

1190	**CUMULATIVE FIRE (Township)**	$0	$63,925,487	$0	$0.0000

The property tax levy was denied due to failure to submit a timely adopted Capital Improvement Plan. Contact your Field Rep with any questions.

	Unit Total:	**$49,250**	**$56,331**	**$0.0742**

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
2026 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**	$24,004	$165,401,084	$26,960	$0.0163
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$5,850	$165,401,084	$3,970	$0.0024
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$7,800	$163,912,185	$9,999	$0.0061
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$37,654**		**$40,929**	**$0.0248**

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
2026 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	$122,643,316	$16,312	$0.0133
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$7,000	$122,643,316	$981	$0.0008
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$10,000	$122,643,316	$11,161	$0.0091
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$34,000**		**$28,454**	**$0.0232**

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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2026 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	$39,739,157	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$18,350	$39,739,157	$19,353	$0.0487
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$9,400	$39,739,157	$4,967	$0.0125
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$10,000	$39,739,157	$10,332	$0.0260
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	**CUMULATIVE FIRE (Township)**	$9,000	$39,739,157	$9,816	$0.0247
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$47,750**		**$44,468**	**$0.1119**

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
2026 Budget Order

County: 74 Spencer
Unit: 0008 LUCE TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$395	$144,480,437	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$250,000	$144,480,437	$122,375	$0.0847
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$30,000	$144,480,437	$9,969	$0.0069
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	**RECREATION**	$22,776	$144,480,437	$9,969	$0.0069
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
8604	**SPECIAL FIRE PROTECTION TERRITORY GENERAL**	$300,000	$144,480,437	$261,943	$0.1813
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8692	**SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE**	$82,500	$144,480,437	$48,112	$0.0333
Budget has been reduced and approved for the displayed amt.					
Rate Approved.					
	Unit Total:	**$685,671**		**$452,368**	**$0.3131**

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
2026 Budget Order

County: 74 Spencer
Unit: 0009 OHIO TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$0	$662,237,341	$0	$0.0000
0101	**GENERAL**	$137,988	$662,237,341	$97,349	$0.0147
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$95,345	$662,237,341	$59,601	$0.0090
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$289,000	$606,809,102	$247,578	$0.0408
To fund the 2026 budget, this unit is authorized to transfer $2,658.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
1182	**FIRE EQUIPMENT DEBT**	$61,870	$606,809,102	$50,365	$0.0083
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	**RECREATION**	$90,000	$662,237,341	$33,774	$0.0051
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$674,203**		**$488,667**	**$0.0779**

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
2026 Budget Order

County: 74 Spencer
Unit: 0458 ROCKPORT CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$999,700	$55,428,239	$670,793	$1.2102
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	**LOCAL ROAD & STREET**	$18,000	$55,428,239	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$90,000	$55,428,239	$0	$0.0000
Budget approved for displayed amount.					
1303	**PARK**	$233,153	$55,428,239	$167,670	$0.3025
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$0	$55,428,239	$0	$0.0000
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$50,000	$55,428,239	$27,714	$0.0500
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$1,390,853**		**$866,177**	**$1.5627**

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
2026 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	$10,872,119	$0	$0.0000
0101	**GENERAL**	$137,584	$10,872,119	$73,517	$0.6762
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	**LOCAL ROAD & STREET**	$3,341	$10,872,119	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$35,306	$10,872,119	$0	$0.0000
Budget approved for displayed amount.					
1191	**CUMULATIVE FIRE SPECIAL**	$51,400	$10,872,119	$1,816	$0.0167
Budget approved for displayed amount.					
Rate Approved.					
2120	**CEMETERY**	$280	$10,872,119	$500	$0.0046
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$227,911**		**$75,833**	**$0.6975**

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
2026 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	$81,113,787	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$527,291	$81,113,787	$361,686	$0.4459
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$27,000	$81,113,787	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$121,282	$81,113,787	$0	$0.0000
Budget approved for displayed amount.					
1301	**PARK & RECREATION**	$180,600	$81,113,787	$97,985	$0.1208
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$20,000	$81,113,787	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$50,000	$81,113,787	$40,557	$0.0500
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$926,230**		**$500,228**	**$0.6167**

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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2026 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	$4,370,141	$37,854	$0.8662
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$8,000	$4,370,141	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$20,000	$4,370,141	$0	$0.0000
Budget approved for displayed amount.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$2,000	$4,370,141	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$6,000	$4,370,141	$2,045	$0.0468
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$86,000**		**$39,899**	**$0.9130**

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
2026 Budget Order

County: 74 Spencer
Unit: 0873 GRANDVIEW CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$5,000	$16,853,001	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$166,400	$16,853,001	$113,926	$0.6760
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$4,000	$16,853,001	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$61,600	$16,853,001	$19,988	$0.1186
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2120	**CEMETERY**	$6,500	$16,853,001	$0	$0.0000
Budget approved for displayed amount.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$3,500	$16,853,001	$0	$0.0000
Budget approved for displayed amount.					
	Unit Total:	**$247,000**		**$133,914**	**$0.7946**

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
2026 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	$254,095,556	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$1,036,579	$254,095,556	$765,336	$0.3012
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	**LOCAL ROAD & STREET**	$60,000	$254,095,556	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$169,350	$254,095,556	$0	$0.0000
Budget approved for displayed amount.					
1092	**CUMULATIVE BUILDING**	$75,000	$254,095,556	$42,434	$0.0167
Budget approved for displayed amount.					
Rate Approved.					
1191	**CUMULATIVE FIRE SPECIAL**	$74,000	$254,095,556	$47,262	$0.0186
Budget approved for displayed amount.					
Rate Approved.					
1312	**RECREATION**	$194,000	$254,095,556	$129,843	$0.0511
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$30,000	$254,095,556	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$100,000	$254,095,556	$127,048	$0.0500
Budget approved for displayed amount.					
Rate Approved.					

2430	**REDEVELOPMENT - GENERAL**	$5,000	$254,095,556	$0	$0.0000

Budget approved for displayed amount.

Unit Total:	**$1,818,929**	**$1,111,923**	**$0.4376**

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
2026 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**	$126,000	$10,341,868	$94,897	$0.9176
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$10,500	$10,341,868	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$60,000	$10,341,868	$9,990	$0.0966
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$2,000	$10,341,868	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$5,000	$10,341,868	$5,171	$0.0500
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$203,500**		**$110,058**	**$1.0642**

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
2026 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**	$2,100,000	$1,186,881,878	$0	$0.0000
Budget approved for displayed amount.					
0180	**DEBT SERVICE**	$3,465,000	$1,186,881,878	$3,176,096	$0.2676
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	**EDUCATION**	$19,699,482	$1,186,881,878	$0	$0.0000
Budget approved for displayed amount.					
3300	**OPERATIONS**	$8,077,970	$1,186,881,878	$6,384,238	$0.5379
To fund the 2026 budget, this unit is authorized to transfer $13,846.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
	Unit Total:	**$33,342,452**		**$9,560,334**	**$0.8055**

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
2026 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	$844,012,815	$0	$0.0000
0180	**DEBT SERVICE**	$1,460,000	$844,012,815	$1,366,457	$0.1619
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	**EDUCATION**	$10,400,000	$844,012,815	$0	$0.0000
Budget approved for displayed amount.					
3300	**OPERATIONS**	$5,800,000	$844,012,815	$4,763,608	$0.5644
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$17,660,000**		**$6,130,065**	**$0.7263**

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
2026 Budget Order

County: 74 Spencer
Unit: 0294 SPENCER COUNTY 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
0061	**RAINY DAY**	$100,000	$887,496,266	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$1,740,500	$887,496,266	$1,299,295	$0.1464
To fund the 2026 budget, this unit is authorized to transfer $161.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
2011	**LIBRARY IMPROVEMENT RESERVE**	$33,000	$887,496,266	$0	$0.0000
Budget approved for displayed amount.					
	Unit Total:	**$1,873,500**		**$1,299,295**	**$0.1464**

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
2026 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**	$734,645	$1,143,398,427	$554,548	$0.0485
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2011	**LIBRARY IMPROVEMENT RESERVE**	$100,000	$1,143,398,427	$0	$0.0000
Budget approved for displayed amount.					
	Unit Total:	**$834,645**		**$554,548**	**$0.0485**

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
2026 Budget Order

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	$208,516,949	$142,000	$0.0681

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	**$220,000**	**$142,000**	**$0.0681**

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
2026 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**	$1,061,154	$2,030,894,693	$558,496	$0.0275

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	**$1,061,154**	**$558,496**	**$0.0275**

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.