

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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

TO: Brown County Auditor

FROM: Department of Local Government Finance

RE: 2017 Certified Budget Order

DATE: Monday, February 06, 2017

Enclosed is the certified 2017 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

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

- County Assessor delivered the ratio study to the DLGF on Friday, March 04, 2016
- Ratio study was approved by the DLGF on Wednesday, March 09, 2016
- County Auditor certified net assessed values to the DLGF on Thursday, July 28, 2016
- DLGF certified the Budget Order on Monday, February 06, 2017

Your county is the 4th of 92 counties to receive a 2017 Budget Order.

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

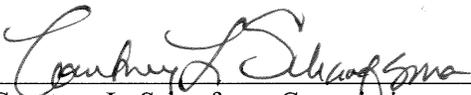
IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2016 PAYABLE 2017 FOR
BROWN COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2017. The County Auditor is directed to prepare the tax duplicate in accordance with this Order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this Order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 6th day of February, 2017.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Courtney L. Schaafsma, Commissioner

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

**2017 TAX RATES
(Per Taxing District)**

Year: 2017

County: 07 Brown

Taxing District

001	HAMBLEN TWP CONSV
002	JACKSON TOWNSHIP
003	VAN BUREN TOWNSHIP
004	WASHINGTON TOWNSHIP
005	NASHVILLE TOWN
006	HAMBLEN FIRE DISTRICT TWP

**2017
District Rate**

1.1911
1.2002
1.2012
1.1775
1.5178
1.2241

**FOR COMPARISON
ONLY**

**2016
District Rate**

1.0163
1.0249
1.0263
1.0021
1.3404
1.0576

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**

2017 BUDGET APPROPRIATIONS

Year: 2017

County 07 Brown

Unit: 0670 BROWN COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	51600 Other DLGF Approved Debt	\$52,443
	52100 Bonds	\$217,555
	53000 Lease Rental	\$206,677
	53100 Buildings - Principal	\$3,540,000
	Fund Total:	\$4,016,675
1214 SCHOOL CPF	22300 Instruction - Related Technology	\$462,053
	23150 Legal Services	\$0
	25800 Administrative Technology Services	\$115,000
	26200 Maintenance of Buildings (Utilities)	\$225,601
	26400 Maintenance of Equipment	\$376,100
	26700 Insurance	\$230,000
	43000 Professional Services	\$87,000
	44000 Educational Specifications Development	\$8,900
	45100 Building Acquisition, Const. and Imp.	\$317,100
	45400 Sports Facilities	\$0
	45500 Rent of Buildings, Facilities, and Equip.	\$110,000
	47000 Purchase of Mobile or Fixed Equipment	\$315,800
	49000 Other Facilities Acq. And Const.	\$100,000
	Fund Total:	\$2,347,554
	Unit Total:	\$6,364,229

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0000 BROWN COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$6,844,557	\$1,258,101,455	\$2,258,292	\$0.1795
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 REASSESSMENT	\$99,000	\$1,258,101,455	\$23,904	\$0.0019
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$559,642	\$1,258,101,455	\$668,052	\$0.0531
Budget approved for displayed amount.				
Rate reduced due to underestimate of miscellaneous revenue.				
0702 HIGHWAY	\$1,902,507	\$1,258,101,455	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LOCAL ROAD & STREET	\$300,000	\$1,258,101,455	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUMULATIVE BRIDGE	\$526,913	\$1,258,101,455	\$317,042	\$0.0252
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
0801 HEALTH	\$559,308	\$1,258,101,455	\$490,660	\$0.0390
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance 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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0000 BROWN COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1185 JAIL LEASE RENTAL	\$568,000	\$1,258,101,455	\$524,628	\$0.0417
Budget approved for displayed amount.				
Rate reduced due to underestimate of miscellaneous revenue.				
1472 BROWN COUNTY SPECIAL LEGISLATION (2016 AND 2017)	\$0	\$1,258,101,455	\$478,079	\$0.0380
Rate Approved.				
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$765,858	\$1,258,101,455	\$398,818	\$0.0317
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$5,159,475	\$0.4101

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0001 HAMBLEN TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$54,850	\$472,323,026	\$8,502	\$0.0018
0840 TOWNSHIP ASSISTANCE	\$24,000	\$472,323,026	\$10,391	\$0.0022
1111 FIRE	\$22,000	\$295,970,145	\$12,135	\$0.0041
1190 CUMULATIVE FIRE (Township)	\$150,000	\$295,970,145	\$87,311	\$0.0295

Budget approved for displayed amount.

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

Unit Total:	\$118,339	\$0.0376
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance 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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0002 JACKSON TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$45,910	\$272,917,056	\$2,456	\$0.0009
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE	\$31,000	\$272,917,056	\$15,829	\$0.0058
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$42,270	\$272,917,056	\$19,377	\$0.0071
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate reduced to remain within statutory levy limitation.				
1190 CUMULATIVE FIRE (Township)	\$40,000	\$272,917,056	\$89,790	\$0.0329
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$127,452	\$0.0467

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0003 VAN BUREN TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$58,375	\$132,922,638	\$17,147	\$0.0129
0840 TOWNSHIP ASSISTANCE	\$10,000	\$132,922,638	\$0	\$0.0000
1111 FIRE	\$16,000	\$132,922,638	\$5,317	\$0.0040
1190 CUMULATIVE FIRE (Township)	\$100,000	\$132,922,638	\$40,940	\$0.0308

Budget approved for displayed amount.

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

Unit Total:	\$63,404	\$0.0477
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance 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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0004 WASHINGTON TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$41,125	\$379,938,735	\$27,736	\$0.0073
0840 TOWNSHIP ASSISTANCE	\$25,000	\$379,938,735	\$0	\$0.0000
1111 FIRE	\$40,000	\$254,040,606	\$9,145	\$0.0036
1190 CUMULATIVE FIRE (Township)	\$50,000	\$254,040,606	\$33,279	\$0.0131
			Unit Total:	\$70,160
				\$0.0240

Budget approved for displayed amount.
Rate Approved.

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0542 NASHVILLE CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$667,509	\$125,898,129	\$289,188	\$0.2297
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LOCAL ROAD & STREET	\$8,459	\$125,898,129	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY	\$299,963	\$125,898,129	\$97,697	\$0.0776
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CUMULATIVE CAPITAL IMP (CIG TAX)	\$5,304	\$125,898,129	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$89,000	\$125,898,129	\$62,571	\$0.0497
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$449,456	\$0.3570

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0670 BROWN COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0021 REFERENDUM FUND - EXEMPT OPERATING				
	\$150,000	\$1,258,101,455	\$125,810	\$0.0100

Budget approved for displayed amount.

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

0022 REFERENDUM FUND - EXEMPT OPERATING - POST 2009				
	\$1,062,493	\$1,258,101,455	\$1,006,481	\$0.0800

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

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

0061 RAINY DAY				
	\$800,000	\$1,258,101,455	\$0	\$0.0000

Budget approved for displayed amount.

0101 GENERAL				
	\$16,000,000	\$1,258,101,455	\$0	\$0.0000

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

0180 DEBT SERVICE				
	\$4,016,675	\$1,258,101,455	\$3,164,125	\$0.2515

Budget approved for displayed amount.

Rate reduced per unit request.

1214 CAPITAL PROJECTS (School)				
	\$2,347,554	\$1,258,101,455	\$1,704,727	\$0.1355

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

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

6301 TRANSPORTATION				
	\$4,867,545	\$1,258,101,455	\$2,581,624	\$0.2052

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

Rate reduced to remain within statutory levy limitation.

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0670 BROWN COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
6302 BUS REPLACEMENT	\$150,000	\$1,258,101,455	\$139,649	\$0.0111
<p>Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.</p>				
		Unit Total:	\$8,722,416	\$0.6933

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0017 BROWN COUNTY PUBLIC LIBRARY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$614,816	\$1,258,101,455	\$227,716	\$0.0181
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$216,051	\$1,258,101,455	\$186,199	\$0.0148
Budget approved for displayed amount.				
Rate reduced due to underestimate of miscellaneous revenue.				
		Unit Total:	\$413,915	\$0.0329

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0960 HAMBLEN TOWNSHIP FIRE PROTECTION DIST

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$83,115	\$176,352,881	\$32,449	\$0.0184
To fund the 2017 budget, this unit is authorized to transfer		\$224	from the Levy Excess Fund.	
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIPMENT DEBT				
	\$44,954	\$176,352,881	\$30,509	\$0.0173
Budget approved for displayed amount.				
Rate reduced due to overestimate of necessary expenditures.				
1190 CUMULATIVE FIRE (Township)				
	\$25,000	\$176,352,881	\$54,493	\$0.0309
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$117,451	\$0.0666

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 1041 BROWN COUNTY SOLID WASTE MANAGEMENT

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210 SPECIAL SOLID WASTE MANAGEMENT				
	\$403,100	\$1,258,101,455	\$216,393	\$0.0172
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
		Unit Total:	\$216,393	\$0.0172

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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0051 CORDRY-SWEETWATER CONSERVANCY DISTRICT

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$2,144,241	\$295,970,145	\$999,787	\$0.3378
			Unit Total:	\$999,787
				\$0.3378

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance 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 is less than \$100.00 in any calendar year.

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

2017 BUDGET ORDER

Year: 2017

County 07 Brown

Unit: 0055 LAKE LEMON CONSERVANCY DISTRICT

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$0	\$25,544,329	\$52,723	\$0.2064
			Unit Total:	\$52,723	\$0.2064

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 is less than \$100.00 in any calendar year.