
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
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TO: Brown County Auditor

FROM: Department of Local Government Finance

RE: 2018 Certified Budget Order

DATE: Saturday, February 03, 2018

Enclosed is the certified 2018 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 Thursday, February 23, 2017
- Ratio study was approved by the DLGF on Wednesday, March 15, 2017
- County Auditor certified net assessed values to the DLGF on Friday, August 04, 2017
- DLGF certified the Budget Order on Saturday, February 03, 2018

Your county is the 27th of 92 counties to receive a 2018 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

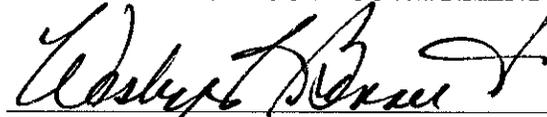
IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2017 PAYABLE 2018 FOR
BROWN COUNTY

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 2018. 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 9th day of February, 2018

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2018 TAX RATES
(Per Taxing District)**

Year: 2018

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

**2018
District Rate**

1.2343
1.2428
1.2439
1.2372
1.5614
1.2664

**FOR COMPARISON
ONLY**

**2017
District Rate**

1.1911
1.2002
1.2012
1.1775
1.5178
1.2241

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**

2018 BUDGET APPROPRIATIONS

Year: 2018

County 07 Brown

Unit: 0670 BROWN COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25865 Un-reimbursed Cost of Textbooks	\$26,539
	51600 Other DLGF Approved Debt	\$1,065,035
	52300 Emergency Loans	\$1,007,500
	53000 Lease Rental	\$1,684,578
	53100 Buildings - Principal	\$150,000
	53150 Buildings - Interest	\$206,675
	54200 Common School Fund - Principal	\$38,562
	54250 Common School Fund - Interest	\$1,637
	Fund Total:	\$4,180,526
1214 SCHOOL CPF	22300 Instruction - Related Technology	\$500,000
	25800 Administrative Technology Services	\$400,000
	26200 Maintenance of Buildings (Utilities)	\$278,000
	26400 Maintenance of Equipment	\$50,000
	26700 Insurance	\$177,600
	43000 Professional Services	\$210,000
	44000 Educational Specifications Development	\$162,000
	45100 Building Acquisition, Const. and Imp.	\$99,928
	45400 Sports Facilities	\$85,800
	45500 Rent of Buildings, Facilities, and Equip.	\$50,000
	47000 Purchase of Mobile or Fixed Equipment	\$35,386
	Fund Total:	\$2,048,714
	Unit Total:	\$6,229,240

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

2018 BUDGET ORDER

Year: 2018

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	\$6,859,749	\$1,270,744,620	\$2,232,698	\$0.1757
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 2015 REASSESS	\$101,500	\$1,270,744,620	\$86,411	\$0.0068
Budget approved for displayed amount.				
Rate Approved.				
0180 DEBT SERVICE	\$1,032,371	\$1,270,744,620	\$875,543	\$0.0689
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
0702 HIGHWAY	\$3,005,252	\$1,270,744,620	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S	\$320,000	\$1,270,744,620	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE	\$820,116	\$1,270,744,620	\$320,228	\$0.0252
Department of Local Government Finance approval not required.				
Rate Approved.				
0801 HEALTH	\$574,668	\$1,270,744,620	\$468,905	\$0.0369
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**

2018 BUDGET ORDER

Year: 2018

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 L/R	\$566,000	\$1,270,744,620	\$508,298	\$0.0400
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
2391 CCD	\$547,758	\$1,270,744,620	\$402,826	\$0.0317
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$4,894,909	\$0.3852

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 received 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**

2018 BUDGET ORDER

Year: 2018

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	\$61,350	\$471,852,708	\$9,437	\$0.0020
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$24,000	\$471,852,708	\$9,909	\$0.0021
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$22,000	\$297,431,296	\$12,195	\$0.0041
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$150,000	\$297,431,296	\$87,742	\$0.0295
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$119,283	\$0.0377

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**

2018 BUDGET ORDER

Year: 2018

County 07 Brown

Unit: 0002 JACKSON 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	\$45,910	\$277,344,221	\$18,305	\$0.0066
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$31,000	\$277,344,221	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$50,000	\$277,344,221	\$19,137	\$0.0069
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$80,000	\$277,344,221	\$90,692	\$0.0327
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$128,134	\$0.0462

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 received 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**

2018 BUDGET ORDER

Year: 2018

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	\$47,578	\$135,482,807	\$17,071	\$0.0126
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$10,000	\$135,482,807	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$20,000	\$135,482,807	\$5,284	\$0.0039
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$100,000	\$135,482,807	\$41,729	\$0.0308
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$64,084	\$0.0473

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 received 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**

2018 BUDGET ORDER

Year: 2018

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	\$42,900	\$386,064,884	\$7,721	\$0.0020
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$22,500	\$386,064,884	\$19,689	\$0.0051
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$43,500	\$260,485,444	\$9,117	\$0.0035
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$50,000	\$260,485,444	\$78,146	\$0.0300
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$114,673	\$0.0406

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**

2018 BUDGET ORDER

Year: 2018

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				
	\$702,310	\$125,579,440	\$264,094	\$0.2103
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S				
	\$9,800	\$125,579,440	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$183,599	\$125,579,440	\$122,691	\$0.0977
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI				
	\$5,000	\$125,579,440	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD				
	\$70,200	\$125,579,440	\$62,413	\$0.0497
Budget approved for displayed amount.				
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
		Unit Total:	\$449,198	\$0.3577

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**

2018 BUDGET ORDER

Year: 2018

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 SCH	\$0	\$1,270,744,620	\$0	\$0.0000
0022 REF SCH POST09	\$1,011,164	\$1,270,744,620	\$1,016,596	\$0.0800

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

Rate Approved.

0061 RAINY DAY	\$0	\$1,270,744,620	\$0	\$0.0000
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Monies not available to fund appropriations. Budget not approved.

0101 GENERAL	\$14,928,751	\$1,270,744,620	\$0	\$0.0000
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Budget approved for displayed amount.

0180 DEBT SERVICE	\$4,180,526	\$1,270,744,620	\$4,128,649	\$0.3249
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Budget has been reduced and approved for the displayed amt.

Rate reduced per unit request.

1214 SCHOOL CPF	\$2,048,714	\$1,270,744,620	\$1,716,776	\$0.1351
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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	\$3,445,000	\$1,270,744,620	\$2,683,813	\$0.2112
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Budget approved for displayed amount.

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**

2018 BUDGET ORDER

Year: 2018

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	\$270,000	\$1,270,744,620	\$144,865	\$0.0114
<p>Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.</p>				
		Unit Total:	\$9,690,699	\$0.7626

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 received 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**

2018 BUDGET ORDER

Year: 2018

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	\$644,762	\$1,270,744,620	\$227,463	\$0.0179
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$219,338	\$1,270,744,620	\$143,594	\$0.0113
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
		Unit Total:	\$371,057	\$0.0292

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 received 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**

2018 BUDGET ORDER

Year: 2018

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	\$87,895	\$174,421,412	\$11,686	\$0.0067
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIP DEBT	\$56,061	\$174,421,412	\$49,012	\$0.0281
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
1190 CUM FIRE(TWP)	\$25,000	\$174,421,412	\$53,896	\$0.0309
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$114,594	\$0.0657

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**

2018 BUDGET ORDER

Year: 2018

County 07 Brown

Unit: 1041 BROWN COUNTY SOLID WASTE MANAGEMENT

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>
8210 SP SOL WASTE MA	\$435,400	\$1,270,744,620	\$249,066	\$0.0196
			Unit Total:	\$249,066
				\$0.0196

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 received 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**

2018 BUDGET ORDER

Year: 2018

County 07 Brown

Unit: 0051 CORDRY-SWEETWATER 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>
0061 RAINY DAY	\$200,000	\$297,431,296	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$2,003,250	\$297,431,296	\$1,249,806	\$0.4202
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$1,249,806	\$0.4202

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 received 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**

2018 BUDGET ORDER

Year: 2018

County 07 Brown

Unit: 0055 LAKE LEMON CONSERVANCY DISTRICT

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$0	\$25,770,026	\$52,287	\$0.2029
		Unit Total:	\$52,287	\$0.2029

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 received to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.