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: Clay County Auditor

FROM: Department of Local Government Finance

RE: 2021 Certified Budget Order

DATE: Friday, February 12, 2021

Enclosed is the certified 2021 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 03/09/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 04/02/20.
- County Auditor certified net assessed values to the DLGF on 07/22/20 (Due 08/03/20).
- DLGF certified the Budget Order on 02/12/2021 (Due 12/31/20).

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.

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STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2020 PAYABLE 2021 FOR CLAY 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 2021. 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 February 12, 2021

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

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STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2021 TAX RATES (Per Taxing District)

Year: 2021 County: 11 Clay

FOR COMPARISON ONLY

	Taxing District	<u>2021</u> <u>District Rate</u>	2020 <u>District Rate</u>
001	Brazil Township	1.8913	1.8296
002	Brazil City	3.5261	3.3919
003	Cass Township	1.6730	1.6198
004	Dick Johnson Twp	1.6087	1.5527
005	Harrison Twp	1.5680	1.5102
006	Clay City	2.8841	2.9068
007	JACKSON TOWNSHIP	1.5438	1.4876
008	Brazil-Jackson	3.4573	3.3243
009	Lewis	1.8474	1.7643
010	Perry	1.5525	1.4943
011	Posey	1.6804	1.6182
012	Brazil-Posey	3.4856	3.3512
013	Staunton	2.2378	2.1301
014	Sugar Ridge	1.5663	1.4928
015	Centerpoint	1.8523	1.8047
016	Van Buren Twp	1.7809	1.7199
017	Carbon Corp.	2.1661	2.1255
018	Knightsville	2.2000	2.1458
019	Harmony	2.3204	2.2429
020	Washington	1.5372	1.4806

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

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County: 11 Clay Unit: 0000 CLAY COUNTY

	<u>Fund Name</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$9,138,711	\$888,233,980	\$3,434,801	\$0.3867
Budge	t approved for displayed amount.				
Rate r	educed to remain within statutory levy limitation	on.			
0124	2015 REASSESSMENT	\$398,616	\$888,233,980	\$433,458	\$0.0488
Budge	t approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0702	HIGHWAY	\$3,528,507	\$888,233,980	\$0	\$0.0000
Budge	t has been decreased because projected revenu	es are insufficient to f	und the adopted bu	ıdget.	
0706	LOCAL ROAD & STREET	\$450,000	\$888,233,980	\$0	\$0.0000
Budge	t approved for displayed amount.				
				****	***
0790	CUMULATIVE BRIDGE	\$359,500	\$888,233,980	\$193,635	\$0.0218
	CUMULATIVE BRIDGE tment of Local Government Finance approval a	·	\$888,233,980	\$193,635	\$0.0218
Depar		·	\$888,233,980	\$193,635	\$0.0218
Depar	tment of Local Government Finance approval	·	\$888,233,980		\$0.0218 \$0.0034
Depar Rate A	tment of Local Government Finance approval approved.	not required.			
Depar Rate A	tment of Local Government Finance approval approved. HEALTH	not required.			
Depar Rate A 0801 Budge Rate A	tment of Local Government Finance approval approved. HEALTH et approved for displayed amount.	not required.		\$30,200	
Depar Rate A 0801 Budge Rate A 2102	tment of Local Government Finance approval approved. HEALTH at approved for displayed amount. Approved.	\$232,421	\$888,233,980	\$30,200	\$0.0034
Depar Rate A 0801 Budge Rate A 2102 Budge	tment of Local Government Finance approval approved. HEALTH at approved for displayed amount. Approved. AVIATION/AIRPORT	\$232,421	\$888,233,980	\$30,200	\$0.0034
Depar Rate A 0801 Budge Rate A 2102 Budge	tment of Local Government Finance approval approved. HEALTH t approved for displayed amount. Approved. AVIATION/AIRPORT et approved for displayed amount.	\$232,421	\$888,233,980	\$30,200 \$36,418	\$0.0034
Depar Rate A 0801 Budge Rate A 2102 Budge Rate A	tment of Local Government Finance approval approved. HEALTH It approved for displayed amount. Approved. AVIATION/AIRPORT It approved for displayed amount. Approved. CUMULATIVE CAPITAL	\$232,421 \$51,545	\$888,233,980	\$30,200 \$36,418	\$0.0034 \$0.0041
Depar Rate A 0801 Budge Rate A 2102 Budge Rate A 2391 Budge	tment of Local Government Finance approval approved. HEALTH It approved for displayed amount. Approved. AVIATION/AIRPORT It approved for displayed amount. Approved. CUMULATIVE CAPITAL DEVELOPMENT	\$232,421 \$51,545 \$453,500 bus years rate until the	\$888,233,980 \$888,233,980 \$888,233,980	\$30,200 \$36,418 \$295,782	\$0.0034 \$0.0041

02/12/2021 4 of 32 IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 11 Clay

Unit: 0001 BRAZIL TOWNSHIP

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$113,222	\$176,683,225	\$26,149	\$0.0148
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$130,475	\$176,683,225	\$99,826	\$0.0565
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$24,000	\$27,692,232	\$19,938	\$0.0720
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$267,697		\$145,913	\$0.1433

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

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County: 11 Clay

Unit: 0002 CASS 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	\$5,037	\$13,503,531	\$3,862	\$0.0286
Budge	et approved for displayed amount.				
Rate r	reduced due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$1,000	\$13,503,531	\$500	\$0.0037
Budge	et approved for displayed amount.				
Rate 1	reduced due to increased assessed valuation.				
	Unit Total:	\$6,037		\$4,362	\$0.0323

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

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County: 11 Clay

Unit: 0003 DICK JOHNSON 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	\$5,000	\$46,683,471	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$24,025	\$46,683,471	\$4,622	\$0.0099
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$5,000	\$46,683,471	\$3,968	\$0.0085
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$44,000	\$46,683,471	\$38,794	\$0.0831
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$78,025		\$47,384	\$0.1015

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

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County: 11 Clay

Unit: 0004 HARRISON TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$35,300	\$95,493,966	\$14,802	\$0.0155
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$8,000	\$95,493,966	\$0	\$0.0000
Budge	et approved for displayed amount.				
1111	FIRE	\$22,000	\$80,591,058	\$14,829	\$0.0184
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$20,000	\$80,591,058	\$9,026	\$0.0112
Budge	et approved for displayed amount.				
Rate A	Approved.				
1312	RECREATION	\$91,250	\$95,493,966	\$14,993	\$0.0157
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$176,550		\$53,650	\$0.0608

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

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County: 11 Clay

Unit: 0005 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	\$1,500	\$109,046,286	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$32,000	\$109,046,286	\$2,726	\$0.0025
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$3,000	\$109,046,286	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$32,000	\$92,521,329	\$31,550	\$0.0341
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$68,500		\$34,276	\$0.0366

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

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County: 11 Clay

Unit: 0006 LEWIS 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	\$4,000	\$62,108,907	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$23,425	\$62,108,907	\$11,676	\$0.0188
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$3,500	\$62,108,907	\$0	\$0.0000
Budge	et approved for displayed amount.				
	Unit Total:	\$30,925		\$11,676	\$0.0188

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

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County: 11 Clay

Unit: 0007 PERRY TOWNSHIP

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$22,307	\$65,873,768	\$12,780	\$0.0194
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,840	\$65,873,768	\$4,479	\$0.0068
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$20,000	\$65,873,768	\$12,582	\$0.0191
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$45,147		\$29,841	\$0.0453

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

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County: 11 Clay

Unit: 0008 POSEY 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	\$9,072	\$124,008,761	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$61,000	\$124,008,761	\$38,195	\$0.0308
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$8,800	\$124,008,761	\$0	\$0.0000
Budge	et approved for displayed amount.				
	Unit Total:	\$78,872		\$38,195	\$0.0308

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

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County: 11 Clay

Unit: 0009 SUGAR RIDGE 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	\$2,400	\$47,198,733	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$25,400	\$47,198,733	\$14,254	\$0.0302
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$3,000	\$47,198,733	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$16,000	\$41,125,481	\$11,885	\$0.0289
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$46,800		\$26,139	\$0.0591

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

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County: 11 Clay

Unit: 0010 VAN BUREN 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	\$14,000	\$102,727,413	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$72,000	\$102,727,413	\$38,728	\$0.0377
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$49,000	\$102,727,413	\$0	\$0.0000
Budge	et approved for displayed amount.				
	Unit Total:	\$135,000		\$38,728	\$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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 11 Clay

Unit: 0011 WASHINGTON TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$1,755	\$44,905,919	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$8,786	\$44,905,919	\$2,066	\$0.0046
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,500	\$44,905,919	\$1,976	\$0.0044
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$8,000	\$44,905,919	\$9,430	\$0.0210
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1312	RECREATION	\$2,000	\$44,905,919	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$23,041		\$13,472	\$0.0300

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

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County: 11 Clay Unit: 0410 BRAZIL CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$3,255,251	\$168,091,345	\$1,430,457	\$0.8510
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	on.			
0180	DEBT SERVICE	\$25,943	\$168,091,345	\$24,037	\$0.0143
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance a	ccording to IC 6-1.1-1	7-22.		
0181	DEBT PAYMENT	\$28,532	\$168,091,345	\$29,752	\$0.0177
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance a	ccording to IC 6-1.1-1	7-22.		
0183	BOND #3	\$722,000	\$168,091,345	\$731,029	\$0.4349
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance a	ccording to IC 6-1.1-1	7-22.		
0341	FIRE PENSION	\$283,434	\$168,091,345	\$0	\$0.0000
Budge	t approved for displayed amount.				
0342	POLICE PENSION	\$91,029	\$168,091,345	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$47,600	\$168,091,345	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$560,349	\$168,091,345	\$288,445	\$0.1716
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	on.			
1303	PARK	\$290,654	\$168,091,345	\$251,297	\$0.1495
Budge	t approved for displayed amount.				

Rate reduced to remain within statutory levy limitation.

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t approved for displayed amount.				
SANITATION	\$511,045	\$168,091,345	\$0	\$0.0000
educed to remain within statutory levy limitation.				
t approved for displayed amount.				
CUMULATIVE CAPITAL DEVELOPMENT	\$81,098	\$168,091,345	\$84,046	\$0.0500
t approved for displayed amount.				
CUMULATIVE CAPITAL IMP (CIG TAX)	\$19,000	\$168,091,345	\$0	\$0.0000
educed to remain within statutory levy limitation.				
t approved for displayed amount.				
CEMETERY	\$50,750	\$168,091,345	\$29,920	\$0.0178
t -	CUMULATIVE CAPITAL IMP (CIG TAX) approved for displayed amount. CUMULATIVE CAPITAL DEVELOPMENT approved for displayed amount. duced to remain within statutory levy limitation. SANITATION	capproved for displayed amount. duced to remain within statutory levy limitation. CUMULATIVE CAPITAL IMP (CIG \$19,000 TAX) capproved for displayed amount. CUMULATIVE CAPITAL \$81,098 DEVELOPMENT capproved for displayed amount. duced to remain within statutory levy limitation. SANITATION \$511,045	cumulative capital improved for displayed amount. Cumulative capital imp (Cig s19,000 s168,091,345 tax) approved for displayed amount. Cumulative capital s81,098 s168,091,345 development approved for displayed amount. sapproved for displayed amount. Sanitation statutory levy limitation.	cumulative capital improved for displayed amount. Cumulative capital imp (Cig \$19,000 \$168,091,345 \$0 TAX) capproved for displayed amount. Cumulative capital \$81,098 \$168,091,345 \$84,046 Development approved for displayed amount. duced to remain within statutory levy limitation. Sanitation \$511,045 \$168,091,345 \$0

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

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County: 11 Clay

Unit: 0553 CARBON 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	\$27,050	\$3,134,573	\$12,074	\$0.3852
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$5,000	\$3,134,573	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$52,000	\$3,134,573	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,000	\$3,134,573	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$5,000	\$3,134,573	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$91,050		\$12,074	\$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 receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 11 Clay

Unit: 0554 CENTER POINT 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	\$2,000	\$6,073,252	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$43,550	\$6,073,252	\$17,023	\$0.2803
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$5,000	\$6,073,252	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$25,000	\$6,073,252	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,000	\$6,073,252	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$3,000	\$6,073,252	\$2,101	\$0.0346
Budge	t approved for displayed amount.				
Cum F	Rate reduced according to calculation describe	d in IC 6-1.1-18.5-9.8.			
	Unit Total:	\$80,550		\$19,124	\$0.3149

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

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County: 11 Clay

Unit: 0555 CLAY CITY CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$488,356	\$14,902,908	\$200,548	\$1.3457
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$7,987	\$14,902,908	\$0	\$0.0000
Budge	t reduced due to advertising constraints.				
0708	MOTOR VEHICLE HIGHWAY	\$72,000	\$14,902,908	\$0	\$0.0000
Budge	t reduced due to advertising constraints.				
	Unit Total:	\$568,343		\$200,548	\$1.3457

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

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County: 11 Clay

Unit: 0556 KNIGHTSVILLE CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$4,000	\$10,519,842	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$79,200	\$10,519,842	\$39,733	\$0.3777
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$20,000	\$10,519,842	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$110,000	\$10,519,842	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$8,000	\$10,519,842	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$25,000	\$10,519,842	\$4,355	\$0.0414
Budge	t approved for displayed amount.				
Cum R	Rate reduced according to calculation described				
	Unit Total:	\$246,200		\$44,088	\$0.4191

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

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County: 11 Clay

Unit: 0557 STAUNTON 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	\$64,310	\$5,927,839	\$33,042	\$0.5574
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$3,000	\$5,927,839	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$31,425	\$5,927,839	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,000	\$5,927,839	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$101,735		\$33,042	\$0.5574

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

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County: 11 Clay

Unit: 0558 HARMONY 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	\$3,500	\$10,877,082	\$0	\$0.0000
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0101	GENERAL	\$145,873	\$10,877,082	\$53,874	\$0.4953
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$10,000	\$10,877,082	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$40,500	\$10,877,082	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$6,500	\$10,877,082	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$40,000	\$10,877,082	\$4,808	\$0.0442
Budge	t approved for displayed amount.				
Cum F	Rate reduced according to calculation described	d in IC 6-1.1-18.5-9.8.			
	Unit Total:	\$246,373		\$58,682	\$0.5395

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

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County: 11 Clay

Unit: 1125 CLAY COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$2,015,194	\$826,125,073	\$0	\$0.0000
Budge	t approved for displayed amount.				
0180	DEBT SERVICE	\$3,347,073	\$826,125,073	\$2,377,588	\$0.2878
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
3101	EDUCATION	\$28,418,796	\$826,125,073	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$16,495,290	\$826,125,073	\$5,958,840	\$0.7213
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
	Unit Total:	\$50,276,353		\$8,336,428	\$1.0091

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

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County: 11 Clay

Unit: 2960 M.S.D. SHAKAMAK SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0180	DEBT SERVICE	\$611,415	\$62,108,907	\$244,647	\$0.3939
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ac	ecording to IC 6-1.1-1	7-22.		
0186	SCHOOL PENSION DEBT	\$170,565	\$62,108,907	\$70,866	\$0.1141
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ac	ecording to IC 6-1.1-1	7-22.		
3101	EDUCATION	\$4,539,154	\$62,108,907	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$1,626,748	\$62,108,907	\$425,260	\$0.6847
Budge	t has been decreased because projected revenue	es are insufficient to fu	und the adopted bu	ıdget.	
Rate a	djusted for school pension levy.				
	Unit Total:	\$6,947,882		\$740,773	\$1.1927

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

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County: 11 Clay

Unit: 0026 BRAZIL PUBLIC LIBRARY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0061	RAINY DAY	\$65,000	\$195,783,577	\$0	\$0.0000				
Budge	t approved for displayed amount.								
0101	GENERAL	\$588,000	\$195,783,577	\$359,654	\$0.1837				
Budge	t approved for displayed amount.								
Rate re	educed due to increased assessed valuation.								
0180	DEBT SERVICE	\$126,820	\$195,783,577	\$111,792	\$0.0571				
Budge	t approved for displayed amount.								
Rate re	Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.								
	Unit Total:	\$779,820		\$471,446	\$0.2408				

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

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County: 11 Clay

Unit: 0331 Lewis Township Fire Protection District

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
8603	SPECIAL FIRE GENERAL	\$151,700	\$62,108,907	\$85,586	\$0.1378		
Budget approved for displayed amount.							
Rate reduced to remain within statutory levy limitation.							
	Unit Total:	\$151,700		\$85,586	\$0.1378		

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

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County: 11 Clay

Unit: 0333 Clay-Owen Solid Waste Management District

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
8210	SPECIAL SOLID WASTE MANAGEMENT	\$1	\$888,233,980	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$1		\$0	\$0.0000

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

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County: 11 Clay

Unit: 0338 VAN BUREN 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	\$390,000	\$114,515,982	\$234,071	\$0.2044
Budget	t approved for displayed amount.				
Rate A	pproved.				
8691	SPECIAL CUM FIRE	\$55,000	\$114,515,982	\$36,187	\$0.0316
Budget approved for displayed amount.					
Rate A	pproved.				
	Unit Total:	\$445,000		\$270,258	\$0.2360

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

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County: 11 Clay

Unit: 0342 Posey Township 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	\$300,000	\$124,227,950	\$176,901	\$0.1424
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$300,000		\$176,901	\$0.1424

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

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County: 11 Clay

Unit: 1186 POLAND FIRE TERRITORY (JACKSON TOWNSHIP)

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate	
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$0	\$13,503,531	\$14,003	\$0.1037	
Rate re	educed due to increased assessed valuation.					
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$0	\$13,503,531	\$4,024	\$0.0298	
Rate Approved.						
	Unit Total:	\$0		\$18,027	\$0.1335	

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

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