
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: Spencer 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 25, 2016
- Ratio study was approved by the DLGF on Wednesday, March 30, 2016
- County Auditor certified net assessed values to the DLGF on Wednesday, August 31, 2016
- DLGF certified the Budget Order on Monday, February 06, 2017

Your county is the 6th 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
SPENCER 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: 74 Spencer

<u>Taxing District</u>	<u>2017 District Rate</u>	FOR COMPARISON ONLY 2016 <u>District Rate</u>
001 CARTER TOWNSHIP	1.2075	1.5479
002 DALE TOWN	1.8435	2.1126
003 SANTA CLAUS TOWN-CARTER TOWNSH	1.5182	1.8461
004 CLAY TOWNSHIP	1.1514	1.4962
005 SANTA CLAUS TOWN-CLAY TOWNSHIP	1.5167	1.8454
006 GRASS TOWNSHIP	1.1267	1.4998
007 CHRISNEY TOWN	1.7787	2.1569
008 HAMMOND TOWNSHIP-NORTH	1.2742	1.5762
009 HAMMOND TOWNSHIP-SOUTH	1.3280	1.4318
010 GRANDVIEW TOWN	2.1556	2.2542
011 HARRISON TOWNSHIP	1.1335	1.4779
012 SANTA CLAUS TOWN-HARRISON TOWN	1.5262	1.8539
013 HUFF TOWNSHIP	1.1275	1.4713
014 JACKSON TOWNSHIP	1.1980	1.5398
015 GENTRYVILLE TOWN	1.9995	2.3109
016 LUCE TOWNSHIP	1.5071	1.6071
017 OHIO TOWNSHIP	1.3271	1.4452
018 ROCKPORT CITY	2.3382	2.2543
019 RICHLAND TOWN	2.6640	2.7920

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 74 Spencer

Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25500 Textbooks for Rent or Resale	\$3,071
	51200 Temporary Loans	\$0
	53100 Buildings - Principal	\$2,153,500
	53150 Buildings - Interest	\$141,500
	Fund Total:	\$2,298,071
1214 SCHOOL CPF	22300 Instruction - Related Technology	\$247,700
	25870 Prof. Devel. Costs for Adm. Technology Personnel	\$2,000
	26200 Maintenance of Buildings (Utilities)	\$331,405
	26400 Maintenance of Equipment	\$169,000
	26700 Insurance	\$100,000
	41000 Land Acquisition and Development	\$39,000
	43000 Professional Services	\$410,000
	44000 Educational Specifications Development	\$0
	45100 Building Acquisition, Const. and Imp.	\$2,374,295
	45400 Sports Facilities	\$90,000
	45500 Rent of Buildings, Facilities, and Equip.	\$5,500
	47000 Purchase of Mobile or Fixed Equipment	\$527,000
	49000 Other Facilities Acq. And Const.	\$100,000
	Fund Total:	\$4,395,900
	Unit Total:	\$6,693,971

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

2017 BUDGET APPROPRIATIONS

Year: 2017

County 74 Spencer

Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	51600 Other DLGF Approved Debt	\$13,157
	52200 Temporary Loans	\$0
	53100 Buildings - Principal	\$1,350,000
	53150 Buildings - Interest	\$170,000
	Fund Total:	\$1,533,157
1214 SCHOOL CPF	22320 Student Learning Centers	\$6,000
	22360 Network Support	\$408,300
	22370 Hardware Maint. And Support	\$140,000
	25860 Hardware Maintenance and Support	\$254,000
	25870 Prof. Devel. Costs for Adm. Technology Personnel	\$4,000
	26200 Maintenance of Buildings (Utilities)	\$250,000
	26400 Maintenance of Equipment	\$191,000
	26700 Insurance	\$34,000
	26800 Other Operating and Maint. Of Plant	\$138,500
	41000 Land Acquisition and Development	\$152,000
	43000 Professional Services	\$243,200
	44000 Educational Specifications Development	\$2,000
	45100 Building Acquisition, Const. and Imp.	\$2,110,000
	45400 Sports Facilities	\$105,000
	45500 Rent of Buildings, Facilities, and Equip.	\$12,000
	47000 Purchase of Mobile or Fixed Equipment	\$1,141,000
	49000 Other Facilities Acq. And Const.	\$200,000
	53000 Lease Rental	\$0
	Fund Total:	\$5,391,000
	Unit Total:	\$6,924,157

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

2017 BUDGET ORDER

Year: 2017

County 74 Spencer

Unit: 0000 SPENCER COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$7,238,271	\$1,809,558,695	\$6,688,129	\$0.3696
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 REASSESSMENT	\$130,255	\$1,809,558,695	\$0	\$0.0000
Budget approved for displayed amount.				
Rate reduced per unit request.				
0702 HIGHWAY	\$3,194,088	\$1,809,558,695	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LOCAL ROAD & STREET	\$205,000	\$1,809,558,695	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUMULATIVE BRIDGE	\$649,090	\$1,809,558,695	\$542,868	\$0.0300
Department of Local Government Finance approval not required.				
Rate reduced per unit request.				
0801 HEALTH	\$261,548	\$1,809,558,695	\$180,956	\$0.0100
Budget approved for displayed amount.				
Rate reduced per unit request.				
2003 COUNTY 4-H	\$0	\$1,809,558,695	\$70,573	\$0.0039
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 74 Spencer

Unit: 0000 SPENCER COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
2391 CUMULATIVE CAPITAL DEVELOPMENT				
	\$215,312	\$1,809,558,695	\$271,434	\$0.0150
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$7,753,960	\$0.4285

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 74 Spencer

Unit: 0001 CARTER 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	\$21,590	\$182,382,054	\$13,496	\$0.0074
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE	\$17,600	\$182,382,054	\$17,873	\$0.0098
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$31,369	\$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 74 Spencer

Unit: 0002 CLAY 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	\$25,350	\$165,078,834	\$20,965	\$0.0127
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE	\$8,400	\$165,078,834	\$4,952	\$0.0030
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$17,700	\$41,737,682	\$15,151	\$0.0363
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$41,068	\$0.0520

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 74 Spencer

Unit: 0003 GRASS TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$32,750	\$488,134,544	\$20,014	\$0.0041
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE				
	\$11,000	\$488,134,544	\$7,810	\$0.0016
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$12,000	\$480,253,878	\$14,888	\$0.0031
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUMULATIVE FIRE (Township)				
	\$26,500	\$480,253,878	\$88,847	\$0.0185
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$600	\$488,134,544	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
		Unit Total:	\$131,559	\$0.0273

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 74 Spencer

Unit: 0004 HAMMOND TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$28,600	\$63,684,209	\$21,334	\$0.0335
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE				
	\$11,400	\$63,684,209	\$8,979	\$0.0141
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$9,500	\$52,616,779	\$10,208	\$0.0194
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUMULATIVE FIRE (Township)				
	\$0	\$52,616,779	\$0	\$0.0000
Monies not available to fund appropriations. Budget not approved.				
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
		Unit Total:	\$40,521	\$0.0670

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 74 Spencer

Unit: 0005 HARRISON 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	\$16,530	\$100,568,801	\$21,421	\$0.0213
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE	\$5,200	\$100,568,801	\$3,922	\$0.0039
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$99,666,504	\$8,870	\$0.0089
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
Unit Total:			\$34,213	\$0.0341

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 74 Spencer

Unit: 0006 HUFF 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	\$14,920	\$70,631,463	\$9,111	\$0.0129
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE	\$7,500	\$70,631,463	\$2,967	\$0.0042
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,500	\$70,631,463	\$7,769	\$0.0110
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$19,847	\$0.0281

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 74 Spencer

Unit: 0007 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>
0061 RAINY DAY	\$1,000	\$32,851,866	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$15,950	\$32,851,866	\$14,061	\$0.0428
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE	\$3,900	\$32,851,866	\$2,990	\$0.0091
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$8,000	\$32,851,866	\$7,227	\$0.0220
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUMULATIVE FIRE (Township)	\$9,000	\$32,851,866	\$8,114	\$0.0247
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$32,392	\$0.0986

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 74 Spencer

Unit: 0008 LUCE 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	\$117,430	\$105,207,314	\$69,647	\$0.0662
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE	\$20,383	\$105,207,314	\$14,939	\$0.0142
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1312 RECREATION	\$30,000	\$105,207,314	\$14,939	\$0.0142
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8604 SPECL FIRE PROTECTION TERRITORY GENERAL	\$158,635	\$105,207,314	\$128,563	\$0.1222
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8692 SPECL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$29,865	\$105,207,314	\$30,826	\$0.0293
Budget approved for displayed amount.				
Rate Approved.				
Unit Total:			\$258,914	\$0.2461

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 74 Spencer

Unit: 0009 OHIO TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$9,569	\$601,019,610	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$78,800	\$601,019,610	\$54,092	\$0.0090
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE				
	\$84,600	\$601,019,610	\$59,501	\$0.0099
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$250,000	\$558,147,054	\$175,258	\$0.0314
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIPMENT DEBT				
	\$115,812	\$558,147,054	\$69,768	\$0.0125
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
1312 RECREATION				
	\$50,000	\$601,019,610	\$19,834	\$0.0033
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$378,453	\$0.0661

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 74 Spencer

Unit: 0458 ROCKPORT CIVIL CITY

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				
	\$540,704	\$42,872,556	\$345,338	\$0.8055
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LOCAL ROAD & STREET				
	\$9,000	\$42,872,556	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY				
	\$164,900	\$42,872,556	\$15,520	\$0.0362
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1303 PARK				
	\$224,100	\$42,872,556	\$91,447	\$0.2133
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CUMULATIVE CAPITAL IMP (CIG TAX)				
	\$10,000	\$42,872,556	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$452,305	\$1.0550

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 74 Spencer

Unit: 0870 CHRISNEY CIVIL TOWN

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	\$3,322	\$7,880,666	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$103,195	\$7,880,666	\$51,744	\$0.6566
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LOCAL ROAD & STREET	\$2,654	\$7,880,666	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY	\$10,350	\$7,880,666	\$0	\$0.0000
Budget approved for displayed amount.				
1191 CUMULATIVE FIRE SPECIAL	\$21,735	\$7,880,666	\$1,340	\$0.0170
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
2120 CEMETERY	\$1,746	\$7,880,666	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$53,084	\$0.6736

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 74 Spencer

Unit: 0871 DALE CIVIL TOWN

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	\$11,711	\$49,980,870	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$385,049	\$49,980,870	\$247,905	\$0.4960
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LOCAL ROAD & STREET	\$19,000	\$49,980,870	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY	\$134,900	\$49,980,870	\$0	\$0.0000
Budget approved for displayed amount.				
1301 PARK & RECREATION	\$135,105	\$49,980,870	\$69,973	\$0.1400
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CUMULATIVE CAPITAL IMP (CIG TAX)	\$14,000	\$49,980,870	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$317,878	\$0.6360

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 74 Spencer

Unit: 0872 GENTRYVILLE CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$40,112	\$3,521,530	\$26,496	\$0.7524
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.				
0706 LOCAL ROAD & STREET				
	\$3,000	\$3,521,530	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY				
	\$16,600	\$3,521,530	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CUMULATIVE CAPITAL IMP (CIG TAX)				
	\$600	\$3,521,530	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CUMULATIVE CAPITAL DEVELOPMENT				
	\$10,000	\$3,521,530	\$1,729	\$0.0491
Budget approved for displayed amount. Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$28,225	\$0.8015

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 74 Spencer

Unit: 0873 GRANDVIEW CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$4,000	\$11,067,430	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$175,506	\$11,067,430	\$73,742	\$0.6663
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LOCAL ROAD & STREET	\$13,862	\$11,067,430	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0708 MOTOR VEHICLE HIGHWAY	\$73,100	\$11,067,430	\$19,999	\$0.1807
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2120 CEMETERY	\$2,000	\$11,067,430	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,000	\$11,067,430	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$93,741	\$0.8470

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 74 Spencer

Unit: 0874 SANTA CLAUS CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$30,000	\$177,471,801	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$745,306	\$177,471,801	\$535,965	\$0.3020
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LOCAL ROAD & STREET				
	\$10,000	\$177,471,801	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY				
	\$99,044	\$177,471,801	\$0	\$0.0000
Budget approved for displayed amount.				
1092 CUMULATIVE BUILDING				
	\$100,000	\$177,471,801	\$29,638	\$0.0167
Budget approved for displayed amount.				
Rate Approved.				
1191 CUMULATIVE FIRE SPECIAL				
	\$35,000	\$177,471,801	\$33,720	\$0.0190
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$110,450	\$177,471,801	\$89,978	\$0.0507
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 74 Spencer

Unit: 0874 SANTA CLAUS CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
2379 CUMULATIVE CAPITAL IMP (CIG TAX)	\$25,000	\$177,471,801	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$60,000	\$177,471,801	\$23,426	\$0.0132
Budget approved for displayed amount.				
Rate Approved.				
2430 REDEVELOPMENT - GENERAL	\$5,000	\$177,471,801	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$712,727	\$0.4016

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 74 Spencer

Unit: 0973 RICHLAND CIVIL TOWN

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	\$94,712	\$6,346,621	\$63,428	\$0.9994
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LOCAL ROAD & STREET	\$2,000	\$6,346,621	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MOTOR VEHICLE HIGHWAY	\$15,000	\$6,346,621	\$9,996	\$0.1575
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,000	\$6,346,621	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$73,424	\$1.1569

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 74 Spencer

Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$600,000	\$1,073,850,129	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$13,324,093	\$1,073,850,129	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE				
	\$2,298,071	\$1,073,850,129	\$1,869,573	\$0.1741
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
0186 SCHOOL PENSION DEBT				
	\$286,542	\$1,073,850,129	\$265,241	\$0.0247
Budget approved for displayed amount.				
Rate reduced due to overestimate of necessary expenditures.				
1214 CAPITAL PROJECTS (School)				
	\$4,395,900	\$1,073,850,129	\$3,059,399	\$0.2849
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate reduced due to increased assessed valuation.				
6301 TRANSPORTATION				
	\$2,056,081	\$1,073,850,129	\$1,241,371	\$0.1156
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate adjusted for school pension levy.				
6302 BUS REPLACEMENT				
	\$308,818	\$1,073,850,129	\$155,708	\$0.0145
Budget approved for displayed amount.				
Rate adjusted for school pension levy.				

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 74 Spencer

Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$6,591,292	\$0.6138

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 74 Spencer

Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$700,000	\$735,708,566	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$8,945,160	\$735,708,566	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE				
	\$1,533,157	\$735,708,566	\$1,402,996	\$0.1907
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
1214 CAPITAL PROJECTS (School)				
	\$5,391,000	\$735,708,566	\$2,205,654	\$0.2998
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
6301 TRANSPORTATION				
	\$1,915,400	\$735,708,566	\$1,036,613	\$0.1409
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
6302 BUS REPLACEMENT				
	\$375,000	\$735,708,566	\$266,327	\$0.0362
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
		Unit Total:	\$4,911,590	\$0.6676

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 74 Spencer

Unit: 0294 SPENCER COUNTY PUBLIC LIBRARY

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	\$1,477,000	\$769,911,133	\$1,103,283	\$0.1433
			Unit Total:	\$1,103,283
				\$0.1433

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 74 Spencer

Unit: 0301 LINCOLN HERITAGE PUBLIC LIBRARY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$16,274	\$1,039,647,562	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$493,400	\$1,039,647,562	\$287,982	\$0.0277
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE				
	\$182,044	\$1,039,647,562	\$81,093	\$0.0078
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
		Unit Total:	\$369,075	\$0.0355

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 74 Spencer

Unit: 0960 CARTER FIRE PROTECTION 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	\$3,569	\$129,153,702	\$0	\$0.0000
Budget approved for displayed amount.				
8603 SPECL FIRE GENERAL	\$212,000	\$129,153,702	\$117,401	\$0.0909
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$117,401	\$0.0909

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 74 Spencer

Unit: 1068 SPENCER COUNTY SOLID WASTE MGMT DIST

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 SPECIAL SOLID WASTE MANAGEMENT				
	\$831,134	\$1,809,558,695	\$390,865	\$0.0216

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total: \$390,865 \$0.0216

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.