
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: Spencer County Auditor

FROM: Department of Local Government Finance

RE: 2018 Certified Budget Order

DATE: Friday, February 09, 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 Tuesday, March 07, 2017
- Ratio study was approved by the DLGF on Monday, March 13, 2017
- County Auditor certified net assessed values to the DLGF on Friday, September 15, 2017
- DLGF certified the Budget Order on Friday, February 09, 2018

Your county is the 45th 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
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 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: 74 Spencer

<u>Taxing District</u>	<u>2018 District Rate</u>	FOR COMPARISON ONLY <u>2017 District Rate</u>
001 CARTER TOWNSHIP	1.3735	1.2075
002 DALE TOWN	2.0603	1.8435
003 SANTA CLAUS TOWN-CARTER TOWNSH	1.7432	1.5182
004 CLAY TOWNSHIP	1.3093	1.1514
005 SANTA CLAUS TOWN-CLAY TOWNSHIP	1.7365	1.5167
006 GRASS TOWNSHIP	1.2720	1.1267
007 CHRISNEY TOWN	1.9972	1.7787
008 HAMMOND TOWNSHIP-NORTH	1.4776	1.2742
009 HAMMOND TOWNSHIP-SOUTH	1.4675	1.3280
010 GRANDVIEW TOWN	2.3441	2.1556
011 HARRISON TOWNSHIP	1.2954	1.1335
012 SANTA CLAUS TOWN-HARRISON TOWN	1.7527	1.5262
013 HUFF TOWNSHIP	1.2872	1.1275
014 JACKSON TOWNSHIP	1.3626	1.1980
015 GENTRYVILLE TOWN	2.1959	1.9995
016 LUCE TOWNSHIP	1.6216	1.5071
017 OHIO TOWNSHIP	1.4388	1.3271
018 ROCKPORT CITY	2.7966	2.3382
019 RICHLAND TOWN	2.8698	2.6640

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 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	\$0
	51200 Temporary Loans	\$0
	53100 Buildings - Principal	\$2,534,872
	53150 Buildings - Interest	\$240,941
	Fund Total:	\$2,775,813
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	\$191,500
	26700 Insurance	\$100,000
	41000 Land Acquisition and Development	\$49,000
	43000 Professional Services	\$369,000
	44000 Educational Specifications Development	\$0
	45100 Building Acquisition, Const. and Imp.	\$1,123,746
	45400 Sports Facilities	\$90,000
	45500 Rent of Buildings, Facilities, and Equip.	\$5,500
	47000 Purchase of Mobile or Fixed Equipment	\$477,800
	49000 Other Facilities Acq. And Const.	\$100,000
	Fund Total:	\$3,087,651
	Unit Total:	\$5,863,464

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

2018 BUDGET APPROPRIATIONS

Year: 2018

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	\$3,150
	52200 Temporary Loans	\$0
	53100 Buildings - Principal	\$1,345,000
	53150 Buildings - Interest	\$113,500
	Fund Total:	\$1,461,650
1214 SCHOOL CPF	22320 Student Learning Centers	\$6,000
	22360 Network Support	\$401,300
	22370 Hardware Maint. And Support	\$150,000
	25860 Hardware Maintenance and Support	\$135,000
	25870 Prof. Devel. Costs for Adm. Technology Personnel	\$5,000
	26200 Maintenance of Buildings (Utilities)	\$250,000
	26400 Maintenance of Equipment	\$136,000
	26700 Insurance	\$34,000
	26800 Other Operating and Maint. Of Plant	\$134,000
	41000 Land Acquisition and Development	\$115,000
	43000 Professional Services	\$748,000
	45100 Building Acquisition, Const. and Imp.	\$2,370,000
	45400 Sports Facilities	\$105,000
	45500 Rent of Buildings, Facilities, and Equip.	\$14,000
	47000 Purchase of Mobile or Fixed Equipment	\$662,000
	49000 Other Facilities Acq. And Const.	\$200,000
	Fund Total:	\$5,465,300
	Unit Total:	\$6,926,950

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

2018 BUDGET ORDER

Year: 2018

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	\$7,850,909	\$1,622,682,899	\$6,628,660	\$0.4085
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 2015 REASSESS	\$236,061	\$1,622,682,899	\$298,574	\$0.0184
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0702 HIGHWAY	\$4,580,431	\$1,622,682,899	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S	\$360,000	\$1,622,682,899	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE	\$529,800	\$1,622,682,899	\$486,805	\$0.0300
Department of Local Government Finance approval not required.				
Rate Approved.				
0801 HEALTH	\$275,190	\$1,622,682,899	\$298,574	\$0.0184
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2003 COUNTY 4-H	\$0	\$1,622,682,899	\$69,775	\$0.0043
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 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 CCD	\$232,632	\$1,622,682,899	\$209,326	\$0.0129

Budget approved for displayed amount.

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

Unit Total:	\$7,991,714	\$0.4925
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be 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 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	\$176,262,202	\$17,802	\$0.0101
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$17,600	\$176,262,202	\$14,982	\$0.0085
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$32,784	\$0.0186

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 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	\$25,360	\$158,776,146	\$18,894	\$0.0119
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$8,400	\$158,776,146	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$18,000	\$39,418,560	\$15,767	\$0.0400
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$34,661	\$0.0519

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 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	\$32,473	\$361,550,543	\$21,331	\$0.0059
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate Approved.				
0840 TWP ASSISTANCE	\$10,769	\$361,550,543	\$4,700	\$0.0013
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate Approved.				
1111 FIRE	\$12,000	\$354,023,069	\$13,807	\$0.0039
Budget approved for displayed amount.				
Rate Approved.				
1190 CUM FIRE(TWP)	\$2,650	\$354,023,069	\$12,391	\$0.0035
Budget reduced due to advertising constraints.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
1312 RECREATION	\$600	\$361,550,543	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$52,229	\$0.0146

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 74 Spencer

Unit: 0004 HAMMOND 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	\$28,600	\$59,080,662	\$24,578	\$0.0416
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$11,200	\$59,080,662	\$6,972	\$0.0118
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$9,500	\$48,617,377	\$10,599	\$0.0218
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$15,000	\$48,617,377	\$16,190	\$0.0333
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$58,339	\$0.1085

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 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	\$16,825	\$94,115,120	\$22,494	\$0.0239
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$5,200	\$94,115,120	\$3,953	\$0.0042
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$93,260,029	\$9,233	\$0.0099
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$35,680	\$0.0380

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 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	\$14,640	\$69,397,231	\$9,577	\$0.0138
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$7,000	\$69,397,231	\$2,984	\$0.0043
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$69,397,231	\$8,119	\$0.0117
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$20,680	\$0.0298

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 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	\$833	\$31,362,689	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$14,400	\$31,362,689	\$14,740	\$0.0470
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$3,700	\$31,362,689	\$2,979	\$0.0095
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$8,000	\$31,362,689	\$7,527	\$0.0240
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$9,000	\$31,362,689	\$7,747	\$0.0247
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$32,993	\$0.1052

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 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	\$129,755	\$101,673,922	\$73,612	\$0.0724
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$20,383	\$101,673,922	\$14,946	\$0.0147
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1312 RECREATION	\$40,000	\$101,673,922	\$14,946	\$0.0147
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8604 SP FIRE TER GEN	\$168,000	\$101,673,922	\$133,701	\$0.1315
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8692 SP FIRE TER EQU	\$29,865	\$101,673,922	\$29,790	\$0.0293
Budget approved for displayed amount.				
Rate Approved.				
Unit Total:			\$266,995	\$0.2626

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 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	\$4,744	\$570,464,384	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$94,959	\$570,464,384	\$59,328	\$0.0104
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$85,080	\$570,464,384	\$59,899	\$0.0105
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$260,000	\$532,113,422	\$182,515	\$0.0343
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIP DEBT	\$115,813	\$532,113,422	\$112,276	\$0.0211
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	\$570,464,384	\$19,966	\$0.0035
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$433,984	\$0.0798

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 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	\$586,596	\$38,350,962	\$288,706	\$0.7528
Budget approved for displayed amount.				
Rate Approved.				
0706 LR &S	\$9,000	\$38,350,962	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$260,000	\$38,350,962	\$115,245	\$0.3005
Budget approved for displayed amount.				
Rate Approved.				
1303 PARK	\$249,025	\$38,350,962	\$138,025	\$0.3599
Budget approved for displayed amount.				
Rate Approved.				
2379 CCI	\$9,000	\$38,350,962	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$541,976	\$1.4132

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 74 Spencer

Unit: 0870 CHRISNEY CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$3,322	\$7,527,474	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$107,434	\$7,527,474	\$53,867	\$0.7156
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$2,760	\$7,527,474	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$10,764	\$7,527,474	\$0	\$0.0000
Budget approved for displayed amount.				
1191 CUM FIRE SPEC	\$22,607	\$7,527,474	\$1,280	\$0.0170
Budget approved for displayed amount.				
Rate Approved.				
2120 CEMETERY	\$1,038	\$7,527,474	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Unit Total:			\$55,147	\$0.7326

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

2018 BUDGET ORDER

Year: 2018

County 74 Spencer

Unit: 0871 DALE CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$2	\$48,136,214	\$0	\$0.0000
Budget reduced due to advertising constraints.				
0101 GENERAL	\$358,187	\$48,136,214	\$260,609	\$0.5414
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$20,000	\$48,136,214	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$159,901	\$48,136,214	\$0	\$0.0000
Budget approved for displayed amount.				
1301 PARK & REC	\$137,505	\$48,136,214	\$69,990	\$0.1454
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$16,000	\$48,136,214	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$330,599	\$0.6868

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 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				
	\$41,062	\$3,518,116	\$27,557	\$0.7833
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S				
	\$2,500	\$3,518,116	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$16,000	\$3,518,116	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI				
	\$800	\$3,518,116	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD				
	\$6,000	\$3,518,116	\$1,759	\$0.0500
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$29,316	\$0.8333

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 74 Spencer

Unit: 0873 GRANDVIEW 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	\$5,000	\$10,463,285	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$157,869	\$10,463,285	\$77,491	\$0.7406
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$4,000	\$10,463,285	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$51,600	\$10,463,285	\$19,995	\$0.1911
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2120 CEMETERY	\$6,500	\$10,463,285	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$3,000	\$10,463,285	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$97,486	\$0.9317

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 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				
	\$266,000	\$171,286,258	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$728,734	\$171,286,258	\$563,532	\$0.3290
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S				
	\$17,000	\$171,286,258	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$118,600	\$171,286,258	\$0	\$0.0000
Budget approved for displayed amount.				
1092 CUM BUILDING				
	\$100,000	\$171,286,258	\$28,605	\$0.0167
Budget approved for displayed amount.				
Rate Approved.				
1191 CUM FIRE SPEC				
	\$20,000	\$171,286,258	\$32,544	\$0.0190
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$127,107	\$171,286,258	\$89,925	\$0.0525
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 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 CCI	\$25,000	\$171,286,258	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$100,000	\$171,286,258	\$85,643	\$0.0500
Budget approved for displayed amount.				
Rate Approved.				
2430 REDEV-GEN	\$2,000	\$171,286,258	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$800,249	\$0.4672

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 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	\$96,000	\$6,117,698	\$66,365	\$1.0848
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$3,000	\$6,117,698	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$15,000	\$6,117,698	\$9,996	\$0.1634
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$1,200	\$6,117,698	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$76,361	\$1.2482

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 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				
	\$1,000,000	\$922,922,237	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$13,586,197	\$922,922,237	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE				
	\$2,775,813	\$922,922,237	\$2,545,420	\$0.2758
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
0186 SCH PENSION DEB				
	\$291,077	\$922,922,237	\$248,266	\$0.0269
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
1214 SCHOOL CPF				
	\$3,087,651	\$922,922,237	\$2,010,125	\$0.2178
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate adjusted for school pension levy.				
6301 TRANSPORTATION				
	\$2,178,400	\$922,922,237	\$1,429,607	\$0.1549
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
6302 BUS REPLACEMENT				
	\$329,500	\$922,922,237	\$176,278	\$0.0191
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**

2018 BUDGET ORDER

Year: 2018

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:	\$6,409,696	\$0.6945

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 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	\$520,000	\$699,760,662	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$8,725,300	\$699,760,662	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$1,461,650	\$699,760,662	\$1,322,548	\$0.1890
Budget has been reduced and approved for the displayed amt. Rate reduced due to overestimate of necessary expenditures.				
1214 SCHOOL CPF	\$5,465,300	\$699,760,662	\$2,111,878	\$0.3018
Budget approved for displayed amount. Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
6301 TRANSPORTATION	\$1,894,000	\$699,760,662	\$1,077,631	\$0.1540
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
6302 BUS REPLACEMENT	\$250,000	\$699,760,662	\$277,105	\$0.0396
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$4,789,162	\$0.6844

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 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				
	\$1,529,125	\$731,218,968	\$1,148,014	\$0.1570
			Unit Total:	\$1,148,014
				\$0.1570

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 74 Spencer

Unit: 0301 LINCOLN HERITAGE 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	\$530,000	\$891,463,931	\$403,833	\$0.0453
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2011 LIRF	\$180,000	\$891,463,931	\$0	\$0.0000
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$403,833	\$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 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 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>
8603 SP FIRE GEN	\$155,000	\$125,188,621	\$122,059	\$0.0975
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$122,059	\$0.0975

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 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 SP SOL WASTE MA	\$832,018	\$1,622,682,899	\$407,293	\$0.0251
			Unit Total:	\$407,293
				\$0.0251

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.