
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: 2019 Certified Budget Order

DATE: Monday, December 3, 2018

Enclosed is the certified 2019 Budget Order for your county. Please make one copy of all rates, levies, and budgets 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 3/7/2018. (Due 3/01/18).
- Ratio study was approved by the DLGF on 3/13/2018.
- County Auditor certified net assessed values to the DLGF on 8/10/2018. (Due 8/01/18).
- DLGF certified the Budget Order on 12/3/2018. (Due 12/31/18).

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 2018 PAYABLE 2019 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 2019. 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. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as certified by the order of the Department of Local Government Finance.

Dated this 3rd day of December, 2018.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner

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

**2019 TAX RATES
(Per Taxing District)**

Year: 2019

County: 74 Spencer

**FOR COMPARISON
ONLY**

<u>Taxing District</u>	<u>2019 District Rate</u>	<u>2018 District Rate</u>
001 CARTER TWP	1.4384	1.3735
002 DALE TWP	2.0941	2.0603
003 SANTA CLAUS CARTER TWP	1.8154	1.7432
004 CLAY TWP	1.3780	1.3093
005 SANTA CLAUS CLAY TWP	1.8087	1.7365
006 GRASS TWP	1.3685	1.2720
007 CHRISNEY TWP	2.0779	1.9972
008 NORTH HAMMOND TWP	1.5435	1.4776
009 SOUTH HAMMOND TWP	1.5134	1.4675
010 GRANDVIEW TWP	2.3937	2.3441
011 HARRISON TWP	1.3618	1.2954
012 SANTA CLAUS HARRISON	1.8250	1.7527
013 HUFF TWP	1.3544	1.2872
014 JACKSON TWP	1.4331	1.3626
015 GENTRYVILLE TWP	2.3282	2.1959
016 LUCE TWP	1.6806	1.6216
017 OHIO TWP	1.4845	1.4388
018 ROCKPORT TWP	3.0598	2.7966
019 RICHLAND TWP	2.9106	2.8698

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**

2019 BUDGET ORDER

Year: 2019

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	\$8,119,824	\$1,653,821,342	\$6,871,628	\$0.4155
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 2015 REASSESS	\$289,310	\$1,653,821,342	\$299,342	\$0.0181
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0702 HIGHWAY	\$4,731,152	\$1,653,821,342	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S	\$360,000	\$1,653,821,342	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE	\$507,300	\$1,653,821,342	\$496,146	\$0.0300
Department of Local Government Finance approval not required.				
Rate Approved.				
0801 HEALTH	\$280,610	\$1,653,821,342	\$299,342	\$0.0181
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2003 COUNTY 4-H	\$0	\$1,653,821,342	\$69,460	\$0.0042
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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$285,338	\$1,653,821,342	\$213,343	\$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: \$8,249,261 \$0.4988

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$182,969,970	\$17,931	\$0.0098
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$17,600	\$182,969,970	\$15,918	\$0.0087
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$33,849	\$0.0185

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$25,500	\$160,606,719	\$18,952	\$0.0118
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$8,400	\$160,606,719	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$18,300	\$38,457,060	\$16,306	\$0.0424
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
		Unit Total:	\$35,258	\$0.0542

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

County 74 Spencer

Unit: 0003 GRASS 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				
	\$32,650	\$360,860,467	\$20,930	\$0.0058
To fund the 2019 budget, this unit is authorized to transfer \$1,055 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
0840 TWP ASSISTANCE				
	\$11,000	\$360,860,467	\$6,856	\$0.0019
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$12,000	\$353,210,860	\$12,009	\$0.0034
To fund the 2019 budget, this unit is authorized to transfer \$4,169 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
1190 CUM FIRE(TWP)				
	\$26,500	\$353,210,860	\$117,619	\$0.0333
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$1,000	\$360,860,467	\$1,083	\$0.0003
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$158,497	\$0.0447

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.

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

2019 BUDGET ORDER

Year: 2019

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	\$60,872,230	\$25,627	\$0.0421
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$13,750	\$60,872,230	\$7,000	\$0.0115
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$9,500	\$50,084,787	\$10,969	\$0.0219
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$15,000	\$50,084,787	\$16,177	\$0.0323
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$59,773	\$0.1078

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$17,350	\$97,515,764	\$23,404	\$0.0240
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$5,200	\$97,515,764	\$3,998	\$0.0041
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$96,536,485	\$9,557	\$0.0099
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$36,959	\$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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$69,829,305	\$9,497	\$0.0136
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$7,000	\$69,829,305	\$3,491	\$0.0050
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$69,829,305	\$8,380	\$0.0120
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
			Unit Total:	\$21,368
				\$0.0306

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$30,860,335	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$15,040	\$30,860,335	\$15,338	\$0.0497
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$4,500	\$30,860,335	\$2,993	\$0.0097
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$8,800	\$30,860,335	\$7,777	\$0.0252
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$15,600	\$30,860,335	\$7,623	\$0.0247
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$33,731	\$0.1093

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.

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

2019 BUDGET ORDER

Year: 2019

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	\$99,821,688	\$62,089	\$0.0622
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$0	\$99,821,688	\$14,973	\$0.0150
Rate reduced due to increased assessed valuation.				
1312 RECREATION	\$40,000	\$99,821,688	\$29,947	\$0.0300
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8604 SP FIRE TER GEN	\$170,800	\$99,821,688	\$138,253	\$0.1385
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8692 SP FIRE TER EQU	\$29,865	\$99,821,688	\$29,248	\$0.0293
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$274,510	\$0.2750

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$2,354	\$590,484,864	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$100,309	\$590,484,864	\$63,772	\$0.0108
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$89,680	\$590,484,864	\$59,639	\$0.0101
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$275,000	\$551,814,574	\$188,721	\$0.0342
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIP DEBT	\$115,813	\$551,814,574	\$113,122	\$0.0205
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	\$590,484,864	\$19,486	\$0.0033
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$444,740	\$0.0789

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.

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

2019 BUDGET ORDER

Year: 2019

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>
0061 RAINY DAY	\$27,500	\$38,670,290	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$618,805	\$38,670,290	\$470,269	\$1.2161
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$19,000	\$38,670,290	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$292,600	\$38,670,290	\$160,056	\$0.4139
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1303 PARK	\$204,420	\$38,670,290	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$5,000	\$38,670,290	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$630,325	\$1.6300

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.

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

2019 BUDGET ORDER

Year: 2019

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	\$1	\$7,649,607	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0101 GENERAL	\$110,734	\$7,649,607	\$55,299	\$0.7229
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0706 LR &S	\$2,840	\$7,649,607	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$24,000	\$7,649,607	\$0	\$0.0000
Budget approved for displayed amount.				
1191 CUM FIRE SPEC	\$53,285	\$7,649,607	\$1,277	\$0.0167
Budget approved for displayed amount. Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
2120 CEMETERY	\$250	\$7,649,607	\$497	\$0.0065
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
Unit Total:			\$57,073	\$0.7461

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.

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

2019 BUDGET ORDER

Year: 2019

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	\$4,054	\$54,152,334	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$359,670	\$54,152,334	\$276,069	\$0.5098
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$20,000	\$54,152,334	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$334,901	\$54,152,334	\$0	\$0.0000
Budget approved for displayed amount.				
1301 PARK & REC	\$140,281	\$54,152,334	\$69,965	\$0.1292
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$20,000	\$54,152,334	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$5,000	\$54,152,334	\$9,043	\$0.0167
Budget approved for displayed amount.				
Rate Approved.				
Unit Total:			\$355,077	\$0.6557

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.

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

2019 BUDGET ORDER

Year: 2019

County 74 Spencer

Unit: 0872 GENTRYVILLE 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	\$42,293	\$3,371,521	\$28,493	\$0.8451
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$3,500	\$3,371,521	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$20,000	\$3,371,521	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$1,200	\$3,371,521	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$7,000	\$3,371,521	\$1,686	\$0.0500
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$30,179	\$0.8951

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.

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

2019 BUDGET ORDER

Year: 2019

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	\$1,779	\$10,787,443	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$146,448	\$10,787,443	\$80,809	\$0.7491
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$4,000	\$10,787,443	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$51,600	\$10,787,443	\$20,000	\$0.1854
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2120 CEMETERY	\$6,500	\$10,787,443	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$3,000	\$10,787,443	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$100,809	\$0.9345

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.

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

2019 BUDGET ORDER

Year: 2019

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				
	\$100,000	\$174,746,837	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$755,764	\$174,746,837	\$577,538	\$0.3305
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S				
	\$15,000	\$174,746,837	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$100,800	\$174,746,837	\$0	\$0.0000
Budget approved for displayed amount.				
1092 CUM BUILDING				
	\$80,000	\$174,746,837	\$29,183	\$0.0167
Budget approved for displayed amount.				
Rate Approved.				
1191 CUM FIRE SPEC				
	\$10,000	\$174,746,837	\$32,503	\$0.0186
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
1312 RECREATION				
	\$122,075	\$174,746,837	\$101,877	\$0.0583
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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$174,746,837	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$100,000	\$174,746,837	\$85,626	\$0.0490
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
2430 REDEV-GEN	\$2,000	\$174,746,837	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$826,727	\$0.4731

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$102,446	\$6,507,497	\$68,960	\$1.0597
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$3,000	\$6,507,497	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$70,000	\$6,507,497	\$9,996	\$0.1536
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$1,200	\$6,507,497	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$0	\$6,507,497	\$1,087	\$0.0167
Rate Approved.				
		Unit Total:	\$80,043	\$1.2300

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.

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

2019 BUDGET ORDER

Year: 2019

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	\$936,329,661	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$3,117,525	\$936,329,661	\$3,073,970	\$0.3283
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	\$289,591	\$936,329,661	\$243,446	\$0.0260
Budget approved for displayed amount.				
Underestimate of taxes to be collected. Rate reduced.				
3101 EDUCATION	\$12,738,899	\$936,329,661	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
3300 OPERATIONS	\$7,419,456	\$936,329,661	\$3,736,892	\$0.3991
To fund the 2019 budget, this unit is authorized to transfer \$16,175 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate adjusted for school pension levy.				
Unit Total:			\$7,054,308	\$0.7534

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.

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

2019 BUDGET ORDER

Year: 2019

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	\$1,200,000	\$717,491,681	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$1,903,660	\$717,491,681	\$1,604,311	\$0.2236
Budget has been reduced and approved for the displayed amt. Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
3101 EDUCATION	\$8,161,000	\$717,491,681	\$0	\$0.0000
Budget approved for displayed amount.				
3300 OPERATIONS	\$8,112,200	\$717,491,681	\$3,585,306	\$0.4997
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
		Unit Total:	\$5,189,617	\$0.7233

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$1,579,125	\$751,178,782	\$1,186,862	\$0.1580
			Unit Total:	\$1,186,862
				\$0.1580

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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				
	\$543,923	\$902,642,560	\$416,118	\$0.0461
To fund the 2019 budget, this unit is authorized to transfer		\$1,327	from the Levy Excess Fund.	
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
2011 LIRF				
	\$180,000	\$902,642,560	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$416,118	\$0.0461

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$156,000	\$131,352,071	\$126,229	\$0.0961
			Unit Total:	\$126,229
				\$0.0961

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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

2019 BUDGET ORDER

Year: 2019

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	\$992,101	\$1,653,821,342	\$421,724	\$0.0255
			Unit Total:	\$421,724
				\$0.0255

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.