
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: Clay County Auditor

FROM: Department of Local Government Finance

RE: 2024 Certified Budget Order

DATE: Wednesday, January 10, 2024

Enclosed is the certified 2024 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

The following events occurred that led to the issuance of this order:

- County assessor delivered the ratio study to the DLGF on 02/27/23 (Due 03/01/23).
- Ratio study was approved by the DLGF on 03/06/23.
- County auditor certified net assessed values to the DLGF on 08/01/23 (Due 08/01/23).
- DLGF certified the Budget Order on 01/10/2024 (Due 01/15/24).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2024.

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 2023 PAYABLE 2024 FOR
CLAY COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2024. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The county auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this January 10, 2024

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Daniel Shackle, Commissioner

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

**2024 TAX RATES
(Per Taxing District)**

**Year : 2024
County: 11 Clay**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2024 District Rate</u>	<u>2023 District Rate</u>
001	Brazil Township	1.7150	1.6069
002	Brazil City	3.1966	3.0376
003	Cass Township	1.5133	1.4429
004	Dick Johnson Twp	1.4493	1.3684
005	Harrison Twp	1.4172	1.3427
006	Clay City	2.8318	2.6738
007	JACKSON TOWNSHIP	1.3941	1.3185
008	Brazil-Jackson	3.1292	2.9730
009	Lewis	1.7033	1.7669
010	Perry	1.4020	1.3281
011	Posey	1.5180	1.4366
012	Brazil-Posey	3.1551	2.9978
013	Staunton	2.0181	1.8971
014	Sugar Ridge	1.4139	1.3229
015	Centerpoint	1.7377	1.6174
016	Van Buren Twp	1.6129	1.5280
017	Carbon Corp.	2.0333	1.9110
018	Knightsville	1.9338	1.8269
019	Harmony	2.1599	2.0419
020	Washington	1.3908	1.3161

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
2024 Budget Order

County: 11 Clay
Unit: 0000 CLAY COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$1,099,741,658	\$0	\$0.0000
0101	GENERAL	\$12,464,590	\$1,099,741,658	\$3,855,694	\$0.3506
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$431,561	\$1,099,741,658	\$395,907	\$0.0360
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$4,447,336	\$1,099,741,658	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$575,000	\$1,099,741,658	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$400,000	\$1,099,741,658	\$239,744	\$0.0218
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$264,472	\$1,099,741,658	\$156,163	\$0.0142
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2102	AVIATION/AIRPORT	\$80,550	\$1,099,741,658	\$42,890	\$0.0039
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$428,000	\$1,099,741,658	\$366,214	\$0.0333
Budget approved for displayed amount.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
Unit Total:		\$19,091,509		\$5,056,612	\$0.4598

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
2024 Budget Order

County: 11 Clay
Unit: 0001 BRAZIL TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$116,122	\$206,345,228	\$35,904	\$0.0174
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$131,475	\$206,345,228	\$107,712	\$0.0522
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$25,000	\$34,226,904	\$22,692	\$0.0663
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$272,597		\$166,308	\$0.1359

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
2024 Budget Order**

**County: 11 Clay
Unit: 0002 CASS TOWNSHIP**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$7,190	\$15,892,863	\$3,973	\$0.0250
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,000	\$15,892,863	\$985	\$0.0062
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$9,190		\$4,958	\$0.0312

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
2024 Budget Order**

**County: 11 Clay
Unit: 0003 DICK JOHNSON TOWNSHIP**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$61,656,572	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$24,025	\$61,656,572	\$9,803	\$0.0159
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$5,000	\$61,656,572	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$44,000	\$61,656,572	\$44,146	\$0.0716
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$78,025		\$53,949	\$0.0875

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
2024 Budget Order

County: 11 Clay
Unit: 0004 HARRISON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$35,400	\$120,483,550	\$10,482	\$0.0087
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$8,000	\$120,483,550	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$15,000	\$104,641,266	\$16,847	\$0.0161
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$20,000	\$104,641,266	\$11,720	\$0.0112
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$100,000	\$120,483,550	\$23,374	\$0.0194
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$178,400		\$62,423	\$0.0554

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
2024 Budget Order

County: 11 Clay
Unit: 0005 JACKSON TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,400	\$139,361,607	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$34,330	\$139,361,607	\$3,066	\$0.0022
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$3,000	\$139,361,607	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$32,100	\$119,073,218	\$35,841	\$0.0301
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$70,830		\$38,907	\$0.0323

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2024 Budget Order

County: 11 Clay
Unit: 0006 LEWIS TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$4,000	\$76,962,301	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$21,575	\$76,962,301	\$13,314	\$0.0173
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$4,000	\$76,962,301	\$0	\$0.0000
Budget approved for displayed amount.					
----- Unit Total:		\$29,575		\$13,314	\$0.0173 -----

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
2024 Budget Order

County: 11 Clay
Unit: 0007 PERRY TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$700	\$84,454,806	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$28,067	\$84,454,806	\$16,975	\$0.0201
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,840	\$84,454,806	\$2,618	\$0.0031
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$15,000	\$84,454,806	\$14,357	\$0.0170
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$46,607		\$33,950	\$0.0402

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
2024 Budget Order

County: 11 Clay
Unit: 0008 POSEY TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1	\$154,843,768	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$62,034	\$154,843,768	\$43,511	\$0.0281
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$8,800	\$154,843,768	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$70,835		\$43,511	\$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 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
2024 Budget Order

County: 11 Clay
Unit: 0009 SUGAR RIDGE TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$3,000	\$60,358,549	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$26,260	\$60,358,549	\$16,236	\$0.0269
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$5,000	\$60,358,549	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$18,000	\$53,875,557	\$13,577	\$0.0252
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$52,260		\$29,813	\$0.0521

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
2024 Budget Order

County: 11 Clay
Unit: 0010 VAN BUREN TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$20,000	\$126,552,503	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$78,900	\$126,552,503	\$44,040	\$0.0348
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$51,200	\$126,552,503	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$150,100		\$44,040	\$0.0348

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
2024 Budget Order

County: 11 Clay
Unit: 0011 WASHINGTON TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,754	\$52,829,911	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$9,200	\$52,829,911	\$3,962	\$0.0075
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,000	\$52,829,911	\$634	\$0.0012
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$10,000	\$52,829,911	\$10,724	\$0.0203
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	RECREATION	\$2,500	\$52,829,911	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$25,454		\$15,320	\$0.0290

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
2024 Budget Order

County: 11 Clay
Unit: 0410 BRAZIL CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$59,400	\$194,990,809	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$3,791,388	\$194,990,809	\$1,732,298	\$0.8884
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0180	DEBT SERVICE	\$33,420	\$194,990,809	\$35,878	\$0.0184
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0181	DEBT PAYMENT	\$33,592	\$194,990,809	\$27,494	\$0.0141
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0183	BOND #3	\$714,000	\$194,990,809	\$583,413	\$0.2992
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0341	FIRE PENSION	\$218,910	\$194,990,809	\$0	\$0.0000
Budget approved for displayed amount.					
0342	POLICE PENSION	\$99,800	\$194,990,809	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$69,300	\$194,990,809	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$612,185	\$194,990,809	\$156,968	\$0.0805
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

1303	PARK	\$356,125	\$194,990,809	\$343,964	\$0.1764
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2120	CEMETERY	\$50,250	\$194,990,809	\$44,848	\$0.0230
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$19,000	\$194,990,809	\$0	\$0.0000
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Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$81,098	\$194,990,809	\$93,401	\$0.0479
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Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

6401	SANITATION	\$559,314	\$194,990,809	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:		\$6,697,782		\$3,018,264	\$1.5479
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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 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
2024 Budget Order

County: 11 Clay
Unit: 0553 CARBON CIVIL TOWN

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$37,515	\$3,271,532	\$13,754	\$0.4204
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$5,000	\$3,271,532	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$34,000	\$3,271,532	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,000	\$3,271,532	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$2,000	\$3,271,532	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$80,515		\$13,754	\$0.4204

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
2024 Budget Order

County: 11 Clay
Unit: 0554 CENTER POINT CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$3,000	\$6,482,992	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$52,150	\$6,482,992	\$12,389	\$0.1911
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$5,000	\$6,482,992	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$43,110	\$6,482,992	\$6,995	\$0.1079
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,500	\$6,482,992	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$4,000	\$6,482,992	\$3,241	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$109,760		\$22,625	\$0.3490

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
2024 Budget Order

County: 11 Clay
Unit: 0555 CLAY CITY CIVIL TOWN

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$453,150	\$15,842,284	\$228,430	\$1.4419
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$15,000	\$15,842,284	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$12,500	\$15,842,284	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$480,650		\$228,430	\$1.4419

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
2024 Budget Order

County: 11 Clay
Unit: 0556 KNIGHTSVILLE CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$15,472,374	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$77,000	\$15,472,374	\$45,257	\$0.2925
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$7,349	\$15,472,374	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0708	MOTOR VEHICLE HIGHWAY	\$32,306	\$15,472,374	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,263	\$15,472,374	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$4,901	\$15,472,374	\$4,394	\$0.0284
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					
Unit Total:		\$122,819		\$49,651	\$0.3209

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
2024 Budget Order

County: 11 Clay
Unit: 0557 STAUNTON CIVIL TOWN

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$79,686	\$7,524,982	\$37,632	\$0.5001
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$6,000	\$7,524,982	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$35,425	\$7,524,982	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,375	\$7,524,982	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$124,486		\$37,632	\$0.5001

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
2024 Budget Order

County: 11 Clay
Unit: 0558 HARMONY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$131	\$12,186,154	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$142,800	\$12,186,154	\$61,394	\$0.5038
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$10,000	\$12,186,154	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$36,500	\$12,186,154	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,500	\$12,186,154	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$28,928	\$12,186,154	\$5,264	\$0.0432
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					
Unit Total:		\$219,859		\$66,658	\$0.5470

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
2024 Budget Order

County: 11 Clay
Unit: 1125 CLAY COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,555,447	\$1,022,779,357	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$3,326,000	\$1,022,779,357	\$2,485,354	\$0.2430
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
3101	EDUCATION	\$32,334,750	\$1,022,779,357	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$16,714,750	\$1,022,779,357	\$6,740,116	\$0.6590
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$53,930,947		\$9,225,470	\$0.9020

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
2024 Budget Order**

County: 11 Clay

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0180	DEBT SERVICE	\$617,619	\$76,962,301	\$238,814	\$0.3103
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	\$171,445	\$76,962,301	\$75,654	\$0.0983
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$5,201,018	\$76,962,301	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$2,017,777	\$76,962,301	\$531,733	\$0.6909
Budget approved for displayed amount.					
Rate adjusted for school pension levy.					
Unit Total:		\$8,007,859		\$846,201	\$1.0995

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
2024 Budget Order

County: 11 Clay
Unit: 0026 BRAZIL PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$49,000	\$229,217,713	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$688,123	\$229,217,713	\$377,522	\$0.1647
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$132,016	\$229,217,713	\$120,569	\$0.0526
Budget approved for displayed amount.					
Rate and/or levy increased to provide necessary funds for debt obligations in the budget year					
Unit Total:		\$869,139		\$498,091	\$0.2173

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
2024 Budget Order**

County: 11 Clay

Unit: 0331 LEWIS TOWNSHIP FIRE PROTECTION DISTRICT

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$181,500	\$76,962,301	\$97,511	\$0.1267

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$181,500		\$97,511	\$0.1267
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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 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
2024 Budget Order**

County: 11 Clay

Unit: 0333 CLAY-OWEN SOLID WASTE MANAGEMENT DIST

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$1	\$1,099,741,658	\$0	\$0.0000

Budget approved for displayed amount.

Unit Total:		\$1		\$0	\$0.0000
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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 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
2024 Budget Order

County: 11 Clay
Unit: 0338 VAN BUREN FIRE DISTRICT

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$390,000	\$142,049,174	\$266,484	\$0.1876
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8691	SPECIAL CUM FIRE	\$55,000	\$142,049,174	\$40,768	\$0.0287
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$445,000		\$307,252	\$0.2163

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
2024 Budget Order

County: 11 Clay

Unit: 0342 POSEY TOWNSHIP FIRE PROTECTION DISTRICT

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$364,000	\$157,313,541	\$201,519	\$0.1281

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	\$364,000	\$201,519	\$0.1281
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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 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
2024 Budget Order

County: 11 Clay

Unit: 1186 POLAND FIRE TERRITORY (JACKSON TOWNSHIP)

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$15,892,863	\$0	\$0.0000
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$0	\$15,892,863	\$14,383	\$0.0905
Rate reduced due to increased assessed valuation.					
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$0	\$15,892,863	\$4,736	\$0.0298
Rate Approved.					
Unit Total:		\$0		\$19,119	\$0.1203

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.