
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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

TO: Newton County Auditor

FROM: Department of Local Government Finance

RE: 2020 Certified Budget Order

DATE: Friday, December 27, 2019

Enclosed is the certified 2020 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 2/25/2019. (Due 3/01/19).
- Ratio study was approved by the DLGF on 2/27/2019.
- County Auditor certified net assessed values to the DLGF on 11/4/2019. (Due 8/01/19).
- DLGF certified the Budget Order on 12/27/2019. (Due 12/31/19).

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 2019 PAYABLE 2020 FOR
NEWTON 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 2020. 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 27 day of December, 2019.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2020 TAX RATES
(Per Taxing District)**

Year: 2020

County: 56 Newton

**FOR COMPARISON
ONLY**

| <u>Taxing District</u> | <u>2020 District Rate</u> | <u>2019 District Rate</u> |
|-------------------------------|--------------------------------------|--------------------------------------|
| 001 Beaver | 2.2851 | 2.3100 |
| 002 Morocco | 3.2809 | 3.2469 |
| 003 Colfax | 1.9532 | 1.9891 |
| 004 Grant | 1.6920 | 1.6573 |
| 005 Goodland | 2.8788 | 2.7655 |
| 006 Iroquois | 1.7266 | 1.7085 |
| 007 Brook | 3.5468 | 3.4832 |
| 008 Jackson | 1.9764 | 2.0126 |
| 009 Mt. Ayr | 3.1494 | 3.0055 |
| 010 Jefferson | 1.8162 | 1.7795 |
| 011 Kentland | 2.6910 | 2.5616 |
| 012 Lake | 2.1715 | 2.1803 |
| 013 Lincoln | 2.0427 | 2.0813 |
| 014 McClellan | 1.9921 | 2.0261 |
| 015 Washington | 1.6955 | 1.6965 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0000 NEWTON COUNTY

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | | | | |
| | \$8,994,811 | \$910,666,536 | \$5,967,598 | \$0.6553 |
| Budget approved for displayed amount. | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | |
| 0124 2015 REASSESS | | | | |
| | \$124,750 | \$910,666,536 | \$50,997 | \$0.0056 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0702 HIGHWAY | | | | |
| | \$2,671,779 | \$910,666,536 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0706 LR &S | | | | |
| | \$240,000 | \$910,666,536 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0790 CUM BRIDGE | | | | |
| | \$452,000 | \$910,666,536 | \$254,987 | \$0.0280 |
| Budget approved for displayed amount. | | | | |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. | | | | |
| 0801 HEALTH | | | | |
| | \$210,449 | \$910,666,536 | \$126,583 | \$0.0139 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1101 EMS - FIRE | | | | |
| | \$1,229,080 | \$910,666,536 | \$299,609 | \$0.0329 |
| 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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0000 NEWTON COUNTY

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---------------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 2391 CCD | \$100,000 | \$910,666,536 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$6,699,774 | \$0.7357 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0001 BEAVER 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 | \$5,000 | \$73,117,082 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$141,609 | \$73,117,082 | \$108,798 | \$0.1488 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$6,600 | \$73,117,082 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | \$108,500 | \$49,908,760 | \$91,183 | \$0.1827 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1190 CUM FIRE(TWP) | \$10,000 | \$49,908,760 | \$5,690 | \$0.0114 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| | | Unit Total: | \$205,671 | \$0.3429 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0002 COLFAX TOWNSHIP

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--|-------------------------|---------------------|----------------------------|-----------------------|
| 0101 GENERAL | \$9,635 | \$87,150,581 | \$4,619 | \$0.0053 |
| To fund the 2019 budget, this unit is authorized to transfer | | \$328 | from the Levy Excess Fund. | |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to application of levy excess fund. | | | | |
| 0840 TWP ASSISTANCE | \$4,250 | \$87,150,581 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | \$5,000 | \$87,150,581 | \$4,968 | \$0.0057 |
| To fund the 2019 budget, this unit is authorized to transfer | | \$351 | from the Levy Excess Fund. | |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to application of levy excess fund. | | | | |
| Unit Total: | | | \$9,587 | \$0.0110 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0003 GRANT TOWNSHIP

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$0 | \$81,721,230 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| 0101 GENERAL | \$35,269 | \$81,721,230 | \$13,729 | \$0.0168 |
| Budget approved for displayed amount. Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$11,650 | \$81,721,230 | \$3,432 | \$0.0042 |
| Budget approved for displayed amount. Rate reduced due to increased assessed valuation. | | | | |
| 1111 FIRE | \$8,000 | \$53,609,729 | \$8,149 | \$0.0152 |
| Budget approved for displayed amount. Rate reduced due to increased assessed valuation. | | | | |
| Unit Total: | | | \$25,310 | \$0.0362 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0004 IROQUOIS TOWNSHIP

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$27,687 | \$76,090,532 | \$0 | \$0.0000 |
| Budget has been reduced and approved for the displayed amt. | | | | |
| 0101 GENERAL | \$38,140 | \$76,090,532 | \$22,371 | \$0.0294 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| 0840 TWP ASSISTANCE | \$9,592 | \$76,090,532 | \$761 | \$0.0010 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| Rate Approved. | | | | |
| 1111 FIRE | \$15,000 | \$59,623,974 | \$2,385 | \$0.0040 |
| To fund the 2019 budget, this unit is authorized to transfer \$136 from the Levy Excess Fund. | | | | |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| 1190 CUM FIRE(TWP) | \$36,969 | \$59,623,974 | \$8,645 | \$0.0145 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| Cumulative fund rate cannot be increased over previous years rate until the fund is re-established. | | | | |
| Unit Total: | | | \$34,162 | \$0.0489 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0005 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> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | \$34,870 | \$77,244,449 | \$21,860 | \$0.0283 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$7,000 | \$77,244,449 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1111 FIRE | \$8,000 | \$75,898,499 | \$4,478 | \$0.0059 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| Unit Total: | | | \$26,338 | \$0.0342 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0006 JEFFERSON TOWNSHIP

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | | | | |
| | \$10,000 | \$133,160,325 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | | | | |
| | \$53,250 | \$133,160,325 | \$47,538 | \$0.0357 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | | | | |
| | \$16,550 | \$133,160,325 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | | | | |
| | \$58,000 | \$74,932,136 | \$34,918 | \$0.0466 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1190 CUM FIRE(TWP) | | | | |
| | \$160,000 | \$74,932,136 | \$21,506 | \$0.0287 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| | | Unit Total: | \$103,962 | \$0.1110 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0007 LAKE 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 | \$30,000 | \$105,857,730 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$141,970 | \$105,857,730 | \$108,187 | \$0.1022 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$13,260 | \$105,857,730 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | \$153,550 | \$105,857,730 | \$120,466 | \$0.1138 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1190 CUM FIRE(TWP) | \$35,000 | \$105,857,730 | \$14,079 | \$0.0133 |
| Budget approved for displayed amount. | | | | |
| Cumulative fund rate cannot be increased over previous years rate until the fund is re-established. | | | | |
| | | Unit Total: | \$242,732 | \$0.2293 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0008 LINCOLN 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 | \$8,000 | \$182,915,417 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$80,329 | \$182,915,417 | \$54,509 | \$0.0298 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$18,000 | \$182,915,417 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | \$119,000 | \$182,915,417 | \$102,798 | \$0.0562 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1190 CUM FIRE(TWP) | \$50,000 | \$182,915,417 | \$26,523 | \$0.0145 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| Unit Total: | | | \$183,830 | \$0.1005 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0009 MCCLELLAN 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 | \$990 | \$32,735,585 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$20,375 | \$32,735,585 | \$13,651 | \$0.0417 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0840 TWP ASSISTANCE | \$6,000 | \$32,735,585 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 1111 FIRE | \$7,500 | \$32,735,585 | \$2,684 | \$0.0082 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| | | Unit Total: | \$16,335 | \$0.0499 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0010 WASHINGTON 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 | | | | |
| | \$33,550 | \$60,673,605 | \$9,829 | \$0.0162 |
| To fund the 2019 budget, this unit is authorized to transfer | | \$111 | from the Levy Excess Fund. | |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to application of levy excess fund. | | | | |
| 0840 TWP ASSISTANCE | | | | |
| | \$5,000 | \$60,673,605 | \$971 | \$0.0016 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 1111 FIRE | | | | |
| | \$5,500 | \$60,673,605 | \$0 | \$0.0000 |
| To fund the 2019 budget, this unit is authorized to transfer | | \$29 | from the Levy Excess Fund. | |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$10,800 | \$0.0178 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0802 BROOK 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 | \$298,453 | \$16,466,558 | \$220,141 | \$1.3369 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0706 LR &S | \$8,272 | \$16,466,558 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0708 MVH | \$160,900 | \$16,466,558 | \$82,629 | \$0.5018 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2379 CCI | \$4,861 | \$16,466,558 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$302,770 | \$1.8387 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0803 GOODLAND CIVIL TOWN

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | | | | |
| | \$412,480 | \$28,111,501 | \$309,676 | \$1.1016 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0706 LR &S | | | | |
| | \$5,000 | \$28,111,501 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0708 MVH | | | | |
| | \$84,324 | \$28,111,501 | \$19,987 | \$0.0711 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2379 CCI | | | | |
| | \$3,000 | \$28,111,501 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 2391 CCD | | | | |
| | \$10,000 | \$28,111,501 | \$8,237 | \$0.0293 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| | | Unit Total: | \$337,900 | \$1.2020 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0804 KENTLAND CIVIL TOWN

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | | | | |
| | \$670,830 | \$58,228,189 | \$366,197 | \$0.6289 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0706 LR &S | | | | |
| | \$32,000 | \$58,228,189 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0708 MVH | | | | |
| | \$88,230 | \$58,228,189 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| 1301 PARK & REC | | | | |
| | \$220,740 | \$58,228,189 | \$128,335 | \$0.2204 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2102 AVIAT/AIRPORT | | | | |
| | \$55,646 | \$58,228,189 | \$42,972 | \$0.0738 |
| Budget has been reduced and approved for the displayed amt. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2379 CCI | | | | |
| | \$9,000 | \$58,228,189 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 2391 CCD | | | | |
| | \$21,055 | \$58,228,189 | \$15,722 | \$0.0270 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| Rate Approved. | | | | |
| | | Unit Total: | \$553,226 | \$0.9501 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0805 MOROCCO CIVIL TOWN

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | | | | |
| | \$315,500 | \$23,208,322 | \$241,506 | \$1.0406 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0706 LR &S | | | | |
| | \$6,000 | \$23,208,322 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0708 MVH | | | | |
| | \$176,000 | \$23,208,322 | \$29,985 | \$0.1292 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2379 CCI | | | | |
| | \$6,988 | \$23,208,322 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 2391 CCD | | | | |
| | \$5,000 | \$23,208,322 | \$4,665 | \$0.0201 |
| Budget approved for displayed amount. | | | | |
| Rate Approved. | | | | |
| | | Unit Total: | \$276,156 | \$1.1899 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0806 MT. AYR 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 | \$65,000 | \$1,345,950 | \$15,867 | \$1.1789 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0706 LR &S | \$5,000 | \$1,345,950 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0708 MVH | \$5,000 | \$1,345,950 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 2379 CCI | \$5,000 | \$1,345,950 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$15,867 | \$1.1789 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 5945 NORTH NEWTON SCHOOL CORPORATION

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0180 DEBT SERVICE | \$2,923,612 | \$559,020,844 | \$2,596,652 | \$0.4645 |
| 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. | | | | |
| 0186 SCH PENSION DEB | \$0 | \$559,020,844 | \$0 | \$0.0000 |
| 3101 EDUCATION | \$6,820,782 | \$559,020,844 | \$0 | \$0.0000 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. | | | | |
| 3300 OPERATIONS | \$4,706,861 | \$559,020,844 | \$3,216,047 | \$0.5753 |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation. | | | | |
| Unit Total: | | | \$5,812,699 | \$1.0398 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 5995 SOUTH NEWTON SCHOOL CORPORATION

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$814,892 | \$351,645,692 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0180 DEBT SERVICE | \$1,023,072 | \$351,645,692 | \$745,137 | \$0.2119 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. | | | | |
| 3101 EDUCATION | \$6,013,351 | \$351,645,692 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| Fund is not allowed to have a rate or a levy. | | | | |
| 3300 OPERATIONS | \$4,355,352 | \$351,645,692 | \$1,962,535 | \$0.5581 |
| Budget approved for displayed amount. | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | |
| Unit Total: | | | \$2,707,672 | \$0.7700 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0162 BROOK 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> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$19,500 | \$136,764,137 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$261,800 | \$136,764,137 | \$235,234 | \$0.1720 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| | | Unit Total: | \$235,234 | \$0.1720 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0163 GOODLAND 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 | \$189,734 | \$81,721,230 | \$122,664 | \$0.1501 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2011 LIRF | \$10,450 | \$81,721,230 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$122,664 | \$0.1501 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0164 KENTLAND PUBLIC LIBRARY

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$20,000 | \$133,160,325 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$242,860 | \$133,160,325 | \$186,558 | \$0.1401 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0180 DEBT SERVICE | \$87,744 | \$133,160,325 | \$79,097 | \$0.0594 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2011 LIRF | \$12,000 | \$133,160,325 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| Unit Total: | | | \$265,655 | \$0.1995 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0166 NEWTON COUNTY PUBLIC LIBRARY

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | | | | |
| | \$22,725 | \$559,020,844 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | | | | |
| | \$745,000 | \$559,020,844 | \$442,185 | \$0.0791 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 0283 L/R PAYMENT | | | | |
| | \$544,000 | \$559,020,844 | \$489,702 | \$0.0876 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| 2011 LIRF | | | | |
| | \$70,000 | \$559,020,844 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| | | Unit Total: | \$931,887 | \$0.1667 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 1062 NORTHWEST INDIANA SOLID WASTE MANAGEMENT

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 8210 SP SOL WASTE MA | \$0 | \$910,666,536 | \$0 | \$0.0000 |
| | | Unit Total: | \$0 | \$0.0000 |

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

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

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0019 KENTLAND CONSERVANCY 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> |
|-----------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | \$120,900 | \$80,403,400 | \$109,911 | \$0.1367 |
| | | | Unit Total: | \$109,911 |
| | | | | \$0.1367 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0052 MOROCCO CONSERVANCY 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> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | \$72,500 | \$42,685,875 | \$75,938 | \$0.1779 |
| Budget approved for displayed amount. | | | | |
| Rate reduced due to increased assessed valuation. | | | | |
| | | Unit Total: | \$75,938 | \$0.1779 |

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**

2020 BUDGET ORDER

Year: 2020

County 56 Newton

Unit: 0098 IROQUOIS CONSERVANCY DISTRICT

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | \$0 | \$295,777,000 | \$13,606 | \$0.0046 |
| Rate reduced due to increased assessed valuation. | | | | |
| | | Unit Total: | \$13,606 | \$0.0046 |

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.