
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: 2020 Certified Budget Order

DATE: Friday, December 6, 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 3/4/2019. (Due 3/01/19).
- Ratio study was approved by the DLGF on 3/13/2019.
- County Auditor certified net assessed values to the DLGF on 8/16/2019. (Due 8/01/19).
- DLGF certified the Budget Order on 12/6/2019. (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
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 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 6th 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: 74 Spencer

**FOR COMPARISON
ONLY**

<u>Taxing District</u>	<u>2020 District Rate</u>	<u>2019 District Rate</u>
001 CARTER TWP	1.3954	1.4384
002 DALE TWP	1.9605	2.0941
003 SANTA CLAUS CARTER TWP	1.8054	1.8154
004 CLAY TWP	1.3544	1.3780
005 SANTA CLAUS CLAY TWP	1.7996	1.8087
006 GRASS TWP	1.3447	1.3685
007 CHRISNEY TWP	2.0761	2.0779
008 NORTH HAMMOND TWP	1.5210	1.5435
009 SOUTH HAMMOND TWP	1.4773	1.5134
010 GRANDVIEW TWP	2.2913	2.3937
011 HARRISON TWP	1.3373	1.3618
012 SANTA CLAUS HARRISON	1.8161	1.8250
013 HUFF TWP	1.3308	1.3544
014 JACKSON TWP	1.4106	1.4331
015 GENTRYVILLE TWP	2.3113	2.3282
016 LUCE TWP	1.6576	1.6806
017 OHIO TWP	1.4440	1.4845
018 ROCKPORT TWP	2.9817	3.0598
019 RICHLAND TWP	2.9505	2.9106

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 74 Spencer

Unit: 0000 SPENCER COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$7,923,904	\$1,709,414,104	\$7,075,265	\$0.4139
To fund the 2019 budget, this unit is authorized to transfer \$69,946 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
0124 2015 REASSESS				
	\$260,310	\$1,709,414,104	\$299,147	\$0.0175
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0702 HIGHWAY				
	\$3,995,185	\$1,709,414,104	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0706 LR &S				
	\$375,000	\$1,709,414,104	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE				
	\$550,000	\$1,709,414,104	\$512,824	\$0.0300
Department of Local Government Finance approval not required.				
Rate Approved.				
0801 HEALTH				
	\$287,015	\$1,709,414,104	\$299,147	\$0.0175
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2003 COUNTY 4-H				
	\$0	\$1,709,414,104	\$70,086	\$0.0041
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 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	\$318,747	\$1,709,414,104	\$220,514	\$0.0129
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$8,476,983	\$0.4959

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 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	\$191,375,826	\$17,415	\$0.0091
To fund the 2019 budget, this unit is authorized to transfer \$1,759 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
0840 TWP ASSISTANCE	\$17,600	\$191,375,826	\$15,884	\$0.0083
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$33,299	\$0.0174

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 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	\$163,317,768	\$18,945	\$0.0116
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$8,400	\$163,317,768	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$18,600	\$38,844,861	\$16,898	\$0.0435
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
		Unit Total:	\$35,843	\$0.0551

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 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				
	\$31,830	\$385,286,186	\$24,658	\$0.0064
To fund the 2019 budget, this unit is authorized to transfer		\$400	from the Levy Excess Fund.	
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
0840 TWP ASSISTANCE				
	\$11,000	\$385,286,186	\$4,623	\$0.0012
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$12,000	\$377,603,885	\$16,237	\$0.0043
To fund the 2019 budget, this unit is authorized to transfer		\$436	from the Levy Excess Fund.	
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
1190 CUM FIRE(TWP)				
	\$50,000	\$377,603,885	\$125,742	\$0.0333
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$700	\$385,286,186	\$771	\$0.0002
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$172,031	\$0.0454

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 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				
	\$29,200	\$63,535,168	\$26,748	\$0.0421
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	\$13,750	\$63,535,168	\$6,989	\$0.0110
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$9,500	\$51,520,791	\$11,335	\$0.0220
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)				
	\$15,000	\$51,520,791	\$16,641	\$0.0323
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$61,713	\$0.1074

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 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	\$98,308,482	\$23,692	\$0.0241
To fund the 2019 budget, this unit is authorized to transfer \$654 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
0840 TWP ASSISTANCE	\$5,200	\$98,308,482	\$3,932	\$0.0040
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$97,367,277	\$9,639	\$0.0099
To fund the 2019 budget, this unit is authorized to transfer \$236 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
		Unit Total:	\$37,263	\$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 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 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	\$70,053,393	\$9,948	\$0.0142
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$7,000	\$70,053,393	\$3,433	\$0.0049
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$70,053,393	\$8,687	\$0.0124
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$22,068	\$0.0315

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 74 Spencer

Unit: 0007 JACKSON TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$833	\$31,227,358	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$14,960	\$31,227,358	\$15,988	\$0.0512
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$4,500	\$31,227,358	\$2,998	\$0.0096
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$8,800	\$31,227,358	\$8,057	\$0.0258
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$9,000	\$31,227,358	\$7,713	\$0.0247
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$34,756	\$0.1113

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 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	\$135,138	\$98,278,702	\$90,908	\$0.0925
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$20,000	\$98,278,702	\$0	\$0.0000
Budget approved for displayed amount.				
1312 RECREATION	\$35,000	\$98,278,702	\$19,951	\$0.0203
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8604 SP FIRE TER GEN	\$170,800	\$98,278,702	\$143,094	\$0.1456
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8692 SP FIRE TER EQU	\$29,865	\$98,278,702	\$28,796	\$0.0293
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$282,749	\$0.2877

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 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	\$8,019	\$608,031,221	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$103,109	\$608,031,221	\$68,099	\$0.0112
To fund the 2019 budget, this unit is authorized to transfer \$1,039 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
0840 TWP ASSISTANCE	\$90,680	\$608,031,221	\$59,587	\$0.0098
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$284,000	\$568,910,694	\$190,585	\$0.0335
To fund the 2019 budget, this unit is authorized to transfer \$4,340 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
1182 FIRE EQUIP DEBT	\$115,813	\$568,910,694	\$93,301	\$0.0164
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	\$608,031,221	\$19,457	\$0.0032
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$431,029	\$0.0741

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 74 Spencer

Unit: 0458 ROCKPORT CIVIL CITY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$627,341	\$39,120,527	\$443,627	\$1.1340
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$15,000	\$39,120,527	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$268,300	\$39,120,527	\$170,761	\$0.4365
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1303 PARK	\$158,420	\$39,120,527	\$156	\$0.0004
Budget approved for displayed amount.				
Rate Approved.				
2379 CCI	\$8,000	\$39,120,527	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$6,458	\$39,120,527	\$6,533	\$0.0167
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$621,077	\$1.5876

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 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	\$0	\$7,682,301	\$0	\$0.0000
0101 GENERAL	\$114,200	\$7,682,301	\$57,295	\$0.7458
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$2,925	\$7,682,301	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$39,000	\$7,682,301	\$0	\$0.0000
Budget approved for displayed amount.				
1191 CUM FIRE SPEC	\$51,900	\$7,682,301	\$1,283	\$0.0167
Budget approved for displayed amount.				
Rate Approved.				
2120 CEMETERY	\$260	\$7,682,301	\$499	\$0.0065
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$59,077	\$0.7690

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 74 Spencer

Unit: 0871 DALE CIVIL TOWN

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$2,000	\$55,588,943	\$0	\$0.0000

Budget approved for displayed amount.

0101 GENERAL				
	\$434,887	\$55,588,943	\$225,636	\$0.4059

To fund the 2019 budget, this unit is authorized to transfer \$62,460 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

0706 LR &S				
	\$20,000	\$55,588,943	\$0	\$0.0000

Budget approved for displayed amount.

0708 MVH				
	\$239,666	\$55,588,943	\$0	\$0.0000

Budget approved for displayed amount.

1301 PARK & REC				
	\$142,572	\$55,588,943	\$69,986	\$0.1259

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2379 CCI				
	\$20,000	\$55,588,943	\$0	\$0.0000

Budget approved for displayed amount.

2391 CCD				
	\$5,000	\$55,588,943	\$18,511	\$0.0333

Budget approved for displayed amount.

Rate Approved.

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 74 Spencer

Unit: 0871 DALE CIVIL TOWN

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$314,133	\$0.5651

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 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	\$43,500	\$3,461,416	\$29,491	\$0.8520
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$3,500	\$3,461,416	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$20,000	\$3,461,416	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$2,000	\$3,461,416	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$3,000	\$3,461,416	\$1,686	\$0.0487
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$31,177	\$0.9007

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 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	\$0	\$12,014,377	\$0	\$0.0000
0101 GENERAL	\$134,800	\$12,014,377	\$84,329	\$0.7019
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0706 LR &S	\$4,000	\$12,014,377	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$51,600	\$12,014,377	\$19,992	\$0.1664
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
2120 CEMETERY	\$6,500	\$12,014,377	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$3,000	\$12,014,377	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$104,321	\$0.8683

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 74 Spencer

Unit: 0874 SANTA CLAUS 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				
	\$50,000	\$174,388,116	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$779,689	\$174,388,116	\$603,383	\$0.3460
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S				
	\$13,852	\$174,388,116	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$102,983	\$174,388,116	\$0	\$0.0000
Budget approved for displayed amount.				
1092 CUM BUILDING				
	\$50,000	\$174,388,116	\$29,123	\$0.0167
Budget approved for displayed amount.				
Rate Approved.				
1191 CUM FIRE SPEC				
	\$10,000	\$174,388,116	\$32,436	\$0.0186
Budget approved for displayed amount.				
Rate Approved.				
1312 RECREATION				
	\$123,600	\$174,388,116	\$101,843	\$0.0584
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 74 Spencer

Unit: 0874 SANTA CLAUS 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>
2379 CCI	\$25,000	\$174,388,116	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$100,000	\$174,388,116	\$85,450	\$0.0490
Budget approved for displayed amount.				
Rate Approved.				
2430 REDEV-GEN	\$3,000	\$174,388,116	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$852,235	\$0.4887

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 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	\$101,428	\$6,487,534	\$71,720	\$1.1055
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$3,000	\$6,487,534	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$70,000	\$6,487,534	\$9,997	\$0.1541
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$1,200	\$6,487,534	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$0	\$6,487,534	\$2,160	\$0.0333
Rate Approved.				
		Unit Total:	\$83,877	\$1.2929

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 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	\$2,000,000	\$975,047,248	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$2,430,386	\$975,047,248	\$2,249,434	\$0.2307
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	\$287,275	\$975,047,248	\$240,837	\$0.0247
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	\$13,966,718	\$975,047,248	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
3300 OPERATIONS	\$6,765,574	\$975,047,248	\$4,654,876	\$0.4774
To fund the 2019 budget, this unit is authorized to transfer \$88,720 from the Levy Excess Fund. Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate adjusted for school pension levy.				
		Unit Total:	\$7,145,147	\$0.7328

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 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	\$600,000	\$734,366,856	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$1,476,314	\$734,366,856	\$1,360,782	\$0.1853
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
3101 EDUCATION	\$8,248,000	\$734,366,856	\$0	\$0.0000
Budget approved for displayed amount.				
3300 OPERATIONS	\$5,697,450	\$734,366,856	\$3,699,740	\$0.5038
To fund the 2019 budget, this unit is authorized to transfer \$11,342 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
		Unit Total:	\$5,060,522	\$0.6891

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 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	\$1,620,125	\$769,845,091	\$1,228,673	\$0.1596
			Unit Total:	\$1,228,673
				\$0.1596

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 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	\$558,545	\$939,569,013	\$425,625	\$0.0453
To fund the 2019 budget, this unit is authorized to transfer \$6,428 from the Levy Excess Fund.				
Budget approved for displayed amount.				
Rate reduced due to application of levy excess fund.				
2011 LIRF	\$100,000	\$939,569,013	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$425,625	\$0.0453

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be 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 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	\$150,000	\$142,401,822	\$112,070	\$0.0787

To fund the 2019 budget, this unit is authorized to transfer \$8,562 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

Unit Total:	\$112,070	\$0.0787
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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**

2020 BUDGET ORDER

Year: 2020

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	\$954,198	\$1,709,414,104	\$432,482	\$0.0253

To fund the 2019 budget, this unit is authorized to transfer \$3,565 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

Unit Total:	\$432,482	\$0.0253
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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.