STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERENMENT FINANCE



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

TO: Owen County Auditor

FROM: Department of Local Government Finance

RE: 2023 Certified Budget Order

DATE: Tuesday, December 27, 2022

Enclosed is the certified 2023 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 03/21/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 05/04/22.
- County Auditor certified net assessed values to the DLGF on 08/01/22 (Due 08/01/22).
- DLGF certified the Budget Order on 12/27/2022 (Due 12/31/22).

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.

12/27/2022 1 of 26

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2022 PAYABLE 2023 FOR OWEN 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 2023. 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 December 27, 2022

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

12/27/2022 2 of 26

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2023 TAX RATES (Per Taxing District)

Year: 2023 County: 60 Owen

FOR COMPARISON ONLY

	Taxing District	2023 <u>District Rate</u>	2022 <u>District Rate</u>
016	Clay Township	1.5356	1.7417
017	Franklin Township	1.5179	1.7302
018	Harrison Township	1.5212	1.7235
019	Jackson Township	1.7396	1.9985
020	Jefferson Township	1.5152	1.7176
021	Jennings Township	1.6330	1.8916
022	Lafayette Township	1.4933	1.6958
023	Marion Township	1.5169	1.7219
024	Montgomery Township	1.4936	1.6982
025	Morgan Township	1.5237	1.7281
026	Taylor Township	1.5822	1.8256
027	Washington Township	1.6350	1.8358
028	Spencer Town	2.4682	2.5421
029	Wayne Township	1.5181	1.7232
030	Gosport Town	1.9249	2.1508

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

12/27/2022 3 of 26

County: 60 Owen

Unit: 0000 OWEN COUNTY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$4,488,558	\$1,028,522,437	\$2,759,526	\$0.2683
Budge	et approved for displayed amount.				
Rate re	educed to remain within statutory levy limitatio	n.			
0102	ELECTION/REGISTRATION	\$72,025	\$1,028,522,437	\$39,084	\$0.0038
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0124	2015 REASSESSMENT	\$403,391	\$1,028,522,437	\$299,300	\$0.0291
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0702	HIGHWAY	\$3,000,000	\$1,028,522,437	\$0	\$0.0000
Budge	et approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$800,000	\$1,028,522,437	\$0	\$0.0000
Budge	et approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$412,427	\$1,028,522,437	\$436,094	\$0.0424
Depart	tment of Local Government Finance approval n	ot required.			
Rate A	Approved.				
0801	HEALTH	\$149,115	\$1,028,522,437	\$99,767	\$0.0097
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1401	EMERGENCY AMBULANCE/MEDICAL SERVICE - CIVIL	\$2,107,370	\$1,028,522,437	\$499,862	\$0.0486
Budge	et approved for displayed amount.				

Rate reduced due to increased assessed valuation.

12/27/2022 4 of 26 2391 CUMULATIVE CAPITAL DEVELOPMENT

\$200,000

\$1,028,522,437

\$131,651

\$0.0128

Budget approved for displayed amount.

Rate Approved.

Unit Total: \$11,632,886 \$4,265,284 \$0.4147

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.

12/27/2022 5 of 26

County: 60 Owen

Unit: 0001 CLAY TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$5,000	\$122,497,671	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$29,327	\$122,497,671	\$12,250	\$0.0100
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$12,650	\$122,497,671	\$0	\$0.0000
Budge	et approved for displayed amount.				
1111	FIRE	\$55,800	\$122,497,671	\$32,217	\$0.0263
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$35,000	\$122,497,671	\$40,792	\$0.0333
Budge	et approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$137,777		\$85,259	\$0.0696

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.

12/27/2022 6 of 26

County: 60 Owen

Unit: 0002 FRANKLIN TOWNSHIP

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$29,850	\$68,906,628	\$12,334	\$0.0179
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$7,700	\$68,906,628	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$27,000	\$68,906,628	\$23,428	\$0.0340
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$64,550		\$35,762	\$0.0519

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

12/27/2022 7 of 26

County: 60 Owen

Unit: 0003 HARRISON TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0061	RAINY DAY	\$1,000	\$28,652,469	\$0	\$0.0000				
Budge	t approved for displayed amount.								
0101	GENERAL	\$18,750	\$28,652,469	\$10,515	\$0.0367				
Budge	t approved for displayed amount.								
Rate re	educed due to increased assessed valuation.								
0840	TOWNSHIP ASSISTANCE	\$3,500	\$28,652,469	\$2,607	\$0.0091				
Budge	t approved for displayed amount.								
Rate re	educed due to increased assessed valuation.								
1111	FIRE	\$4,084	\$28,652,469	\$2,693	\$0.0094				
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.								
Rate re	educed due to increased assessed valuation.								
	Unit Total:	\$27,334		\$15,815	\$0.0552				

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.

12/27/2022 8 of 26

County: 60 Owen

Unit: 0004 JACKSON TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$4,000	\$71,038,535	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$32,273	\$71,038,535	\$23,301	\$0.0328
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$7,000	\$71,038,535	\$710	\$0.0010
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$43,273		\$24,011	\$0.0338

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.

12/27/2022 9 of 26

County: 60 Owen

Unit: 0005 JEFFERSON TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$1,000	\$63,146,608	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$24,505	\$63,146,608	\$12,566	\$0.0199
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$9,300	\$63,146,608	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$22,000	\$63,146,608	\$18,502	\$0.0293
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$56,805		\$31,068	\$0.0492

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.

12/27/2022 10 of 26

County: 60 Owen

Unit: 0006 JENNINGS TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$17,273	\$41,172,807	\$10,828	\$0.0263
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$8,000	\$41,172,807	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$13,000	\$41,172,807	\$10,087	\$0.0245
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$38,273		\$20,915	\$0.0508

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.

12/27/2022 11 of 26

County: 60 Owen

Unit: 0007 LAFAYETTE TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$1,000	\$60,125,535	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$14,725	\$60,125,535	\$10,823	\$0.0180
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$5,200	\$60,125,535	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$12,000	\$60,125,535	\$5,592	\$0.0093
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$32,925		\$16,415	\$0.0273

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.

12/27/2022 12 of 26

County: 60 Owen

Unit: 0008 MARION TOWNSHIP

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$26,300	\$49,565,332	\$16,208	\$0.0327
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$4,500	\$49,565,332	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$25,000	\$49,565,332	\$9,021	\$0.0182
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$55,800		\$25,229	\$0.0509

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.

12/27/2022 13 of 26

County: 60 Owen

Unit: 0009 MONTGOMERY TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$500	\$60,499,925	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$17,847	\$60,499,925	\$10,345	\$0.0171
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,400	\$60,499,925	\$2,964	\$0.0049
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$10,316	\$60,499,925	\$3,388	\$0.0056
Budge	t has been decreased because projected revenues	s are insufficient to fu	und the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$31,063		\$16,697	\$0.0276

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.

12/27/2022 14 of 26

County: 60 Owen

Unit: 0010 MORGAN TOWNSHIP

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$28,256	\$58,610,214	\$14,594	\$0.0249
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$8,744	\$58,610,214	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$6,000	\$58,610,214	\$3,634	\$0.0062
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$7,000	\$58,610,214	\$15,590	\$0.0266
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$50,000		\$33,818	\$0.0577

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.

12/27/2022 15 of 26

County: 60 Owen

Unit: 0011 TAYLOR TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$10,944	\$48,375,014	\$0	\$0.0000			
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.							
0840	TOWNSHIP ASSISTANCE	\$2,000	\$48,375,014	\$0	\$0.0000			
Budge	t approved for displayed amount.							
1111	FIRE	\$12,500	\$48,375,014	\$0	\$0.0000			
Budget approved for displayed amount.								
	Unit Total:	\$25,444		\$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.

12/27/2022 16 of 26

County: 60 Owen

Unit: 0012 WASHINGTON TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0061	RAINY DAY	\$3,500	\$292,563,553	\$0	\$0.0000			
Budge	t approved for displayed amount.							
0101	GENERAL	\$57,350	\$292,563,553	\$20,772	\$0.0071			
Budge	t approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
0840	TOWNSHIP ASSISTANCE	\$35,400	\$292,563,553	\$8,484	\$0.0029			
Budge	Budget approved for displayed amount.							
Rate re	Rate reduced due to increased assessed valuation.							
	Unit Total:	\$96,250		\$29,256	\$0.0100			

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.

12/27/2022 17 of 26

County: 60 Owen

Unit: 0013 WAYNE TOWNSHIP

Fund		Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0101	GENERAL		\$17,106	\$63,368,146	\$9,885	\$0.0156

The total appropriations were restricted to the prior year total because of improper advertising.

The total property tax levies were restricted to the prior year total due to the signed Budget Form 4 not being submitted in Gateway.

0840 TOWNSHIP ASSISTANCE \$2,605 \$63,368,146 \$9,885 \$0.0156

The total appropriations were restricted to the prior year total because of improper advertising.

The total property tax levies were restricted to the prior year total due to the signed Budget Form 4 not being submitted in Gateway.

1111 FIRE \$8,651 \$41,978,478 \$8,774 \$0.0209

The total appropriations were restricted to the prior year total because of improper advertising.

The total property tax levies were restricted to the prior year total due to the signed Budget Form 4 not being submitted in Gateway.

Unit Total: \$28,362 \$28,544 \$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.

12/27/2022 18 of 26

County: 60 Owen

Unit: 0816 GOSPORT CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0101	GENERAL	\$198,867	\$21,389,668	\$91,484	\$0.4277				
Budge	Budget approved for displayed amount.								
Rate re	educed due to increased assessed valuation.								
0706	LOCAL ROAD & STREET	\$8,926	\$21,389,668	\$0	\$0.0000				
Budge	t has been decreased because projected revenue	s are insufficient to fu	and the adopted bu	ıdget.					
0708	MOTOR VEHICLE HIGHWAY	\$77,256	\$21,389,668	\$0	\$0.0000				
Budge	t has been decreased because projected revenue	s are insufficient to fu	and the adopted bu	ıdget.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,000	\$21,389,668	\$0	\$0.0000				
Budge	Budget approved for displayed amount.								
	Unit Total:	\$288,049		\$91,484	\$0.4277				

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.

12/27/2022 19 of 26

County: 60 Owen

Unit: 0817 SPENCER CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$50,000	\$114,947,260	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$1,566,580	\$114,947,260	\$901,416	\$0.7842
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0706	LOCAL ROAD & STREET	\$2,500	\$114,947,260	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$0	\$114,947,260	\$0	\$0.0000
Budge	t reduced due to advertising constraints.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$0	\$114,947,260	\$0	\$0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$0	\$114,947,260	\$56,324	\$0.0490
Rate A	pproved.				
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$485,908	\$292,563,553	\$367,752	\$0.1257
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$100,000	\$292,563,553	\$97,424	\$0.0333
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$2,204,988		\$1,422,916	\$0.9922

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.

12/27/2022 20 of 26

County: 60 Owen

Unit: 6195 SPENCER-OWEN COMMUNITY SCHOOL CORP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0061	RAINY DAY	\$1,500,000	\$867,936,081	\$0	\$0.0000				
Budge	t approved for displayed amount.								
0180	DEBT SERVICE	\$3,419,500	\$867,936,081	\$2,858,114	\$0.3293				
Budge	t approved for displayed amount.								
Rate re	Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.								
0186	SCHOOL PENSION DEBT	\$0	\$867,936,081	\$0	\$0.0000				
3101	EDUCATION	\$15,920,095	\$867,936,081	\$0	\$0.0000				
Budge	t approved for displayed amount.								
3300	OPERATIONS	\$9,352,592	\$867,936,081	\$5,520,073	\$0.6360				
Budge	t approved for displayed amount.								
Rate re	educed to remain within statutory levy limitation	1.							
	Unit Total:	\$30,192,187		\$8,378,187	\$0.9653				

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.

12/27/2022 21 of 26

County: 60 Owen

Unit: 6750 CLOVERDALE COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0061	RAINY DAY	\$0	\$160,586,356	\$0	\$0.0000		
0180	DEBT SERVICE	\$0	\$160,586,356	\$502,796	\$0.3131		
Rate re	educed due to increased assessed valuation.						
0186	SCHOOL PENSION DEBT	\$0	\$160,586,356	\$0	\$0.0000		
3101	EDUCATION	\$0	\$160,586,356	\$0	\$0.0000		
3300	OPERATIONS	\$0	\$160,586,356	\$1,233,946	\$0.7684		
Rate re	Rate reduced to remain within statutory levy limitation.						
	Unit Total:	\$0		\$1,736,742	\$1.0815		

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.

12/27/2022 22 of 26

County: 60 Owen

Unit: 0264 SPENCER-OWEN COUNTY PUBLIC LIBRARY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL	\$1,315,073	\$1,028,522,437	\$729,222	\$0.0709		
Budge	Budget approved for displayed amount.						
Rate r	Rate reduced due to increased assessed valuation.						
0283	LEASE RENTAL PAYMENT	\$178,594	\$1,028,522,437	\$155,307	\$0.0151		
Budge	et approved for displayed amount.						
Rate r	reduced due to increased assessed valuation.						
	Unit Total:	\$1,493,667		\$884,529	\$0.0860		

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.

12/27/2022 23 of 26

County: 60 Owen

Unit: 0333 CLAY-OWEN SOLID WASTE MANAGEMENT DIST

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
8210	SPECIAL SOLID WASTE MANAGEMENT	\$0	\$1,028,522,437	\$0	\$0.0000
	Unit Total:	\$0		\$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.

12/27/2022 24 of 26

County: 60 Owen

Unit: 1186 POLAND FIRE TERRITORY (JACKSON TOWNSHIP)

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$6,460	\$71,038,535	\$0	\$0.0000
Budge	t has been reduced and approved for the display	red amt.			
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$130,436	\$71,038,535	\$66,634	\$0.0938
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$45,722	\$71,038,535	\$21,169	\$0.0298
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$182,618		\$87,803	\$0.1236

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.

12/27/2022 25 of 26

County: 60 Owen

Unit: 0102 GRAYBROOK CONSERVANCY DISTRICT

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$21,390	\$4,299,200	\$21,440	\$0.4987			
Budget approved for displayed amount.								
Rate re	educed due to increased assessed valuation.							
	Unit Total:	\$21,390		\$21,440	\$0.4987			

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.

12/27/2022 26 of 26