

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: 2015 Certified Budget Order

DATE: Wednesday, December 31, 2014

Enclosed is the certified 2015 Budget Order for your county. Please make one copy of all rates, levies and budget 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 Monday, May 05, 2014
- Ratio study was approved by the DLGF on Monday, May 12, 2014
- County Auditor certified net assessed values to the DLGF on Wednesday, August 06, 2014
- DLGF certified the Budget Order on Wednesday, December 31, 2014

Your county is the 6th of 92 counties to receive a 2015 Budget Order.

Pursuant to IC 6-1.1-22-4, the County Treasurer must advertise a notice of final tax rates charged, three times, with each publication one week apart. The notice shall be printed in two newspapers, which are published in the county. If only one newspaper is published in the county, then publication in one newspaper is sufficient. The County Treasurer must publish the first notice at least 15 days before the first installment of taxes is due.

Additionally, IC 6-1.1-22-8.1(c) requires the County Treasurer to mail the property tax bills at least 15 business days before the first installment of taxes is due. This is a statutory change from last year's requirements.

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

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2014 PAYABLE 2015 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 2015. 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 incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it 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 it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 31st day of December, 2014.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Courtney L. Schaafsma, Commissioner

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

**2015 TAX RATES
(Per Taxing District)**

Year: 2015

County: 74 Spencer

<u>Taxing District</u>	<u>2015 District Rate</u>	<u>2015 DLGF- Calculated Homestead Credit</u>	FOR COMPARISON ONLY 2014 District Rate
001 CARTER TOWNSHIP	1.5464	4.4682 %	1.5483
002 DALE TOWN	2.0836	4.4682 %	2.0454
003 SANTA CLAUS TOWN-CARTER TOWNSH	1.8387	4.4682 %	1.8384
004 CLAY TOWNSHIP	1.4999	4.4682 %	1.5035
005 SANTA CLAUS TOWN-CLAY TOWNSHIP	1.8386	4.4682 %	1.8382
006 GRASS TOWNSHIP	1.5029	4.4682 %	1.5066
007 CHRISNEY TOWN	2.0881	4.4682 %	2.0690
008 HAMMOND TOWNSHIP-NORTH	1.5688	4.4682 %	1.5658
009 HAMMOND TOWNSHIP-SOUTH	1.3659	4.4682 %	1.3641
010 GRANDVIEW TOWN	2.1780	4.4682 %	2.1000
011 HARRISON TOWNSHIP	1.4829	4.4682 %	1.4858
012 SANTA CLAUS TOWN-HARRISON TOWN	1.8476	4.4682 %	1.8487
013 HUFF TOWNSHIP	1.4737	4.4682 %	1.4759
014 JACKSON TOWNSHIP	1.5338	4.4682 %	1.5481
015 GENTRYVILLE TOWN	2.2681	4.4682 %	2.2349
016 LUCE TOWNSHIP	1.5315	4.4682 %	1.5450
017 OHIO TOWNSHIP	1.3637	4.4682 %	1.3593
018 ROCKPORT CITY	2.1970	4.4682 %	2.2058
019 RICHLAND TOWN	2.6960	4.4682 %	2.6541

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**

2015 BUDGET APPROPRIATIONS

Year: 2015

County: 74 Spencer

Unit 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25500 Textbooks for Rent or Resale	\$2,000
	52200 Temporary Loans	\$0
	53100 Buildings - Principal	\$1,985,734
	53150 Buildings - Interest	\$287,741
	54200 Common School Fund - Principal	\$37,328
	54250 Common School Fund - Interest	\$933
	59200 Bond Bank Fee	\$3,700
	Fund Total:	\$2,317,436
1214 SCHOOL CPF	22300 Instruction - Related Technology	\$554,000
	26200 Maintenance of Buildings (Utilities)	\$331,405
	26400 Maintenance of Equipment	\$170,750
	26700 Insurance	\$100,000
	41000 Land Acquisition and Development	\$39,000
	43000 Professional Services	\$140,000
	44000 Educational Specifications Development	\$42,000
	45100 Building Acquisition, Const. and Imp.	\$936,700
	45400 Sports Facilities	\$90,000
	45500 Rent of Buildings, Facilities, and Equip.	\$5,500
	47000 Purchase of Mobile or Fixed Equipment	\$178,500
	49000 Other Facilities Acq. And Const.	\$100,000
	Fund Total:	\$2,687,855
	Unit Total:	\$5,005,291

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

2015 BUDGET APPROPRIATIONS

Year: 2015

County: 74 Spencer

Unit 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	51600 Other DLGF Approved Debt	\$10,783
	52200 Temporary Loans	\$0
	53100 Buildings - Principal	\$1,245,000
	53150 Buildings - Interest	\$273,000
	Fund Total:	\$1,528,783
1214 SCHOOL CPF	22320 Student Learning Centers	\$10,000
	22360 Network Support	\$403,000
	26200 Maintenance of Buildings (Utilities)	\$250,000
	26400 Maintenance of Equipment	\$258,000
	26700 Insurance	\$34,000
	26800 Other Operating and Maint. Of Plant	\$112,500
	41000 Land Acquisition and Development	\$120,000
	43000 Professional Services	\$114,000
	44000 Educational Specifications Development	\$17,500
	45100 Building Acquisition, Const. and Imp.	\$1,885,000
	45400 Sports Facilities	\$60,000
	45500 Rent of Buildings, Facilities, and Equip.	\$18,000
	47000 Purchase of Mobile or Fixed Equipment	\$628,000
	49000 Other Facilities Acq. And Const.	\$200,000
	53000 Lease Rental	\$65,000
	Fund Total:	\$4,175,000
	Unit Total:	\$5,703,783

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0000 SPENCER COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$7,270,094	\$1,478,395,271	\$6,184,127	\$0.4183

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0124 2015 REASSESS	\$109,532	\$1,478,395,271	\$199,583	\$0.0135
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0702 HIGHWAY	\$3,001,196	\$1,478,395,271	\$0	\$0.0000
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Budget approved for displayed amount.

0706 LR &S	\$200,000	\$1,478,395,271	\$0	\$0.0000
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Budget approved for displayed amount.

0790 CUM BRIDGE	\$860,421	\$1,478,395,271	\$421,343	\$0.0285
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Department of Local Government Finance approval not required.

Rate reduced per unit request.

0801 HEALTH	\$261,307	\$1,478,395,271	\$149,318	\$0.0101
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

2003 COUNTY 4-H	\$0	\$1,478,395,271	\$70,963	\$0.0048
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0000 SPENCER COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
2391 CCD	\$123,000	\$1,478,395,271	\$221,759	\$0.0150

Budget approved for displayed amount.

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

Unit Total:	\$7,247,093	\$0.4902
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0001 CARTER TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$21,590	\$187,670,144	\$14,826	\$0.0079
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$17,600	\$187,670,144	\$14,826	\$0.0079
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$29,652	\$0.0158

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0002 CLAY TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$25,340	\$165,222,376	\$20,983	\$0.0127
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$8,400	\$165,222,376	\$4,957	\$0.0030
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$17,100	\$41,048,403	\$14,244	\$0.0347
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$40,184	\$0.0504

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0003 GRASS TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$0	\$117,544,556	\$21,628	\$0.0184
Budget denied due to failure to file appropriate SBOA reports. Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway.				
0840 TWP ASSISTANCE	\$0	\$117,544,556	\$2,939	\$0.0025
Budget denied due to failure to file appropriate SBOA reports. Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway.				
1111 FIRE	\$0	\$109,218,456	\$13,871	\$0.0127
Budget denied due to failure to file appropriate SBOA reports. Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway.				
1190 CUM FIRE(TWP)	\$0	\$109,218,456	\$20,752	\$0.0190
Budget denied due to failure to file appropriate SBOA reports. Rate Approved.				
1312 RECREATION	\$0	\$117,544,556	\$940	\$0.0008
Budget denied due to failure to file appropriate SBOA reports. Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway.				
Unit Total:			\$60,130	\$0.0534

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0004 HAMMOND TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$28,600	\$65,663,871	\$20,027	\$0.0305
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$11,400	\$65,663,871	\$8,471	\$0.0129
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$9,500	\$55,045,721	\$9,578	\$0.0174
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$38,076	\$0.0608

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0005 HARRISON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$16,530	\$96,796,727	\$19,940	\$0.0206
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$5,200	\$96,796,727	\$3,969	\$0.0041
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$95,805,347	\$8,335	\$0.0087
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$32,244	\$0.0334

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0006 HUFF TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$14,870	\$77,377,625	\$7,428	\$0.0096
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$6,960	\$77,377,625	\$3,946	\$0.0051
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,500	\$77,377,625	\$7,351	\$0.0095
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
			Unit Total:	\$18,725
				\$0.0242

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0007 JACKSON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$771	\$38,211,159	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$16,550	\$38,211,159	\$14,023	\$0.0367
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$3,200	\$38,211,159	\$1,987	\$0.0052
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$8,000	\$38,211,159	\$6,763	\$0.0177
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1190 CUM FIRE(TWP)	\$8,000	\$38,211,159	\$9,438	\$0.0247
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
Unit Total:			\$32,211	\$0.0843

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0008 LUCE TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$87,885	\$108,693,890	\$63,477	\$0.0584
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$15,000	\$108,693,890	\$15,000	\$0.0138
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1312 RECREATION	\$25,690	\$108,693,890	\$15,000	\$0.0138
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8604 SP FIRE TER GEN	\$152,378	\$108,693,890	\$120,759	\$0.1111
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
8692 SP FIRE TER EQU	\$29,865	\$108,693,890	\$31,847	\$0.0293
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$246,083	\$0.2264

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0009 OHIO TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$97,200	\$621,214,923	\$65,849	\$0.0106
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$83,650	\$621,214,923	\$59,637	\$0.0096
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$235,000	\$579,874,241	\$164,684	\$0.0284
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1181 FIRE BLDG DEBT	\$60,172	\$579,874,241	\$57,987	\$0.0100
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
1312 RECREATION	\$30,000	\$621,214,923	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$348,157	\$0.0586

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0458 ROCKPORT CIVIL CITY

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$490,691	\$41,340,682	\$260,488	\$0.6301
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$9,000	\$41,340,682	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$160,355	\$41,340,682	\$34,561	\$0.0836
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1303 PARK	\$137,850	\$41,340,682	\$65,318	\$0.1580
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$10,000	\$41,340,682	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$360,367	\$0.8717

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0870 CHRISNEY CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$4,039	\$8,326,100	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$97,180	\$8,326,100	\$49,898	\$0.5993
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$2,500	\$8,326,100	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$9,750	\$8,326,100	\$0	\$0.0000
Budget approved for displayed amount.				
1191 CUM FIRE SPEC	\$20,500	\$8,326,100	\$1,465	\$0.0176
Budget approved for displayed amount.				
Rate Approved.				
2120 CEMETERY	\$1,645	\$8,326,100	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$51,363	\$0.6169

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0871 DALE CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$4,056	\$55,552,781	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$333,444	\$55,552,781	\$218,434	\$0.3932
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$16,400	\$55,552,781	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$140,365	\$55,552,781	\$0	\$0.0000
Budget approved for displayed amount.				
1301 PARK & REC	\$125,690	\$55,552,781	\$79,996	\$0.1440
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$11,353	\$55,552,781	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Unit Total:			\$298,430	\$0.5372

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0872 GENTRYVILLE CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$46,796	\$3,467,148	\$18,383	\$0.5302

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0706 LR &S	\$1,958	\$3,467,148	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0708 MVH	\$16,500	\$3,467,148	\$6,497	\$0.1874
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2379 CCI	\$1,896	\$3,467,148	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

2391 CCD	\$10,800	\$3,467,148	\$579	\$0.0167
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Budget approved for displayed amount.

Rate Approved.

	Unit Total:	\$25,459	\$0.7343
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0873 GRANDVIEW CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$2,000	\$10,618,150	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$131,780	\$10,618,150	\$68,084	\$0.6412
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$20,000	\$10,618,150	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$72,100	\$10,618,150	\$19,994	\$0.1883
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2120 CEMETERY	\$2,000	\$10,618,150	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$3,000	\$10,618,150	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$88,078	\$0.8295

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0874 SANTA CLAUS CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$10,000	\$179,620,571	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$675,631	\$179,620,571	\$492,879	\$0.2744
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$11,800	\$179,620,571	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$94,056	\$179,620,571	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
1092 CUM BUILDING	\$50,000	\$179,620,571	\$29,997	\$0.0167
Budget approved for displayed amount.				
Rate Approved.				
1191 CUM FIRE SPEC	\$76,000	\$179,620,571	\$34,128	\$0.0190
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
1312 RECREATION	\$106,351	\$179,620,571	\$89,990	\$0.0501
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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0874 SANTA CLAUS CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
2379 CCI	\$10,000	\$179,620,571	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$36,000	\$179,620,571	\$23,710	\$0.0132
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$670,704	\$0.3734

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0973 RICHLAND CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$79,360	\$5,920,739	\$58,947	\$0.9956
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$1,000	\$5,920,739	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$10,000	\$5,920,739	\$10,000	\$0.1689
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$68,947	\$1.1645

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$600,000	\$718,230,768	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$12,311,775	\$718,230,768	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$2,317,436	\$718,230,768	\$2,310,548	\$0.3217
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0186 SCH PENSION DEB	\$270,922	\$718,230,768	\$214,033	\$0.0298
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1214 SCHOOL CPF	\$2,687,855	\$718,230,768	\$2,120,217	\$0.2952
Budget approved for displayed amount.				
Rate adjusted for school pension levy.				
6301 TRANSPORTATION	\$1,449,760	\$718,230,768	\$1,291,379	\$0.1798
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
6302 BUS REPLACEMENT	\$340,000	\$718,230,768	\$260,000	\$0.0362
Budget approved for displayed amount.				
Rate reduced due to advertising constraints.				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$6,196,177	\$0.8627

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$500,000	\$760,164,503	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$8,870,722	\$760,164,503	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$1,528,783	\$760,164,503	\$1,418,467	\$0.1866
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
0186 SCH PENSION DEB	\$876,115	\$760,164,503	\$706,953	\$0.0930
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
1214 SCHOOL CPF	\$4,175,000	\$760,164,503	\$2,197,636	\$0.2891
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
6301 TRANSPORTATION	\$1,890,000	\$760,164,503	\$618,014	\$0.0813
Budget approved for displayed amount.				
Rate adjusted for school pension levy.				
6302 BUS REPLACEMENT	\$200,000	\$760,164,503	\$74,496	\$0.0098
Budget approved for displayed amount.				
Rate adjusted for school pension levy.				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$5,015,566	\$0.6598

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0294 SPENCER COUNTY PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$1,401,678	\$795,572,684	\$1,035,836	\$0.1302

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$1,035,836	\$0.1302
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0301 LINCOLN HERITAGE PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$469,200	\$682,822,587	\$318,878	\$0.0467
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$182,708	\$682,822,587	\$170,706	\$0.0250
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
Unit Total:			\$489,584	\$0.0717

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 0960 CARTER FIRE PROTECTION DISTRICT

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603 SP FIRE GEN	\$203,500	\$133,214,926	\$108,037	\$0.0811

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	\$108,037	\$0.0811
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 74 Spencer

Unit: 1068 SPENCER COUNTY SOLID WASTE MGMT DIST

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210 SP SOL WASTE MA	\$660,747	\$1,478,395,271	\$368,120	\$0.0249

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$368,120	\$0.0249
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.