
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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

TO: Clay County Auditor

FROM: Department of Local Government Finance

RE: 2025 Certified Budget Order

DATE: Friday, December 20, 2024

Enclosed is the certified 2025 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

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

- County assessor delivered the ratio study to the DLGF on 02/29/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 03/08/24.
- County auditor certified net assessed values to the DLGF on 08/22/24 (Due 08/01/24).
- DLGF certified the Budget Order on 12/20/2024 (Due 12/31/24).

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 2024 PAYABLE 2025 FOR
CLAY COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2025. 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 20, 2024

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Scott Maitland, Acting Commissioner

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

**2025 TAX RATES
(Per Taxing District)**

**Year : 2025
County: 11 Clay**

		<i>FOR COMPARISON ONLY</i>	
<u>Taxing District</u>		<u>2025 District Rate</u>	<u>2024 District Rate</u>
001	Brazil Township	1.6178	1.7150
002	Brazil City	2.9654	3.1966
003	Cass Township	1.3658	1.5133
004	Dick Johnson Twp	1.3616	1.4493
005	Harrison Twp	1.3358	1.4172
006	Clay City	2.6374	2.8318
007	JACKSON TOWNSHIP	1.3131	1.3941
008	Brazil-Jackson	2.9049	3.1292
009	Lewis	1.7482	1.7033
010	Perry	1.3203	1.4020
011	Posey	1.4339	1.5180
012	Brazil-Posey	2.9300	3.1551
013	Staunton	1.9306	2.0181
014	Sugar Ridge	1.3313	1.4139
015	Centerpoint	1.6367	1.7377
016	Van Buren Twp	1.5355	1.6129
017	Carbon Corp.	1.9692	2.0333
018	Knightsville	1.8566	1.9338
019	Harmony	2.0993	2.1599
020	Washington	1.3099	1.3908

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
2025 Budget Order

County: 11 Clay
Unit: 0000 CLAY COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$1,202,664,909	\$0	\$0.0000
0101	GENERAL	\$13,556,089	\$1,202,664,909	\$4,084,250	\$0.3396
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$446,781	\$1,202,664,909	\$259,776	\$0.0216
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$4,497,237	\$1,202,664,909	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$535,118	\$1,202,664,909	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0790	CUMULATIVE BRIDGE	\$410,000	\$1,202,664,909	\$262,181	\$0.0218
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$266,006	\$1,202,664,909	\$199,642	\$0.0166
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2102	AVIATION/AIRPORT	\$80,550	\$1,202,664,909	\$64,944	\$0.0054
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$430,000	\$1,202,664,909	\$400,487	\$0.0333
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$20,221,781		\$5,271,280	\$0.4383

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 11 Clay
Unit: 0001 BRAZIL TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$116,122	\$238,290,931	\$37,173	\$0.0156
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$131,475	\$238,290,931	\$111,997	\$0.0470
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$25,000	\$36,278,976	\$23,581	\$0.0650
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$272,597		\$172,751	\$0.1276

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
2025 Budget Order

County: 11 Clay
Unit: 0002 CASS TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$9,490	\$17,034,233	\$1,993	\$0.0117
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$3,800	\$17,034,233	\$3,168	\$0.0186
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$13,290		\$5,161	\$0.0303

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
2025 Budget Order

County: 11 Clay
Unit: 0003 DICK JOHNSON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$70,998,416	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$24,450	\$70,998,416	\$9,159	\$0.0129
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$5,000	\$70,998,416	\$994	\$0.0014
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$45,800	\$70,998,416	\$45,936	\$0.0647
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$80,250		\$56,089	\$0.0790

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
2025 Budget Order

County: 11 Clay
Unit: 0004 HARRISON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$36,800	\$131,543,725	\$11,970	\$0.0091
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$8,000	\$131,543,725	\$921	\$0.0007
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$15,000	\$114,344,389	\$17,495	\$0.0153
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$20,000	\$114,344,389	\$12,807	\$0.0112
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$155,000	\$131,543,725	\$22,231	\$0.0169
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$234,800		\$65,424	\$0.0532

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
2025 Budget Order

County: 11 Clay
Unit: 0005 JACKSON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,400	\$146,781,130	\$0	\$0.0000
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 because of improper advertising.					
0101	GENERAL	\$34,330	\$146,781,130	\$3,082	\$0.0021
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 because of improper advertising.					
0840	TOWNSHIP ASSISTANCE	\$3,000	\$146,781,130	\$0	\$0.0000
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 because of improper advertising.					
1111	TOWNSHIP FIRE AND E.M.S.	\$32,100	\$126,131,488	\$35,821	\$0.0284
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 because of improper advertising.					
Unit Total:		\$70,830		\$38,903	\$0.0305

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
2025 Budget Order**

**County: 11 Clay
Unit: 0006 LEWIS TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$4,000	\$84,087,840	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$22,575	\$84,087,840	\$13,034	\$0.0155
To fund the 2025 budget, this unit is authorized to transfer \$199.00 from the Levy Excess Fund.					
Budget reduced due to advertising constraints.					
Rate reduced due to application of levy excess fund.					
0840	TOWNSHIP ASSISTANCE	\$4,000	\$84,087,840	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$30,575		\$13,034	\$0.0155

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
2025 Budget Order

County: 11 Clay
Unit: 0007 PERRY TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$93,472,079	\$0	\$0.0000
0101	GENERAL	\$26,650	\$93,472,079	\$16,918	\$0.0181

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$1,600	\$93,472,079	\$3,458	\$0.0037
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$20,000	\$93,472,079	\$14,862	\$0.0159
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$48,250		\$35,238	\$0.0377
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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
2025 Budget Order

County: 11 Clay
Unit: 0008 POSEY TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$166,359,343	\$0	\$0.0000
Budget reduced due to advertising constraints.					
0101	GENERAL	\$62,034	\$166,359,343	\$45,250	\$0.0272
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$8,800	\$166,359,343	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$70,834		\$45,250	\$0.0272

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
2025 Budget Order

County: 11 Clay
Unit: 0009 SUGAR RIDGE TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$2,900	\$65,301,351	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$30,060	\$65,301,351	\$16,521	\$0.0253
To fund the 2025 budget, this unit is authorized to transfer \$389.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
0840	TOWNSHIP ASSISTANCE	\$5,000	\$65,301,351	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$19,000	\$58,352,635	\$13,655	\$0.0234
To fund the 2025 budget, this unit is authorized to transfer \$455.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
Unit Total:		\$56,960		\$30,176	\$0.0487

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
2025 Budget Order

County: 11 Clay
Unit: 0010 VAN BUREN TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$20,000	\$130,395,806	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$79,700	\$130,395,806	\$45,769	\$0.0351
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$51,750	\$130,395,806	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$151,450		\$45,769	\$0.0351

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
2025 Budget Order

County: 11 Clay
Unit: 0011 WASHINGTON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$58,400,055	\$0	\$0.0000
0101	GENERAL	\$9,200	\$58,400,055	\$4,789	\$0.0082
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,000	\$58,400,055	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$11,000	\$58,400,055	\$11,154	\$0.0191
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	RECREATION	\$2,700	\$58,400,055	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$24,900		\$15,943	\$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.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 11 Clay
Unit: 0410 BRAZIL CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$225,184,541	\$0	\$0.0000
0101	GENERAL	\$3,979,462	\$225,184,541	\$1,801,702	\$0.8001
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0180	DEBT SERVICE	\$48,096	\$225,184,541	\$95,253	\$0.0423
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0181	DEBT PAYMENT	\$29,354	\$225,184,541	\$24,545	\$0.0109
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0183	BOND #3	\$703,500	\$225,184,541	\$584,129	\$0.2594
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0341	FIRE PENSION	\$227,395	\$225,184,541	\$0	\$0.0000
Budget approved for displayed amount.					
0342	POLICE PENSION	\$102,086	\$225,184,541	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$72,540	\$225,184,541	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$629,029	\$225,184,541	\$163,259	\$0.0725
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1303	PARK	\$385,594	\$225,184,541	\$357,593	\$0.1588
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					

2120	CEMETERY	\$53,250	\$225,184,541	\$46,613	\$0.0207
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$14,717	\$225,184,541	\$0	\$0.0000
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Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$114,098	\$225,184,541	\$107,863	\$0.0479
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Budget approved for displayed amount.

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

6401	SANITATION	\$564,194	\$225,184,541	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:		\$6,923,315		\$3,180,957	\$1.4126
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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
2025 Budget Order

County: 11 Clay
Unit: 0553 CARBON CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$36,965	\$3,298,074	\$14,304	\$0.4337
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$6,000	\$3,298,074	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$48,000	\$3,298,074	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,500	\$3,298,074	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$2,000	\$3,298,074	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$94,465		\$14,304	\$0.4337

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
2025 Budget Order

County: 11 Clay
Unit: 0554 CENTER POINT CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,680	\$6,948,716	\$0	\$0.0000
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
0101	GENERAL	\$36,603	\$6,948,716	\$12,383	\$0.1782
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
0706	LOCAL ROAD & STREET	\$5,033	\$6,948,716	\$0	\$0.0000
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
0708	MOTOR VEHICLE HIGHWAY	\$30,341	\$6,948,716	\$6,990	\$0.1006
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$575	\$6,948,716	\$0	\$0.0000
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$4,069	\$6,948,716	\$3,474	\$0.0500
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
Unit Total:		\$78,301		\$22,847	\$0.3288

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
2025 Budget Order**

**County: 11 Clay
Unit: 0555 CLAY CITY CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$199,755	\$17,199,336	\$228,424	\$1.3281
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 because of improper advertising.					
0706	LOCAL ROAD & STREET	\$16,425	\$17,199,336	\$0	\$0.0000
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 because of improper advertising.					
0708	MOTOR VEHICLE HIGHWAY	\$264,470	\$17,199,336	\$0	\$0.0000
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 because of improper advertising.					
Unit Total:		\$480,650		\$228,424	\$1.3281

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
2025 Budget Order

County: 11 Clay
Unit: 0556 KNIGHTSVILLE CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$15,459,182	\$0	\$0.0000
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 because of improper advertising.					
0101	GENERAL	\$77,000	\$15,459,182	\$45,249	\$0.2927
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 because of improper advertising.					
0706	LOCAL ROAD & STREET	\$7,349	\$15,459,182	\$0	\$0.0000
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 because of improper advertising.					
0708	MOTOR VEHICLE HIGHWAY	\$32,306	\$15,459,182	\$0	\$0.0000
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 because of improper advertising.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,263	\$15,459,182	\$0	\$0.0000
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 because of improper advertising.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$4,901	\$15,459,182	\$4,390	\$0.0284
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 because of improper advertising.					
Unit Total:		\$122,819		\$49,639	\$0.3211

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
2025 Budget Order**

**County: 11 Clay
Unit: 0557 STAUNTON CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$81,019	\$7,576,060	\$37,630	\$0.4967

The total appropriations were restricted to the prior year total because the budget was not properly appropriated.

The total property tax levies were restricted to the prior year total because of improper adoption..

0706	LOCAL ROAD & STREET	\$6,000	\$7,576,060	\$0	\$0.0000
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The total appropriations were restricted to the prior year total because the budget was not properly appropriated.

The total property tax levies were restricted to the prior year total because of improper adoption..

0708	MOTOR VEHICLE HIGHWAY	\$35,425	\$7,576,060	\$0	\$0.0000
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The total appropriations were restricted to the prior year total because the budget was not properly appropriated.

The total property tax levies were restricted to the prior year total because of improper adoption..

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,042	\$7,576,060	\$0	\$0.0000
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The total appropriations were restricted to the prior year total because the budget was not properly appropriated.

The total property tax levies were restricted to the prior year total because of improper adoption..

Unit Total:		\$124,486		\$37,630	\$0.4967
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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
2025 Budget Order

County: 11 Clay
Unit: 0558 HARMONY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$12,266,615	\$0	\$0.0000
0101	GENERAL	\$149,600	\$12,266,615	\$63,860	\$0.5206
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$10,000	\$12,266,615	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$117,500	\$12,266,615	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,500	\$12,266,615	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$38,000	\$12,266,615	\$5,299	\$0.0432
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$316,600		\$69,159	\$0.5638

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
2025 Budget Order

County: 11 Clay
Unit: 1125 CLAY COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,250,000	\$1,118,577,069	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$3,327,000	\$1,118,577,069	\$2,432,905	\$0.2175
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
3101	EDUCATION	\$33,961,000	\$1,118,577,069	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$15,750,760	\$1,118,577,069	\$7,011,241	\$0.6268
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$54,288,760		\$9,444,146	\$0.8443

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
2025 Budget Order

County: 11 Clay

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$84,087,840	\$0	\$0.0000
0180	DEBT SERVICE	\$703,657	\$84,087,840	\$342,069	\$0.4068
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	SCHOOL PENSION DEBT	\$172,374	\$84,087,840	\$44,230	\$0.0526
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.					
3101	EDUCATION	\$5,608,910	\$84,087,840	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$1,912,455	\$84,087,840	\$602,237	\$0.7162
Budget approved for displayed amount. Rate adjusted for school pension levy.					
Unit Total:		\$8,397,396		\$988,536	\$1.1756

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 11 Clay
Unit: 0026 BRAZIL PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$50,000	\$261,463,517	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$722,500	\$261,463,517	\$425,924	\$0.1629
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$131,376	\$261,463,517	\$116,874	\$0.0447
Budget approved for displayed amount.					
Rate and/or levy increased to provide necessary funds for debt obligations in the budget year					
Unit Total:		\$903,876		\$542,798	\$0.2076

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
2025 Budget Order**

County: 11 Clay

Unit: 0331 LEWIS TOWNSHIP FIRE PROTECTION DISTRICT

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$206,260	\$84,087,840	\$99,896	\$0.1188

To fund the 2025 budget, this unit is authorized to transfer \$1,460.00 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

Unit Total:		\$206,260		\$99,896	\$0.1188
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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
2025 Budget Order**

County: 11 Clay

Unit: 0333 CLAY-OWEN SOLID WASTE MANAGEMENT DIST

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$1	\$1,202,664,909	\$0	\$0.0000

Budget approved for displayed amount.

Unit Total:		\$1		\$0	\$0.0000
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 11 Clay
Unit: 0338 VAN BUREN FIRE DISTRICT

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$400,000	\$146,576,107	\$277,175	\$0.1891

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

8691	SPECIAL CUM FIRE	\$30,686	\$146,576,107	\$42,067	\$0.0287
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

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

Unit Total:		\$430,686		\$319,242	\$0.2178
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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
2025 Budget Order

County: 11 Clay

Unit: 0342 POSEY TOWNSHIP FIRE PROTECTION DISTRICT

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$378,560	\$168,831,373	\$209,520	\$0.1241
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$378,560		\$209,520	\$0.1241

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

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order**

County: 11 Clay

Unit: 1186 POLAND FIRE TERRITORY (JACKSON TOWNSHIP)

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$17,034,233	\$0	\$0.0000
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$0	\$17,034,233	\$3,935	\$0.0231
Fire Territory General (Fund 8604) Rate reduced to comply with I.C. 36-8-19-8(c).					
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$0	\$17,034,233	\$5,076	\$0.0298
Rate Approved.					
Unit Total:		\$0		\$9,011	\$0.0529

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