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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 N 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:** 2024 Certified Budget Order

**DATE:** Wednesday, January 10, 2024

Enclosed is the certified 2024 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 03/06/23 (Due 03/01/23).
- Ratio study was approved by the DLGF on 03/31/23.
- County auditor certified net assessed values to the DLGF on 09/14/23 (Due 08/01/23).
- DLGF certified the Budget Order on 01/10/2024 (Due 12/31/23).

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 2023 PAYABLE 2024 FOR  
SPENCER 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 2024. 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 January 10, 2024**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**



**Daniel Shackle, Commissioner**

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

**2024 TAX RATES  
(Per Taxing District)**

**Year : 2024  
County: 74 Spencer**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2024 District Rate</u>	<u>2023 District Rate</u>
001	Carter Township	1.4869	1.1835
002	Dale Town	2.1624	1.8932
003	Santa Claus Town Carter Townsh	1.8689	1.5528
004	Clay Township	1.4436	1.1299
005	Santa Claus Town Clay Township	1.8608	1.5442
006	Grass Township	1.4400	1.1165
007	Chrisney Town	2.1705	1.8432
008	Hammond Township North	1.5730	1.2649
009	Hammond Township South	1.2882	1.2290
010	Grandview Town	2.1456	2.0842
011	Harrison Township	1.4290	1.1132
012	Santa Claus Town Harrison Town	1.8768	1.5611
013	Huff Township	1.4180	1.1011
014	Jackson Township	1.5022	1.1882
015	Gentryville Town	2.3802	2.0530
016	Luce Township	1.4982	1.3718
017	Ohio Township	1.2450	1.1817
018	Rockport City	2.8709	2.8117
019	Richland Town	2.5612	2.5173
099	Ditch Billing		

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0000 SPENCER COUNTY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$10,459,621	\$2,076,703,340	\$8,082,529	\$0.3892
Budget reduced due to advertising constraints.					
Rate reduced per unit request.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$334,943	\$2,076,703,340	\$299,045	\$0.0144
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0702</b>	<b>HIGHWAY</b>	\$3,247,265	\$2,076,703,340	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$375,000	\$2,076,703,340	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$522,750	\$2,076,703,340	\$623,011	\$0.0300
Department of Local Government Finance approval not required.					
Rate Approved.					
<b>0801</b>	<b>HEALTH</b>	\$335,520	\$2,076,703,340	\$29,074	\$0.0014
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2003</b>	<b>COUNTY 4-H</b>	\$0	\$2,076,703,340	\$99,682	\$0.0048
Rate reduced due to increased assessed valuation.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$296,000	\$2,076,703,340	\$240,898	\$0.0116
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$15,571,099</b>		<b>\$9,374,239</b>	<b>\$0.4514</b>

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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0001 CARTER 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>
<b>0101</b>	<b>GENERAL</b>	\$25,789	\$240,621,974	\$33,687	\$0.0140
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$17,600	\$240,621,974	\$7,941	\$0.0033
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$43,389</b>		<b>\$41,628</b>	<b>\$0.0173</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0002 CLAY 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>
<b>0101</b>	<b>GENERAL</b>	\$25,794	\$220,396,164	\$15,869	\$0.0072
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$8,400	\$220,396,164	\$4,408	\$0.0020
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$19,800	\$50,735,186	\$20,040	\$0.0395
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$53,994</b>		<b>\$40,317</b>	<b>\$0.0487</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0003 GRASS TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$44,754	\$308,121,139	\$30,504	\$0.0099
To fund the 2024 budget, this unit is authorized to transfer \$503.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$8,000	\$308,121,139	\$4,930	\$0.0016
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$12,000	\$298,941,463	\$0	\$0.0000
To fund the 2024 budget, this unit is authorized to transfer \$20,089.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$52,000	\$298,941,463	\$99,548	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
<b>1312</b>	<b>RECREATION</b>	\$1,000	\$308,121,139	\$924	\$0.0003
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$117,754</b>		<b>\$135,906</b>	<b>\$0.0451</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0004 HAMMOND 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>
<b>0101</b>	<b>GENERAL</b>	\$30,800	\$73,401,411	\$33,104	\$0.0451
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$13,750	\$73,401,411	\$6,973	\$0.0095
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$9,500	\$59,828,014	\$13,461	\$0.0225
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$15,000	\$59,828,014	\$19,324	\$0.0323
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$69,050</b>		<b>\$72,862</b>	<b>\$0.1094</b>

**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  
2024 Budget Order**

**County: 74 Spencer  
Unit: 0005 HARRISON 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>
<b>0101</b>	<b>GENERAL</b>	\$41,854	\$132,908,411	\$28,575	\$0.0215
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$7,500	\$132,908,411	\$4,918	\$0.0037
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$7,800	\$131,696,121	\$11,721	\$0.0089
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$57,154</b>		<b>\$45,214</b>	<b>\$0.0341</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0006 HUFF 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>
<b>0101</b>	<b>GENERAL</b>	\$17,000	\$113,168,575	\$14,938	\$0.0132
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$7,000	\$113,168,575	\$905	\$0.0008
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$10,000	\$113,168,575	\$10,298	\$0.0091
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$34,000</b>		<b>\$26,141</b>	<b>\$0.0231</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0007 JACKSON 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>
<b>0061</b>	<b>RAINY DAY</b>	\$1,000	\$38,809,427	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$16,350	\$38,809,427	\$17,542	\$0.0452
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$6,550	\$38,809,427	\$4,968	\$0.0128
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$8,800	\$38,809,427	\$9,547	\$0.0246
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$9,000	\$38,809,427	\$9,586	\$0.0247
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$41,700</b>		<b>\$41,643</b>	<b>\$0.1073</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0008 LUCE TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$155,000	\$127,736,053	\$111,514	\$0.0873
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$22,000	\$127,736,053	\$9,963	\$0.0078
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1312</b>	<b>RECREATION</b>	\$30,000	\$127,736,053	\$9,963	\$0.0078
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>8604</b>	<b>SPECIAL FIRE PROTECTION TERRITORY GENERAL</b>	\$225,000	\$127,736,053	\$239,888	\$0.1878
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>8692</b>	<b>SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE</b>	\$45,400	\$127,736,053	\$36,660	\$0.0287
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$477,400</b>		<b>\$407,988</b>	<b>\$0.3194</b>

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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0009 OHIO TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$15,000	\$821,540,186	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$116,100	\$821,540,186	\$96,942	\$0.0118
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$94,450	\$821,540,186	\$59,972	\$0.0073
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$286,000	\$773,706,363	\$228,243	\$0.0295
To fund the 2024 budget, this unit is authorized to transfer \$3,593.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>1182</b>	<b>FIRE EQUIPMENT DEBT</b>	\$123,740	\$773,706,363	\$117,603	\$0.0152
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>1312</b>	<b>RECREATION</b>	\$70,000	\$821,540,186	\$19,717	\$0.0024
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$705,290</b>		<b>\$522,477</b>	<b>\$0.0662</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0458 ROCKPORT 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>
<b>0101</b>	<b>GENERAL</b>	\$918,233	\$47,833,823	\$620,166	\$1.2965
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$18,000	\$47,833,823	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$65,500	\$47,833,823	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1303</b>	<b>PARK</b>	\$201,278	\$47,833,823	\$155,029	\$0.3241
Budget approved for displayed amount.					
Rate Approved.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$0	\$47,833,823	\$0	\$0.0000
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$0	\$47,833,823	\$23,917	\$0.0500
Rate Approved.					
<b>Unit Total:</b>		<b>\$1,203,011</b>		<b>\$799,112</b>	<b>\$1.6706</b>

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**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0870 CHRISNEY 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	\$9,179,676	\$0	\$0.0000
0101	GENERAL	\$128,440	\$9,179,676	\$68,086	\$0.7417
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$3,120	\$9,179,676	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$32,960	\$9,179,676	\$0	\$0.0000
Budget approved for displayed amount.					
1191	CUMULATIVE FIRE SPECIAL	\$51,900	\$9,179,676	\$1,533	\$0.0167
Budget approved for displayed amount.					
Rate Approved.					
2120	CEMETERY	\$260	\$9,179,676	\$496	\$0.0054
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$216,680		\$70,115	\$0.7638

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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0871 DALE CIVIL TOWN**

**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>
<b>0061</b>	<b>RAINY DAY</b>	\$2,000	\$67,945,337	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$458,146	\$67,945,337	\$337,009	\$0.4960
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$21,000	\$67,945,337	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$346,382	\$67,945,337	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$163,526	\$67,945,337	\$87,989	\$0.1295
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$20,000	\$67,945,337	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$50,000	\$67,945,337	\$33,973	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$1,061,054</b>		<b>\$458,971</b>	<b>\$0.6755</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0872 GENTRYVILLE CIVIL TOWN**

**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>
<b>0101</b>	<b>GENERAL</b>	\$50,000	\$4,210,499	\$34,998	\$0.8312
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$4,000	\$4,210,499	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$23,000	\$4,210,499	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$2,000	\$4,210,499	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$6,000	\$4,210,499	\$1,971	\$0.0468
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$85,000</b>		<b>\$36,969</b>	<b>\$0.8780</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0873 GRANDVIEW CIVIL TOWN**

**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>
<b>0101</b>	<b>GENERAL</b>	\$154,450	\$13,573,397	\$103,823	\$0.7649
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$4,000	\$13,573,397	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$51,600	\$13,573,397	\$19,994	\$0.1473
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2120</b>	<b>CEMETERY</b>	\$6,500	\$13,573,397	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$3,000	\$13,573,397	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$219,550</b>		<b>\$123,817</b>	<b>\$0.9122</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0874 SANTA CLAUS 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>
<b>0061</b>	<b>RAINY DAY</b>	\$75,000	\$223,920,042	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$885,137	\$223,920,042	\$701,765	\$0.3134
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$60,000	\$223,920,042	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$274,850	\$223,920,042	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1092</b>	<b>CUMULATIVE BUILDING</b>	\$75,000	\$223,920,042	\$37,395	\$0.0167
Budget approved for displayed amount.					
Rate Approved.					
<b>1191</b>	<b>CUMULATIVE FIRE SPECIAL</b>	\$245,000	\$223,920,042	\$41,649	\$0.0186
Budget approved for displayed amount.					
Rate Approved.					
<b>1312</b>	<b>RECREATION</b>	\$175,252	\$223,920,042	\$129,874	\$0.0580
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$10,000	\$223,920,042	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$225,000	\$223,920,042	\$111,960	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					

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<b>2430 REDEVELOPMENT - GENERAL</b>	\$5,000	\$223,920,042	\$0	\$0.0000
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Budget approved for displayed amount.

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<b>Unit Total:</b>	<b>\$2,030,239</b>	<b>\$1,022,643</b>	<b>\$0.4567</b>
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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 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**  
**2024 Budget Order**

**County: 74 Spencer**  
**Unit: 0973 RICHLAND CIVIL TOWN**

**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>
<b>0101</b>	<b>GENERAL</b>	\$111,500	\$9,573,890	\$86,988	\$0.9086
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$6,000	\$9,573,890	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$50,000	\$9,573,890	\$9,995	\$0.1044
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$1,500	\$9,573,890	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$5,000	\$9,573,890	\$4,787	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$174,000</b>		<b>\$101,770</b>	<b>\$1.0630</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**

**Unit: 7385 NORTH SPENCER COUNTY 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>
<b>0061</b>	<b>RAINY DAY</b>	\$2,000,000	\$1,093,830,135	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$3,815,000	\$1,093,830,135	\$3,600,889	\$0.3292
Budget has been reduced and approved for the displayed amt.					
Rate reduced per unit request.					
<b>0186</b>	<b>SCHOOL PENSION DEBT</b>	\$144,074	\$1,093,830,135	\$30,627	\$0.0028
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$17,763,249	\$1,093,830,135	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3300</b>	<b>OPERATIONS</b>	\$9,922,547	\$1,093,830,135	\$5,884,806	\$0.5380
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate adjusted for school pension levy.					
<b>Unit Total:</b>		<b>\$33,644,870</b>		<b>\$9,516,322</b>	<b>\$0.8700</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**

**Unit: 7445 SOUTH SPENCER COUNTY 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>
<b>0061</b>	<b>RAINY DAY</b>	\$400,000	\$982,873,205	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$1,459,000	\$982,873,205	\$1,347,519	\$0.1371
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$9,375,000	\$982,873,205	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3300</b>	<b>OPERATIONS</b>	\$6,000,000	\$982,873,205	\$4,404,255	\$0.4481
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$17,234,000</b>		<b>\$5,751,774</b>	<b>\$0.5852</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**

**Unit: 0294 SPENCER COUNTY PUBLIC LIBRARY**

**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>
<b>0061</b>	<b>RAINY DAY</b>	\$125,000	\$1,022,677,650	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$1,597,500	\$1,022,677,650	\$1,199,601	\$0.1173
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2011</b>	<b>LIBRARY IMPROVEMENT RESERVE</b>	\$40,000	\$1,022,677,650	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$1,762,500</b>		<b>\$1,199,601</b>	<b>\$0.1173</b>

**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  
2024 Budget Order**

**County: 74 Spencer**

**Unit: 0301 LINCOLN HERITAGE PUBLIC LIBRARY**

**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>
<b>0101</b>	<b>GENERAL</b>	\$671,679	\$1,054,025,690	\$512,256	\$0.0486
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2011</b>	<b>LIBRARY IMPROVEMENT RESERVE</b>	\$100,000	\$1,054,025,690	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$771,679</b>		<b>\$512,256</b>	<b>\$0.0486</b>

**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**  
**2024 Budget Order**

**County: 74 Spencer**

**Unit: 0960 CARTER 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	\$180,000	\$187,575,200	\$140,119	\$0.0747

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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<b>Unit Total:</b>	<b>\$180,000</b>	<b>\$140,119</b>	<b>\$0.0747</b>
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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  
2024 Budget Order**

**County: 74 Spencer**

**Unit: 1068 SPENCER COUNTY SOLID WASTE MGMT 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>
<b>8210</b>	<b>SPECIAL SOLID WASTE MANAGEMENT</b>	\$1,014,578	\$2,076,703,340	\$517,099	\$0.0249

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

<b>Unit Total:</b>		<b>\$1,014,578</b>		<b>\$517,099</b>	<b>\$0.0249</b>
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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 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.**