STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERENMENT FINANCE



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

TO: Fayette County Auditor

FROM: Department of Local Government Finance

RE: 2021 Certified Budget Order

DATE: Friday, February 12, 2021

Enclosed is the certified 2021 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 02/28/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 03/04/20.
- County Auditor certified net assessed values to the DLGF on 07/24/20 (Due 08/03/20).
- DLGF certified the Budget Order on 02/12/2021 (Due 01/15/21).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2021.

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.

02/12/2021 1 of 19

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2020 PAYABLE 2021 FOR FAYETTE 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 2021. 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 February 12, 2021

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

02/12/2021 2 of 19

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2021 TAX RATES (Per Taxing District)

Year: 2021

County: 21 Fayette

FOR COMPARISON ONLY

	Taxing District	<u>2021</u> <u>District Rate</u>	2020 <u>District Rate</u>
001	Columbia Twp.	2.5349	2.3197
002	Connersville Twp	2.5453	2.3339
003	Connersville Cty	6.0528	5.7599
005	Fairview Twp.	2.5523	2.3183
006	Glen In Fairview	3.8250	3.8388
007	Harrison Twp.	2.5481	2.3492
008	Harrison City	6.0461	5.7681
010	Jackson Twp.	2.5270	2.3112
011	Jennings Twp.	2.5340	2.3189
012	Orange Twp.	2.5500	2.3329
013	Glen In Orange	3.8303	3.8582
014	Posey Twp.	2.5476	2.3284
015	Waterloo Twp.	2.5248	2.3098

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

02/12/2021 3 of 19

Rate Approved.

County: 21 Fayette
Unit: 0000 FAYETTE COUNTY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$7,604,517	\$707,608,894	\$5,994,155	\$0.8471
Budge	et approved for displayed amount.				
Rate r	educed to remain within statutory levy limitation	on.			
0124	2015 REASSESSMENT	\$136,610	\$707,608,894	\$124,539	\$0.0176
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0180	DEBT SERVICE	\$482,000	\$707,608,894	\$424,565	\$0.0600
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0590	CUMULATIVE COURT HOUSE	\$29,750	\$707,608,894	\$31,842	\$0.0045
Budge	et approved for displayed amount.				
Rate A	Approved.				
0702	HIGHWAY	\$1,745,531	\$707,608,894	\$0	\$0.0000
Budge	et approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$845,950	\$707,608,894	\$0	\$0.0000
Budge	et approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$449,000	\$707,608,894	\$304,272	\$0.0430
Depar	tment of Local Government Finance approval r	not required.			
Rate A	Approved.				
0801	HEALTH	\$225,426	\$707,608,894	\$149,305	\$0.0211
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
1192	CUMULATIVE JAIL	\$25,925	\$707,608,894	\$31,135	\$0.0044
Budge	et approved for displayed amount.				

02/12/2021 4 of 19

2120 CEMETERY	\$25,000	\$707,608,894	\$19,813	\$0.0028
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$305,680	\$707,608,894	\$227,850	\$0.0322
Budget approved for displayed amount.				
Rate Approved.				
Unit Total:	\$11.875.389		\$7,307,476	\$1.0327

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.

02/12/2021 5 of 19

County: 21 Fayette

Unit: 0001 COLUMBIA TOWNSHIP

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$8,200	\$25,064,306	\$6,066	\$0.0242
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$1,500	\$25,064,306	\$1,178	\$0.0047
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$3,600	\$25,064,306	\$3,885	\$0.0155
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$13,300		\$11,129	\$0.0444

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.

02/12/2021 6 of 19

County: 21 Fayette

Unit: 0002 CONNERSVILLE TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$35,440	\$287,962,049	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$75,150	\$287,962,049	\$69,975	\$0.0243
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$65,700	\$287,962,049	\$29,948	\$0.0104
Budge	t approved for displayed amount.				
Rate ro	educed due to increased assessed valuation.				
1111	FIRE	\$40,000	\$105,938,523	\$21,294	\$0.0201
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$216,290		\$121,217	\$0.0548

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.

02/12/2021 7 of 19

County: 21 Fayette

Unit: 0003 FAIRVIEW TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$8,000	\$28,195,212	\$8,797	\$0.0312			
Budget	t approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
0840	TOWNSHIP ASSISTANCE	\$6,800	\$28,195,212	\$0	\$0.0000			
Budget	approved for displayed amount.							
1111	FIRE	\$8,000	\$27,369,871	\$8,375	\$0.0306			
Budget	Budget approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
	Unit Total:	\$22,800		\$17,172	\$0.0618			

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.

02/12/2021 8 of 19

County: 21 Fayette

Unit: 0004 HARRISON TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$15,227	\$180,137,830	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$39,050	\$180,137,830	\$40,891	\$0.0227
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$40,000	\$180,137,830	\$9,547	\$0.0053
Budge	t approved for displayed amount.				
Rate ro	educed due to increased assessed valuation.				
1111	FIRE	\$30,000	\$49,328,675	\$14,601	\$0.0296
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$124,277		\$65,039	\$0.0576

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.

02/12/2021 9 of 19

County: 21 Fayette

Unit: 0005 JACKSON TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$10,000	\$46,773,704	\$8,232	\$0.0176
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$4,000	\$46,773,704	\$1,964	\$0.0042
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$12,000	\$46,773,704	\$6,876	\$0.0147
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$26,000		\$17,072	\$0.0365

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.

02/12/2021 10 of 19

County: 21 Fayette

Unit: 0006 JENNINGS TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$5,500	\$37,448,456	\$9,549	\$0.0255
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$3,000	\$37,448,456	\$2,472	\$0.0066
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$4,500	\$37,448,456	\$3,295	\$0.0088
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1301	PARK & RECREATION	\$1,000	\$37,448,456	\$974	\$0.0026
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$14,000		\$16,290	\$0.0435

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.

02/12/2021 11 of 19

County: 21 Fayette

Unit: 0007 ORANGE TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$100	\$29,001,840	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$12,331	\$29,001,840	\$6,612	\$0.0228
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$12,744	\$29,001,840	\$3,973	\$0.0137
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$5,633	\$28,083,445	\$6,459	\$0.0230
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$30,808		\$17,044	\$0.0595

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.

02/12/2021 12 of 19

County: 21 Fayette

Unit: 0008 POSEY TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$8,875	\$43,301,937	\$4,980	\$0.0115
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,000	\$43,301,937	\$996	\$0.0023
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$15,000	\$43,301,937	\$18,750	\$0.0433
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$25,875		\$24,726	\$0.0571

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.

02/12/2021 13 of 19

County: 21 Fayette

Unit: 0009 WATERLOO TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$7,965	\$29,723,560	\$4,459	\$0.0150
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$1,061	\$29,723,560	\$476	\$0.0016
Budge	t has been decreased because projected revenue	es are insufficient to fu	and the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$5,000	\$29,723,560	\$5,261	\$0.0177
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$14,026		\$10,196	\$0.0343

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.

02/12/2021 14 of 19

County: 21 Fayette
Unit: 0304 CONNERSVILLE CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$11,598,051	\$312,832,681	\$8,309,462	\$2.6562
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0341	FIRE PENSION	\$943,961	\$312,832,681	\$0	\$0.0000
Budge	t approved for displayed amount.				
0342	POLICE PENSION	\$527,310	\$312,832,681	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$100,000	\$312,832,681	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$1,750,400	\$312,832,681	\$1,559,784	\$0.4986
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1303	PARK	\$930,535	\$312,832,681	\$1,059,877	\$0.3388
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2102	AVIATION/AIRPORT	\$175,325	\$312,832,681	\$49,740	\$0.0159
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2120	CEMETERY	\$7,000	\$312,832,681	\$9,698	\$0.0031
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$20,000	\$312,832,681	\$0	\$0.0000
Budge	t approved for displayed amount.				

02/12/2021 15 of 19 2391 CUMULATIVE CAPITAL DEVELOPMENT

\$250,000

\$312,832,681

\$46,925

\$0.0150

Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

Unit Total: \$16,302,582 \$11,035,486 \$3.5276

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.

02/12/2021 16 of 19

County: 21 Fayette

Unit: 0860 GLENWOOD CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0061	RAINY DAY	\$0	\$1,743,736	\$0	\$0.0000		
0101	GENERAL	\$0	\$1,743,736	\$22,726	\$1.3033		
The total property tax levies were restricted to the prior year total because of improper adoption							
0706	LOCAL ROAD & STREET	\$0	\$1,743,736	\$0	\$0.0000		
0708	MOTOR VEHICLE HIGHWAY	\$0	\$1,743,736	\$0	\$0.0000		
1303	PARK	\$0	\$1,743,736	\$0	\$0.0000		
	Unit Total:	\$0		\$22,726	\$1.3033		

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.

02/12/2021 17 of 19

County: 21 Fayette

Unit: 2395 FAYETTE COUNTY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0061	RAINY DAY	\$300,000	\$707,608,894	\$0	\$0.0000		
Budge	t approved for displayed amount.						
0180	DEBT SERVICE	\$2,649,221	\$707,608,894	\$2,528,287	\$0.3573		
Budge	Budget approved for displayed amount.						
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.							
3101	EDUCATION	\$21,906,660	\$707,608,894	\$0	\$0.0000		
Budget approved for displayed amount.							
3300	OPERATIONS	\$9,697,300	\$707,608,894	\$6,802,244	\$0.9613		
Budget approved for displayed amount.							
Rate reduced to remain within statutory levy limitation.							
	Unit Total:	\$34,553,181		\$9,330,531	\$1.3186		

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.

02/12/2021 18 of 19

County: 21 Fayette

Unit: 0049 FAYETTE COUNTY PUBLIC LIBRARY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate	
0061	RAINY DAY	\$50	\$707,608,894	\$0	\$0.0000	
Budge	t approved for displayed amount.					
0101	GENERAL	\$1,134,078	\$707,608,894	\$984,992	\$0.1392	
Budge	Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.						
	Unit Total:	\$1,134,128		\$984,992	\$0.1392	

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.

02/12/2021 19 of 19