#### 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:** Jefferson 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 02/19/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 02/25/20.
- County Auditor certified net assessed values to the DLGF on 08/06/20 (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.

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#### STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

#### **ORDER**

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2020 PAYABLE 2021 FOR JEFFERSON 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

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#### STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

#### 2021 TAX RATES (Per Taxing District)

**Year: 2021** 

County: 39 Jefferson

FOR COMPARISON ONLY

|     | Taxing District  | 2021<br><u>District Rate</u> | 2020<br><u>District Rate</u> |
|-----|------------------|------------------------------|------------------------------|
| 001 | GRAHAM TWP       | 1.8778                       | 1.7819                       |
| 002 | HANOVER TOWNSHIP | 2.2327                       | 2.1052                       |
| 003 | HANOVER TOWN     | 2.6377                       | 2.4971                       |
| 004 | LANCASTER TWP    | 1.8957                       | 1.8011                       |
| 005 | DUPONT TOWN      | 2.1246                       | 2.0327                       |
| 006 | MADISON TOWNSHIP | 1.8868                       | 1.7965                       |
| 007 | MADISON CITY     | 3.0592                       | 2.9294                       |
| 008 | MILTON TWP       | 1.8857                       | 1.7950                       |
| 009 | BROOKSBURG       | 2.3087                       | 2.2011                       |
| 010 | MONROE TWP       | 1.9250                       | 1.8312                       |
| 011 | REPUBLICAN TWP   | 2.2649                       | 2.1329                       |
| 012 | SALUDA TWP       | 2.2557                       | 2.1219                       |
| 013 | SHELBY TOWNSHIP  | 1.9047                       | 1.8048                       |
| 014 | SMYRNA TWP       | 2.2472                       | 2.1151                       |

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

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County: 39 Jefferson Unit: 0000 JEFFERSON COUNTY

Rate reduced due to increased assessed valuation.

| Fund    | Fund Name                                      | Certified Budget         | Certified AV       | <b>Certified Levy</b> | Certified Rate |
|---------|--|--------------------------|--------------------|-----------------------|----------------|
| 0061    | RAINY DAY                                      | \$1                      | \$1,317,751,038    | \$0                   | \$0.0000       |
| Budge   | t approved for displayed amount.               |                          |                    |                       |                |
| 0101    | GENERAL  | \$9,808,393              | \$1,317,751,038    | \$7,997,431           | \$0.6069       |
| Budge   | t approved for displayed amount.               |                          |                    |                       |                |
| Rate re | educed due to increased assessed valuation.    |                          |                    |                       |                |
| 0102    | ELECTION/REGISTRATION                          | \$172,033                | \$1,317,751,038    | \$48,757              | \$0.0037       |
| Budge   | t approved for displayed amount.               |                          |                    |                       |                |
| Rate re | educed due to increased assessed valuation.    |                          |                    |                       |                |
| 0124    | 2015 REASSESSMENT                              | \$170,000                | \$1,317,751,038    | \$148,906             | \$0.0113       |
| Budge   | t approved for displayed amount.               |                          |                    |                       |                |
| Rate re | educed due to increased assessed valuation.    |                          |                    |                       |                |
| 0590    | CUMULATIVE COURT HOUSE                         | \$322,500                | \$1,317,751,038    | \$263,550             | \$0.0200       |
| Budge   | t approved for displayed amount.               |                          |                    |                       |                |
| Rate A  | approved.                                      |                          |                    |                       |                |
| 0702    | HIGHWAY  | \$3,684,203              | \$1,317,751,038    | \$0                   | \$0.0000       |
| Budge   | t has been decreased because projected revenue | es are insufficient to f | und the adopted bu | ıdget.                |                |
| 0706    | LOCAL ROAD & STREET                            | \$700,001                | \$1,317,751,038    | \$0                   | \$0.0000       |
| Budge   | t approved for displayed amount.               |                          |                    |                       |                |
| 0790    | CUMULATIVE BRIDGE                              | \$1,926,507              | \$1,317,751,038    | \$762,978             | \$0.0579       |
| Depart  | tment of Local Government Finance approval n   | ot required.             |                    |                       |                |
| Rate A  | approved.                                      |                          |                    |                       |                |
| 0801    | HEALTH   | \$680,869                | \$1,317,751,038    | \$198,980             | \$0.0151       |
| Budge   | t approved for displayed amount.               |                          |                    |                       |                |

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|        | Unit Total:                       | \$17,980,448 |                 | \$9,851,507 | \$0.7476 |
|--------|-----------------------------------|--------------|-----------------|-------------|----------|
| Rate A | Approved.                         |              |                 |             |          |
| Budge  | et approved for displayed amount. |              |                 |             |          |
| 2391   | CUMULATIVE CAPITAL<br>DEVELOPMENT | \$392,310    | \$1,317,751,038 | \$307,036   | \$0.0233 |
| Budge  | et approved for displayed amount. |              |                 |             |          |
| 2120   | CEMETERY                          | \$25,100     | \$1,317,751,038 | \$0         | \$0.0000 |
| Rate A | Approved.                         |              |                 |             |          |
| Budge  | et approved for displayed amount. |              |                 |             |          |
| 1192   | CUMULATIVE JAIL                   | \$98,531     | \$1,317,751,038 | \$123,869   | \$0.0094 |

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.

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**County: 39 Jefferson** 

Unit: 0001 GRAHAM TOWNSHIP

| <b>Fund</b> | <b>Fund Name</b>                               | Certified Budget         | <b>Certified AV</b> | <b>Certified Levy</b> | <b>Certified Rate</b> |
|-------------|--|--------------------------|---------------------|-----------------------|-----------------------|
| 0101        | GENERAL  | \$22,293                 | \$51,336,090        | \$23,307              | \$0.0454              |
| Budge       | t has been decreased because projected revenue | s are insufficient to fu | and the adopted bu  | ıdget.                |                       |
| Rate re     | educed due to increased assessed valuation.    |                          |                     |                       |                       |
| 0840        | TOWNSHIP ASSISTANCE                            | \$7,743                  | \$51,336,090        | \$2,053               | \$0.0040              |
| Budge       | t has been decreased because projected revenue | s are insufficient to fu | and the adopted bu  | ıdget.                |                       |
| Rate re     | educed due to increased assessed valuation.    |                          |                     |                       |                       |
| 1111        | FIRE   | \$14,000                 | \$51,336,090        | \$10,319              | \$0.0201              |
| Budge       | t approved for displayed amount.               |                          |                     |                       |                       |
| Rate re     | educed due to increased assessed valuation.    |                          |                     |                       |                       |
|             | Unit Total:                                    | \$44,036                 |                     | \$35,679              | \$0.0695              |

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.

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**County: 39 Jefferson** 

**Unit: 0002 HANOVER 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  | <b>Certified Levy</b> | <b>Certified Rate</b> |
|-------------|---|------------------|---------------|-----------------------|-----------------------|
| 0101        | GENERAL                                     | \$42,950         | \$136,005,666 | \$38,626              | \$0.0284              |
| Budge       | t approved for displayed amount.            |                  |               |                       |                       |
| Rate re     | educed due to increased assessed valuation. |                  |               |                       |                       |
| 0840        | TOWNSHIP ASSISTANCE                         | \$38,750         | \$136,005,666 | \$24,889              | \$0.0183              |
| Budge       | t approved for displayed amount.            |                  |               |                       |                       |
| Rate re     | educed due to increased assessed valuation. |                  |               |                       |                       |
| 1111        | FIRE  | \$34,150         | \$71,873,426  | \$28,390              | \$0.0395              |
| Budge       | t approved for displayed amount.            |                  |               |                       |                       |
| Rate re     | educed due to increased assessed valuation. |                  |               |                       |                       |
|             | Unit Total:                                 | \$115,850        |               | \$91,905              | \$0.0862              |

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.

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**County: 39 Jefferson** 

Unit: 0003 LANCASTER TOWNSHIP

**Unit Total:** 

| <b>Fund</b>  | Fund Name   | Certified Budget         | Certified AV       | Certified Levy     | Certified Rate |  |  |
|--|---|--------------------------|--------------------|--------------------|----------------|--|--|
| 0101   | GENERAL   | \$24,319                 | \$47,151,213       | \$25,179           | \$0.0534       |  |  |
| The to   | The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.      |                          |                    |                    |                |  |  |
| The to   | tal property tax levies were restricted to the prior  | or year total due to fai | lure to submit bud | dget forms in Gate | eway.          |  |  |
| 0840   | TOWNSHIP ASSISTANCE   | \$8,734                  | \$47,151,213       | \$3,961            | \$0.0084       |  |  |
| The to   | tal appropriations were restricted to the prior ye  | ear total due to failure | to submit budget   | forms in Gateway   | <i>/</i> .     |  |  |
| The to   | tal property tax levies were restricted to the prior  | or year total due to fai | lure to submit bud | dget forms in Gate | eway.          |  |  |
| 1111   | FIRE  | \$11,000                 | \$41,925,472       | \$10,733           | \$0.0256       |  |  |
| The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway. |   |                          |                    |                    |                |  |  |
| The to   | The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway. |                          |                    |                    |                |  |  |

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.

\$44,053

\$0.0874

\$39,873

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**County: 39 Jefferson** 

**Unit: 0004 MADISON TOWNSHIP** 

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

| <b>Fund</b> | Fund Name                                   | Certified Budget | Certified AV  | <b>Certified Levy</b> | Certified Rate |
|-------------|---|------------------|---------------|-----------------------|----------------|
| 0101        | GENERAL                                     | \$94,500         | \$875,732,924 | \$85,822              | \$0.0098       |
| Budge       | t approved for displayed amount.            |                  |               |                       |                |
| Rate re     | educed due to increased assessed valuation. |                  |               |                       |                |
| 0840        | TOWNSHIP ASSISTANCE                         | \$180,000        | \$875,732,924 | \$144,496             | \$0.0165       |
| Budge       | t approved for displayed amount.            |                  |               |                       |                |
| Rate re     | educed due to increased assessed valuation. |                  |               |                       |                |
| 1111        | FIRE  | \$165,375        | \$254,899,279 | \$133,057             | \$0.0522       |
| Budge       | t approved for displayed amount.            |                  |               |                       |                |
| Rate re     | educed due to increased assessed valuation. |                  |               |                       |                |
|             | Unit Total:                                 | \$439,875        |               | \$363,375             | \$0.0785       |

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.

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**County: 39 Jefferson** 

**Unit: 0005 MILTON TOWNSHIP** 

**Unit Total:** 

| <b>Fund</b>   | Fund Name   | Certified Budget      | Certified AV | <b>Certified Levy</b> | Certified Rate |  |  |
|---|---|-----------------------|--------------|-----------------------|----------------|--|--|
| 0101  | GENERAL   | \$7,640               | \$29,775,899 | \$6,997               | \$0.0235       |  |  |
| Unit fa   | ailed to provide verification of 06/30 cash and a   | ppropriation balances |              |                       |                |  |  |
| The to  | The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway. |                       |              |                       |                |  |  |
| 0840  | TOWNSHIP ASSISTANCE   | \$5,429               | \$29,775,899 | \$4,973               | \$0.0167       |  |  |
| Unit fa   | ailed to provide verification of 06/30 cash and a   | ppropriation balances |              |                       |                |  |  |
| The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway. |   |                       |              |                       |                |  |  |
| 1111  | FIRE  | \$10,527              | \$29,036,396 | \$10,802              | \$0.0372       |  |  |
| Unit failed to provide verification of 06/30 cash and appropriation balances.   |   |                       |              |                       |                |  |  |
| The to  | The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway. |                       |              |                       |                |  |  |

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.

\$23,596

\$0.0774

\$22,772

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**County: 39 Jefferson** 

Gateway.

**Unit: 0006 MONROE TOWNSHIP** 

**Unit Total:** 

| <b>Fund</b>  | Fund Name  | Certified Budget         | Certified AV       | <b>Certified Levy</b> | Certified Rate  |  |  |
|--|--|--------------------------|--------------------|-----------------------|-----------------|--|--|
| 0101   | GENERAL  | \$13,460                 | \$15,081,107       | \$13,000              | \$0.0862        |  |  |
| The to   | tal appropriations were restricted to the prior ye   | ear total due to the No  | tice to Taxpayers  | not being submitt     | ted in Gateway. |  |  |
|  | The total property tax levies were restricted to the prior year total due to the Notice to Taxpayers not being submitted in Gateway. |                          |                    |                       |                 |  |  |
| 0840   | TOWNSHIP ASSISTANCE  | \$0                      | \$15,081,107       | \$0                   | \$0.0000        |  |  |
| The to   | tal appropriations were restricted to the prior ye   | ear total due to the No  | tice to Taxpayers  | not being submitt     | ted in Gateway. |  |  |
| The total property tax levies were restricted to the prior year total due to the Notice to Taxpayers not being submitted in Gateway. |  |                          |                    |                       |                 |  |  |
| 1111   | FIRE   | \$4,500                  | \$15,081,107       | \$4,600               | \$0.0305        |  |  |
| The to   | tal appropriations were restricted to the prior ye   | ear total due to the No  | tice to Taxpayers  | not being submitt     | ted in Gateway. |  |  |
| The to   | tal property tax levies were restricted to the prior   | or year total due to the | e Notice to Taxpay | vers not being sub    | omitted in      |  |  |

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.

\$17,960

\$0.1167

\$17,600

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County: 39 Jefferson

Unit: 0007 REPUBLICAN 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 | <b>Certified Levy</b> | Certified Rate |
|--------|--|------------------|--------------|-----------------------|----------------|
| 0101   | GENERAL                                      | \$19,450         | \$46,775,658 | \$19,833              | \$0.0424       |
| Budge  | et approved for displayed amount.            |                  |              |                       |                |
| Rate r | reduced due to increased assessed valuation. |                  |              |                       |                |
| 0840   | TOWNSHIP ASSISTANCE                          | \$9,875          | \$46,775,658 | \$6,174               | \$0.0132       |
| Budge  | et approved for displayed amount.            |                  |              |                       |                |
| Rate r | reduced due to increased assessed valuation. |                  |              |                       |                |
| 1111   | FIRE   | \$15,200         | \$46,775,658 | \$14,033              | \$0.0300       |
| Budge  | et approved for displayed amount.            |                  |              |                       |                |
| Rate r | reduced due to increased assessed valuation. |                  |              |                       |                |
| 1190   | CUMULATIVE FIRE (Township)                   | \$17,000         | \$46,775,658 | \$15,342              | \$0.0328       |
| Budge  | et approved for displayed amount.            |                  |              |                       |                |
| Rate A | Approved.                                    |                  |              |                       |                |
|        | Unit Total:                                  | \$61,525         |              | \$55,382              | \$0.1184       |

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.

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County: 39 Jefferson

Unit: 0008 SALUDA 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 | <b>Certified Levy</b> | Certified Rate |
|---------|---|------------------|--------------|-----------------------|----------------|
| 0101    | GENERAL                                     | \$33,490         | \$49,877,145 | \$23,442              | \$0.0470       |
| Budge   | t approved for displayed amount.            |                  |              |                       |                |
| Rate re | educed due to increased assessed valuation. |                  |              |                       |                |
| 0840    | TOWNSHIP ASSISTANCE                         | \$13,000         | \$49,877,145 | \$0                   | \$0.0000       |
| Budge   | t approved for displayed amount.            |                  |              |                       |                |
| 1111    | FIRE  | \$16,000         | \$49,877,145 | \$18,056              | \$0.0362       |
| Budge   | t approved for displayed amount.            |                  |              |                       |                |
| Rate re | educed due to increased assessed valuation. |                  |              |                       |                |
| 1301    | PARK & RECREATION                           | \$15,000         | \$49,877,145 | \$12,968              | \$0.0260       |
| Budge   | t approved for displayed amount.            |                  |              |                       |                |
| Rate re | educed due to increased assessed valuation. |                  |              |                       |                |
|         | Unit Total:                                 | \$77,490         |              | \$54,466              | \$0.1092       |

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.

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**County: 39 Jefferson** 

**Unit: 0009 SHELBY TOWNSHIP** 

| <b>Fund</b> | Fund Name   | <b>Certified Budget</b> | Certified AV | <b>Certified Levy</b> | <b>Certified Rate</b> |  |  |  |  |
|-------------|---|-------------------------|--------------|-----------------------|-----------------------|--|--|--|--|
| 0061        | RAINY DAY   | \$3,000                 | \$36,968,824 | \$0                   | \$0.0000              |  |  |  |  |
| Budge       | t approved for displayed amount.  |                         |              |                       |                       |  |  |  |  |
| 0101        | GENERAL   | \$25,991                | \$36,968,824 | \$19,446              | \$0.0526              |  |  |  |  |
| Budge       | t approved for displayed amount.  |                         |              |                       |                       |  |  |  |  |
| Rate re     | educed due to increased assessed valuation.   |                         |              |                       |                       |  |  |  |  |
| 0840        | TOWNSHIP ASSISTANCE   | \$11,600                | \$36,968,824 | \$4,991               | \$0.0135              |  |  |  |  |
| Budge       | t approved for displayed amount.  |                         |              |                       |                       |  |  |  |  |
| Rate re     | educed due to increased assessed valuation.   |                         |              |                       |                       |  |  |  |  |
| 1111        | FIRE  | \$13,158                | \$36,968,824 | \$11,202              | \$0.0303              |  |  |  |  |
| Budge       | Budget has been decreased because projected revenues are insufficient to fund the adopted budget. |                         |              |                       |                       |  |  |  |  |
| Rate re     | educed due to increased assessed valuation.   |                         |              |                       |                       |  |  |  |  |
|             | Unit Total:   | \$53,749                |              | \$35,639              | \$0.0964              |  |  |  |  |

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.

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**County: 39 Jefferson** 

Unit: 0010 SMYRNA TOWNSHIP

| <b>Fund</b>   | Fund Name   | <b>Certified Budget</b> | Certified AV | <b>Certified Levy</b> | <b>Certified Rate</b> |  |  |  |
|---|---|-------------------------|--------------|-----------------------|-----------------------|--|--|--|
| 0101  | GENERAL   | \$14,600                | \$29,046,512 | \$9,992               | \$0.0344              |  |  |  |
| Budge   | t approved for displayed amount.                  |                         |              |                       |                       |  |  |  |
| Rate re   | educed due to increased assessed valuation.       |                         |              |                       |                       |  |  |  |
| 0840  | TOWNSHIP ASSISTANCE                               | \$8,570                 | \$29,046,512 | \$1,975               | \$0.0068              |  |  |  |
| Budge   | t approved for displayed amount.                  |                         |              |                       |                       |  |  |  |
| Rate re   | Rate reduced due to increased assessed valuation. |                         |              |                       |                       |  |  |  |
| 1111  | FIRE  | \$17,400                | \$29,046,512 | \$13,042              | \$0.0449              |  |  |  |
| Budge   | t approved for displayed amount.                  |                         |              |                       |                       |  |  |  |
| Rate re   | educed due to increased assessed valuation.       |                         |              |                       |                       |  |  |  |
| 1190  | CUMULATIVE FIRE (Township)                        | \$5,354                 | \$29,046,512 | \$4,241               | \$0.0146              |  |  |  |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. |   |                         |              |                       |                       |  |  |  |
| Rate A  | approved.   |                         |              |                       |                       |  |  |  |
|   | Unit Total:                                       | \$45,924                |              | \$29,250              | \$0.1007              |  |  |  |

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.

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County: 39 Jefferson Unit: 0316 MADISON CIVIL CITY

| <b>Fund</b> | Fund Name                                   | <b>Certified Budget</b> | Certified AV  | <b>Certified Levy</b> | <b>Certified Rate</b> |
|-------------|---|-------------------------|---------------|-----------------------|-----------------------|
| 0061        | RAINY DAY                                   | \$230,000               | \$620,833,645 | \$0                   | \$0.0000              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| 0101        | GENERAL                                     | \$7,255,094             | \$620,833,645 | \$6,068,028           | \$0.9774              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| Rate re     | educed due to increased assessed valuation. |                         |               |                       |                       |
| 0342        | POLICE PENSION                              | \$497,045               | \$620,833,645 | \$0                   | \$0.0000              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| 0706        | LOCAL ROAD & STREET                         | \$94,500                | \$620,833,645 | \$0                   | \$0.0000              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| 0708        | MOTOR VEHICLE HIGHWAY                       | \$495,080               | \$620,833,645 | \$0                   | \$0.0000              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| 1301        | PARK & RECREATION                           | \$1,570,787             | \$620,833,645 | \$1,124,951           | \$0.1812              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| Rate re     | educed due to increased assessed valuation. |                         |               |                       |                       |
| 2102        | AVIATION/AIRPORT                            | \$218,249               | \$620,833,645 | \$199,288             | \$0.0321              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| Rate re     | educed due to increased assessed valuation. |                         |               |                       |                       |
| 2379        | CUMULATIVE CAPITAL IMP (CIG<br>TAX)         | \$32,100                | \$620,833,645 | \$0                   | \$0.0000              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| 2391        | CUMULATIVE CAPITAL<br>DEVELOPMENT           | \$223,200               | \$620,833,645 | \$210,463             | \$0.0339              |
| Budge       | t approved for displayed amount.            |                         |               |                       |                       |
| Rate A      | pproved.                                    |                         |               |                       |                       |
|             | Unit Total:                                 | \$10,616,055            |               | \$7,602,730           | \$1.2246              |

02/12/2021 16 of 25 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.

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**County: 39 Jefferson** 

Unit: 0698 BROOKSBURG CIVIL TOWN

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

| <b>Fund</b> | Fund Name                                   | Certified Budget | Certified AV | <b>Certified Levy</b> | Certified Rate |
|-------------|---|------------------|--------------|-----------------------|----------------|
| 0101        | GENERAL                                     | \$8,685          | \$739,503    | \$3,403               | \$0.4602       |
| Budge       | t approved for displayed amount.            |                  |              |                       |                |
| Rate re     | educed due to increased assessed valuation. |                  |              |                       |                |
| 0706        | LOCAL ROAD & STREET                         | \$3,000          | \$739,503    | \$0                   | \$0.0000       |
| Budge       | t approved for displayed amount.            |                  |              |                       |                |
| 0708        | MOTOR VEHICLE HIGHWAY                       | \$5,000          | \$739,503    | \$0                   | \$0.0000       |
| Budge       | t approved for displayed amount.            |                  |              |                       |                |
|             | Unit Total:                                 | \$16,685         |              | \$3,403               | \$0.4602       |

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.

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**County: 39 Jefferson** 

**Unit: 0699 DUPONT CIVIL TOWN** 

| <b>Fund</b> | Fund Name                                       | <b>Certified Budget</b> | Certified AV | <b>Certified Levy</b> | <b>Certified Rate</b> |
|-------------|---|-------------------------|--------------|-----------------------|-----------------------|
| 0101        | GENERAL   | \$24,860                | \$5,225,741  | \$13,300              | \$0.2545              |
| Budge       | t approved for displayed amount.                |                         |              |                       |                       |
| Unit re     | eceived an adjustment due to IC 6-1.1-17-16(1). | Penalty applied.        |              |                       |                       |
| 0706        | LOCAL ROAD & STREET                             | \$5,000                 | \$5,225,741  | \$0                   | \$0.0000              |
| Budge       | t approved for displayed amount.                |                         |              |                       |                       |
| 0708        | MOTOR VEHICLE HIGHWAY                           | \$6,800                 | \$5,225,741  | \$0                   | \$0.0000              |
| Budge       | t approved for displayed amount.                |                         |              |                       |                       |
|             | Unit Total:                                     | \$36,660                |              | \$13,300              | \$0.2545              |

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.

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**County: 39 Jefferson** 

Unit: 0700 HANOVER CIVIL TOWN

| Fund    | Fund Name                                   | Certified Budget | Certified AV | Certified Levy | Certified Rate |
|---------|---|------------------|--------------|----------------|----------------|
| 0101    | GENERAL                                     | \$411,348        | \$64,132,240 | \$259,928      | \$0.4053       |
| Budge   | t approved for displayed amount.            |                  |              |                |                |
| Rate re | educed due to increased assessed valuation. |                  |              |                |                |
| 0706    | LOCAL ROAD & STREET                         | \$44,149         | \$64,132,240 | \$0            | \$0.0000       |
| Budge   | t approved for displayed amount.            |                  |              |                |                |
| 0708    | MOTOR VEHICLE HIGHWAY                       | \$126,472        | \$64,132,240 | \$0            | \$0.0000       |
| Budge   | t approved for displayed amount.            |                  |              |                |                |
| 1301    | PARK & RECREATION                           | \$26,246         | \$64,132,240 | \$0            | \$0.0000       |
| Budge   | t approved for displayed amount.            |                  |              |                |                |
| 2202    | BUILDING DEMOLITION                         | \$1,711          | \$64,132,240 | \$0            | \$0.0000       |
| Budge   | t approved for displayed amount.            |                  |              |                |                |
| 2379    | CUMULATIVE CAPITAL IMP (CIG<br>TAX)         | \$7,187          | \$64,132,240 | \$0            | \$0.0000       |
| Budge   | t approved for displayed amount.            |                  |              |                |                |
| 2391    | CUMULATIVE CAPITAL<br>DEVELOPMENT           | \$46,000         | \$64,132,240 | \$25,140       | \$0.0392       |
| Budge   | t approved for displayed amount.            |                  |              |                |                |
| Rate A  | approved.                                   |                  |              |                |                |
|         | Unit Total:                                 | \$663,113        |              | \$285,068      | \$0.4445       |

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.

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**County: 39 Jefferson** 

Unit: 3995 MADISON CONSOLIDATED SCHOOL CORPORATION

| <b>Fund</b>                           | Fund Name   | <b>Certified Budget</b> | Certified AV    | <b>Certified Levy</b> | <b>Certified Rate</b> |  |
|---------------------------------------|---|-------------------------|-----------------|-----------------------|-----------------------|--|
| 0180                                  | DEBT SERVICE  | \$4,268,680             | \$1,056,046,057 | \$3,837,671           | \$0.3634              |  |
| Budge                                 | et has been reduced and approved for the display                                | red amt.                |                 |                       |                       |  |
| Rate r                                | Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. |                         |                 |                       |                       |  |
| 3101                                  | EDUCATION   | \$18,826,360            | \$1,056,046,057 | \$0                   | \$0.0000              |  |
| Budget approved for displayed amount. |   |                         |                 |                       |                       |  |
| 3300                                  | OPERATIONS  | \$9,984,400             | \$1,056,046,057 | \$6,095,498           | \$0.5772              |  |
| Budge                                 | et approved for displayed amount.   |                         |                 |                       |                       |  |
| Rate r                                | educed to remain within statutory levy limitation                               | n.                      |                 |                       |                       |  |
|                                       | Unit Total:   | \$33,079,440            |                 | \$9,933,169           | \$0.9406              |  |

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.

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**County: 39 Jefferson** 

Unit: 4000 SOUTHWESTERN JEFFERSON CONSOLIDATED SCHOOLS

| <b>Fund</b>   | Fund Name   | <b>Certified Budget</b> | Certified AV  | <b>Certified Levy</b> | <b>Certified Rate</b> |  |  |  |
|---|---|-------------------------|---------------|-----------------------|-----------------------|--|--|--|
| 0061  | RAINY DAY   | \$100,000               | \$261,704,981 | \$0                   | \$0.0000              |  |  |  |
| Budget approved for displayed amount.   |   |                         |               |                       |                       |  |  |  |
| 0180  | DEBT SERVICE  | \$661,394               | \$261,704,981 | \$602,707             | \$0.2303              |  |  |  |
| Budge   | t has been reduced and approved for the display                                 | yed amt.                |               |                       |                       |  |  |  |
| Rate re   | Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. |                         |               |                       |                       |  |  |  |
| 3101  | EDUCATION   | \$10,257,070            | \$261,704,981 | \$0                   | \$0.0000              |  |  |  |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. |   |                         |               |                       |                       |  |  |  |
| 3300  | OPERATIONS  | \$3,315,132             | \$261,704,981 | \$2,743,977           | \$1.0485              |  |  |  |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. |   |                         |               |                       |                       |  |  |  |
| Rate reduced to remain within statutory levy limitation.  |   |                         |               |                       |                       |  |  |  |
|   | Unit Total:   | \$14,333,596            |               | \$3,346,684           | \$1.2788              |  |  |  |

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**County: 39 Jefferson** 

Unit: 0109 JEFFERSON COUNTY PUBLIC LIBRARY

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

| <b>Fund</b> | Fund Name                                   | Certified Budget | <b>Certified AV</b> | <b>Certified Levy</b> | <b>Certified Rate</b> |
|-------------|---|------------------|---------------------|-----------------------|-----------------------|
| 0101        | GENERAL                                     | \$1,736,907      | \$1,317,751,038     | \$1,409,994           | \$0.1070              |
| Budge       | t approved for displayed amount.            |                  |                     |                       |                       |
| Rate re     | educed due to increased assessed valuation. |                  |                     |                       |                       |
|             | Unit Total:                                 | \$1,736,907      |                     | \$1,409,994           | \$0.1070              |

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.

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**County: 39 Jefferson** 

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGT.

| Fund   | Fund Name                                   | Certified Budget | Certified AV    | <b>Certified Levy</b> | <b>Certified Rate</b> |
|--------|---|------------------|-----------------|-----------------------|-----------------------|
| 8210   | SPECIAL SOLID WASTE<br>MANAGEMENT           | \$0              | \$1,317,751,038 | \$172,625             | \$0.0131              |
| Rate r | educed due to increased assessed valuation. |                  |                 |                       |                       |
|        | Unit Total:                                 | \$0              |                 | \$172,625             | \$0.0131              |

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.

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**County: 39 Jefferson** 

Unit: 0035 STUCKER FORK CONSERVANCY DISTRICT

| <b>Fund</b>                                       | Fund Name   | Certified Budget | Certified AV | <b>Certified Levy</b> | Certified Rate |  |
|---|-------------|------------------|--------------|-----------------------|----------------|--|
| 0101 G  | ENERAL      | \$0              | \$637,900    | \$53                  | \$0.0083       |  |
| Rate reduced due to increased assessed valuation. |             |                  |              |                       |                |  |
|   | Unit Total: | \$0              |              | \$53                  | \$0.0083       |  |

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.

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