
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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

TO: Scott 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 02/14/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 02/19/20.
- County Auditor certified net assessed values to the DLGF on 08/10/20 (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.

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

ORDER

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

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

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

**Year : 2021
County: 72 Scott**

		<i>FOR COMPARISON ONLY</i>	
<u>Taxing District</u>		<u>2021 District Rate</u>	<u>2020 District Rate</u>
001	FINLEY TWP	1.9115	1.9077
002	JENNINGS TWP	2.5443	2.4329
003	AUSTIN CORP.	3.6849	3.5770
004	JOHNSON TWP.	1.9618	1.9603
005	LEXINGTON TWP.	1.9115	1.9119
007	VIENNA TWP.	1.9233	1.9255
008	SCOTTSBURG CORP.	2.9825	2.9261

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
2021 Budget Order

County: 72 Scott
Unit: 0000 SCOTT COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$8,621,120	\$747,562,180	\$4,211,018	\$0.5633
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0124	2015 REASSESSMENT	\$278,375	\$747,562,180	\$16,446	\$0.0022
Budget approved for displayed amount.					
Rate reduced due to advertising constraints.					
0702	HIGHWAY	\$1,837,343	\$747,562,180	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$410,404	\$747,562,180	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0790	CUMULATIVE BRIDGE	\$375,000	\$747,562,180	\$373,034	\$0.0499
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$388,236	\$747,562,180	\$271,365	\$0.0363
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1101	EMERGENCY AMBULANCE/MED SERVICES - FIRE	\$1,693,871	\$747,562,180	\$0	\$0.0000
Budget approved for displayed amount.					
2120	CEMETERY	\$5,621	\$747,562,180	\$5,980	\$0.0008
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$195,860	\$747,562,180	\$136,056	\$0.0182
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					

Unit Total:

\$13,805,830

\$5,013,899

\$0.6707

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
2021 Budget Order**

**County: 72 Scott
Unit: 0001 FINLEY TOWNSHIP**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$22,841	\$62,254,425	\$13,571	\$0.0218
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$1,813	\$62,254,425	\$1,743	\$0.0028
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$14,605	\$62,254,425	\$17,244	\$0.0277
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$39,259		\$32,558	\$0.0523

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
2021 Budget Order

County: 72 Scott
Unit: 0002 JENNINGS TOWNSHIP

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$179,571	\$163,471,335	\$99,881	\$0.0611
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$57,070	\$163,471,335	\$29,098	\$0.0178
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$45,324	\$104,619,113	\$51,263	\$0.0490
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$281,965		\$180,242	\$0.1279

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
2021 Budget Order**

**County: 72 Scott
Unit: 0003 JOHNSON TOWNSHIP**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$36,800	\$63,205,429	\$16,433	\$0.0260
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$20,000	\$63,205,429	\$4,993	\$0.0079
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$37,500	\$63,205,429	\$43,422	\$0.0687
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$94,300		\$64,848	\$0.1026

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
2021 Budget Order**

**County: 72 Scott
Unit: 0004 LEXINGTON TOWNSHIP**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$41,568	\$107,199,975	\$32,910	\$0.0307
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$12,000	\$107,199,975	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$34,000	\$107,199,975	\$23,155	\$0.0216
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$87,568		\$56,065	\$0.0523

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
2021 Budget Order**

**County: 72 Scott
Unit: 0005 VIENNA TOWNSHIP**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$72,000	\$351,431,016	\$66,069	\$0.0188
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$50,000	\$351,431,016	\$22,843	\$0.0065
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$85,600	\$128,643,446	\$49,914	\$0.0388
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$207,600		\$138,826	\$0.0641

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
2021 Budget Order

County: 72 Scott
Unit: 0435 SCOTTSBURG CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$275,000	\$222,787,570	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$5,246,250	\$222,787,570	\$1,668,233	\$0.7488
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$185,800	\$222,787,570	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$56,000	\$222,787,570	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$533,300	\$222,787,570	\$399,904	\$0.1795
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1191	CUMULATIVE FIRE SPECIAL	\$1,000	\$222,787,570	\$0	\$0.0000
Budget approved for displayed amount.					
1301	PARK & RECREATION	\$331,750	\$222,787,570	\$299,872	\$0.1346
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$45,000	\$222,787,570	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$100,000	\$222,787,570	\$78,198	\$0.0351
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$6,774,100		\$2,446,207	\$1.0980

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
2021 Budget Order

County: 72 Scott
Unit: 0868 CITY OF AUSTIN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$1,117,045	\$58,852,222	\$592,465	\$1.0067
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0342	POLICE PENSION	\$85,500	\$58,852,222	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$34,500	\$58,852,222	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$123,700	\$58,852,222	\$20,775	\$0.0353
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$29,460	\$58,852,222	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$13,684	\$58,852,222	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$32,162	\$58,852,222	\$27,661	\$0.0470
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
6401	SANITATION	\$415,669	\$58,852,222	\$59,205	\$0.1006
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$1,851,720		\$700,106	\$1.1896

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
2021 Budget Order

County: 72 Scott

Unit: 7230 SCOTT COUNTY DISTRICT NO. 1 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>
0180	DEBT SERVICE	\$1,371,170	\$163,471,335	\$1,349,619	\$0.8256
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0186	SCHOOL PENSION DEBT	\$146,242	\$163,471,335	\$138,460	\$0.0847
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$7,726,800	\$163,471,335	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$3,028,985	\$163,471,335	\$1,208,053	\$0.7390
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate adjusted for school pension levy.					
Unit Total:		\$12,273,197		\$2,696,132	\$1.6493

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
2021 Budget Order**

County: 72 Scott

Unit: 7255 SCOTT COUNTY DISTRICT NO. 2 SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$200,000	\$584,090,845	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$2,620,825	\$584,090,845	\$1,923,411	\$0.3293
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$17,444,796	\$584,090,845	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
3300	OPERATIONS	\$8,599,032	\$584,090,845	\$4,455,445	\$0.7628
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$28,864,653		\$6,378,856	\$1.0921

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
2021 Budget Order**

County: 72 Scott

Unit: 0207 SCOTT 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>
0101	GENERAL	\$970,000	\$747,562,180	\$622,719	\$0.0833

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$970,000		\$622,719	\$0.0833
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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
2021 Budget Order**

County: 72 Scott

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MANAGEM

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$0	\$747,562,180	\$97,931	\$0.0131
Rate reduced due to increased assessed valuation.					
Unit Total:		\$0		\$97,931	\$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 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
2021 Budget Order**

County: 72 Scott

Unit: 0035 STUCKER FORK CONSERVANCY 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>
0101	GENERAL	\$135,759	\$907,869,300	\$75,353	\$0.0083

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$135,759		\$75,353	\$0.0083
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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.