STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH 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: 2020 Certified Budget Order

DATE: Friday, December 20, 2019

Enclosed is the certified 2020 Budget Order for your county. Please make one copy of all rates, levies, and budgets for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

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

- County Assessor delivered the ratio study to the DLGF on 2/19/2019. (Due 3/01/19).
- Ratio study was approved by the DLGF on 2/21/2019.
- County Auditor certified net assessed values to the DLGF on 7/29/2019. (Due 8/01/19).
- DLGF certified the Budget Order on 12/20/2019. (Due 12/31/19).

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.

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2019 PAYABLE 2020 FOR SCOTT COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2020. 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. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as certified by the order of the Department of Local Government Finance.

Dated this 19th day of December, 2019.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

2020 TAX RATES (Per Taxing District)

Year: 2020

County	: 72 Scott		FOR COMPARISON ONLY
Taxing	<u>District</u>	2020 <u>District Rate</u>	2019 <u>District Rate</u>
001	FINLEY TWP	1.9077	1.9356
002	JENNINGS TWP	2.4329	2.4223
003	AUSTIN CORP.	3.5770	3.5460
004	JOHNSON TWP.	1.9603	1.9894
005	LEXINGTON TWP.	1.9119	1.9376
007	VIENNA TWP.	1.9255	1.9507
800	SCOTTSBURG CORP.	2.9261	2.9563

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

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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0000 SCOTT COUNTY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY				
		\$0	\$748,046,580	\$0	\$0.0000
0101	GENERAL				
		\$8,636,854	\$748,046,580	\$3,902,559	\$0.5217
Budge	t approved for displaye	ed amount.			
	educed due to increased	d assessed valuation.			
0124	2015 REASSESS				
		\$276,865	\$748,046,580	\$133,900	\$0.0179
Budge	t approved for displaye	ed amount.			
	educed due to increased	d assessed valuation.			
0702	HIGHWAY				
		\$2,128,689	\$748,046,580	\$0	\$0.0000
Budge 0706	t has been decreased be LR &S	ecause projected revenues are	insufficient to fund the ac	dopted budget.	
0700	LICES	\$386,564	\$748,046,580	\$0	\$0.0000
Budge 0790	t approved for displaye CUM BRIDGE	ed amount.			
		\$163,000	\$748,046,580	\$373,275	\$0.0499
Budge	t approved for displaye	ed amount.			
Cumul 0801	lative fund rate cannot HEALTH	be increased over previous ye	ars rate until the fund is r	e-established.	
		\$357,928	\$748,046,580	\$261,068	\$0.0349

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0000 SCOTT COUNTY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
1101	EMS - FIRE				
		\$53,062	\$748,046,580	\$0	\$0.0000
Budget	t approved for displayed	amount.			
2120	CEMETERY				
		\$5,621	\$748,046,580	\$5,984	\$0.0008
Budget	t approved for displayed	amount.			
Rate re	educed due to increased	assessed valuation.			
2391	CCD				
		\$136,332	\$748,046,580	\$136,144	\$0.0182
Budget	t approved for displayed	amount.			
Cumul	ative fund rate cannot be	e increased over previous ver	ars rate until the fund is re	-established	

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

Unit Total: \$4,812,930 \$0.6434

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0001 FINLEY TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0101	GENERAL								
		\$22,841	\$61,192,956	\$11,382	\$0.0186				
	Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway. TWP ASSISTANCE								
		\$1,813	\$61,192,956	\$1,713	\$0.0028				
	Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway. 1111 FIRE								
		\$7,941	\$61,192,956	\$14,748	\$0.0241				
	Lesser of unit adopted or prior year budget due to failure to submit budget forms in Gateway. Lesser of unit adopted or prior year levy due to failure to submit budget forms in Gateway.								
			Unit Total:	\$27,843	\$0.0455				

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0002 JENNINGS TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$177,250	\$165,862,616	\$123,899	\$0.0747
Budget	approved for displayed	l amount.			
Rate re	duced due to increased	assessed valuation.			
0840	TWP ASSISTANCE				
		\$57,070	\$165,862,616	\$0	\$0.0000
Budget	approved for displayed	l amount.			
1111	FIRE				
		\$44,144	\$109,279,604	\$49,176	\$0.0450
Budget	approved for displayed	l amount.			
Rate re	duced due to increased	assessed valuation.			
			Unit Total:	\$173,075	\$0.1197

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0003 JOHNSON TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$37,190	\$63,404,908	\$15,598	\$0.0246
Budget	approved for displa	ayed amount.			
Rate re	duced due to increa	sed assessed valuation.			
0840	TWP ASSISTAN	CE			
		\$20,000	\$63,404,908	\$4,946	\$0.0078
Budget	approved for displa	ayed amount.			
Rate re	duced due to increa	sed assessed valuation.			
1111	FIRE				
		\$37,500	\$63,404,908	\$41,657	\$0.0657
Budget	approved for displa	ayed amount.			
Rate re	duced due to increa	sed assessed valuation.			
			Unit Total:	\$62,201	\$0.0981

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0004 LEXINGTON TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$39,062	\$108,257,372	\$31,611	\$0.0292
Budget	approved for display	yed amount.			
		ed assessed valuation.			
0840	TWP ASSISTANC	CE			
		\$11,000	\$108,257,372	\$0	\$0.0000
Budget	approved for display	yed amount.			
1111	FIRE				
		\$30,000	\$108,257,372	\$22,193	\$0.0205
Budget	approved for display	yed amount.			
Rate re	educed due to increase	ed assessed valuation.			
			Unit Total:	\$53,804	\$0.0497

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0005 VIENNA TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$65,444	\$349,328,728	\$62,879	\$0.0180
Budget	approved for displ	ayed amount.			
Rate re	duced due to increa	ased assessed valuation.			
0840	TWP ASSISTAN	ICE			
		\$50,000	\$349,328,728	\$22,357	\$0.0064
Budget	approved for displ	ayed amount.			
Rate re	duced due to increa	ased assessed valuation.			
1111	FIRE				
		\$80,800	\$123,061,568	\$47,871	\$0.0389
Budget	approved for displ	ayed amount.			
Rate re	duced due to increa	ased assessed valuation.			
			Unit Total:	\$133,107	\$0.0633

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0435 SCOTTSBURG CIVIL CITY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY				
		\$275,000	\$226,267,160	\$0	\$0.0000
Budge	et approved for displayed an	nount.			
0101	GENERAL				
		\$4,799,100	\$226,267,160	\$1,716,915	\$0.7588
Budge	et approved for displayed an	nount.			
	educed due to increased ass	essed valuation.			
0342	POLICE PENSION				
		\$188,800	\$226,267,160	\$0	\$0.0000
Budge	et approved for displayed an	nount.			
0706	LR &S				
		\$56,000	\$226,267,160	\$0	\$0.0000
Budge	et approved for displayed an	nount.			
0708	MVH				
		\$526,000	\$226,267,160	\$204,772	\$0.0905
Budge	et approved for displayed an	nount.			
_	educed due to increased ass				
1191	CUM FIRE SPEC				
		\$11,000	\$226,267,160	\$0	\$0.0000
Budge	et approved for displayed an	nount.			
1301	PARK & REC				
		\$342,750	\$226,267,160	\$350,940	\$0.1551

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0435 SCOTTSBURG CIVIL CITY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate	
2379	CCI					
		\$45,000	\$226,267,160	\$0	\$0.0000	
Budget 2391	approved for displayed am CCD	ount.				
		\$220,471	\$226,267,160	\$79,420	\$0.0351	
Budget approved for displayed amount. Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.						

Unit Total:

\$2,352,047

\$1.0395

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0868 AUSTIN CIVIL CITY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL							
		\$1,096,235	\$56,583,012	\$541,273	\$0.9566			
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation. 0342 POLICE PENSION								
		\$58,200	\$56,583,012	\$66,089	\$0.1168			
_	Budget approved for displayed amount. Rate reduced due to increased assessed valuation. 0706 LR &S							
		\$36,580	\$56,583,012	\$0	\$0.0000			
Budge	t approved for displayed a	amount.						
		\$186,900	\$56,583,012	\$0	\$0.0000			
Budge	t approved for displayed a	amount.						
		\$21,810	\$56,583,012	\$0	\$0.0000			
Budge	t approved for displayed a	amount.						
		\$11,855	\$56,583,012	\$0	\$0.0000			
Budge 2391	t approved for displayed a	amount.						
		\$33,000	\$56,583,012	\$27,499	\$0.0486			

Budget approved for displayed amount.

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

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0868 AUSTIN CIVIL CITY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
6401	SANITATION				
		\$365,100	\$56,583,012	\$37,967	\$0.0671
Budge	t approved for displaye	ed amount.			
Rate re	educed due to increased	l assessed valuation.			
			Unit Total:	\$672,828	\$1.1891

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 7230 SCOTT COUNTY DISTRICT NO. 1 SCHOOL CORP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0180	DEBT SERVICE				
		\$1,293,993	\$165,862,616	\$1,320,764	\$0.7963
Budget has been reduced and approved for the displayed amt. Rate reduced due to overestimate of necessary expenditures. 0186 SCH PENSION DEB					
		\$143,335	\$165,862,616	\$149,608	\$0.0902
•	approved for displayed a duced due to underestima EDUCATION	mount. ite of miscellaneous revenu	ie.		
		\$7,556,900	\$165,862,616	\$0	\$0.0000
Budget 3300	approved for displayed a OPERATIONS	mount.			
		\$2,856,286	\$165,862,616	\$1,142,130	\$0.6886
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate adjusted for school pension levy.					
			Unit Total:	\$2,612,502	\$1.5751

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 7255 SCOTT COUNTY DISTRICT NO. 2 SCHOOL CORP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY				
		\$250,000	\$582,183,964	\$0	\$0.0000
Budget 0180	approved for displayed DEBT SERVICE	amount.			
		\$2,558,750	\$582,183,964	\$2,268,771	\$0.3897
_		approved for the displayed amate of necessary expenditures			
		\$17,500,000	\$582,183,964	\$0	\$0.0000
Fund is	approved for displayed s not allowed to have a r				
3300	OPERATIONS	Фо соо ооо	Φ502.102.064	\$4.055.550	#0.5044
		\$8,600,000	\$582,183,964	\$4,275,559	\$0.7344
_	approved for displayed				
Rate re	educed to remain within	statutory levy limitation.			
			Unit Total:	\$6,544,330	\$1.1241

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be 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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0207 SCOTT COUNTY PUBLIC LIBRARY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$933,725	\$748,046,580	\$597,689	\$0.0799
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.					

Unit Total: \$597,689 \$0.0799

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
8210	SP SOL WASTE MA				
		\$0	\$748,046,580	\$110,711	\$0.0148
Rate re	educed due to increased ass	essed valuation.			
			Unit Total·	\$110.711	\$0.0148

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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2020 BUDGET ORDER

Year: 2020

County 72 Scott

Unit: 0035 STUCKER FORK CONSERVANCY DISTRICT

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL						
		\$135,759	\$879,047,200	\$75,598	\$0.0086		
Budget approved for displayed amount.							
Rate re	educed due to incre	eased assessed valuation.					
			Unit Total:	\$75,598	\$0.0086		

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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