STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERENMENT FINANCE



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

TO: Fayette County Auditor

FROM: Department of Local Government Finance

RE: 2024 Certified Budget Order

DATE: Thursday, January 11, 2024

Enclosed is the certified 2024 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

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

- County assessor delivered the ratio study to the DLGF on 02/21/23 (Due 03/01/23).
- Ratio study was approved by the DLGF on 02/28/23.
- County auditor certified net assessed values to the DLGF on 08/01/23 (Due 08/01/23).
- DLGF certified the Budget Order on 01/11/2024 (Due 01/15/24).

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, 2024.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2023 PAYABLE 2024 FOR FAYETTE COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2024. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The county auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this January 11, 2024

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Daniel Shackle, Commissioner

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2024 TAX RATES (Per Taxing District)

Year : 2024 County: 21 Fayette

FOR COMPARISON ONLY

	Taxing District	<u>2024</u> <u>District Rate</u>	2023 <u>District Rate</u>
001	Columbia Twp.	2.2423	2.3106
002	Connersville Twp	2.2538	2.3357
003	Connersville Cty	5.5281	5.6708
005	Fairview Twp.	2.2591	2.3341
006	Glen In Fairview	3.5132	3.6489
007	Harrison Twp.	2.2623	2.3357
008	Harrison City	5.5305	5.6603
010	Jackson Twp.	2.2395	2.3061
011	Jennings Twp.	2.2462	2.3134
012	Orange Twp.	2.2626	2.3285
013	Glen In Orange	3.5209	3.6521
014	Posey Twp.	2.2579	2.3283
015	Waterloo Twp.	2.2394	2.3056

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

County: 21 Fayette Unit: 0000 FAYETTE COUNTY

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	<u>Certified Rate</u>
0101	GENERAL	\$9,144,795	\$919,599,730	\$6,727,792	\$0.7316
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitati	on.			
0124	2015 REASSESSMENT	\$176,225	\$919,599,730	\$219,784	\$0.0239
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0180	DEBT SERVICE	\$439,000	\$919,599,730	\$463,478	\$0.0504
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance a	according to IC 6-1.1-1	7-22.		
0590	CUMULATIVE COURT HOUSE	\$30,000	\$919,599,730	\$41,382	\$0.0045
Budge	t approved for displayed amount.				
Rate A	pproved.				
0702	HIGHWAY	\$2,309,972	\$919,599,730	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$894,000	\$919,599,730	\$0	\$0.0000
Budge	t approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$294,000	\$919,599,730	\$395,428	\$0.0430
Depart	ment of Local Government Finance approval	not required.			
Rate A	pproved.				
0801	HEALTH	\$393,283	\$919,599,730	\$124,146	\$0.0135
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1192	CUMULATIVE JAIL	\$30,000	\$919,599,730	\$40,462	\$0.0044
Budge	t approved for displayed amount.				
Doto A	pproved.				

Unit Total:	\$14,159,875		\$8,343,528	\$0.9073
Rate Approved.				
Budget approved for displayed amount.				
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$423,600	\$919,599,730	\$306,227	\$0.0333
Rate reduced due to increased assessed valuation.				
Budget approved for displayed amount.				
2120 CEMETERY	\$25,000	\$919,599,730	\$24,829	\$0.0027

County: 21 Fayette Unit: 0001 COLUMBIA TOWNSHIP

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

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	Certified Rate
0101	GENERAL	\$8,700	\$38,673,550	\$7,116	\$0.0184
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$1,500	\$38,673,550	\$1,122	\$0.0029
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$3,600	\$38,673,550	\$4,409	\$0.0114
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$13,800		\$12,647	\$0.0327
IC 6-1	.1-18.5-17 and IC 20-44-3 require that each	year the Department	t of Local Govern	ment Finance co	ertify to each

County: 21 Fayette Unit: 0002 CONNERSVILLE TOWNSHIP

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$0	\$368,184,665	\$0	\$0.0000
Budge	t has been decreased because projected revenue	es are insufficient to fu	und the adopted bu	udget.	
0101	GENERAL	\$104,750	\$368,184,665	\$24,300	\$0.0066
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$65,700	\$368,184,665	\$71,428	\$0.0194
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$40,000	\$138,521,615	\$25,211	\$0.0182
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$210,450		\$120,939	\$0.0442

County: 21 Fayette Unit: 0003 FAIRVIEW TOWNSHIP

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	<u>Certified Levy</u>	Certified Rate			
0101	GENERAL	\$10,175	\$38,431,476	\$7,110	\$0.0185			
The to	tal appropriations were restricted to the prior ye	ear total due to failure	to submit budget	forms in Gateway	·.			
The to	tal property tax levies were restricted to the pri-	or year total due to fai	lure to submit buc	lget forms in Gate	eway.			
0840	TOWNSHIP ASSISTANCE	\$2,526	\$38,431,476	\$2,460	\$0.0064			
The to	tal appropriations were restricted to the prior ye	ear total due to failure	to submit budget	forms in Gateway	·.			
The to	tal property tax levies were restricted to the pri-	or year total due to fai	lure to submit buc	lget forms in Gate	eway.			
1111	TOWNSHIP FIRE AND E.M.S.	\$9,360	\$37,117,918	\$9,131	\$0.0246			
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	The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.							
	Unit Total:	\$22,061		\$18,701	\$0.0495			
IC 6-1	.1-18.5-17 and IC 20-44-3 require that each	year the Department	of Local Govern	ment Finance ce	rtify to each			

County: 21 Fayette Unit: 0004 HARRISON TOWNSHIP

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$66,500	\$224,355,383	\$60,352	\$0.0269
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$57,400	\$224,355,383	\$3,365	\$0.0015
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$25,070	\$66,267,499	\$16,103	\$0.0243
Го fun	d the 2024 budget, this unit is authorized to tran	nsfer \$505.00 from th	e Levy Excess Fu	nd.	
Budge	t has been decreased because projected revenue	s are insufficient to fu	und the adopted bu	ıdget.	
Rate re	educed due to application of levy excess fund.				
	Unit Total:	\$148,970		\$79,820	\$0.0527

County: 21 Fayette Unit: 0005 JACKSON TOWNSHIP

Fund	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0061	RAINY DAY	\$0	\$64,999,348	\$0	\$0.0000
0101	GENERAL	\$10,000	\$64,999,348	\$9,620	\$0.0148
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$4,100	\$64,999,348	\$1,950	\$0.0030
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$10,585	\$64,999,348	\$7,865	\$0.0121
Budge	t has been decreased because projected revenue	s are insufficient to fu	and the adopted bu	udget.	
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$24,685		\$19,435	\$0.0299

County: 21 Fayette Unit: 0006 JENNINGS 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	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	Certified Rate
0101	GENERAL	\$7,000	\$50,667,494	\$11,350	\$0.0224
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$1,500	\$50,667,494	\$1,469	\$0.0029
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$6,000	\$50,667,494	\$3,749	\$0.0074
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1301	PARK & RECREATION	\$3,000	\$50,667,494	\$1,976	\$0.0039
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$17,500		\$18,544	\$0.0366

County: 21 Fayette Unit: 0007 ORANGE TOWNSHIP

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

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	<u>Certified Levy</u>	Certified Rate
0101	GENERAL	\$12,331	\$37,109,010	\$6,902	\$0.0186
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$12,744	\$37,109,010	\$5,195	\$0.0140
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$5,633	\$36,096,650	\$7,364	\$0.0204
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$30,708		\$19,461	\$0.0530
IC 6-1	.1-18.5-17 and IC 20-44-3 require that each	vear the Department	t of Local Govern	iment Finance co	ertify to each

County: 21 Fayette Unit: 0008 POSEY TOWNSHIP

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

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	Certified Rate
0101	GENERAL	\$9,050	\$58,226,096	\$5,590	\$0.0096
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,400	\$58,226,096	\$1,165	\$0.0020
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$15,000	\$58,226,096	\$21,369	\$0.0367
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$26,450		\$28,124	\$0.0483
IC 6-1	.1-18.5-17 and IC 20-44-3 require that each	year the Department	t of Local Govern	ament Finance co	ertify to each

County: 21 Fayette Unit: 0009 WATERLOO TOWNSHIP

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$7,590	\$38,952,708	\$5,142	\$0.0132
Budge	t has been decreased because projected revenue	es are insufficient to f	und the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$3,569	\$38,952,708	\$467	\$0.0012
Budge	t has been decreased because projected revenue	es are insufficient to f	und the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
1111	TOWNSHIP FIRE AND E.M.S.	\$5,000	\$38,952,708	\$5,999	\$0.0154
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$16,159		\$11,608	\$0.0298
IC 6-1	.1-18.5-17 and IC 20-44-3 require that 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.

County: 21 Fayette Unit: 0304 CONNERSVILLE CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$13,066,585	\$387,750,934	\$10,325,032	\$2.6628
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0180	DEBT SERVICE	\$191,000	\$387,750,934	\$186,508	\$0.0481
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0341	FIRE PENSION	\$940,450	\$387,750,934	\$0	\$0.0000
Budge	t approved for displayed amount.				
0342	POLICE PENSION	\$525,310	\$387,750,934	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$109,500	\$387,750,934	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$1,627,335	\$387,750,934	\$682,442	\$0.1760
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
1303	PARK	\$1,100,902	\$387,750,934	\$1,303,619	\$0.3362
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
2102	AVIATION/AIRPORT	\$190,025	\$387,750,934	\$208,610	\$0.0538
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
2120	CEMETERY	\$7,700	\$387,750,934	\$4,653	\$0.0012
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				

	Unit Total:	\$17,818,223		\$12,766,700	\$3.2925
Cumu	lative fund rate cannot be increased over previo	ous years rate until the f	und is re-established	1.	
Budge	et approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$46,416	\$387,750,934	\$55,836	\$0.0144
Budge	et approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$13,000	\$387,750,934	\$0	\$0.0000

County: 21 Fayette

Unit: 0860 GLENWOOD CIVIL TOWN

<u>Fund</u>	Fund Name	Certified Budget	<u>Certified AV</u>	Certified Levy	<u>Certified Rate</u>	
0061	RAINY DAY	\$0	\$2,325,918	\$0	\$0.0000	
0101	GENERAL	\$0	\$2,325,918	\$29,742	\$1.2787	
Rate reduced due to increased assessed valuation.						
0706	LOCAL ROAD & STREET	\$0	\$2,325,918	\$0	\$0.0000	
0708	MOTOR VEHICLE HIGHWAY	\$0	\$2,325,918	\$0	\$0.0000	
1303	PARK	\$0	\$2,325,918	\$0	\$0.0000	
	Unit Total:	\$0		\$29,742	\$1.2787	

County: 21 Fayette

Unit: 2395 FAYETTE COUNTY SCHOOL CORPORATION

Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate			
RAINY DAY	\$300,000	\$919,599,730	\$0	\$0.0000			
Budget approved for displayed amount.							
DEBT SERVICE	\$2,919,750	\$919,599,730	\$3,106,408	\$0.3378			
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.							
EDUCATION	\$24,181,123	\$919,599,730	\$0	\$0.0000			
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.							
1 5		1	iagot.				
OPERATIONS	\$12,034,200	\$919,599,730		\$0.8425			
		•		\$0.8425			
OPERATIONS	\$12,034,200	•		\$0.8425			
1	RAINY DAY t approved for displayed amount. DEBT SERVICE t has been reduced and approved for the disp educed due to reduction of operating balance EDUCATION	RAINY DAY\$300,000t approved for displayed amount.\$2,919,750DEBT SERVICE\$2,919,750t has been reduced and approved for the displayed amt.educed due to reduction of operating balance according to IC 6-1.1-1EDUCATION\$24,181,123	RAINY DAY\$300,000\$919,599,730t approved for displayed amount.\$2,919,750\$919,599,730DEBT SERVICE\$2,919,750\$919,599,730t has been reduced and approved for the displayed amt.\$24,181,123\$919,599,730EDUCATION\$24,181,123\$919,599,730	RAINY DAY\$300,000\$919,599,730\$0t approved for displayed amount.\$2,919,750\$919,599,730\$3,106,408DEBT SERVICE\$2,919,750\$919,599,730\$3,106,408t has been reduced and approved for the displayed amt.educed due to reduction of operating balance according to IC 6-1.1-17-22.EDUCATION\$24,181,123\$919,599,730\$0			

County: 21 Fayette

Unit: 0049 FAYETTE COUNTY PUBLIC LIBRARY

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

Fund	Fund Name	Certified Budget	<u>Certified AV</u>	Certified Levy	Certified Rate
0061	RAINY DAY	\$50	\$919,599,730	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$1,291,667	\$919,599,730	\$1,121,912	\$0.1220
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$1,291,717		\$1,121,912	\$0.1220