
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)9741629

TO: Brown County Auditor

FROM: Department of Local Government Finance

RE: 2021 Certified Budget Order

DATE: Friday, December 18, 2020

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 02/12/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 02/18/20.
- County Auditor certified net assessed values to the DLGF on 09/10/20 (Due 08/03/20).
- DLGF certified the Budget Order on 12/18/2020 (Due 12/31/20).

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
BROWN 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 December 18, 2020

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: 07 Brown**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2021 District Rate</u>	<u>2020 District Rate</u>
001	HAMBLEN/CONSERV	1.0940	1.0653
002	JACKSON	1.1033	1.0745
003	VAN BUREN	1.1078	1.0785
004	WASHINGTON	1.0978	1.0690
005	NASHVILLE	1.4137	1.3776
006	HAMBLEN	1.1281	1.1020

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: 07 Brown
Unit: 0000 BROWN 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	\$8,001,762	\$1,441,800,140	\$2,365,994	\$0.1641
To fund the 2021 budget, this unit is authorized to transfer \$132.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
0124	2015 REASSESSMENT	\$96,500	\$1,441,800,140	\$93,717	\$0.0065
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0182	BOND #2	\$747,616	\$1,441,800,140	\$609,881	\$0.0423
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0702	HIGHWAY	\$3,054,102	\$1,441,800,140	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$407,450	\$1,441,800,140	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$966,757	\$1,441,800,140	\$354,683	\$0.0246
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	HEALTH	\$586,090	\$1,441,800,140	\$519,048	\$0.0360
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1185	JAIL LEASE RENTAL	\$566,000	\$1,441,800,140	\$539,233	\$0.0374
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

2391 CUMULATIVE CAPITAL DEVELOPMENT	\$527,838	\$1,441,800,140	\$423,889	\$0.0294
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Budget approved for displayed amount.

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

Unit Total:	\$14,954,115	\$4,906,445	\$0.3403
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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: 07 Brown
Unit: 0001 HAMBLEEN 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	\$61,850	\$552,858,342	\$6,634	\$0.0012
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$20,000	\$552,858,342	\$14,374	\$0.0026
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$47,000	\$359,184,637	\$13,290	\$0.0037
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$359,184,637	\$102,368	\$0.0285
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$228,850		\$136,666	\$0.0360

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: 07 Brown
Unit: 0002 JACKSON 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>
0061	RAINY DAY	\$4,000	\$306,330,252	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$46,910	\$306,330,252	\$14,704	\$0.0048
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$31,000	\$306,330,252	\$4,901	\$0.0016
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$60,000	\$306,330,252	\$20,830	\$0.0068
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$306,330,252	\$98,332	\$0.0321
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$241,910		\$138,767	\$0.0453

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: 07 Brown
Unit: 0003 VAN BUREN 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	\$49,281	\$146,057,001	\$15,920	\$0.0109
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$10,000	\$146,057,001	\$2,483	\$0.0017
Budget approved for displayed amount.					
Rate Approved.					
1111	FIRE	\$26,001	\$146,057,001	\$5,696	\$0.0039
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$146,057,001	\$48,637	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$185,282		\$72,736	\$0.0498

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: 07 Brown
Unit: 0004 WASHINGTON 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>
0061	RAINY DAY	\$5,000	\$436,554,545	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$44,889	\$436,554,545	\$16,589	\$0.0038
To fund the 2021 budget, this unit is authorized to transfer \$14.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
0840	TOWNSHIP ASSISTANCE	\$22,500	\$436,554,545	\$12,660	\$0.0029
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$43,500	\$297,496,885	\$9,817	\$0.0033
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$50,000	\$297,496,885	\$88,654	\$0.0298
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$165,889		\$127,720	\$0.0398

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: 07 Brown
Unit: 0542 NASHVILLE CIVIL TOWN

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	\$750,000	\$139,057,660	\$301,199	\$0.2166
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$9,500	\$139,057,660	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$174,639	\$139,057,660	\$119,868	\$0.0862
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,600	\$139,057,660	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$60,000	\$139,057,660	\$64,245	\$0.0462
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$995,739		\$485,312	\$0.3490

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: 07 Brown
Unit: 0670 BROWN COUNTY 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>
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009	\$1,100,000	\$1,441,800,140	\$1,153,440	\$0.0800
Budget approved for displayed amount.					
Rate Approved.					
0061	RAINY DAY	\$1,000,000	\$1,441,800,140	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$3,913,530	\$1,441,800,140	\$3,597,291	\$0.2495
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$0	\$1,441,800,140	\$0	\$0.0000
3300	OPERATIONS	\$7,000,000	\$1,441,800,140	\$5,069,369	\$0.3516
To fund the 2021 budget, this unit is authorized to transfer \$269.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
Unit Total:		\$13,013,530		\$9,820,100	\$0.6811

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: 07 Brown
Unit: 0017 BROWN COUNTY PUBLIC LIBRARY**

<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	\$110,000	\$1,441,800,140	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$607,887	\$1,441,800,140	\$245,106	\$0.0170
To fund the 2021 budget, this unit is authorized to transfer \$7.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
2011	LIBRARY IMPROVEMENT RESERVE	\$140,737	\$1,441,800,140	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$858,624		\$245,106	\$0.0170

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: 07 Brown

Unit: 0960 HAMBLEN TOWNSHIP FIRE PROTECTION DISTRICT

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$95,797	\$193,673,705	\$35,249	\$0.0182
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8684	SPECIAL FIRE DEBT	\$67,168	\$193,673,705	\$33,893	\$0.0175
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
8691	SPECIAL CUM FIRE	\$15,000	\$193,673,705	\$59,264	\$0.0306
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$177,965		\$128,406	\$0.0663

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: 07 Brown

Unit: 1041 BROWN COUNTY SOLID WASTE MANAGEMENT

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>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$421,900	\$1,441,800,140	\$282,593	\$0.0196

To fund the 2021 budget, this unit is authorized to transfer \$7.00 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

Unit Total:		\$421,900		\$282,593	\$0.0196
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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: 07 Brown

Unit: 0051 CORDRY-SWEETWATER 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>
0061	RAINY DAY	\$100,000	\$359,184,637	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$1,795,889	\$359,184,637	\$1,228,771	\$0.3421
Budget approved for displayed amount.					
Unit Total:		\$1,895,889		\$1,228,771	\$0.3421

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: 07 Brown

Unit: 0055 LAKE LEMON CONSERVANCY DISTRICT

<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	\$0	\$34,558,200	\$81,212	\$0.2350
Rate reduced due to increased assessed valuation.					
2393	CUMULATIVE CONSERVANCY IMPROVEMENT	\$0	\$34,558,200	\$11,404	\$0.0330
Rate Approved.					
Unit Total:		\$0		\$92,616	\$0.2680

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.