

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
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TO: Switzerland County Auditor
FROM: Department of Local Government Finance
RE: 2015 Certified Budget Order
DATE: Tuesday, December 23, 2014

Enclosed is the certified 2015 Budget Order for your county. Please make one copy of all rates, levies and budget 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 Friday, April 04, 2014
- Ratio study was approved by the DLGF on Tuesday, April 08, 2014
- County Auditor certified net assessed values to the DLGF on Tuesday, July 29, 2014
- DLGF certified the Budget Order on Tuesday, December 23, 2014

Your county is the 1st of 92 counties to receive a 2015 Budget Order.

Pursuant to IC 6-1.1-22-4, the County Auditor must advertise a notice of final tax rates charged, three times, with each publication one week apart. The notice shall be printed in two newspapers, which are published in the county. If only one newspaper is published in the county, then publication in one newspaper is sufficient. The County Auditor must publish the first notice at least 15 days before the first installment of taxes is due.

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

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2014 PAYABLE 2015 FOR
SWITZERLAND 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 2015. 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 incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it 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 it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 23rd day of December, 2014.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Courtney L. Schaafsma, Commissioner

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

**2015 TAX RATES
(Per Taxing District)**

Year: 2015

County: 78 Switzerland

<u>Taxing District</u>	<u>2015 District Rate</u>	FOR COMPARISON ONLY 2014 District Rate
001 COTTON TOWNSHIP	1.1946	1.1711
002 CRAIG TOWNSHIP	1.2096	1.1850
003 JEFFERSON TOWNSHIP	1.2085	1.1819
004 VEVAY TOWN	1.9711	1.9030
005 PLEASANT TOWNSHIP	1.1996	1.1747
006 POSEY TOWNSHIP	1.1936	1.1678
007 PATRIOT TOWN	1.4208	1.3847
008 YORK TOWNSHIP	1.1825	1.1563

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**

2015 BUDGET APPROPRIATIONS

Year: 2015

County: 78 Switzerland

Unit 7775 SWITZERLAND COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	51100 Bonds	\$100,000
	52100 Bonds	\$4,883
	54200 Common School Fund - Principal	\$288,652
	54250 Common School Fund - Interest	\$153,952
	Fund Total:	\$547,487
1214 SCHOOL CPF	22310 Technology Service Supervision and Admin	\$211,000
	25390 Other Facilities Acq and Construction	\$0
	26200 Maintenance of Buildings (Utilities)	\$241,899
	26700 Insurance	\$87,500
	41000 Land Acquisition and Development	\$45,000
	43000 Professional Services	\$23,000
	45100 Building Acquisition, Const. and Imp.	\$884,473
	45500 Rent of Buildings, Facilities, and Equip.	\$65,000
	47000 Purchase of Mobile or Fixed Equipment	\$463,400
	Fund Total:	\$2,021,272
	Unit Total:	\$2,568,759

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0000 SWITZERLAND COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$2,622,267	\$466,376,838	\$1,477,482	\$0.3168

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0124 2015 REASSESS	\$130,700	\$466,376,838	\$107,733	\$0.0231
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0702 HIGHWAY	\$1,229,061	\$466,376,838	\$0	\$0.0000
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Budget approved for displayed amount.

0706 LR &S	\$90,000	\$466,376,838	\$0	\$0.0000
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Budget approved for displayed amount.

0790 CUM BRIDGE	\$115,000	\$466,376,838	\$219,663	\$0.0471
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Budget approved for displayed amount.

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

0801 HEALTH	\$264,755	\$466,376,838	\$259,772	\$0.0557
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0823 MENTAL HEALTH	\$0	\$466,376,838	\$37,777	\$0.0081
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0000 SWITZERLAND COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
2004 COUNTY 4-H BLDG	\$0	\$466,376,838	\$6,529	\$0.0014
Rate reduced due to increased assessed valuation.				
2391 CCD	\$65,000	\$466,376,838	\$73,221	\$0.0157
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$2,182,177	\$0.4679

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0001 COTTON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$12,801	\$60,372,465	\$6,520	\$0.0108

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Unit adopted budget prior to receiving county fiscal body non-binding recommendation.

0840 TWP ASSISTANCE	\$8,254	\$60,372,465	\$3,985	\$0.0066
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Unit adopted budget prior to receiving county fiscal body non-binding recommendation.

1111 FIRE	\$17,000	\$60,372,465	\$14,550	\$0.0241
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Budget approved for displayed amount.

Unit adopted budget prior to receiving county fiscal body non-binding recommendation.

Unit Total:	\$25,055	\$0.0415
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0002 CRAIG TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$23,247	\$41,047,161	\$17,979	\$0.0438
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$6,000	\$41,047,161	\$1,026	\$0.0025
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$6,000	\$41,047,161	\$4,187	\$0.0102
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$23,192	\$0.0565

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0003 JEFFERSON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$41,591	\$91,508,500	\$29,557	\$0.0323
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$33,000	\$91,508,500	\$15,922	\$0.0174
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$20,000	\$48,783,562	\$2,781	\$0.0057
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$48,260	\$0.0554

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0004 PLEASANT TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$23,272	\$52,479,943	\$10,444	\$0.0199
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$6,000	\$52,479,943	\$1,837	\$0.0035
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$11,500	\$52,479,943	\$12,123	\$0.0231
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$24,404	\$0.0465

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0005 POSEY TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$23,730	\$60,993,698	\$13,419	\$0.0220
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$5,000	\$60,993,698	\$1,464	\$0.0024
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,200	\$57,544,419	\$9,265	\$0.0161
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$24,148	\$0.0405

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0006 YORK TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$55,607	\$159,975,071	\$38,074	\$0.0238
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$18,000	\$159,975,071	\$3,040	\$0.0019
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$7,500	\$159,975,071	\$5,919	\$0.0037
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$47,033	\$0.0294

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0888 PATRIOT CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$35,748	\$3,449,279	\$8,392	\$0.2433

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

0706 LR &S	\$3,675	\$3,449,279	\$0	\$0.0000
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Budget approved for displayed amount.

0708 MVH	\$5,250	\$3,449,279	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:			\$8,392	\$0.2433
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0889 VEVAY CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$548,352	\$42,724,938	\$314,114	\$0.7352
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$5,000	\$42,724,938	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$57,656	\$42,724,938	\$1,324	\$0.0031
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2120 CEMETERY	\$40,782	\$42,724,938	\$12,817	\$0.0300
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2379 CCI	\$5,000	\$42,724,938	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$328,255	\$0.7683

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 7775 SWITZERLAND COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$11,000,000	\$466,376,838	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$547,487	\$466,376,838	\$0	\$0.0000
Budget approved for displayed amount.				
1214 SCHOOL CPF	\$2,021,272	\$466,376,838	\$1,629,521	\$0.3494
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.				
6301 TRANSPORTATION	\$1,401,798	\$466,376,838	\$1,123,968	\$0.2410
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.				
6302 BUS REPLACEMENT	\$121,800	\$466,376,838	\$200,076	\$0.0429
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$2,953,565	\$0.6333

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 0218 SWITZERLAND COUNTY PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$4,200	\$466,376,838	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$292,716	\$466,376,838	\$181,887	\$0.0390
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2011 LIRF	\$3,200	\$466,376,838	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$181,887	\$0.0390

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 78 Switzerland

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210 SP SOL WASTE MA	\$0	\$466,376,838	\$60,163	\$0.0129

Rate reduced due to increased assessed valuation.

Unit Total:	\$60,163	\$0.0129
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.