
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
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TO: Brown County Auditor

FROM: Department of Local Government Finance

RE: 2024 Certified Budget Order

DATE: Friday, January 12, 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 03/03/23 (Due 03/01/23).
- Ratio study was approved by the DLGF on 03/14/23.
- County auditor certified net assessed values to the DLGF on 09/13/23 (Due 08/01/23).
- DLGF certified the Budget Order on 01/12/2024 (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
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 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 12, 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: 07 Brown**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2024 District Rate</u>	<u>2023 District Rate</u>
001	HAMBLEN/CONSERV	0.9521	0.9745
002	JACKSON	0.9607	0.9829
003	VAN BUREN	0.9650	0.9870
004	WASHINGTON	0.9566	0.9786
005	NASHVILLE	1.2766	1.2952
006	HAMBLEN	0.9871	1.0125
007	NON BILLABLE		0.0000
999	REMOVED DISTRICT		0.0000

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
2024 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	\$9,170,275	\$1,872,915,181	\$2,895,527	\$0.1546
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$104,600	\$1,872,915,181	\$97,392	\$0.0052
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$1,021,863	\$1,872,915,181	\$797,862	\$0.0426
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0702	HIGHWAY	\$3,144,928	\$1,872,915,181	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$575,739	\$1,872,915,181	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$837,517	\$1,872,915,181	\$460,737	\$0.0246
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	HEALTH	\$649,459	\$1,872,915,181	\$346,489	\$0.0185
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1185	JAIL LEASE RENTAL	\$568,000	\$1,872,915,181	\$520,670	\$0.0278
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

2391 CUMULATIVE CAPITAL DEVELOPMENT	\$569,295	\$1,872,915,181	\$623,681	\$0.0333
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Budget approved for displayed amount.

Rate Approved.

Unit Total:	\$16,641,676	\$5,742,358	\$0.3066
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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
2024 Budget Order

County: 07 Brown
Unit: 0001 HAMBLEN TOWNSHIP

<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	\$77,350	\$752,995,864	\$0	\$0.0000
Budget approved for displayed amount.					
0840	TOWNSHIP ASSISTANCE	\$24,000	\$752,995,864	\$24,096	\$0.0032
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$34,500	\$485,341,000	\$15,046	\$0.0031
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$485,341,000	\$138,322	\$0.0285
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$235,850		\$177,464	\$0.0348

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
2024 Budget Order

County: 07 Brown
Unit: 0002 JACKSON TOWNSHIP

<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	\$10,000	\$404,824,201	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$127,975	\$404,824,201	\$22,265	\$0.0055
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$3,405	\$404,824,201	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$40,000	\$404,824,201	\$23,480	\$0.0058
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$404,824,201	\$129,949	\$0.0321
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$281,380		\$175,694	\$0.0434

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
2024 Budget Order

County: 07 Brown
Unit: 0003 VAN BUREN TOWNSHIP

<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	\$51,950	\$189,474,146	\$2,842	\$0.0015
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$15,000	\$189,474,146	\$18,000	\$0.0095
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$31,501	\$189,474,146	\$6,442	\$0.0034
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$40,000	\$189,474,146	\$63,095	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$138,451		\$90,379	\$0.0477

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
2024 Budget Order

County: 07 Brown
Unit: 0004 WASHINGTON TOWNSHIP

<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	\$0	\$525,620,970	\$0	\$0.0000
0101	GENERAL	\$49,925	\$525,620,970	\$21,025	\$0.0040

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$22,500	\$525,620,970	\$12,615	\$0.0024
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$50,000	\$369,176,097	\$11,444	\$0.0031
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1190	CUMULATIVE FIRE (Township)	\$100,000	\$369,176,097	\$110,014	\$0.0298
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Budget approved for displayed amount.

Rate Approved.

Unit Total:		\$222,425		\$155,098	\$0.0393
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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
2024 Budget Order

County: 07 Brown
Unit: 0542 NASHVILLE CIVIL TOWN

<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	\$916,884	\$156,444,873	\$353,878	\$0.2262
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$15,000	\$156,444,873	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$208,121	\$156,444,873	\$125,938	\$0.0805
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,000	\$156,444,873	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$82,610	\$156,444,873	\$72,278	\$0.0462
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$1,224,615		\$552,094	\$0.3529

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
2024 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	\$0	\$1,879,050,733	\$0	\$0.0000
0061	RAINY DAY	\$1,000,000	\$1,872,915,181	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$5,265,349	\$1,872,915,181	\$5,064,363	\$0.2704
Budget has been reduced and approved for the displayed amt. Rate reduced per unit request.					
3101	EDUCATION	\$13,653,000	\$1,872,915,181	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$7,180,000	\$1,872,915,181	\$5,774,198	\$0.3083
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$27,098,349		\$10,838,561	\$0.5787

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
2024 Budget Order

County: 07 Brown
Unit: 0017 BROWN 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>
0061	RAINY DAY	\$138,964	\$1,872,915,181	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$700,000	\$1,872,915,181	\$279,064	\$0.0149
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2011	LIBRARY IMPROVEMENT RESERVE	\$138,965	\$1,872,915,181	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$977,929		\$279,064	\$0.0149

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
2024 Budget Order

County: 07 Brown

Unit: 0960 HAMBLÉN TOWNSHIP FIRE PROTECTION DIST

<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	\$107,700	\$267,654,864	\$40,148	\$0.0150
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8684	SPECIAL FIRE DEBT	\$33,584	\$267,654,864	\$56,208	\$0.0210
Budget reduced due to advertising constraints.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
8691	SPECIAL CUM FIRE	\$50,000	\$267,654,864	\$81,902	\$0.0306
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$191,284		\$178,258	\$0.0666

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
2024 Budget Order

County: 07 Brown

Unit: 1041 BROWN COUNTY SOLID WASTE MANAGEMENT

<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	\$603,457	\$1,872,915,181	\$320,268	\$0.0171
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$603,457		\$320,268	\$0.0171

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
2024 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	\$0	\$590,345,400	\$0	\$0.0000
0101	GENERAL	\$2,083,202	\$590,345,400	\$1,196,630	\$0.2027

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$2,083,202		\$1,196,630	\$0.2027
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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
2024 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	\$47,354,800	\$211,487	\$0.4466
Rate reduced due to increased assessed valuation.					
2393	CUMULATIVE CONSERVANCY IMPROVEMENT	\$0	\$47,354,800	\$15,627	\$0.0330
Rate Approved.					
Unit Total:		\$0		\$227,114	\$0.4796

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.