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: Vermillion County Auditor

FROM: Department of Local Government Finance

RE: 2023 Certified Budget Order

DATE: Tuesday, December 27, 2022

Enclosed is the certified 2023 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 02/28/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 04/20/22.
- County Auditor certified net assessed values to the DLGF on 10/05/22 (Due 08/01/22).
- DLGF certified the Budget Order on 12/27/2022 (Due 12/31/22).

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 2022 PAYABLE 2023 FOR VERMILLION 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 2023. 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 27, 2022

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Todales The

Wesley R. Bennett, Commissioner

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2023 TAX RATES (Per Taxing District)

Year : 2023 County: 83 Vermillion

FOR COMPARISON ONLY

	Taxing District	<u>2023</u> <u>District Rate</u>	2022 <u>District Rate</u>
001	Clinton Twp	2.5441	2.6287
002	Clinton City	3.7491	3.8290
003	Fairview Park	2.7703	2.8930
004	Universal	2.6800	2.7461
005	Eugene Twp	1.9630	2.0134
006	Cayuga	3.7362	3.9805
007	Helt Twp	2.2122	2.2552
008	Dana	3.0541	3.1398
009	Highland Twp	2.0027	2.0579
010	Perrysville	2.7407	2.8356
011	Vermillion Twp	1.9993	2.0602
012	Newport	2.6085	2.7237

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

County: 83 Vermillion Unit: 0000 VERMILLION COUNTY

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$9,286,325	\$916,868,809	\$8,339,839	\$0.9096
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0124	2015 REASSESSMENT	\$314,280	\$916,868,809	\$114,609	\$0.0125
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0702	HIGHWAY	\$2,633,450	\$916,868,809	\$0	\$0.0000
Budge	approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$328,500	\$916,868,809	\$0	\$0.0000
Budge	t approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$716,700	\$916,868,809	\$340,158	\$0.0371
Depart	tment of Local Government Finance approval	not required.			
Rate A	Approved.				
0801	HEALTH	\$203,200	\$916,868,809	\$146,699	\$0.0160
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$413,000	\$916,868,809	\$176,956	\$0.0193
Budge	t approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$13,895,455		\$9,118,261	\$0.9945

County: 83 Vermillion Unit: 0001 CLINTON TOWNSHIP

<u>Fund</u>	Fund Name	Certified Budget	<u>Certified AV</u>	<u>Certified Levy</u>	Certified Rate
0101	GENERAL	\$153,001	\$240,846,183	\$171,964	\$0.0714
Budge	t approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0180	DEBT SERVICE	\$66,400	\$118,003,970	\$58,884	\$0.0499
Budge	t approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$58,800	\$240,846,183	\$57,321	\$0.0238
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$220,450	\$118,003,970	\$142,785	\$0.1210
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$50,000	\$118,003,970	\$39,295	\$0.0333
Budge	t approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$548,651		\$470,249	\$0.2994

County: 83 Vermillion Unit: 0002 EUGENE 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	Certified Levy	Certified Rate
0101	GENERAL	\$77,001	\$228,681,037	\$70,662	\$0.0309
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$30,000	\$228,681,037	\$11,891	\$0.0052
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$32,000	\$212,326,299	\$34,609	\$0.0163
To fun	d the 2023 budget, this unit is authorized to tra	nsfer \$821.00 from th	e Levy Excess Fu	nd.	
Budge	t approved for displayed amount.				
Rate re	educed due to application of levy excess fund.				
1190	CUMULATIVE FIRE (Township)	\$40,000	\$212,326,299	\$22,931	\$0.0108
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$179,001		\$140,093	\$0.0632

County: 83 Vermillion Unit: 0003 HELT TOWNSHIP

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$310,000	\$276,411,534	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$440,275	\$276,411,534	\$198,740	\$0.0719
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0840	TOWNSHIP ASSISTANCE	\$108,580	\$276,411,534	\$7,740	\$0.0028
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$356,100	\$260,506,265	\$173,237	\$0.0665
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
	Unit Total:	\$1,214,955		\$379,717	\$0.1412

County: 83 Vermillion Unit: 0004 HIGHLAND TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	<u>Certified Rate</u>
0101	GENERAL	\$21,850	\$91,607,202	\$13,191	\$0.0144
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$22,000	\$91,607,202	\$19,970	\$0.0218
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$91,000	\$85,537,532	\$46,960	\$0.0549
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$37,000	\$85,537,532	\$10,093	\$0.0118
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$171,850		\$90,214	\$0.1029

County: 83 Vermillion Unit: 0005 VERMILLION 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>	Certified Levy	Certified Rate
0101	GENERAL	\$60,000	\$79,322,853	\$37,916	\$0.0478
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$30,300	\$79,322,853	\$29,984	\$0.0378
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$11,100	\$73,266,690	\$10,184	\$0.0139
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$101,400		\$78,084	\$0.0995
IC 6-1	.1-18.5-17 and IC 20-44-3 require that each	year the Department	t of Local Govern	iment Finance co	ertify to each

County: 83 Vermillion Unit: 0427 CLINTON CIVIL CITY

<u>Fund</u>	Fund Name	Certified Budget	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$1,257,382	\$88,986,830	\$962,037	\$1.0811
Budge	et approved for displayed amount.				
Rate r	educed to remain within statutory levy limitation	l.			
0180	DEBT SERVICE	\$50,243	\$88,986,830	\$28,832	\$0.0324
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0341	FIRE PENSION	\$45,000	\$88,986,830	\$0	\$0.0000
Budge	et approved for displayed amount.				
0342	POLICE PENSION	\$45,500	\$88,986,830	\$0	\$0.0000
Budge	et approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$30,110	\$88,986,830	\$0	\$0.0000
Budge	et approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$279,910	\$88,986,830	\$59,532	\$0.0669
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1191	CUMULATIVE FIRE SPECIAL	\$15,056	\$88,986,830	\$12,725	\$0.0143
Budge	et approved for displayed amount.				
Rate A	Approved.				
1303	PARK	\$69,438	\$88,986,830	\$94,949	\$0.1067
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
2120	CEMETERY	\$167,712	\$88,986,830	\$89,966	\$0.1011
Budge	et approved for displayed amount.				

Rate reduced due to increased assessed valuation.

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$16,396	\$88,986,830	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$13,663	\$88,986,830	\$5,962	\$0.0067
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$1,990,410		\$1,254,003	\$1.4092

County: 83 Vermillion Unit: 0897 CAYUGA CIVIL TOWN

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$420,752	\$16,354,738	\$291,033	\$1.7795
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0706	LOCAL ROAD & STREET	\$24,000	\$16,354,738	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$77,000	\$16,354,738	\$0	\$0.0000
Budge	t approved for displayed amount.				
1191	CUMULATIVE FIRE SPECIAL	\$30,000	\$16,354,738	\$3,402	\$0.0208
Budge	t approved for displayed amount.				
Rate A	pproved.				
1303	PARK	\$53,200	\$16,354,738	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$10,000	\$16,354,738	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$614,952		\$294,435	\$1.8003

County: 83 Vermillion Unit: 0898 DANA CIVIL TOWN

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

Fund	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$110,430	\$15,905,269	\$72,242	\$0.4542
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$4,000	\$15,905,269	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$45,000	\$15,905,269	\$72,242	\$0.4542
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1303	PARK	\$2,000	\$15,905,269	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$161,430		\$144,484	\$0.9084

County: 83 Vermillion Unit: 0899 FAIRVIEW PARK CIVIL TOWN

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$179,833	\$30,492,289	\$119,804	\$0.3929
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	on.			
0706	LOCAL ROAD & STREET	\$17,000	\$30,492,289	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$72,450	\$30,492,289	\$0	\$0.0000
Budge	t approved for displayed amount.				
1191	CUMULATIVE FIRE SPECIAL	\$0	\$30,492,289	\$5,214	\$0.0171
Cumul	ative fund rate cannot be increased over previo	ous years rate until the	fund is re-establis	hed.	
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$10,000	\$30,492,289	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$13,200	\$30,492,289	\$6,220	\$0.0204
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$292,483		\$131,238	\$0.4304
		<i>d</i> D <i>i</i>			

County: 83 Vermillion Unit: 0900 NEWPORT CIVIL TOWN

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$50,712	\$6,056,163	\$36,773	\$0.6072			
The to	The total appropriations were restricted to the prior year total because of improper advertising.							
The to	tal property tax levies were restricted to the pri	or year total because of	of improper adver	tising.				
0706	LOCAL ROAD & STREET	\$5,552	\$6,056,163	\$0	\$0.0000			
The to	tal appropriations were restricted to the prior ye	ear total because of im	proper advertisin	g.				
The to	tal property tax levies were restricted to the pri	or year total because of	of improper adver	tising.				
0708	MOTOR VEHICLE HIGHWAY	\$15,000	\$6,056,163	\$0	\$0.0000			
The to	tal appropriations were restricted to the prior ye	ear total because of im	proper advertisin	g.				
The to	tal property tax levies were restricted to the pri	or year total because of	of improper adver	tising.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,092	\$6,056,163	\$0	\$0.0000			
The to	tal appropriations were restricted to the prior year	ear total because of im	proper advertisin	g.				
The to	tal property tax levies were restricted to the pri	or year total because of	of improper adver	tising.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$1,180	\$6,056,163	\$963	\$0.0159			
The to	tal appropriations were restricted to the prior year	ear total because of im	proper advertisin	g.				
The to	tal property tax levies were restricted to the pri	or year total because of	of improper adver	tising.				
	Unit Total:	\$73,536		\$37,736	\$0.6231			

County: 83 Vermillion Unit: 0901 PERRYSVILLE CIVIL TOWN

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$87,100	\$6,069,670	\$47,908	\$0.7893
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	1.			
0706	LOCAL ROAD & STREET	\$15,000	\$6,069,670	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$94,500	\$6,069,670	\$0	\$0.0000
Budge	t approved for displayed amount.				
1191	CUMULATIVE FIRE SPECIAL	\$2,000	\$6,069,670	\$935	\$0.0154
Budge	t approved for displayed amount.				
Rate A	approved.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$6,000	\$6,069,670	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$204,600		\$48,843	\$0.8047

County: 83 Vermillion Unit: 0902 UNIVERSAL CIVIL TOWN

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	Certified Rate
0101	GENERAL	\$20,050	\$3,363,094	\$11,438	\$0.3401
Budge	t approved for displayed amount.				
Rate re	duced due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$4,400	\$3,363,094	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$28,500	\$3,363,094	\$0	\$0.0000
Budge	t reduced due to advertising constraints.				
1303	PARK	\$600	\$3,363,094	\$0	\$0.0000
Budge	approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$632	\$3,363,094	\$0	\$0.0000
Budge	t reduced due to advertising constraints.				
	Unit Total:	\$54,182		\$11,438	\$0.3401

County: 83 Vermillion

Unit: 8010 NORTH VERMILLION COMMUNITY SCHOOL CORP

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$444,778	\$399,611,092	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0180	DEBT SERVICE	\$1,415,772	\$399,611,092	\$1,293,141	\$0.3236
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ad	ccording to IC 6-1.1-1	7-22.		
3101	EDUCATION	\$4,849,250	\$399,611,092	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$3,214,000	\$399,611,092	\$2,098,757	\$0.5252
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$9,923,800		\$3,391,898	\$0.8488

County: 83 Vermillion

Unit: 8020 SOUTH VERMILLION COMMUNITY SCHOOL CORP

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0180	DEBT SERVICE	\$1,791,263	\$517,257,717	\$1,542,980	\$0.2983		
Budget	t approved for displayed amount.						
Rate re	educed due to reduction of operating balance ac	cording to IC 6-1.1-1	7-22.				
3101	EDUCATION	\$11,994,641	\$517,257,717	\$0	\$0.0000		
Budget	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.						
3300	OPERATIONS	\$5,179,525	\$517,257,717	\$3,733,049	\$0.7217		
Budget	t approved for displayed amount.						
Rate re	Rate reduced to remain within statutory levy limitation.						
	Unit Total:	\$18,965,429		\$5,276,029	\$1.0200		
10.6.1	1 19 5 17 and IC 20 44 3 require that each a				·····		

County: 83 Vermillion Unit: 0227 CLINTON PUBLIC LIBRARY

<u>Func</u>	<u>I</u> <u>Fund Name</u>	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$485,171	\$240,846,183	\$498,311	\$0.2069
Budge	et approved for displayed amount.				
Rate 1	reduced due to increased assessed valuation.				
0180	DEBT SERVICE	\$63,863	\$240,846,183	\$56,117	\$0.0233
Budge	et approved for displayed amount.				
Rate 1	reduced due to increased assessed valuation.				
	Unit Total:	\$549,034		\$554,428	\$0.2302

County: 83 Vermillion Unit: 0228 VERMILLION 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>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	Certified Rate
0101 GENE	RAL	\$400,310	\$676,022,626	\$381,953	\$0.0565
Budget approv	ed for displayed amount.				
Rate reduced d	ue to increased assessed valuation.				
	Unit Total:	\$400,310		\$381,953	\$0.0565

County: 83 Vermillion Unit: 1073 VERMILLION 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>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate	
8210	SPECIAL SOLID WASTE MANAGEMENT	\$12,027	\$916,868,809	\$0	\$0.0000	
Budget approved for displayed amount.						
	Unit Total:	\$12,027		\$0	\$0.0000	