

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) 974-1629

TO: Brown County Auditor

FROM: Department of Local Government Finance

RE: 2025 Certified Budget Order

DATE: Tuesday, December 17, 2024

Enclosed is the certified 2025 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 02/25/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 03/01/24.
- County auditor certified net assessed values to the DLGF on 08/30/24 (Due 08/01/24).
- DLGF certified the Budget Order on 12/17/2024 (Due 01/15/25).

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 2024 PAYABLE 2025 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 2025. 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 17, 2024

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Scott Maitland, Acting Commissioner

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

**2025 TAX RATES
(Per Taxing District)**

**Year : 2025
County: 07 Brown**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2025 District Rate</u>	<u>2024 District Rate</u>
001	HAMBLEN/CONSERV	0.8814	0.9521
002	JACKSON	0.8894	0.9607
003	VAN BUREN	0.8924	0.9650
004	WASHINGTON	0.8851	0.9566
005	NASHVILLE	1.2002	1.2766
006	HAMBLEN	0.8932	0.9871
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
2025 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	\$9,716,024	\$2,122,978,741	\$2,980,662	\$0.1404
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0124	2015 REASSESSMENT	\$107,100	\$2,122,978,741	\$108,272	\$0.0051
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$0	\$2,122,978,741	\$0	\$0.0000
0181	DEBT PAYMENT	\$1,071,681	\$2,122,978,741	\$1,161,269	\$0.0547
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.					
0702	HIGHWAY	\$4,040,527	\$2,122,978,741	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$703,905	\$2,122,978,741	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$1,610,316	\$2,122,978,741	\$522,253	\$0.0246
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$659,532	\$2,122,978,741	\$326,939	\$0.0154
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1185	JAIL LEASE RENTAL	\$559,000	\$2,122,978,741	\$526,499	\$0.0248
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$614,064	\$2,122,978,741	\$706,952	\$0.0333
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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.

Unit Total:		\$19,082,149	\$6,332,846	\$0.2983
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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
2025 Budget Order

County: 07 Brown
Unit: 0001 HAMBLLEN 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	\$78,350	\$833,896,761	\$0	\$0.0000
Budget approved for displayed amount.					
0840	TOWNSHIP ASSISTANCE	\$24,000	\$833,896,761	\$25,017	\$0.0030
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$34,500	\$509,634,032	\$15,799	\$0.0031
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$509,634,032	\$145,246	\$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:		\$236,850		\$186,062	\$0.0346

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
2025 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	\$10,000	\$452,739,446	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$151,975	\$452,739,446	\$23,090	\$0.0051
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$0	\$452,739,446	\$0	\$0.0000
1111	TOWNSHIP FIRE AND E.M.S.	\$40,000	\$452,739,446	\$24,448	\$0.0054
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$452,739,446	\$145,329	\$0.0321
Budget approved for displayed amount.					
Rate Approved.					
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Unit Total:		\$301,975		\$192,867	\$0.0426
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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
2025 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	\$58,950	\$232,194,818	\$3,947	\$0.0017
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$15,000	\$232,194,818	\$17,879	\$0.0077
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$31,501	\$232,194,818	\$6,734	\$0.0029
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1190	CUMULATIVE FIRE (Township)	\$70,000	\$232,194,818	\$77,321	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
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Unit Total:		\$175,451		\$105,881	\$0.0456
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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
2025 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	\$604,147,716	\$0	\$0.0000
0101	GENERAL	\$52,725	\$604,147,716	\$17,520	\$0.0029
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$30,000	\$604,147,716	\$17,520	\$0.0029
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$75,000	\$438,579,134	\$11,842	\$0.0027
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1190	CUMULATIVE FIRE (Township)	\$0	\$438,579,134	\$130,697	\$0.0298
Rate Approved.					

Unit Total:		\$157,725		\$177,579	\$0.0383

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
2025 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	\$942,356	\$165,568,582	\$359,118	\$0.2169

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0706	LOCAL ROAD & STREET	\$15,000	\$165,568,582	\$0	\$0.0000
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Budget approved for displayed amount.

0708	MOTOR VEHICLE HIGHWAY	\$212,339	\$165,568,582	\$139,905	\$0.0845
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,000	\$165,568,582	\$0	\$0.0000
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Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$90,000	\$165,568,582	\$76,493	\$0.0462
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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.

Unit Total:		\$1,262,695		\$575,516	\$0.3476
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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
2025 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	\$1,935,659	\$2,131,304,093	\$1,811,608	\$0.0850

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

Rate reduced due to increased assessed valuation.

0061	RAINY DAY	\$1,000,000	\$2,122,978,741	\$0	\$0.0000
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Budget approved for displayed amount.

0180	DEBT SERVICE	\$3,529,600	\$2,122,978,741	\$3,209,944	\$0.1512
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Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

3101	EDUCATION	\$15,000,000	\$2,122,978,741	\$0	\$0.0000
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Budget approved for displayed amount.

3300	OPERATIONS	\$8,000,000	\$2,122,978,741	\$6,005,907	\$0.2829
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$29,465,259		\$11,027,459	\$0.5191
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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
2025 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	\$140,010	\$2,122,978,741	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL	\$736,564	\$2,122,978,741	\$290,848	\$0.0137
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2011	LIBRARY IMPROVEMENT RESERVE	\$139,470	\$2,122,978,741	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:		\$1,016,044		\$290,848	\$0.0137
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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
2025 Budget Order

County: 07 Brown

Unit: 0960 HAMBLLEN 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	\$324,262,729	\$41,506	\$0.0128

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

8684	SPECIAL FIRE DEBT	\$0	\$324,262,729	\$0	\$0.0000
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8691	SPECIAL CUM FIRE	\$100,000	\$324,262,729	\$99,224	\$0.0306
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Budget approved for displayed amount.

Rate Approved.

Unit Total:		\$207,700		\$140,730	\$0.0434
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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
2025 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	\$582,213	\$2,122,978,741	\$333,308	\$0.0157

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:		\$582,213		\$333,308	\$0.0157
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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
2025 Budget Order

County: 07 Brown

Unit: 0051 CORDRY-SWEETWATER 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>
0061	RAINY DAY	\$0	\$609,564,100	\$0	\$0.0000
0101	GENERAL	\$2,110,714	\$609,564,100	\$1,199,622	\$0.1968

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$2,110,714		\$1,199,622	\$0.1968
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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
2025 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	\$58,956,200	\$222,795	\$0.3779

Rate reduced due to increased assessed valuation.

2393	CUMULATIVE CONSERVANCY IMPROVEMENT	\$0	\$58,956,200	\$19,456	\$0.0330
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Rate Approved.

Unit Total:		\$0		\$242,251	\$0.4109
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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.