
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: Switzerland 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 02/28/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 03/19/24.
- County auditor certified net assessed values to the DLGF on 07/25/24 (Due 08/01/24).
- DLGF certified the Budget Order on 12/17/2024 (Due 12/31/24).

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
SWITZERLAND 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: 78 Switzerland**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2025 District Rate</u>	<u>2024 District Rate</u>
001	COTTON TWP	1.4710	1.4552
002	CRAIG TWP	1.4883	1.4726
003	JEFFERSON TWP	1.4867	1.4702
004	VEVAY TWP	2.4835	2.4782
005	PLEASANT TWP	1.4771	1.4610
006	POSEY TWP	1.4723	1.4545
007	PATRIOT TOWN	1.8051	1.7897
008	YORK TWP	1.4527	1.4323

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: 78 Switzerland
Unit: 0000 SWITZERLAND 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	\$5,358,835	\$540,696,365	\$2,592,098	\$0.4794
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0124	2015 REASSESSMENT	\$168,610	\$540,696,365	\$100,570	\$0.0186
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$2,467,263	\$540,696,365	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$281,162	\$540,696,365	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$332,000	\$540,696,365	\$254,668	\$0.0471
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	HEALTH	\$254,313	\$540,696,365	\$150,314	\$0.0278
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$100,000	\$540,696,365	\$84,889	\$0.0157
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$8,962,183		\$3,182,539	\$0.5886

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: 78 Switzerland
Unit: 0001 COTTON 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	\$42,065	\$69,646,951	\$13,929	\$0.0200
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$6,000	\$69,646,951	\$1,950	\$0.0028
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$23,000	\$69,646,951	\$21,799	\$0.0313
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$71,065		\$37,678	\$0.0541

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: 78 Switzerland
Unit: 0002 CRAIG 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	\$49,880	\$47,472,440	\$25,778	\$0.0543
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$6,500	\$47,472,440	\$1,994	\$0.0042
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$6,000	\$47,472,440	\$6,124	\$0.0129
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$62,380		\$33,896	\$0.0714

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: 78 Switzerland
Unit: 0003 JEFFERSON 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	\$99,172	\$106,007,024	\$46,643	\$0.0440
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$30,000	\$106,007,024	\$19,929	\$0.0188
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$15,000	\$58,153,872	\$4,071	\$0.0070
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$144,172		\$70,643	\$0.0698

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: 78 Switzerland
Unit: 0004 PLEASANT 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	\$37,072	\$59,242,641	\$16,469	\$0.0278
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$6,000	\$59,242,641	\$1,481	\$0.0025
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$14,950	\$59,242,641	\$17,714	\$0.0299
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$58,022		\$35,664	\$0.0602

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: 78 Switzerland
Unit: 0005 POSEY 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	\$48,703	\$65,227,463	\$19,764	\$0.0303
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$6,000	\$65,227,463	\$2,087	\$0.0032
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$11,920	\$61,766,125	\$13,527	\$0.0219
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$66,623		\$35,378	\$0.0554

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: 78 Switzerland
Unit: 0006 YORK 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	\$77,492	\$193,099,846	\$50,978	\$0.0264
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$15,000	\$193,099,846	\$9,269	\$0.0048
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$7,500	\$193,099,846	\$8,883	\$0.0046
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$99,992		\$69,130	\$0.0358

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: 78 Switzerland
Unit: 0888 PATRIOT 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	\$60,111	\$3,461,338	\$12,277	\$0.3547
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$6,200	\$3,461,338	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$10,000	\$3,461,338	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$76,311		\$12,277	\$0.3547

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: 78 Switzerland
Unit: 0889 VEVAY 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>
0061	RAINY DAY	\$15,000	\$47,853,152	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$694,023	\$47,853,152	\$463,362	\$0.9683
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$30,000	\$47,853,152	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$102,000	\$47,853,152	\$0	\$0.0000
Budget approved for displayed amount.					
2120	CEMETERY	\$36,500	\$47,853,152	\$16,988	\$0.0355
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$5,000	\$47,853,152	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$882,523		\$480,350	\$1.0038

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
2025 Budget Order

County: 78 Switzerland

Unit: 7775 SWITZERLAND 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>
0180	DEBT SERVICE	\$662,055	\$540,696,365	\$0	\$0.0000
Budget approved for displayed amount.					
Rate reduced due to underestimate of miscellaneous revenue.					
3101	EDUCATION	\$11,333,603	\$540,696,365	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$6,689,175	\$540,696,365	\$4,136,868	\$0.7651
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$18,684,833		\$4,136,868	\$0.7651

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: 78 Switzerland
Unit: 0218 SWITZERLAND 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	\$6,000	\$540,696,365	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$427,056	\$540,696,365	\$266,023	\$0.0492
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2011	LIBRARY IMPROVEMENT RESERVE	\$6,000	\$540,696,365	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$439,056		\$266,023	\$0.0492

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: 78 Switzerland

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

<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	\$0	\$540,696,365	\$75,697	\$0.0140
Rate reduced due to increased assessed valuation.					
Unit Total:		\$0		\$75,697	\$0.0140

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.