

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: 2014 Certified Budget Order
DATE: Thursday, December 19, 2013

Enclosed is the certified 2014 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 Wednesday, April 17, 2013
- Ratio study was approved by the DLGF on Friday, April 19, 2013
- County Auditor certified net assessed values to the DLGF on Tuesday, August 06, 2013
- DLGF certified the Budget Order on Thursday, December 19, 2013

Your county is the 21st of 92 counties to receive a 2014 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 2013 PAYABLE 2014 FOR
SWITZERLAND COUNTY, INDIANA

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 2014. 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 calssifications, 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 18th day of December, 2013.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Micah G. Vincent, Commissioner

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

**2014 TAX RATES
(Per Taxing District)**

Year: 2014

County: 78 Switzerland

<u>Taxing District</u>	<u>2014 District Rate</u>	FOR COMPARISON ONLY 2013 District Rate
001 COTTON TOWNSHIP	1.1711	1.1492
002 CRAIG TOWNSHIP	1.1850	1.1649
003 JEFFERSON TOWNSHIP	1.1819	1.1573
004 VEVAY TOWN	1.9030	1.8041
005 PLEASANT TOWNSHIP	1.1747	1.1527
006 POSEY TOWNSHIP	1.1678	1.1479
007 PATRIOT TOWN	1.3847	1.3196
008 YORK TOWNSHIP	1.1563	1.1374

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**

2014 BUDGET APPROPRIATIONS

Year: 2014

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	\$5,170
	54200 Common School Fund - Principal	\$274,074
	54250 Common School Fund - Interest	\$168,530
	Fund Total:	\$547,774
1214 SCHOOL CPF	22310 Technology Service Supervision and Admin	\$80,000
	22350 Systems Operations	\$75,000
	26200 Maintenance of Buildings (Utilities)	\$241,899
	26700 Insurance	\$87,500
	41000 Land Acquisition and Development	\$256,000
	43000 Professional Services	\$18,000
	45100 Building Acquisition, Const. and Imp.	\$410,838
	45500 Rent of Buildings, Facilities, and Equip.	\$75,000
	47000 Purchase of Mobile or Fixed Equipment	\$673,802
	Fund Total:	\$1,918,039
	Unit Total:	\$2,465,813

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

2014 BUDGET ORDER

Year: 2014

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	\$2,495,070	\$460,749,128	\$1,502,042	\$0.3260

County fiscal body failed to make non-binding review & recommendation action on all units required.

County fiscal body failed to make non-binding review and recommendation action on all units required

0124 2015 REASSESS	\$98,000	\$460,749,128	\$106,433	\$0.0231
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County fiscal body failed to make non-binding review & recommendation action on all units required.

County fiscal body failed to make non-binding review and recommendation action on all units required

0702 HIGHWAY	\$1,011,359	\$460,749,128	\$0	\$0.0000
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County fiscal body failed to make non-binding review & recommendation action on all units required.

0706 LR &S	\$88,057	\$460,749,128	\$0	\$0.0000
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County fiscal body failed to make non-binding review & recommendation action on all units required.

0790 CUM BRIDGE	\$86,835	\$460,749,128	\$217,013	\$0.0471
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County fiscal body failed to make non-binding review & recommendation action on all units required.

County fiscal body failed to make non-binding review and recommendation action on all units required

0801 HEALTH	\$97,858	\$460,749,128	\$124,863	\$0.0271
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County fiscal body failed to make non-binding review & recommendation action on all units required.

County fiscal body failed to make non-binding review and recommendation action on all units required

0823 MENTAL HEALTH	\$0	\$460,749,128	\$35,478	\$0.0077
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County fiscal body failed to make non-binding review and recommendation action on all units required

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$460,749,128	\$5,990	\$0.0013
County fiscal body failed to make non-binding review and recommendation action on all units required				
2391 CCD	\$0	\$460,749,128	\$72,338	\$0.0157
County fiscal body failed to make non-binding review & recommendation action on all units required.				
County fiscal body failed to make non-binding review and recommendation action on all units required				
		Unit Total:	\$2,064,157	\$0.4480

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$25,490	\$57,968,086	\$6,550	\$0.0113
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$4,637	\$57,968,086	\$4,000	\$0.0069
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$20,000	\$57,968,086	\$14,550	\$0.0251
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$25,100	\$0.0433

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$23,835	\$39,479,670	\$15,476	\$0.0392
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$6,000	\$39,479,670	\$3,000	\$0.0076
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$6,000	\$39,479,670	\$4,106	\$0.0104
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$22,582	\$0.0572

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$91,602,819	\$25,924	\$0.0283
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$40,000	\$91,602,819	\$18,412	\$0.0201
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$20,000	\$47,625,972	\$2,715	\$0.0057
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$47,051	\$0.0541

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$21,122	\$50,623,442	\$9,568	\$0.0189
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$6,000	\$50,623,442	\$2,379	\$0.0047
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$11,500	\$50,623,442	\$11,795	\$0.0233
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
		Unit Total:	\$23,742	\$0.0469

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$22,600	\$60,214,457	\$12,043	\$0.0200
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$5,000	\$60,214,457	\$2,469	\$0.0041
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,200	\$56,704,575	\$9,016	\$0.0159
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$23,528	\$0.0400

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$160,860,654	\$33,137	\$0.0206
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$18,000	\$160,860,654	\$6,917	\$0.0043
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,500	\$160,860,654	\$5,791	\$0.0036
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
		Unit Total:	\$45,845	\$0.0285

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$35,201	\$3,509,882	\$8,171	\$0.2328

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	\$2,026	\$3,509,882	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0708 MVH	\$5,000	\$3,509,882	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:			\$8,171	\$0.2328
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IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$491,488	\$43,976,847	\$305,287	\$0.6942
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$5,000	\$43,976,847	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$56,800	\$43,976,847	\$1,187	\$0.0027
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2120 CEMETERY	\$39,100	\$43,976,847	\$13,149	\$0.0299
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2379 CCI	\$4,544	\$43,976,847	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$319,623	\$0.7268

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$460,749,128	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$547,774	\$460,749,128	\$0	\$0.0000
Budget approved for displayed amount.				
Rate reduced due to underestimate of miscellaneous revenue.				
1214 SCHOOL CPF	\$1,918,039	\$460,749,128	\$1,628,287	\$0.3534
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	\$1,374,603	\$460,749,128	\$1,077,231	\$0.2338
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate reduced due to increased assessed valuation.				
6302 BUS REPLACEMENT	\$211,800	\$460,749,128	\$190,289	\$0.0413
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$2,895,807	\$0.6285

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$460,749,128	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$285,021	\$460,749,128	\$176,928	\$0.0384
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2011 LIRF	\$3,200	\$460,749,128	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$176,928	\$0.0384

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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**

2014 BUDGET ORDER

Year: 2014

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	\$460,749,128	\$59,437	\$0.0129

Rate reduced due to increased assessed valuation.

Unit Total:	\$59,437	\$0.0129
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IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 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.