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# STATE OF INDIANA

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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:** 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 02/25/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 03/21/22.
- County Auditor certified net assessed values to the DLGF on 07/21/22 (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  
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 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**



**Wesley R. Bennett, Commissioner**

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

**2023 TAX RATES  
(Per Taxing District)**

**Year : 2023  
County: 78 Switzerland**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2023 District Rate</u>	<u>2022 District Rate</u>
001	COTTON TWP	1.4386	1.5083
002	CRAIG TWP	1.4550	1.5258
003	JEFFERSON TWP	1.4518	1.5246
004	VEVAY TWP	2.3982	2.5091
005	PLEASANT TWP	1.4418	1.5144
006	POSEY TWP	1.4375	1.5067
007	PATRIOT TOWN	1.7391	1.8056
008	YORK TWP	1.4174	1.4867

**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**  
**2023 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>
<b>0101</b>	<b>GENERAL</b>	\$5,201,817	\$512,811,426	\$2,209,192	\$0.4308
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$172,088	\$512,811,426	\$168,202	\$0.0328
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0702</b>	<b>HIGHWAY</b>	\$2,412,260	\$512,811,426	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$277,385	\$512,811,426	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$311,044	\$512,811,426	\$241,534	\$0.0471
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>0801</b>	<b>HEALTH</b>	\$221,674	\$512,811,426	\$263,072	\$0.0513
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$87,000	\$512,811,426	\$80,511	\$0.0157
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>Unit Total:</b>		<b>\$8,683,268</b>		<b>\$2,962,511</b>	<b>\$0.5777</b>

**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**  
**2023 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>
0061	RAINY DAY	\$0	\$63,697,575	\$0	\$0.0000
0101	GENERAL	\$30,370	\$63,697,575	\$13,759	\$0.0216

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0840	TOWNSHIP ASSISTANCE	\$6,000	\$63,697,575	\$955	\$0.0015
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	FIRE	\$23,000	\$63,697,575	\$20,192	\$0.0317
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

<b>Unit Total:</b>		<b>\$59,370</b>		<b>\$34,906</b>	<b>\$0.0548</b>
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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**  
**2023 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>
<b>0101</b>	<b>GENERAL</b>	\$49,730	\$44,064,056	\$21,371	\$0.0485
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$6,500	\$44,064,056	\$4,318	\$0.0098
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$6,000	\$44,064,056	\$5,684	\$0.0129
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$62,230</b>		<b>\$31,373</b>	<b>\$0.0712</b>

**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**  
**2023 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>
<b>0101</b>	<b>GENERAL</b>	\$64,172	\$100,775,408	\$36,581	\$0.0363
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$30,000	\$100,775,408	\$24,892	\$0.0247
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$15,000	\$54,190,095	\$3,793	\$0.0070
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$109,172</b>		<b>\$65,266</b>	<b>\$0.0680</b>

**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**  
**2023 Budget Order**

**County: 78 Switzerland**  
**Unit: 0004 PLEASANT 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>
<b>0101</b>	<b>GENERAL</b>	\$35,167	\$51,720,756	\$13,241	\$0.0256
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$6,000	\$51,720,756	\$1,810	\$0.0035
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$14,950	\$51,720,756	\$14,947	\$0.0289
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$56,117</b>		<b>\$29,998</b>	<b>\$0.0580</b>

**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**  
**2023 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>
<b>0101</b>	<b>GENERAL</b>	\$33,503	\$62,315,131	\$16,700	\$0.0268
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$6,000	\$62,315,131	\$3,490	\$0.0056
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$7,200	\$58,800,158	\$12,524	\$0.0213
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$46,703</b>		<b>\$32,714</b>	<b>\$0.0537</b>

**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**  
**2023 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>
<b>0101</b>	<b>GENERAL</b>	\$58,942	\$190,238,500	\$41,852	\$0.0220
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$15,000	\$190,238,500	\$13,887	\$0.0073
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$7,500	\$190,238,500	\$8,180	\$0.0043
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$81,442</b>		<b>\$63,919</b>	<b>\$0.0336</b>

**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**  
**2023 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>
<b>0101</b>	<b>GENERAL</b>	\$50,261	\$3,514,973	\$11,350	\$0.3229
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$5,000	\$3,514,973	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$10,000	\$3,514,973	\$0	\$0.0000
Budget approved for displayed amount.					
----- <b>Unit Total:</b>		<b>\$65,261</b>		<b>\$11,350</b>	<b>\$0.3229</b> -----

**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**  
**2023 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>
<b>0061</b>	<b>RAINY DAY</b>	\$20,000	\$46,585,313	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$798,240	\$46,585,313	\$409,997	\$0.8801
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$20,000	\$46,585,313	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$102,000	\$46,585,313	\$19,985	\$0.0429
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2120</b>	<b>CEMETERY</b>	\$21,885	\$46,585,313	\$14,162	\$0.0304
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$2,000	\$46,585,313	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$964,125</b>		<b>\$444,144</b>	<b>\$0.9534</b>

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  
2023 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>
<b>0180</b>	<b>DEBT SERVICE</b>	\$725,521	\$512,811,426	\$0	\$0.0000
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to underestimate of miscellaneous revenue.					
<b>3101</b>	<b>EDUCATION</b>	\$9,861,161	\$512,811,426	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3300</b>	<b>OPERATIONS</b>	\$6,118,150	\$512,811,426	\$3,825,060	\$0.7459
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$16,704,832</b>		<b>\$3,825,060</b>	<b>\$0.7459</b>

**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  
2023 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>
<b>0061</b>	<b>RAINY DAY</b>	\$6,000	\$512,811,426	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$393,258	\$512,811,426	\$246,149	\$0.0480
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2011</b>	<b>LIBRARY IMPROVEMENT RESERVE</b>	\$6,677	\$512,811,426	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$405,935</b>		<b>\$246,149</b>	<b>\$0.0480</b>

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**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2023 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	\$512,811,426	\$62,563	\$0.0122
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$0</b>		<b>\$62,563</b>	<b>\$0.0122</b>

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.