
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: 2022 Certified Budget Order

DATE: Thursday, December 16, 2021

Enclosed is the certified 2022 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 02/19/21 (Due 03/01/21).
- Ratio study was approved by the DLGF on 02/23/21.
- County Auditor certified net assessed values to the DLGF on 07/27/21 (Due 08/02/21).
- DLGF certified the Budget Order on 12/16/2021 (Due 12/31/21).

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 2021 PAYABLE 2022 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 2022. 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 16, 2021

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2022 TAX RATES
(Per Taxing District)**

**Year : 2022
County: 07 Brown**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2022 District Rate</u>	<u>2021 District Rate</u>
001	HAMBLEN/CONSERV	1.0581	1.0940
002	JACKSON	1.0668	1.1033
003	VAN BUREN	1.0716	1.1078
004	WASHINGTON	1.0620	1.0978
005	NASHVILLE	1.3874	1.4137
006	HAMBLEN	1.1001	1.1281

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
2022 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	\$8,096,505	\$1,577,093,559	\$2,755,182	\$0.1747
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$101,900	\$1,577,093,559	\$86,740	\$0.0055
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$1,013,743	\$1,577,093,559	\$1,088,195	\$0.0690
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.					
0182	BOND #2	\$0	\$1,577,093,559	\$0	\$0.0000
0702	HIGHWAY	\$3,050,051	\$1,577,093,559	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$387,182	\$1,577,093,559	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$934,962	\$1,577,093,559	\$387,965	\$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	\$607,417	\$1,577,093,559	\$252,335	\$0.0160
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1185	JAIL LEASE RENTAL	\$564,000	\$1,577,093,559	\$310,687	\$0.0197
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to increased assessed valuation.					

2391 CUMULATIVE CAPITAL DEVELOPMENT	\$592,367	\$1,577,093,559	\$441,586	\$0.0280
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Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

Unit Total:	\$15,348,127	\$5,322,690	\$0.3375
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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
2022 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	\$61,850	\$611,159,974	\$7,334	\$0.0012
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$20,000	\$611,159,974	\$14,668	\$0.0024
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$47,000	\$388,257,130	\$13,977	\$0.0036
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$388,257,130	\$110,653	\$0.0285
Budget approved for displayed amount.					
Rate Approved.					
----- Unit Total:		\$228,850		\$146,632	\$0.0357 -----

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
2022 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	\$4,000	\$342,241,963	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$46,910	\$342,241,963	\$20,535	\$0.0060
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$31,000	\$342,241,963	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$60,000	\$342,241,963	\$21,561	\$0.0063
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$100,000	\$342,241,963	\$109,860	\$0.0321
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$241,910		\$151,956	\$0.0444

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
2022 Budget Order

County: 07 Brown
Unit: 0003 VAN BUREN 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>
0101	GENERAL	\$48,281	\$158,129,642	\$12,176	\$0.0077
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$10,000	\$158,129,642	\$6,958	\$0.0044
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$26,001	\$158,129,642	\$6,009	\$0.0038
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$150,000	\$158,129,642	\$52,657	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$234,282		\$77,800	\$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
2022 Budget Order

County: 07 Brown
Unit: 0004 WASHINGTON 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	\$0	\$465,561,980	\$0	\$0.0000
0101	GENERAL	\$46,389	\$465,561,980	\$17,691	\$0.0038
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$22,500	\$465,561,980	\$13,036	\$0.0028
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$45,000	\$324,867,949	\$10,396	\$0.0032
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$50,000	\$324,867,949	\$96,811	\$0.0298
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$163,889		\$137,934	\$0.0396

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
2022 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	\$785,905	\$140,694,031	\$313,466	\$0.2228
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$9,500	\$140,694,031	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$185,310	\$140,694,031	\$125,780	\$0.0894
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,000	\$140,694,031	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$60,000	\$140,694,031	\$65,001	\$0.0462
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$1,041,715		\$504,247	\$0.3584

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
2022 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	\$1,200,000	\$1,577,093,559	\$1,198,591	\$0.0760
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0061	RAINY DAY	\$569,226	\$1,577,093,559	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0180	DEBT SERVICE	\$3,927,828	\$1,577,093,559	\$3,762,945	\$0.2386
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.					
3101	EDUCATION	\$13,400,000	\$1,577,093,559	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$7,000,000	\$1,577,093,559	\$5,287,995	\$0.3353
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$26,097,054		\$10,249,531	\$0.6499

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
2022 Budget Order**

**County: 07 Brown
Unit: 0017 BROWN 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>
0101	GENERAL	\$620,542	\$1,577,093,559	\$257,066	\$0.0163
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2011	LIBRARY IMPROVEMENT RESERVE	\$275,000	\$1,577,093,559	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$895,542		\$257,066	\$0.0163

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
2022 Budget Order

County: 07 Brown

Unit: 0960 HAMBLEN TOWNSHIP FIRE PROTECTION DISTRICT

<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	\$99,917	\$222,902,844	\$36,779	\$0.0165
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8684	SPECIAL FIRE DEBT	\$67,168	\$222,902,844	\$60,184	\$0.0270
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.					
8691	SPECIAL CUM FIRE	\$20,000	\$222,902,844	\$68,208	\$0.0306
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$187,085		\$165,171	\$0.0741

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
2022 Budget Order**

County: 07 Brown

Unit: 1041 BROWN 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>	<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	\$509,950	\$1,577,093,559	\$294,916	\$0.0187
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$509,950		\$294,916	\$0.0187

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
2022 Budget Order**

County: 07 Brown

Unit: 0051 CORDRY-SWEETWATER CONSERVANCY DISTRICT

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	\$300,000	\$460,884,200	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$2,143,174	\$460,884,200	\$1,278,954	\$0.2775
Budget approved for displayed amount.					
Rate reduced per unit request.					
Unit Total:		\$2,443,174		\$1,278,954	\$0.2775

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
2022 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	\$38,402,200	\$92,204	\$0.2401
Rate reduced due to increased assessed valuation.					
2393	CUMULATIVE CONSERVANCY IMPROVEMENT	\$0	\$38,402,200	\$12,673	\$0.0330
Rate Approved.					
Unit Total:		\$0		\$104,877	\$0.2731

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.