
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: Brown County Auditor

FROM: Department of Local Government Finance

RE: 2020 Certified Budget Order

DATE: Friday, December 13, 2019

Enclosed is the certified 2020 Budget Order for your county. Please make one copy of all rates, levies, and budgets 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 2/12/2019. (Due 3/01/19).
- Ratio study was approved by the DLGF on 2/21/2019.
- County Auditor certified net assessed values to the DLGF on 8/23/2019. (Due 8/01/19).
- DLGF certified the Budget Order on 12/13/2019. (Due 12/31/19).

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 2019 PAYABLE 2020 FOR
BROWN COUNTY

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 2020. 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. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as certified by the order of the Department of Local Government Finance.

Dated this 13th day of December, 2019.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2020 TAX RATES
(Per Taxing District)**

Year: 2020

County: 07 Brown

**FOR COMPARISON
ONLY**

<u>Taxing District</u>	<u>2020 District Rate</u>	<u>2019 District Rate</u>
001 HAMBLEN/CONSERV	1.0653	1.2238
002 JACKSON	1.0745	1.2325
003 VAN BUREN	1.0785	1.2334
004 WASHINGTON	1.0690	1.2275
005 NASHVILLE	1.3776	1.5362
006 HAMBLEN	1.1020	1.2699
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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0000 BROWN COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$7,761,140	\$1,367,977,431	\$2,265,371	\$0.1656
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 2015 REASSESS				
	\$96,000	\$1,367,977,431	\$90,287	\$0.0066
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0182 BOND #2				
	\$931,405	\$1,367,977,431	\$827,626	\$0.0605
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
0702 HIGHWAY				
	\$3,262,252	\$1,367,977,431	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S				
	\$383,345	\$1,367,977,431	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE				
	\$845,828	\$1,367,977,431	\$336,522	\$0.0246
Department of Local Government Finance approval not required.				
Rate Approved.				
0801 HEALTH				
	\$574,906	\$1,367,977,431	\$502,048	\$0.0367
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0000 BROWN COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1185 JAIL L/R	\$568,000	\$1,367,977,431	\$510,256	\$0.0373

Budget approved for displayed amount.

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

2391 CCD	\$538,703	\$1,367,977,431	\$413,129	\$0.0302
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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.

Unit Total:	\$4,945,239	\$0.3615
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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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0001 HAMBLEN TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$68,850	\$521,880,408	\$9,916	\$0.0019
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$24,000	\$521,880,408	\$9,916	\$0.0019
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$47,000	\$338,199,968	\$12,852	\$0.0038
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$100,000	\$338,199,968	\$96,387	\$0.0285
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$129,071	\$0.0361

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0002 JACKSON TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$4,000	\$293,565,086	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$46,910	\$293,565,086	\$18,788	\$0.0064
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$31,000	\$293,565,086	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$60,000	\$293,565,086	\$19,962	\$0.0068
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$100,000	\$293,565,086	\$94,234	\$0.0321
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$132,984	\$0.0453

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0003 VAN BUREN TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$52,897	\$143,030,042	\$17,736	\$0.0124
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$10,000	\$143,030,042	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$20,001	\$143,030,042	\$5,149	\$0.0036
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$100,000	\$143,030,042	\$47,629	\$0.0333
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$70,514	\$0.0493

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0004 WASHINGTON TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$44,889	\$409,501,895	\$15,152	\$0.0037
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$22,500	\$409,501,895	\$11,876	\$0.0029
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$43,500	\$272,798,304	\$9,275	\$0.0034
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$50,000	\$272,798,304	\$81,294	\$0.0298
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$117,597	\$0.0398

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0542 NASHVILLE CIVIL TOWN

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$737,976	\$136,703,591	\$281,609	\$0.2060
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$10,000	\$136,703,591	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$179,013	\$136,703,591	\$122,486	\$0.0896
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$1,600	\$136,703,591	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$60,000	\$136,703,591	\$63,157	\$0.0462
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$467,252	\$0.3418

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0670 BROWN COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0022 REF SCH POST09	\$1,100,000	\$1,367,977,431	\$1,094,382	\$0.0800
Budget approved for displayed amount.				
Rate Approved.				
0061 RAINY DAY	\$160,000	\$1,367,977,431	\$0	\$0.0000
0180 DEBT SERVICE	\$4,002,618	\$1,367,977,431	\$2,668,924	\$0.1951
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
3101 EDUCATION	\$13,400,000	\$1,367,977,431	\$0	\$0.0000
Budget approved for displayed amount.				
3300 OPERATIONS	\$7,692,500	\$1,367,977,431	\$4,865,896	\$0.3557
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$8,629,202	\$0.6308

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0017 BROWN COUNTY PUBLIC LIBRARY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$106,754	\$1,367,977,431	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$717,264	\$1,367,977,431	\$235,292	\$0.0172
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$235,292	\$0.0172

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0960 HAMBLEN TOWNSHIP FIRE PROTECTION DIST

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603 SP FIRE GEN	\$92,320	\$183,680,440	\$33,797	\$0.0184
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8684 SPECL FIRE DEBT	\$67,169	\$183,680,440	\$36,736	\$0.0200
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8691 SPECL CUM FIRE	\$67,250	\$183,680,440	\$56,206	\$0.0306
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$126,739	\$0.0690

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 1041 BROWN COUNTY SOLID WASTE MANAGEMENT

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210 SP SOL WASTE MA	\$465,230	\$1,367,977,431	\$269,492	\$0.0197
			Unit Total:	\$269,492
				\$0.0197

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0051 CORDRY-SWEETWATER CONSERVANCY DISTRICT

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$1,883,823	\$404,412,100	\$1,628,972	\$0.4028
			Unit Total:	\$1,628,972
				\$0.4028

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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**

2020 BUDGET ORDER

Year: 2020

County 07 Brown

Unit: 0055 LAKE LEMON CONSERVANCY DISTRICT

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$0	\$33,358,600	\$75,891	\$0.2275
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$75,891	\$0.2275

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.