
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: 2019 Certified Budget Order

DATE: Tuesday, December 11, 2018

Enclosed is the certified 2019 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 2/14/2018. (Due 3/01/18).
- Ratio study was approved by the DLGF on 2/21/2018.
- County Auditor certified net assessed values to the DLGF on 8/1/2018. (Due 8/01/18).
- DLGF certified the Budget Order on 12/11/2018. (Due 12/31/18).

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 2018 PAYABLE 2019 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 2019. 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 17th day of December, 2018.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2019 TAX RATES
(Per Taxing District)**

Year: 2019

County: 07 Brown

**FOR COMPARISON
ONLY**

<u>Taxing District</u>	<u>2019 District Rate</u>	<u>2018 District Rate</u>
001 HAMBLEN/CONSERV	1.2238	1.2343
002 JACKSON	1.2325	1.2428
003 VAN BUREN	1.2334	1.2439
004 WASHINGTON	1.2275	1.2372
005 NASHVILLE	1.5362	1.5614
006 HAMBLEN	1.2699	1.2664

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**

2019 BUDGET ORDER

Year: 2019

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				
	\$7,199,814	\$1,311,352,379	\$2,321,094	\$0.1770
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 2015 REASSESS				
	\$88,800	\$1,311,352,379	\$77,370	\$0.0059
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE				
	\$506,517	\$1,311,352,379	\$402,585	\$0.0307
Budget approved for displayed amount.				
Rate and/or levy increased to provide necessary funds for debt obligations in current year.				
0182 BOND #2				
	\$419,750	\$1,311,352,379	\$508,805	\$0.0388
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.				
0702 HIGHWAY				
	\$3,144,089	\$1,311,352,379	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S				
	\$379,463	\$1,311,352,379	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE				
	\$700,244	\$1,311,352,379	\$322,593	\$0.0246

Department of Local Government Finance approval not required.

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

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**

2019 BUDGET ORDER

Year: 2019

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>
0801 HEALTH	\$572,728	\$1,311,352,379	\$386,849	\$0.0295
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1185 JAIL L/R	\$562,000	\$1,311,352,379	\$519,296	\$0.0396
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
2391 CCD	\$530,438	\$1,311,352,379	\$406,519	\$0.0310
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$4,945,111	\$0.3771

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**

2019 BUDGET ORDER

Year: 2019

County 07 Brown

Unit: 0001 HAMBLEN TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$68,350	\$487,483,907	\$9,750	\$0.0020
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$24,000	\$487,483,907	\$9,750	\$0.0020
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$47,000	\$310,637,228	\$12,425	\$0.0040
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$100,000	\$310,637,228	\$88,532	\$0.0285
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$120,457	\$0.0365

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**

2019 BUDGET ORDER

Year: 2019

County 07 Brown

Unit: 0002 JACKSON TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$4,000	\$286,329,385	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$46,910	\$286,329,385	\$18,325	\$0.0064
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$31,000	\$286,329,385	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$60,000	\$286,329,385	\$19,184	\$0.0067
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUM FIRE(TWP)	\$100,000	\$286,329,385	\$91,912	\$0.0321
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$129,421	\$0.0452

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**

2019 BUDGET ORDER

Year: 2019

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	\$47,650	\$141,223,381	\$17,088	\$0.0121
0840 TWP ASSISTANCE	\$10,000	\$141,223,381	\$0	\$0.0000
1111 FIRE	\$20,000	\$141,223,381	\$5,225	\$0.0037
1190 CUM FIRE(TWP)	\$75,000	\$141,223,381	\$42,791	\$0.0303

Budget approved for displayed amount.

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

Unit Total:	\$65,104	\$0.0461
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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 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**

2019 BUDGET ORDER

Year: 2019

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	\$43,889	\$396,315,706	\$15,456	\$0.0039
0840 TWP ASSISTANCE	\$22,500	\$396,315,706	\$11,889	\$0.0030
1111 FIRE	\$43,500	\$265,032,671	\$9,276	\$0.0035
1190 CUM FIRE(TWP)	\$50,000	\$265,032,671	\$78,980	\$0.0298

Budget approved for displayed amount.

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

Unit Total:	\$115,601	\$0.0402
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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 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**

2019 BUDGET ORDER

Year: 2019

County 07 Brown

Unit: 0542 NASHVILLE CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$743,667	\$131,283,035	\$264,010	\$0.2011
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S				
	\$10,000	\$131,283,035	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$179,013	\$131,283,035	\$122,618	\$0.0934
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI				
	\$1,600	\$131,283,035	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD				
	\$60,000	\$131,283,035	\$62,359	\$0.0475
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$448,987	\$0.3420

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**

2019 BUDGET ORDER

Year: 2019

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	\$1,010,000	\$1,311,352,379	\$1,049,082	\$0.0800
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0180 DEBT SERVICE	\$3,999,929	\$1,311,352,379	\$4,337,954	\$0.3308
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
3101 EDUCATION	\$12,397,756	\$1,311,352,379	\$0	\$0.0000
Budget approved for displayed amount.				
3300 OPERATIONS	\$7,909,500	\$1,311,352,379	\$4,701,198	\$0.3585
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
		Unit Total:	\$10,088,234	\$0.7693

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**

2019 BUDGET ORDER

Year: 2019

County 07 Brown

Unit: 0017 BROWN COUNTY PUBLIC LIBRARY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$156,643	\$1,311,352,379	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$639,668	\$1,311,352,379	\$228,175	\$0.0174
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$97,163	\$1,311,352,379	\$47,209	\$0.0036
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
		Unit Total:	\$275,384	\$0.0210

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**

2019 BUDGET ORDER

Year: 2019

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	\$89,520	\$176,846,679	\$32,540	\$0.0184
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8684 SPECL FIRE DEBT	\$67,169	\$176,846,679	\$52,347	\$0.0296
Budget reduced due to advertising constraints.				
Rate and/or levy increased to provide necessary funds for debt obligations in current year.				
8691 SPECL CUM FIRE	\$50,000	\$176,846,679	\$54,115	\$0.0306
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$139,002	\$0.0786

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**

2019 BUDGET ORDER

Year: 2019

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	\$461,030	\$1,311,352,379	\$260,959	\$0.0199
		Unit Total:	\$260,959	\$0.0199

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**

2019 BUDGET ORDER

Year: 2019

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	\$1,930,303	\$373,362,000	\$1,629,352	\$0.4364
		Unit Total:	\$1,629,352	\$0.4364

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**

2019 BUDGET ORDER

Year: 2019

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	\$32,608,300	\$77,738	\$0.2384
		Unit Total:	\$77,738	\$0.2384

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.