
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: Union County Auditor

FROM: Department of Local Government Finance

RE: 2018 Certified Budget Order

DATE: Wednesday, February 14, 2018

Enclosed is the certified 2018 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 Tuesday, May 30, 2017
- Ratio study was approved by the DLGF on Tuesday, May 30, 2017
- County Auditor certified net assessed values to the DLGF on Wednesday, September 20, 2017
- DLGF certified the Budget Order on Wednesday, February 14, 2018

Your county is the 59th of 92 counties to receive a 2018 Budget Order.

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 2017 PAYABLE 2018 FOR
UNION 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 2018. 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 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 12th day of February, 2018

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2018 TAX RATES
(Per Taxing District)**

Year: 2018

County: 81 Union

Taxing District

001	BROWNSVILLE TOWNSHIP
002	CENTER TOWNSHIP
003	LIBERTY TOWN
004	HARMONY TOWNSHIP
005	HARRISON TOWNSHIP
006	LIBERTY TOWNSHIP
007	UNION TOWNSHIP
008	WEST COLLEGE CORNER TOWN

**2018
District Rate**

1.8096
1.7954
3.6086
1.8183
1.8021
1.8201
1.7879
2.7667

**FOR COMPARISON
ONLY**

**2017
District Rate**

1.7892
1.7822
3.4866
1.7986
1.7827
1.8021
1.7696
2.7097

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**

2018 BUDGET APPROPRIATIONS

Year: 2018

County 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	52200 Temporary Loans	\$0
	52600 Other DLGF Approved Debt	\$0
	53100 Buildings - Principal	\$2,179,158
	53150 Buildings - Interest	\$0
	Fund Total:	\$2,179,158
1214 SCHOOL CPF	22310 Technology Service Supervision and Admin	\$401,700
	25810 Tech Services Supervision and Admin	\$138,800
	26200 Maintenance of Buildings (Utilities)	\$264,349
	26400 Maintenance of Equipment	\$90,000
	26700 Insurance	\$50,000
	43000 Professional Services	\$4,500
	45100 Building Acquisition, Const. and Imp.	\$655,000
	45400 Sports Facilities	\$71,779
	45500 Rent of Buildings, Facilities, and Equip.	\$85,000
	47000 Purchase of Mobile or Fixed Equipment	\$125,000
	49000 Other Facilities Acq. And Const.	\$50,000
	Fund Total:	\$1,936,128
	Unit Total:	\$4,115,286

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0000 UNION COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$2,913,222	\$361,950,005	\$1,639,272	\$0.4529
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0102 ELECTION/REGIST	\$42,380	\$361,950,005	\$28,594	\$0.0079
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0124 2015 REASSESS	\$67,300	\$361,950,005	\$34,747	\$0.0096
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0702 HIGHWAY	\$1,111,707	\$361,950,005	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S	\$75,000	\$361,950,005	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE	\$357,500	\$361,950,005	\$125,959	\$0.0348
Budget approved for displayed amount.				
Rate Approved.				
0801 HEALTH	\$170,910	\$361,950,005	\$91,573	\$0.0253
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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0000 UNION COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1301 PARK & REC	\$22,000	\$361,950,005	\$0	\$0.0000
Budget approved for displayed amount.				
2003 COUNTY 4-H	\$10,682	\$361,950,005	\$9,773	\$0.0027
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.				
2391 CCD	\$60,000	\$361,950,005	\$56,826	\$0.0157
Budget approved for displayed amount. Rate Approved.				
		Unit Total:	\$1,986,744	\$0.5489

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0001 BROWNSVILLE 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	\$10,350	\$40,568,285	\$6,856	\$0.0169
0840 TWP ASSISTANCE	\$4,225	\$40,568,285	\$0	\$0.0000
1111 FIRE	\$16,480	\$40,568,285	\$13,590	\$0.0335
		Unit Total:	\$20,446	\$0.0504

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0002 CENTER 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	\$28,815	\$114,333,292	\$6,060	\$0.0053
0840 TWP ASSISTANCE	\$5,000	\$114,333,292	\$1,944	\$0.0017
1111 FIRE	\$24,897	\$73,191,899	\$21,372	\$0.0292
To fund the 2018 budget, this unit is authorized to transfer		\$3,955	from the Levy Excess Fund.	
		Unit Total:	\$29,376	\$0.0362

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0003 HARMONY 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	\$18,000	\$39,953,625	\$7,351	\$0.0184
0840 TWP ASSISTANCE	\$6,000	\$39,953,625	\$0	\$0.0000
1111 FIRE	\$26,000	\$39,953,625	\$16,261	\$0.0407
		Unit Total:	\$23,612	\$0.0591

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0004 HARRISON 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	\$9,125	\$51,183,725	\$2,252	\$0.0044
0840 TWP ASSISTANCE	\$3,000	\$51,183,725	\$768	\$0.0015
1111 FIRE	\$18,032	\$51,183,725	\$18,938	\$0.0370
		Unit Total:	\$21,958	\$0.0429

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0005 LIBERTY 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	\$9,125	\$43,632,072	\$6,588	\$0.0151
0840 TWP ASSISTANCE	\$8,600	\$43,632,072	\$2,967	\$0.0068
1111 FIRE	\$14,811	\$43,632,072	\$17,017	\$0.0390
		Unit Total:	\$26,572	\$0.0609

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0006 UNION TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$13,687	\$72,279,006	\$6,867	\$0.0095
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$3,000	\$72,279,006	\$1,952	\$0.0027
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$13,000	\$62,209,736	\$10,265	\$0.0165
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$19,084	\$0.0287

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0895 LIBERTY CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$852,879	\$41,141,393	\$645,673	\$1.5694
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$0	\$41,141,393	\$0	\$0.0000
0708 MVH	\$266,886	\$41,141,393	\$91,992	\$0.2236
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$74,362	\$41,141,393	\$0	\$0.0000
Budget approved for displayed amount.				
1191 CUM FIRE SPEC	\$0	\$41,141,393	\$8,105	\$0.0197
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
2379 CCI	\$0	\$41,141,393	\$0	\$0.0000
2391 CCD	\$0	\$41,141,393	\$12,219	\$0.0297
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
Unit Total:			\$757,989	\$1.8424

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0896 WEST COLLEGE CORNER CIVIL TOWN

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$10,000	\$10,069,270	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$100,667	\$10,069,270	\$59,640	\$0.5923
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.				
0706 LR &S	\$11,000	\$10,069,270	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$144,281	\$10,069,270	\$37,991	\$0.3773
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.				
2379 CCI	\$8,000	\$10,069,270	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$29,967	\$10,069,270	\$2,588	\$0.0257
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate Approved.				
Unit Total:			\$100,219	\$0.9953

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$75,000	\$361,950,005	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$10,976,128	\$361,950,005	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0180	DEBT SERVICE	\$2,179,158	\$361,950,005	\$1,644,701	\$0.4544
Budget has been reduced and approved for the displayed amt. Unit received an adjustment due to IC 6-1.1-17-16(l). Penalty applied.					
0186	SCH PENSION DEB	\$131,911	\$361,950,005	\$56,464	\$0.0156
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.					
1214	SCHOOL CPF	\$1,936,128	\$361,950,005	\$1,306,278	\$0.3609
Budget has been reduced and approved for the displayed amt. Rate adjusted for school pension levy.					
6301	TRANSPORTATION	\$1,100,000	\$361,950,005	\$766,972	\$0.2119
Budget approved for displayed amount. Rate adjusted for school pension levy.					
6302	BUS REPLACEMENT	\$100,000	\$361,950,005	\$150,209	\$0.0415
Budget reduced due to advertising constraints. Rate adjusted for school pension levy.					

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$3,924,624	\$1.0843

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 0223 UNION COUNTY PUBLIC LIBRARY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$559,579	\$361,950,005	\$335,166	\$0.0926
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$138,000	\$361,950,005	\$120,891	\$0.0334
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$456,057	\$0.1260

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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 81 Union

Unit: 1074 W. U. R. SOLID WASTE MANAGEMENT DISTRICT

<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	\$361,950,005	\$0	\$0.0000
		Unit Total:	\$0	\$0.0000

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 is less than \$100.00 in any calendar year.