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: **2019 Certified Budget Order**

DATE: **Tuesday, January 8, 2019**

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 4/24/2018. (Due 3/01/18).
- Ratio study was approved by the DLGF on 4/24/2018.
- County Auditor certified net assessed values to the DLGF on 8/2/2018. (Due 8/01/18).
- DLGF certified the Budget Order on 1/8/2019. (Due 1/15/19).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.1-17-16(k), the budget order deadline for this county is January 15, 2019.

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
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 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 7th day of January, 2019

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: 81 Union

Taxing District		2019 District Rate	FOR COMPARISON ONLY 2018 District Rate
001	Brownsville Township	1.9268	1.8096
002	Center Township	1.9141	1.7954
003	Liberty Corporation	3.7935	3.6086
004	Harmony Township	1.9319	1.8183
005	Harrison Township	1.9186	1.8021
006	Liberty Township	1.9355	1.8201
007	Union Township	1.9022	1.7879
008	W. College Corner Corporation	2.8923	2.7667

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 81 Union

Unit: 0000 UNION COUNTY

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$3,065,866	$354,891,045	$1,669,407	$0.4704
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0102 ELECTION/REGIST				
	$43,875	$354,891,045	$24,487	$0.0069
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0124 2015 REASSESS				
	$67,400	$354,891,045	$54,653	$0.0154
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0702 HIGHWAY				
	$1,299,430	$354,891,045	$0	$0.0000
Budget approved for displayed amount.				
0706 LR &S				
	$100,000	$354,891,045	$0	$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE				
	$377,500	$354,891,045	$123,502	$0.0348
Budget approved for displayed amount.				
Rate Approved.				
0801 HEALTH				
	$150,755	$354,891,045	$104,693	$0.0295
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

2019 BUDGET ORDER

Year: 2019

County 81 Union

Unit: 0000 UNION COUNTY

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
1301 PARK & REC				
	$26,250	$354,891,045	$15,260	$0.0043

Budget approved for displayed amount.
Rate reduced to remain within statutory levy limitation.

2003 COUNTY 4-H				
	$8,923	$354,891,045	$9,937	$0.0028

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	$354,891,045	$55,718	$0.0157

Budget approved for displayed amount.
Rate Approved.

Unit Total:	**$2,057,657**	**$0.5798**

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 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).

	Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		$11,325	$38,179,067	$7,063	$0.0185
0840	TWP ASSISTANCE				
		$4,250	$38,179,067	$0	$0.0000
1111	FIRE				
		$16,500	$38,179,067	$14,050	$0.0368
			Unit Total:	**$21,113**	**$0.0553**

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 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).

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$15,150	$115,028,553	$7,362	$0.0064
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	$5,000	$115,028,553	$920	$0.0008
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
1111 FIRE				
	$24,897	$74,112,627	$26,236	$0.0354
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
		Unit Total:	**$34,518**	**$0.0426**

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 81 Union

Unit: 0003 HARMONY TOWNSHIP

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$15,492	$40,407,201	$7,597	$0.0188
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE				
	$6,000	$40,407,201	$0	$0.0000
Budget approved for displayed amount.				
1111 FIRE				
	$26,000	$40,407,201	$16,809	$0.0416
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
		Unit Total:	**$24,406**	**$0.0604**

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 81 Union

Unit: 0004 HARRISON TOWNSHIP

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$9,125	$48,018,573	$2,689	$0.0056

To fund the 2019 budget, this unit is authorized to transfer $21 from the Levy Excess Fund.

Budget approved for displayed amount.
Rate reduced to remain within statutory levy limitation.

0840 TWP ASSISTANCE				
	$3,000	$48,018,573	$480	$0.0010

Budget approved for displayed amount.
Rate reduced due to increased assessed valuation.

1111 FIRE				
	$18,032	$48,018,573	$19,448	$0.0405

To fund the 2019 budget, this unit is authorized to transfer $129 from the Levy Excess Fund.

Budget approved for displayed amount.
Rate reduced due to application of levy excess fund.

Unit Total:	**$22,617**	**$0.0471**

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 81 Union

Unit: 0005 LIBERTY TOWNSHIP

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$10,230	$42,963,427	$6,917	$0.0161
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE				
	$9,000	$42,963,427	$2,964	$0.0069
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	$15,789	$42,963,427	$17,615	$0.0410
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	**$27,496**	**$0.0640**

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 81 Union

Unit: 0006 UNION TOWNSHIP

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$13,687	$70,294,224	$7,381	$0.0105
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE				
	$3,000	$70,294,224	$1,757	$0.0025
Budget approved for displayed amount.				
Rate Approved.				
1111 FIRE				
	$13,000	$60,020,741	$10,624	$0.0177
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
		Unit Total:	**$19,762**	**$0.0307**

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 81 Union

Unit: 0895 LIBERTY CIVIL TOWN

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061 RAINY DAY				
	$0	$40,915,926	$0	$0.0000
0101 GENERAL				
	$853,291	$40,915,926	$663,247	$1.6210
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S				
	$0	$40,915,926	$0	$0.0000
0708 MVH				
	$165,000	$40,915,926	$99,999	$0.2444
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE				
	$74,362	$40,915,926	$0	$0.0000
Budget approved for displayed amount.				
1191 CUM FIRE SPEC				
	$0	$40,915,926	$8,060	$0.0197
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
2379 CCI				
	$0	$40,915,926	$0	$0.0000
2391 CCD				
	$0	$40,915,926	$12,152	$0.0297
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	**$783,458**	**$1.9148**

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 81 Union

Unit: 0896 WEST COLLEGE CORNER CIVIL TOWN

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061 RAINY DAY				
	$10,000	$10,273,483	$0	$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	$101,500	$10,273,483	$53,956	$0.5252
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S				
	$11,000	$10,273,483	$0	$0.0000
Budget approved for displayed amount.				
0708 MVH				
	$144,900	$10,273,483	$46,991	$0.4574
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI				
	$9,000	$10,273,483	$0	$0.0000
Budget approved for displayed amount.				
2391 CCD				
	$30,000	$10,273,483	$2,589	$0.0252
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	**$103,536**	**$1.0078**

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 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061 RAINY DAY				
	$325,000	$354,891,045	$0	$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE				
	$2,099,641	$354,891,045	$1,732,578	$0.4882
Budget has been reduced and approved for the displayed amt.				
Rate reduced due to increased assessed valuation.				
0186 SCH PENSION DEB				
	$131,912	$354,891,045	$120,308	$0.0339
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
3101 EDUCATION				
	$8,389,919	$354,891,045	$0	$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
3300 OPERATIONS				
	$5,172,361	$354,891,045	$2,257,462	$0.6361
Budget approved for displayed amount.				
Rate adjusted for school pension levy.				
		Unit Total:	**$4,110,348**	**$1.1582**

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 81 Union

Unit: 0223 UNION COUNTY PUBLIC LIBRARY

Fund	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL				
	$583,195	$354,891,045	$346,374	$0.0976
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE				
	$138,100	$354,891,045	$127,406	$0.0359
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	**$473,780**	**$0.1335**

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 81 Union

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

Fund		Certified Budget	Certified AV	Certified Levy	Certified Rate
8210	SP SOL WASTE MA				
		$0	$354,891,045	$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 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.