
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: 2020 Certified Budget Order
DATE: Friday, December 20, 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 2/26/2019. (Due 3/01/19).
- Ratio study was approved by the DLGF on 2/28/2019.
- County Auditor certified net assessed values to the DLGF on 8/19/2019. (Due 8/01/19).
- DLGF certified the Budget Order on 12/20/2019. (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
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 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 18th 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: 81 Union

<u>Taxing District</u>		<u>2020 District Rate</u>	FOR COMPARISON ONLY <u>2019 District Rate</u>
001	Brownsville Township	1.9200	1.9140
002	Center Township	1.9044	1.9013
003	Liberty Corporation	3.8036	3.7807
004	Harmony Township	1.9249	1.9191
005	Harrison Township	1.9118	1.9058
006	Liberty Township	1.9298	1.9227
007	Union Township	1.8942	1.8894
008	W. College Corner Corporation	2.8868	2.8795

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 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				
	\$3,105,040	\$362,578,180	\$1,755,241	\$0.4841
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0102 ELECTION/REGIST				
	\$47,285	\$362,578,180	\$29,731	\$0.0082
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0124 2015 REASSESS				
	\$67,500	\$362,578,180	\$34,808	\$0.0096
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0702 HIGHWAY				
	\$1,291,236	\$362,578,180	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S				
	\$125,000	\$362,578,180	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE				
	\$377,500	\$362,578,180	\$126,177	\$0.0348
Budget approved for displayed amount.				
Rate Approved.				
0801 HEALTH				
	\$131,392	\$362,578,180	\$99,709	\$0.0275
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 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				
	\$34,155	\$362,578,180	\$15,228	\$0.0042
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2003 COUNTY 4-H				
	\$5,000	\$362,578,180	\$7,614	\$0.0021
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2391 CCD				
	\$57,000	\$362,578,180	\$55,837	\$0.0154
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$2,124,345	\$0.5859

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 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	\$10,825	\$38,356,685	\$7,326	\$0.0191
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$4,750	\$38,356,685	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$16,750	\$38,356,685	\$14,537	\$0.0379
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$21,863	\$0.0570

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 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	\$121,013,644	\$7,624	\$0.0063
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$5,000	\$121,013,644	\$968	\$0.0008
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$24,897	\$79,092,130	\$27,129	\$0.0343
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$35,721	\$0.0414

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 81 Union

Unit: 0003 HARMONY TOWNSHIP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$19,841	\$40,837,202	\$7,882	\$0.0193
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$5,000	\$40,837,202	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$25,000	\$40,837,202	\$17,397	\$0.0426
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
		Unit Total:	\$25,279	\$0.0619

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 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	\$48,318,006	\$2,802	\$0.0058
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$3,000	\$48,318,006	\$483	\$0.0010
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$18,032	\$48,318,006	\$20,294	\$0.0420
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$23,579	\$0.0488

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 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	\$10,230	\$42,654,200	\$7,294	\$0.0171
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$9,000	\$42,654,200	\$2,986	\$0.0070
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$15,789	\$42,654,200	\$18,213	\$0.0427
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$28,493	\$0.0668

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 81 Union

Unit: 0006 UNION 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	\$13,687	\$71,398,443	\$7,640	\$0.0107
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$3,000	\$71,398,443	\$1,785	\$0.0025
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$13,000	\$60,803,801	\$10,945	\$0.0180
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$20,370	\$0.0312

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 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				
	\$853,291	\$41,921,514	\$689,860	\$1.6456
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S				
	\$5,000	\$41,921,514	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$181,648	\$41,921,514	\$99,983	\$0.2385
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$74,362	\$41,921,514	\$0	\$0.0000
Budget approved for displayed amount.				
1191 CUM FIRE SPEC				
	\$0	\$41,921,514	\$8,259	\$0.0197
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
2379 CCI				
	\$0	\$41,921,514	\$0	\$0.0000
2391 CCD				
	\$0	\$41,921,514	\$12,451	\$0.0297
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
Unit Total:			\$810,553	\$1.9335

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 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	\$9,671	\$10,594,642	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0101 GENERAL	\$102,000	\$10,594,642	\$57,487	\$0.5426
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
0706 LR &S	\$11,000	\$10,594,642	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$145,000	\$10,594,642	\$46,998	\$0.4436
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
2379 CCI	\$9,500	\$10,594,642	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$35,000	\$10,594,642	\$2,585	\$0.0244
Budget approved for displayed amount. Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.				
Unit Total:			\$107,070	\$1.0106

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 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	\$325,000	\$362,578,180	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$2,074,435	\$362,578,180	\$1,681,275	\$0.4637
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
0186 SCH PENSION DEB	\$131,397	\$362,578,180	\$123,639	\$0.0341
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
3101 EDUCATION	\$9,173,729	\$362,578,180	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
3300 OPERATIONS	\$4,977,559	\$362,578,180	\$2,341,167	\$0.6457
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate adjusted for school pension levy.				
		Unit Total:	\$4,146,081	\$1.1435

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 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	\$608,440	\$362,578,180	\$358,590	\$0.0989
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0180 DEBT SERVICE	\$138,100	\$362,578,180	\$125,815	\$0.0347
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
		Unit Total:	\$484,405	\$0.1336

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 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	\$362,578,180	\$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.