

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: 2012 Certified Budget Order
DATE: Wednesday, February 08, 2012

Enclosed is the certified 2012 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 Thursday, August 11, 2011
- Ratio study was approved by the DLGF on Wednesday, August 24, 2011
- County Auditor certified net assessed values to the DLGF on Wednesday, September 14, 2011
- DLGF certified the Budget Order on Wednesday, February 08, 2012

Your county is the 18th of 92 counties to receive a 2012 Budget Order.

Pursuant to IC 6-1.1-22-4, the County Auditor must advertise a notice of final tax rates charged, three times, with each publication one week apart. The notice shall be printed in two newspapers, which are published in the county. If only one newspaper is published in the county, then publication in one newspaper is sufficient. The County Auditor must publish the first notice at least 15 days before the first installment of taxes is due.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2011 PAYABLE 2012 FOR
UNION COUNTY, INDIANA

The Department of Local Government Finance, by its representatives, has conducted a hearing on the following date, in accordance with the provisions of IC 6-1.1-17-16: Thursday, January 05, 2012

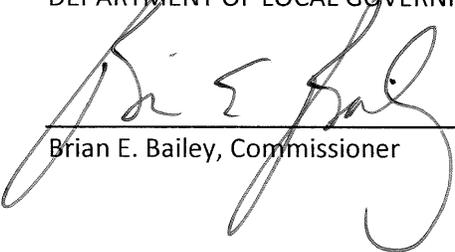
The Department has considered all the facts necessary.

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 2012. 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 calssifications, 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 8th day of February, 2012.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Brian E. Bailey, Commissioner

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

**2012 TAX RATES
(Per Taxing District)**

Year: 2012

County: 81 Union

<u>Taxing District</u>	<u>2012 District Rate</u>	<u>County Homestead Credit</u>	FOR COMPARISON ONLY 2011 <u>District Rate</u>
001 BROWNSVILLE TOWNSHIP	1.9850	0.0000	2.0765
002 CENTER TOWNSHIP	1.9805	0.0000	2.0714
003 LIBERTY TOWN	3.5410	0.0000	3.5522
004 HARMONY TOWNSHIP	1.9909	0.0000	2.0793
005 HARRISON TOWNSHIP	1.9800	0.0000	2.0707
006 LIBERTY TOWNSHIP	1.9918	0.0000	2.0830
007 UNION TOWNSHIP	1.9645	0.0000	2.0541
008 WEST COLLEGE CORNER TOWN	2.6951	0.0000	2.7725

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**

2012 BUDGET APPROPRIATIONS

Year: 2012

County: 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	52200 Temporary Loans	\$75,000
	52600 Other DLGF Approved Debt	\$6,541
	53100 Buildings - Principal	\$1,509,326
	53150 Buildings - Interest	\$524,368
	Fund Total:	\$2,115,235
1214 SCHOOL CPF	22310 Technology Service Supervision and Admin	\$380,000
	25810 Tech Services Supervision and Admin	\$150,000
	26200 Maintenance of Buildings (Utilities)	\$314,349
	26400 Maintenance of Equipment	\$90,000
	26700 Insurance	\$0
	43000 Professional Services	\$4,500
	45100 Building Acquisition, Const. and Imp.	\$700,000
	45500 Rent of Buildings, Facilities, and Equip.	\$85,000
	47000 Purchase of Mobile or Fixed Equipment	\$120,000
	49000 Other Facilities Acq. And Const.	\$50,000
	Fund Total:	\$1,893,849
	Unit Total:	\$4,009,084

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

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0000 UNION COUNTY

Unit Type: County

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$305,320,828	\$0	\$0.0000
0101	GENERAL	\$2,500,685	\$305,320,828	\$1,250,289	\$0.4095
Rate reduced to remain within statutory levy limitation.					
0102	ELECTION/REGIST	\$52,420	\$305,320,828	\$38,776	\$0.0127
Rate reduced due to increased assessed evaluation.					
0123	2006 REASSESS	\$52,500	\$305,320,828	\$0	\$0.0000
0124	2015 REASSESS	\$0	\$305,320,828	\$58,316	\$0.0191
Rate reduced due to increased assessed evaluation.					
0702	HIGHWAY	\$812,600	\$305,320,828	\$0	\$0.0000
0706	LR &S	\$74,000	\$305,320,828	\$0	\$0.0000
0790	CUM BRIDGE	\$182,000	\$305,320,828	\$106,252	\$0.0348
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$159,230	\$305,320,828	\$145,333	\$0.0476

Rate reduced due to increased assessed evaluation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0000 UNION COUNTY

Unit Type: County

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1301	PARK & REC	\$13,300	\$305,320,828	\$12,518	\$0.0041
Rate reduced due to increased assessed evaluation.					
2003	COUNTY 4-H	\$10,461	\$305,320,828	\$10,076	\$0.0033
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed evaluation.					
2391	CCD	\$150,000	\$305,320,828	\$53,736	\$0.0176

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0001 BROWNSVILLE TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$9,725	\$35,085,492	\$5,824	\$0.0166
Rate reduced to remain within statutory levy limitation.					
0840	TWP ASSISTANCE	\$3,100	\$35,085,492	\$0	\$0.0000
1111	FIRE	\$13,000	\$35,085,492	\$11,333	\$0.0323

Rate reduced to remain within statutory levy limitation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0002 CENTER TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
	0101 GENERAL	\$23,850	\$90,862,461	\$4,907	\$0.0054
Continuation of previous years levy because of improper adoption.					
	0840 TWP ASSISTANCE	\$6,000	\$90,862,461	\$1,726	\$0.0019
Continuation of previous years levy because of improper adoption.					
	1111 FIRE	\$23,223	\$50,765,297	\$18,834	\$0.0371
Continuation of previous years levy because of improper adoption.					

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0003 HARMONY TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$6,140	\$36,108,659	\$6,247	\$0.0173

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

0840 TWP ASSISTANCE	\$1,500	\$36,108,659	\$0	\$0.0000
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Rate reduced to remain within statutory levy limitation.

1111 FIRE	\$14,300	\$36,108,659	\$13,541	\$0.0375
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Rate reduced to remain within statutory levy limitation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0004 HARRISON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$9,005	\$42,079,277	\$1,725	\$0.0041
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$3,000	\$42,079,277	\$968	\$0.0023
Rate reduced due to increased assessed evaluation.				
1111 FIRE	\$15,825	\$42,079,277	\$15,780	\$0.0375
Rate reduced to remain within statutory levy limitation.				

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0005 LIBERTY TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$7,905	\$38,195,909	\$3,934	\$0.0103

To fund the 2012 budget, this unit is authorized to transfer \$1,066 from the Levy Excess Fund, pursuant to PL 58-1993.
Rate reduced to remain within statutory levy limitation.

0840 TWP ASSISTANCE	\$4,500	\$38,195,909	\$3,170	\$0.0083
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Rate reduced to remain within statutory levy limitation.

1111 FIRE	\$15,077	\$38,195,909	\$14,171	\$0.0371
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Rate reduced to remain within statutory levy limitation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0006 UNION TOWNSHIP

Unit Type: Township

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$13,105	\$62,989,030	\$6,992	\$0.0111
Rate reduced to remain within statutory levy limitation.					
0840	TWP ASSISTANCE	\$3,000	\$62,989,030	\$441	\$0.0007
Rate Approved.					
1111	FIRE	\$10,000	\$51,648,368	\$8,574	\$0.0166

Rate reduced to remain within statutory levy limitation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0895 LIBERTY CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$730,752	\$40,097,164	\$544,119	\$1.3570
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$14,000	\$40,097,164	\$0	\$0.0000
0708 MVH	\$236,305	\$40,097,164	\$75,744	\$0.1889
Rate reduced due to increased assessed evaluation.				
1111 FIRE	\$68,627	\$40,097,164	\$0	\$0.0000
1191 CUM FIRE SPEC	\$0	\$40,097,164	\$8,300	\$0.0207
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8				
2379 CCI	\$45,000	\$40,097,164	\$0	\$0.0000
2391 CCD	\$150,000	\$40,097,164	\$12,430	\$0.0310
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8				

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0896 WEST COLLEGE CORNER CIVIL TOWN

Unit Type: City/Town

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$8,000	\$11,340,662	\$0	\$0.0000
0101	GENERAL	\$103,050	\$11,340,662	\$59,663	\$0.5261
Budget reduced due to advertising constraints.					
Rate reduced to remain within statutory levy limitation.					
0706	LR &S	\$7,000	\$11,340,662	\$0	\$0.0000
0708	MVH	\$142,300	\$11,340,662	\$22,307	\$0.1967
Rate reduced to remain within statutory levy limitation.					
2379	CCI	\$5,000	\$11,340,662	\$0	\$0.0000
2391	CCD	\$30,000	\$11,340,662	\$2,767	\$0.0244

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

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$11,039,090	\$305,320,828	\$0	\$0.0000

Budget has been reduced and approved for the displayed amt.

0180 DEBT SERVICE	\$2,115,235	\$305,320,828	\$1,745,214	\$0.5716
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Budget has been reduced and approved for the displayed amt.

Rate reduced due to overestimate of necessary expenditures.

0186 SCH PENSION DEB	\$135,687	\$305,320,828	\$112,969	\$0.0370
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Budget has been reduced and approved for the displayed amt.

Underestimate of taxes to be collected. Rate reduced.

1214 SCHOOL CPF	\$1,893,849	\$305,320,828	\$1,258,227	\$0.4121
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Budget has been reduced and approved for the displayed amt.

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

6301 TRANSPORTATION	\$991,075	\$305,320,828	\$659,188	\$0.2159
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

6302 BUS REPLACEMENT	\$163,367	\$305,320,828	\$39,386	\$0.0129
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate adjusted for school pension levy.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

Unit: 0223 UNION COUNTY PUBLIC LIBRARY

Unit Type: Library

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$461,120	\$305,320,828	\$281,200	\$0.0921

Rate reduced to remain within statutory levy limitation.

0180	DEBT SERVICE	\$145,000	\$305,320,828	\$139,837	\$0.0458
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Rate reduced due to underestimate of miscellaneous revenue.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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**

2012 BUDGET ORDER

Year: 2012

County: 81 Union

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

Unit Type: Special

<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	\$305,320,828	\$0	\$0.0000

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figured which 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.