
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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INDIANAPOLIS, IN 46204
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TO: Ohio County Auditor
FROM: Department of Local Government Finance
RE: 2019 Certified Budget Order
DATE: Wednesday, January 2, 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 3/1/2018. (Due 3/01/18).
- Ratio study was approved by the DLGF on 3/7/2018.
- County Auditor certified net assessed values to the DLGF on 7/27/2018. (Due 8/01/18).
- DLGF certified the Budget Order on 1/2/2019. (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
OHIO 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

3rd 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: 58 Ohio

<u>Taxing District</u>		<u>2019 District Rate</u>	FOR COMPARISON ONLY <u>2018 District Rate</u>
001	CASS TWP	1.6255	1.5912
002	PIKE TWP.	1.6399	1.6053
003	RANDOLPH TWP	1.6129	1.5801
004	RISING SUN CORP.	2.2049	2.1828
005	UNION TWP	1.6154	1.5804

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 58 Ohio

Unit: 0000 OHIO COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$2,000,545	\$232,740,758	\$825,531	\$0.3547
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0124 2015 REASSESS				
	\$118,916	\$232,740,758	\$135,921	\$0.0584
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0702 HIGHWAY				
	\$1,423,646	\$232,740,758	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S				
	\$117,745	\$232,740,758	\$0	\$0.0000
Budget approved for displayed amount.				
0790 CUM BRIDGE				
	\$120,000	\$232,740,758	\$97,984	\$0.0421
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
0801 HEALTH				
	\$135,665	\$232,740,758	\$109,854	\$0.0472
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2391 CCD				
	\$100,000	\$232,740,758	\$32,816	\$0.0141
Budget approved for displayed amount.				
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 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 58 Ohio

Unit: 0000 OHIO COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$1,202,106	\$0.5165

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 58 Ohio

Unit: 0001 CASS 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	\$18,573	\$32,335,800	\$12,740	\$0.0394
0840	TWP ASSISTANCE	\$2,500	\$32,335,800	\$970	\$0.0030
1111	FIRE	\$5,000	\$32,335,800	\$3,298	\$0.0102
			Unit Total:	\$17,008	\$0.0526

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 58 Ohio

Unit: 0002 PIKE 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	\$11,816	\$24,325,917	\$8,222	\$0.0338
0840	TWP ASSISTANCE	\$3,000	\$24,325,917	\$997	\$0.0041
1111	FIRE	\$10,000	\$24,325,917	\$7,079	\$0.0291
			Unit Total:	\$16,298	\$0.0670

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 58 Ohio

Unit: 0003 RANDOLPH 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	\$27,960	\$157,320,257	\$20,766	\$0.0132
0840	TWP ASSISTANCE	\$14,200	\$157,320,257	\$1,416	\$0.0009
1111	FIRE	\$32,000	\$85,880,781	\$22,243	\$0.0259
			Unit Total:	\$44,425	\$0.0400

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 58 Ohio

Unit: 0004 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	\$9,375	\$18,758,784	\$5,290	\$0.0282
0840	TWP ASSISTANCE	\$1,500	\$18,758,784	\$300	\$0.0016
1111	FIRE	\$1,500	\$18,758,784	\$2,382	\$0.0127
			Unit Total:	\$7,972	\$0.0425

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 58 Ohio

Unit: 0462 RISING SUN CIVIL CITY

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>
0061	RAINY DAY	\$125,000	\$71,439,476	\$0	\$0.0000
0101	GENERAL	\$2,455,583	\$71,439,476	\$35,577	\$0.0498
0706	LR &S	\$14,180	\$71,439,476	\$0	\$0.0000
0708	MVH	\$650,132	\$71,439,476	\$371,985	\$0.5207
1301	PARK & REC	\$215,000	\$71,439,476	\$0	\$0.0000
2379	CCI	\$5,603	\$71,439,476	\$0	\$0.0000
2391	CCD	\$140,000	\$71,439,476	\$33,862	\$0.0474
Budget approved for displayed amount.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
6401	SANITATION	\$160,000	\$71,439,476	\$0	\$0.0000
Unit Total:				\$441,424	\$0.6179

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 58 Ohio

Unit: 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0022 REF SCH POST09	\$762,000	\$232,740,758	\$581,852	\$0.2500
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0061 RAINY DAY	\$180,000	\$232,740,758	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$764,791	\$232,740,758	\$595,816	\$0.2560
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
3101 EDUCATION	\$5,403,300	\$232,740,758	\$0	\$0.0000
Budget approved for displayed amount.				
3300 OPERATIONS	\$2,079,091	\$232,740,758	\$1,122,741	\$0.4824
Budget approved for displayed amount.				
Rate reduced per unit request.				
Unit Total:			\$2,300,409	\$0.9884

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 58 Ohio

Unit: 0170 OHIO COUNTY PUBLIC LIBRARY

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	\$193,446	\$232,740,758	\$124,749	\$0.0536
		Unit Total:	\$124,749	\$0.0536

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
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2019 BUDGET ORDER

Year: 2019

County 58 Ohio

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

<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	\$232,740,758	\$33,515	\$0.0144
		Unit Total:	\$33,515	\$0.0144

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.