
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
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TO: Ohio County Auditor

FROM: Department of Local Government Finance

RE: 2018 Certified Budget Order

DATE: Friday, February 09, 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 Monday, April 03, 2017
- Ratio study was approved by the DLGF on Wednesday, April 05, 2017
- County Auditor certified net assessed values to the DLGF on Monday, July 24, 2017
- DLGF certified the Budget Order on Friday, February 09, 2018

Your county is the 34th 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
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 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 9TH 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: 58 Ohio

Taxing District

001 CASS TOWNSHIP

002 PIKE TOWNSHIP

003 RANDOLPH TOWNSHIP

004 RISING SUN CITY

005 UNION TOWNSHIP

**2018
District Rate**

1.5912

1.6053

1.5801

2.1828

1.5804

**FOR COMPARISON
ONLY**

**2017
District Rate**

1.5862

1.6032

1.5757

2.1456

1.5757

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 58 Ohio

Unit: 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	51100 Bonds	\$622,500
	53000 Lease Rental	\$0
	59000 Other Debt Services (Specify)	\$0
	Fund Total:	\$622,500
1214 SCHOOL CPF	26200 Maintenance of Buildings (Utilities)	\$191,390
	26400 Maintenance of Equipment	\$227,000
	26710 Technology	\$145,000
	26800 Other Operating and Maint. Of Plant	\$95,000
	43000 Professional Services	\$5,000
	45100 Building Acquisition, Const. and Imp.	\$207,001
	47000 Purchase of Mobile or Fixed Equipment	\$42,000
	Fund Total:	\$912,391
	Unit Total:	\$1,534,891

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

2018 BUDGET ORDER

Year: 2018

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				
	\$2,198,581	\$223,382,427	\$784,296	\$0.3511

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

Rate reduced to remain within statutory levy limitation.

0124 2015 REASSESS				
	\$111,854	\$223,382,427	\$136,933	\$0.0613

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0702 HIGHWAY				
	\$876,367	\$223,382,427	\$0	\$0.0000

Budget approved for displayed amount.

0706 LR &S				
	\$124,000	\$223,382,427	\$0	\$0.0000

Budget approved for displayed amount.

0790 CUM BRIDGE				
	\$120,000	\$223,382,427	\$98,065	\$0.0439

Budget approved for displayed amount.

Rate Approved.

0801 HEALTH				
	\$129,251	\$223,382,427	\$109,904	\$0.0492

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2391 CCD				
	\$134,445	\$223,382,427	\$32,837	\$0.0147

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

Rate Approved.

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 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:	\$1,162,035	\$0.5202

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 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	\$17,263	\$31,688,045	\$12,295	\$0.0388
0840	TWP ASSISTANCE	\$2,500	\$31,688,045	\$982	\$0.0031
1111	FIRE	\$4,000	\$31,688,045	\$3,200	\$0.0101
			Unit Total:	\$16,477	\$0.0520

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 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	\$11,492	\$23,816,599	\$7,907	\$0.0332
0840	TWP ASSISTANCE	\$4,000	\$23,816,599	\$1,000	\$0.0042
1111	FIRE	\$8,000	\$23,816,599	\$6,835	\$0.0287
			Unit Total:	\$15,742	\$0.0661

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 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	\$27,205	\$149,114,722	\$19,981	\$0.0134
0840	TWP ASSISTANCE	\$14,200	\$149,114,722	\$1,491	\$0.0010
1111	FIRE	\$31,000	\$81,081,781	\$21,487	\$0.0265
			Unit Total:	\$42,959	\$0.0409

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 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	\$18,763,061	\$4,822	\$0.0257
0840	TWP ASSISTANCE	\$1,500	\$18,763,061	\$600	\$0.0032
1111	FIRE	\$1,500	\$18,763,061	\$2,308	\$0.0123
			Unit Total:	\$7,730	\$0.0412

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 58 Ohio

Unit: 0462 RISING SUN CIVIL CITY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY				
	\$125,000	\$68,032,941	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL				
	\$2,347,260	\$68,032,941	\$122,187	\$0.1796
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S				
	\$94,000	\$68,032,941	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH				
	\$552,950	\$68,032,941	\$271,996	\$0.3998
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1301 PARK & REC				
	\$212,744	\$68,032,941	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI				
	\$20,000	\$68,032,941	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD				
	\$40,000	\$68,032,941	\$33,880	\$0.0498
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 is less than \$100.00 in any calendar year.

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

2018 BUDGET ORDER

Year: 2018

County 58 Ohio

Unit: 0462 RISING SUN CIVIL CITY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
6401 SANITATION	\$115,000	\$68,032,941	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$428,063	\$0.6292

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 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				
		\$585,519	\$223,382,427	\$558,456	\$0.2500

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

Rate reduced to remain within statutory levy limitation.

0061	RAINY DAY				
		\$212,000	\$223,382,427	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL				
		\$5,849,900	\$223,382,427	\$0	\$0.0000

Budget approved for displayed amount.

0180	DEBT SERVICE				
		\$622,500	\$223,382,427	\$405,439	\$0.1815

Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

1214	SCHOOL CPF				
		\$912,391	\$223,382,427	\$590,623	\$0.2644

Budget reduced due to advertising constraints.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

6301	TRANSPORTATION				
		\$465,700	\$223,382,427	\$425,767	\$0.1906

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

6302	BUS REPLACEMENT				
		\$150,000	\$223,382,427	\$143,635	\$0.0643

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

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 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>
		Unit Total:	\$2,123,920	\$0.9508

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 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	\$187,087	\$223,382,427	\$120,627	\$0.0540
		Unit Total:	\$120,627	\$0.0540

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 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	\$223,382,427	\$31,720	\$0.0142
		Unit Total:	\$31,720	\$0.0142

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.