

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: Ohio County Auditor
FROM: Department of Local Government Finance
RE: 2015 Certified Budget Order
DATE: Wednesday, December 24, 2014

Enclosed is the certified 2015 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, July 10, 2014
- Ratio study was approved by the DLGF on Monday, July 14, 2014
- County Auditor certified net assessed values to the DLGF on Friday, August 01, 2014
- DLGF certified the Budget Order on Wednesday, December 24, 2014

Your county is the 2nd of 92 counties to receive a 2015 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.

Additionally, IC 6-1.1-22-8.1(c) requires the County Treasurer to mail the property tax bills at least 15 business days before the first installment of taxes is due. This is a statutory change from last year's requirements.

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

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2014 PAYABLE 2015 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 2015. 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 24th day of December, 2014.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Courtney L. Schaafsma, Commissioner

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

**2015 TAX RATES
(Per Taxing District)**

Year: 2015

County: 58 Ohio

<u>Taxing District</u>	<u>2015 District Rate</u>	FOR COMPARISON ONLY 2014 <u>District Rate</u>
001 CASS TOWNSHIP	1.0864	0.9401
002 PIKE TOWNSHIP	1.0988	0.9530
003 RANDOLPH TOWNSHIP	1.0713	0.9254
004 RISING SUN CITY	1.4420	1.2749
005 UNION TOWNSHIP	1.0782	0.9340

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**

2015 BUDGET APPROPRIATIONS

Year: 2015

County: 58 Ohio

Unit 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	53100 Buildings - Principal	\$395,000
	53150 Buildings - Interest	\$259,000
	Fund Total:	\$654,000
1214 SCHOOL CPF	26200 Maintenance of Buildings (Utilities)	\$191,390
	26400 Maintenance of Equipment	\$168,000
	26710 Technology	\$69,000
	26800 Other Operating and Maint. Of Plant	\$80,000
	45100 Building Acquisition, Const. and Imp.	\$194,721
	47000 Purchase of Mobile or Fixed Equipment	\$80,000
	Fund Total:	\$783,111
	Unit Total:	\$1,437,111

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

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 0000 OHIO COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$1,170,974	\$257,671,585	\$707,051	\$0.2744

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0124 2015 REASSESS	\$102,314	\$257,671,585	\$74,725	\$0.0290
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Budget reduced due to advertising constraints.

Rate reduced due to increased assessed valuation.

0702 HIGHWAY	\$438,669	\$257,671,585	\$0	\$0.0000
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Budget approved for displayed amount.

0706 LR &S	\$50,000	\$257,671,585	\$0	\$0.0000
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Budget approved for displayed amount.

0790 CUM BRIDGE	\$50,000	\$257,671,585	\$113,375	\$0.0440
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Budget approved for displayed amount.

Rate Approved.

0801 HEALTH	\$118,651	\$257,671,585	\$132,701	\$0.0515
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

2391 CCD	\$148,445	\$257,671,585	\$37,878	\$0.0147
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Budget reduced due to advertising constraints.

Rate Approved.

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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**

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 0000 OHIO COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$1,065,730	\$0.4136

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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**

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 0001 CASS 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	\$16,463	\$30,364,440	\$10,992	\$0.0362
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$2,500	\$30,364,440	\$972	\$0.0032
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$3,100	\$30,364,440	\$2,885	\$0.0095
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$14,849	\$0.0489

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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**

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 0002 PIKE 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	\$10,749	\$23,195,786	\$6,982	\$0.0301
Budget approved for displayed amount.				
Rate reduced due to application of PTRC.				
0840 TWP ASSISTANCE	\$4,000	\$23,195,786	\$1,067	\$0.0046
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$6,000	\$23,195,786	\$6,170	\$0.0266
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$14,219	\$0.0613

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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**

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 0003 RANDOLPH 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	\$25,567	\$186,420,645	\$9,880	\$0.0053
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$14,200	\$186,420,645	\$9,507	\$0.0051
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$28,400	\$82,997,596	\$19,421	\$0.0234
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$38,808	\$0.0338

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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**

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 0004 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	\$7,761	\$17,690,714	\$4,918	\$0.0278

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	\$17,690,714	\$0	\$0.0000
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

1111 FIRE	\$1,500	\$17,690,714	\$2,088	\$0.0118
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

1187 EMER FIRE LOAN	\$387	\$17,690,714	\$195	\$0.0011
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Budget has been reduced and approved for the displayed amt.

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

Unit Total:	\$7,201	\$0.0407
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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**

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 0462 RISING SUN CIVIL CITY

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	\$2,294,570	\$103,423,049	\$355,879	\$0.3441

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

Rate reduced to remain within statutory levy limitation.

0706 LR &S	\$9,500	\$103,423,049	\$0	\$0.0000
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Budget approved for displayed amount.

0708 MVH	\$495,696	\$103,423,049	\$0	\$0.0000
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Budget approved for displayed amount.

1301 PARK & REC	\$0	\$103,423,049	\$0	\$0.0000
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2379 CCI	\$5,782	\$103,423,049	\$0	\$0.0000
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Budget approved for displayed amount.

2391 CCD	\$57,500	\$103,423,049	\$51,712	\$0.0500
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Budget approved for displayed amount.

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

6401 SANITATION	\$105,000	\$103,423,049	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:	\$407,591	\$0.3941
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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**

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$120,000	\$257,671,585	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$5,890,450	\$257,671,585	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$654,000	\$257,671,585	\$286,531	\$0.1112
Budget approved for displayed amount.				
Rate reduced due to underestimate of miscellaneous revenue.				
1214 SCHOOL CPF	\$783,111	\$257,671,585	\$663,247	\$0.2574
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
6301 TRANSPORTATION	\$455,000	\$257,671,585	\$385,477	\$0.1496
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
6302 BUS REPLACEMENT	\$205,000	\$257,671,585	\$130,124	\$0.0505
Budget has been reduced and approved for the displayed amt.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$1,465,379	\$0.5687

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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
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2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 0170 OHIO 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	\$184,995	\$257,671,585	\$108,995	\$0.0423

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$108,995	\$0.0423
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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**

2015 BUDGET ORDER

Year: 2015

County: 58 Ohio

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

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	\$257,671,585	\$33,240	\$0.0129

Rate reduced due to increased assessed valuation.

Unit Total:	\$33,240	\$0.0129
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures 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.