

# 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  
FAX (317)974-1629

**TO:** Ohio County Auditor  
**FROM:** Department of Local Government Finance  
**RE:** 2016 Certified Budget Order  
**DATE:** Tuesday, January 12, 2016

Enclosed is the certified 2016 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, June 25, 2015
- Ratio study was approved by the DLGF on Tuesday, June 30, 2015
- County Auditor certified net assessed values to the DLGF on Thursday, September 10, 2015
- DLGF certified the Budget Order on Tuesday, January 12, 2016

**Your county is the 15th of 92 counties to receive a 2016 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 2015 PAYABLE 2016 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 2016. 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 \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

\_\_\_\_\_  
Courtney L. Schaafsma, Commissioner

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

**2016 TAX RATES  
(Per Taxing District)**

Year: 2016

County: 58 Ohio

<u>Taxing District</u>	<u>2016 District Rate</u>	<b>FOR COMPARISON ONLY 2015 <u>District Rate</u></b>
001 CASS TOWNSHIP	1.4922	1.0864
002 PIKE TOWNSHIP	1.5066	1.0988
003 RANDOLPH TOWNSHIP	1.4826	1.0713
004 RISING SUN CITY	2.0354	1.4420
005 UNION TOWNSHIP	1.4838	1.0782

**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**

**2016 BUDGET APPROPRIATIONS**

Year: 2016

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	\$431,200
	53150 Buildings - Interest	\$208,050
	<b>Fund Total:</b>	<b>\$639,250</b>
1214 SCHOOL CPF	26200 Maintenance of Buildings (Utilities)	\$191,390
	26400 Maintenance of Equipment	\$230,000
	26710 Technology	\$145,000
	26800 Other Operating and Maint. Of Plant	\$95,000
	43000 Professional Services	\$5,000
	45100 Building Acquisition, Const. and Imp.	\$206,000
	47000 Purchase of Mobile or Fixed Equipment	\$30,000
	<b>Fund Total:</b>	<b>\$902,390</b>
	<b>Unit Total:</b>	<b>\$1,541,640</b>

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

**2016 BUDGET ORDER**

Year: 2016

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	\$1,020,651	\$225,153,823	\$604,763	\$0.2686

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0124 2015 REASSESS	\$145,830	\$225,153,823	\$238,888	\$0.1061
--------------------	-----------	---------------	-----------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0702 HIGHWAY	\$474,566	\$225,153,823	\$0	\$0.0000
--------------	-----------	---------------	-----	----------

Budget approved for displayed amount.

0706 LR &S	\$100,000	\$225,153,823	\$0	\$0.0000
------------	-----------	---------------	-----	----------

Budget approved for displayed amount.

0790 CUM BRIDGE	\$100,000	\$225,153,823	\$99,068	\$0.0440
-----------------	-----------	---------------	----------	----------

Budget approved for displayed amount.

Rate Approved.

0801 HEALTH	\$121,434	\$225,153,823	\$103,120	\$0.0458
-------------	-----------	---------------	-----------	----------

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

2391 CCD	\$163,560	\$225,153,823	\$33,098	\$0.0147
----------	-----------	---------------	----------	----------

Budget approved for displayed amount.

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**

**2016 BUDGET ORDER**

Year: 2016

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>
		<b>Unit Total:</b>	<b>\$1,078,937</b>	<b>\$0.4792</b>

**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**

**2016 BUDGET ORDER**

Year: 2016

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	\$16,656	\$32,200,012	\$11,817	\$0.0367
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$2,500	\$32,200,012	\$483	\$0.0015
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$3,100	\$32,200,012	\$2,962	\$0.0092
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$15,262</b>	<b>\$0.0474</b>

**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**

**2016 BUDGET ORDER**

Year: 2016

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	\$10,928	\$23,601,125	\$7,269	\$0.0308
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$4,000	\$23,601,125	\$991	\$0.0042
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$6,000	\$23,601,125	\$6,325	\$0.0268
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$14,585</b>	<b>\$0.0618</b>

**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**

**2016 BUDGET ORDER**

Year: 2016

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	\$26,179	\$150,130,729	\$18,466	\$0.0123
Budget approved for displayed amount.				
Rate reduced due to application of PTRC.				
0840 TWP ASSISTANCE	\$14,200	\$150,130,729	\$1,351	\$0.0009
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$29,250	\$80,891,942	\$19,899	\$0.0246
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
<b>Unit Total:</b>			<b>\$39,716</b>	<b>\$0.0378</b>

**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**

**2016 BUDGET ORDER**

Year: 2016

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	\$8,814	\$19,221,957	\$4,017	\$0.0209

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	\$1,160	\$19,221,957	\$1,000	\$0.0052
---------------------	---------	--------------	---------	----------

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

Rate reduced to remain within statutory levy limitation.

1111 FIRE	\$1,500	\$19,221,957	\$2,134	\$0.0111
-----------	---------	--------------	---------	----------

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

1187 EMER FIRE LOAN	\$387	\$19,221,957	\$346	\$0.0018
---------------------	-------	--------------	-------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

<b>Unit Total:</b>			<b>\$7,497</b>	<b>\$0.0390</b>
--------------------	--	--	----------------	-----------------

**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**

**2016 BUDGET ORDER**

Year: 2016

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	\$2,249,098	\$69,238,787	\$115,213	\$0.1664
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$9,500	\$69,238,787	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$483,142	\$69,238,787	\$249,952	\$0.3610
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1301 PARK & REC	\$0	\$69,238,787	\$0	\$0.0000
2379 CCI	\$6,000	\$69,238,787	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$57,085	\$69,238,787	\$34,619	\$0.0500
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
6401 SANITATION	\$110,000	\$69,238,787	\$0	\$0.0000
Budget approved for displayed amount.				
<b>Unit Total:</b>			<b>\$399,784</b>	<b>\$0.5774</b>

**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**

**2016 BUDGET ORDER**

Year: 2016

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>
0022 REF SCH POST09	\$603,617	\$225,153,823	\$562,885	\$0.2500

Budget has been reduced and approved for the displayed amt.

Rate reduced to remain within statutory levy limitation.

0061 RAINY DAY	\$56,087	\$225,153,823	\$0	\$0.0000
----------------	----------	---------------	-----	----------

Budget has been reduced and approved for the displayed amt.

0101 GENERAL	\$5,005,244	\$225,153,823	\$0	\$0.0000
--------------	-------------	---------------	-----	----------

Budget has been reduced and approved for the displayed amt.

0180 DEBT SERVICE	\$639,250	\$225,153,823	\$340,658	\$0.1513
-------------------	-----------	---------------	-----------	----------

Budget approved for displayed amount.

Underestimate of taxes to be collected. Rate reduced.

1214 SCHOOL CPF	\$902,390	\$225,153,823	\$601,386	\$0.2671
-----------------	-----------	---------------	-----------	----------

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.

6301 TRANSPORTATION	\$466,850	\$225,153,823	\$394,469	\$0.1752
---------------------	-----------	---------------	-----------	----------

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

6302 BUS REPLACEMENT	\$210,000	\$225,153,823	\$133,066	\$0.0591
----------------------	-----------	---------------	-----------	----------

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 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**

**2016 BUDGET ORDER**

Year: 2016

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>
		<b>Unit Total:</b>	<b>\$2,032,464</b>	<b>\$0.9027</b>

**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**

**2016 BUDGET ORDER**

Year: 2016

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	\$173,640	\$225,153,823	\$111,676	\$0.0496

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

<b>Unit Total:</b>	<b>\$111,676</b>	<b>\$0.0496</b>
--------------------	------------------	-----------------

**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**

**2016 BUDGET ORDER**

Year: 2016

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	\$225,153,823	\$29,945	\$0.0133

Rate reduced to remain within statutory levy limitation.

<b>Unit Total:</b>	<b>\$29,945</b>	<b>\$0.0133</b>
--------------------	-----------------	-----------------

**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 received to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.**