

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: 2014 Certified Budget Order
DATE: Monday, December 09, 2013

Enclosed is the certified 2014 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 Friday, June 07, 2013
- Ratio study was approved by the DLGF on Monday, June 10, 2013
- County Auditor certified net assessed values to the DLGF on Thursday, August 01, 2013
- DLGF certified the Budget Order on Monday, December 09, 2013

Your county is the 8th of 92 counties to receive a 2014 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 2013 PAYABLE 2014 FOR
OHIO COUNTY, INDIANA

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 2014. 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 9th day of December, 2013.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Micah G. Vincent, Commissioner

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

**2014 TAX RATES
(Per Taxing District)**

Year: 2014

County: 58 Ohio

<u>Taxing District</u>	<u>2014 District Rate</u>	FOR COMPARISON ONLY 2013 District Rate
001 CASS TOWNSHIP	0.9401	0.8919
002 PIKE TOWNSHIP	0.9530	0.9049
003 RANDOLPH TOWNSHIP	0.9254	0.8785
004 RISING SUN CITY	1.2749	1.2063
005 UNION TOWNSHIP	0.9340	0.8786

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**

2014 BUDGET APPROPRIATIONS

Year: 2014

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	25865 Un-reimbursed Cost of Textbooks	\$63,262
	53100 Buildings - Principal	\$384,292
	53150 Buildings - Interest	\$269,708
	Fund Total:	\$717,262
1214 SCHOOL CPF	22360 Network Support	\$25,000
	22370 Hardware Maint. And Support	\$44,000
	26200 Maintenance of Buildings (Utilities)	\$191,390
	26400 Maintenance of Equipment	\$168,000
	26800 Other Operating and Maint. Of Plant	\$80,000
	43000 Professional Services	\$10,000
	45100 Building Acquisition, Const. and Imp.	\$251,640
	47000 Purchase of Mobile or Fixed Equipment	\$79,609
	Fund Total:	\$849,639
	Unit Total:	\$1,566,901

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

2014 BUDGET ORDER

Year: 2014

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	\$1,453,766	\$258,332,795	\$710,415	\$0.2750

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	\$100,000	\$258,332,795	\$72,850	\$0.0282
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Budget reduced due to advertising constraints.

Rate reduced due to increased assessed valuation.

0702 HIGHWAY	\$440,586	\$258,332,795	\$0	\$0.0000
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Budget approved for displayed amount.

0706 LR &S	\$64,230	\$258,332,795	\$0	\$0.0000
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Budget has been reduced and approved for the displayed amt.

0790 CUM BRIDGE	\$142,085	\$258,332,795	\$113,666	\$0.0440
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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.

0801 HEALTH	\$118,686	\$258,332,795	\$97,391	\$0.0377
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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.

2391 CCD	\$5,500	\$258,332,795	\$37,975	\$0.0147
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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.

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 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**

2014 BUDGET ORDER

Year: 2014

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:	\$1,032,297	\$0.3996

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 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**

2014 BUDGET ORDER

Year: 2014

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	\$16,276	\$30,080,307	\$9,475	\$0.0315
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$2,500	\$30,080,307	\$2,166	\$0.0072
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$3,100	\$30,080,307	\$2,797	\$0.0093
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$14,438	\$0.0480

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 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**

2014 BUDGET ORDER

Year: 2014

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	\$10,557	\$22,674,119	\$4,308	\$0.0190
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$4,000	\$22,674,119	\$3,492	\$0.0154
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$12,000	\$22,674,119	\$6,009	\$0.0265
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$13,809	\$0.0609

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 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**

2014 BUDGET ORDER

Year: 2014

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	\$26,322	\$187,942,772	\$9,397	\$0.0050
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$14,200	\$187,942,772	\$9,397	\$0.0050
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$27,650	\$80,967,438	\$18,865	\$0.0233
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$37,659	\$0.0333

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 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**

2014 BUDGET ORDER

Year: 2014

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	\$9,325	\$17,635,597	\$4,497	\$0.0255
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$1,500	\$17,635,597	\$335	\$0.0019
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$1,500	\$17,635,597	\$2,028	\$0.0115
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1187 EMER FIRE LOAN	\$387	\$17,635,597	\$529	\$0.0030
Budget has been reduced and approved for the displayed amt.				
Rate reduced due to overestimate of necessary expenditures.				
Unit Total:			\$7,389	\$0.0419

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 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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2014 BUDGET ORDER

Year: 2014

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	\$2,295,784	\$106,975,334	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S	\$20,000	\$106,975,334	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$511,875	\$106,975,334	\$345,316	\$0.3228
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1301 PARK & REC	\$0	\$106,975,334	\$0	\$0.0000
2379 CCI	\$13,627	\$106,975,334	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$300,000	\$106,975,334	\$53,488	\$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	\$115,000	\$106,975,334	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$398,804	\$0.3728

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 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**

2014 BUDGET ORDER

Year: 2014

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	\$258,332,795	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$6,000,000	\$258,332,795	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$717,262	\$258,332,795	\$0	\$0.0000
Budget approved for displayed amount.				
1214 SCHOOL CPF	\$849,639	\$258,332,795	\$664,432	\$0.2572
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	\$446,181	\$258,332,795	\$368,899	\$0.1428
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	\$150,000	\$258,332,795	\$99,975	\$0.0387
Budget approved for displayed amount. Rate reduced due to application of PTRC.				
Unit Total:			\$1,133,306	\$0.4387

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 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.

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2014 BUDGET ORDER

Year: 2014

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	\$195,311	\$258,332,795	\$105,658	\$0.0409

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$105,658	\$0.0409
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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 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**

2014 BUDGET ORDER

Year: 2014

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	\$258,332,795	\$33,325	\$0.0129

Rate reduced due to increased assessed valuation.

Unit Total:	\$33,325	\$0.0129
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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 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.