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: 2020 Certified Budget Order

DATE: Friday, December 20, 2019

Enclosed is the certified 2020 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 2/6/2019. (Due 3/01/19).
- Ratio study was approved by the DLGF on 2/25/2019.
- County Auditor certified net assessed values to the DLGF on 7/25/2019. (Due 8/01/19).
- DLGF certified the Budget Order on 12/20/2019. (Due 12/31/19).

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.

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2019 PAYABLE 2020 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 2020. 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 18th day of Dicember , 2019

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

2020 TAX RATES (Per Taxing District)

Year: 2020

County	: 58 Ohio		FOR COMPARISON ONLY
Taxing	<u>District</u>	2020 <u>District Rate</u>	2019 <u>District Rate</u>
001	CASS TWP	1.6198	1.6255
002	PIKE TWP.	1.6320	1.6399
003	RANDOLPH TWP	1.6030	1.6129
004	RISING SUN CORP.	2.1794	2.2049
005	UNION TWP	1.6091	1.6154

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

12/20/2019

2020 BUDGET ORDER

Year: 2020

County 58 Ohio

Unit: 0000 OHIO COUNTY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$2,255,830	\$245,593,750	\$895,435	\$0.3646
Budge	t approved for displayed an	nount.			
_	educed to remain within sta				
0124	2015 REASSESS				
		\$118,169	\$245,593,750	\$99,957	\$0.0407
Budge	t approved for displayed an	mount.			
Rate re	educed to remain within sta HIGHWAY	tutory levy limitation.			
		\$1,208,119	\$245,593,750	\$0	\$0.0000
Budge	t has been decreased becau LR &S	se projected revenues are i	insufficient to fund the ac	dopted budget.	
		\$124,000	\$245,593,750	\$0	\$0.0000
Budge	t approved for displayed an CUM BRIDGE	nount.			
		\$120,000	\$245,593,750	\$103,395	\$0.0421
•	t approved for displayed an approved. HEALTH	nount.			
0001		\$136,573	\$245,593,750	\$109,780	\$0.0447
Budget approved for displayed amount. Rate reduced due to increased assessed valuation. 2391 CCD					
		\$64,000	\$245,593,750	\$33,155	\$0.0135

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 receipted 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.

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2020 BUDGET ORDER

Year: 2020

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: \$1,241,722 \$0.5056

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2020 BUDGET ORDER

Year: 2020

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>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL						
		\$19,470	\$32,175,106	\$13,224	\$0.0411		
Budget	Budget approved for displayed amount.						
Rate re	duced due to increa	ased assessed valuation.					
0840	TWP ASSISTAN	ICE					
		\$2,500	\$32,175,106	\$997	\$0.0031		
Budget	approved for displ	ayed amount.					
Rate re	duced due to increa	ased assessed valuation.					
1111	FIRE						
		\$5,000	\$32,175,106	\$3,411	\$0.0106		
Budget	approved for displ	ayed amount.					
Rate re	duced due to increa	ased assessed valuation.					
			Unit Total:	\$17,632	\$0.0548		

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2020 BUDGET ORDER

Year: 2020

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>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL						
		\$22,481	\$25,131,117	\$8,545	\$0.0340		
Budget	Budget approved for displayed amount.						
Rate re	duced due to increa	ased assessed valuation.					
0840	TWP ASSISTAN	ICE					
		\$3,000	\$25,131,117	\$980	\$0.0039		
Budget	approved for displ	ayed amount.					
Rate re	duced due to increa	ased assessed valuation.					
1111	FIRE						
		\$12,000	\$25,131,117	\$7,313	\$0.0291		
Budget	approved for displ	ayed amount.					
Rate re	duced due to increa	ased assessed valuation.					
			Unit Total:	\$16,838	\$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 receipted 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.

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2020 BUDGET ORDER

Year: 2020

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>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY				
		\$0	\$169,519,299	\$0	\$0.0000
0101	GENERAL				
		\$28,865	\$169,519,299	\$21,020	\$0.0124
Budget	t approved for display	ed amount.			
	educed due to increase				
0840	TWP ASSISTANCE	E			
		\$15,000	\$169,519,299	\$1,865	\$0.0011
Budget	t approved for display	ed amount.			
Rate re	educed due to increase	d assessed valuation.			
1111	FIRE				
		\$32,000	\$93,636,052	\$22,941	\$0.0245
Budget	t approved for display	ed amount.			
Rate re	educed due to increase	d assessed valuation.			
			Unit Total:	\$45,826	\$0.0380

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2020 BUDGET ORDER

Year: 2020

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>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$9,375	\$18,768,228	\$5,499	\$0.0293
Budget	approved for displa	yed amount.			
Rate re	duced due to increas	sed assessed valuation.			
0840	TWP ASSISTANC	CE			
		\$1,500	\$18,768,228	\$300	\$0.0016
Budget	approved for displa	yed amount.			
Rate re	duced due to increas	sed assessed valuation.			
1111	FIRE				
		\$1,500	\$18,768,228	\$2,477	\$0.0132
Budget	approved for displa	yed amount.			
Rate re	duced due to increas	sed assessed valuation.			
			Unit Total:	\$8,276	\$0.0441

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2020 BUDGET ORDER

Year: 2020

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>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY				
		\$100,000	\$75,883,247	\$0	\$0.0000
Budge	t approved for displa	yed amount.			
0101	GENERAL				
		\$2,480,048	\$75,883,247	\$35,817	\$0.0472
_	t approved for displa	-			
		sed assessed valuation.			
0706	LR &S				
		\$20,000	\$75,883,247	\$0	\$0.0000
Budget 0708	t approved for displa MVH	yed amount.			
		\$663,015	\$75,883,247	\$385,942	\$0.5086
Budget approved for displayed amount. Rate reduced due to increased assessed valuation. 1301 PARK & REC					
		\$215,000	\$75,883,247	\$0	\$0.0000
Budger	t approved for displa CCI	yed amount.			
		\$8,000	\$75,883,247	\$0	\$0.0000
Budget 2391	t approved for displa CCD	yed amount.			
		\$40,000	\$75,883,247	\$34,223	\$0.0451
D 1	1.0 11 1				

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 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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2020 BUDGET ORDER

Year: 2020

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>	Certified Budget	Certified AV	Certified Levy	Certified Rate
6401	SANITATION				
		\$160,000	\$75,883,247	\$0	\$0.0000
Budge	t approved for displayed	amount.			
			Unit Total:	\$455,982	\$0.6009

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2020 BUDGET ORDER

Year: 2020

County 58 Ohio

Unit: 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0022	REF SCH POST09						
		\$779,500	\$245,593,750	\$613,984	\$0.2500		
Budget	approved for displayed ar	nount.					
Rate re	Rate reduced to remain within statutory levy limitation.						
0061	RAINY DAY						
		\$180,000	\$245,593,750	\$0	\$0.0000		
Budget	approved for displayed ar	nount.					
0180	DEBT SERVICE						
		\$774,500	\$245,593,750	\$629,702	\$0.2564		
Budget	thas been reduced and app	roved for the displayed an	nt.				
Rate re	educed due to increased ass	sessed valuation.					
3101	EDUCATION						
		\$5,384,950	\$245,593,750	\$0	\$0.0000		
Budget	approved for displayed ar	nount.					
3300	OPERATIONS						
		\$1,865,591	\$245,593,750	\$1,192,849	\$0.4857		
Budget approved for displayed amount.							
Rate re	educed due to increased ass	sessed valuation.					
			Unit Total:	\$2,436,535	\$0.9921		

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2020 BUDGET ORDER

Year: 2020

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>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL						
		\$200,216	\$245,593,750	\$128,937	\$0.0525		
Budget	Budget approved for displayed amount.						
Rate reduced due to increased assessed valuation.							
			Unit Total:	\$128,937	\$0.0525		

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2020 BUDGET ORDER

Year: 2020

County 58 Ohio

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
8210	SP SOL WASTE MA				
		\$0	\$245,593,750	\$36,348	\$0.0148
Rate re	educed because the fund wa	s not properly established.			
			Unit Total·	\$36 348	\$0.0148

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 in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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