
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N 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: 2021 Certified Budget Order

DATE: Friday, February 12, 2021

Enclosed is the certified 2021 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 02/13/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 02/14/20.
- County Auditor certified net assessed values to the DLGF on 08/14/20 (Due 08/03/20).
- DLGF certified the Budget Order on 02/12/2021 (Due 12/31/20).

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 2020 PAYABLE 2021 FOR
OHIO COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2021. 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.

Dated this February 12, 2021

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

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

**2021 TAX RATES
(Per Taxing District)**

**Year : 2021
County: 58 Ohio**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2021 District Rate</u>	<u>2020 District Rate</u>
001	CASS TWP	1.6228	1.6198
002	PIKE TWP.	1.6376	1.6320
003	RANDOLPH TWP	1.6053	1.6030
004	RISING SUN CORP.	2.1912	2.1794
005	UNION TWP	1.6116	1.6091

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
2021 Budget Order

County: 58 Ohio
Unit: 0000 OHIO COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$2,285,576	\$252,877,192	\$943,232	\$0.3730
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$118,444	\$252,877,192	\$99,886	\$0.0395
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$909,264	\$252,877,192	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$124,000	\$252,877,192	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$120,000	\$252,877,192	\$106,461	\$0.0421
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	HEALTH	\$137,763	\$252,877,192	\$109,749	\$0.0434
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$54,000	\$252,877,192	\$34,138	\$0.0135
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$3,749,047		\$1,293,466	\$0.5115

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.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 58 Ohio
Unit: 0001 CASS TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$20,335	\$33,049,295	\$13,815	\$0.0418
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,500	\$33,049,295	\$991	\$0.0030
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$5,000	\$33,049,295	\$3,569	\$0.0108
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$27,835		\$18,375	\$0.0556

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.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

**County: 58 Ohio
Unit: 0002 PIKE TOWNSHIP**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$22,434	\$24,934,103	\$8,926	\$0.0358
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$3,000	\$24,934,103	\$997	\$0.0040
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$15,000	\$24,934,103	\$7,630	\$0.0306
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$40,434		\$17,553	\$0.0704

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.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 58 Ohio
Unit: 0003 RANDOLPH TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$29,660	\$175,498,952	\$21,937	\$0.0125
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$15,000	\$175,498,952	\$1,930	\$0.0011
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$32,000	\$97,740,974	\$23,947	\$0.0245
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$76,660		\$47,814	\$0.0381

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.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

**County: 58 Ohio
Unit: 0004 UNION TOWNSHIP**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$9,375	\$19,394,842	\$5,547	\$0.0286
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$1,500	\$19,394,842	\$485	\$0.0025
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$2,000	\$19,394,842	\$2,580	\$0.0133
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$12,875		\$8,612	\$0.0444

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.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 58 Ohio
Unit: 0462 RISING SUN CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$100,000	\$77,757,978	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$2,517,188	\$77,757,978	\$38,568	\$0.0496
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$20,000	\$77,757,978	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$671,096	\$77,757,978	\$400,998	\$0.5157
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$222,054	\$77,757,978	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$10,000	\$77,757,978	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$40,000	\$77,757,978	\$35,069	\$0.0451
Budget approved for displayed amount.					
Rate Approved.					
6401	SANITATION	\$160,000	\$77,757,978	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$3,740,338		\$474,635	\$0.6104

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 58 Ohio

Unit: 6080 RISING SUN-OHIO COUNTY COMMUNITY SCHOOL

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009	\$793,000	\$252,877,192	\$632,193	\$0.2500
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0061	RAINY DAY	\$0	\$252,877,192	\$0	\$0.0000
Budget has been reduced and approved for the displayed amt.					
0180	DEBT SERVICE	\$774,250	\$252,877,192	\$565,939	\$0.2238
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$5,600,000	\$252,877,192	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$2,100,000	\$252,877,192	\$1,303,835	\$0.5156
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$9,267,250		\$2,501,967	\$0.9894

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.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 58 Ohio

Unit: 0170 OHIO COUNTY PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$208,624	\$252,877,192	\$134,531	\$0.0532
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$208,624		\$134,531	\$0.0532

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

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

County: 58 Ohio

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MANAGEM

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$0	\$252,877,192	\$33,127	\$0.0131
Rate reduced due to increased assessed valuation.					
Unit Total:		\$0		\$33,127	\$0.0131

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.