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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 N 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:** 2024 Certified Budget Order

**DATE:** Friday, December 29, 2023

Enclosed is the certified 2024 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 02/16/23 (Due 03/01/23).
- Ratio study was approved by the DLGF on 03/02/23.
- County auditor certified net assessed values to the DLGF on 08/05/23 (Due 08/01/23).
- DLGF certified the Budget Order on 12/29/2023 (Due 12/31/23).

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 2023 PAYABLE 2024 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 2024. 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 December 29, 2023**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**



**Daniel Shackle, Commissioner**

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

**2024 TAX RATES  
(Per Taxing District)**

**Year : 2024  
County: 58 Ohio**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2024 District Rate</u>	<u>2023 District Rate</u>
001	CASS TWP	1.5565	1.3543
002	PIKE TWP.	1.5752	1.3718
003	RANDOLPH TWP	1.5443	1.3425
004	RISING SUN CORP.	2.0973	1.8732
005	UNION TWP	1.5492	1.3458

**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**  
**2024 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>
<b>0101</b>	<b>GENERAL</b>	\$2,712,809	\$326,975,058	\$1,112,042	\$0.3401
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$150,652	\$326,975,058	\$99,727	\$0.0305
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0702</b>	<b>HIGHWAY</b>	\$803,396	\$326,975,058	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$125,000	\$326,975,058	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$120,000	\$326,975,058	\$137,656	\$0.0421
Department of Local Government Finance approval not required.					
Rate Approved.					
<b>0801</b>	<b>HEALTH</b>	\$144,106	\$326,975,058	\$84,687	\$0.0259
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$54,000	\$326,975,058	\$43,488	\$0.0133
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$4,109,963</b>		<b>\$1,477,600</b>	<b>\$0.4519</b>

**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**  
**2024 Budget Order**

**County: 58 Ohio**  
**Unit: 0001 CASS 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>
<b>0101</b>	<b>GENERAL</b>	\$22,310	\$45,908,732	\$15,884	\$0.0346
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,500	\$45,908,732	\$964	\$0.0021
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$5,000	\$45,908,732	\$4,040	\$0.0088
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$29,810</b>		<b>\$20,888</b>	<b>\$0.0455</b>

**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**  
**2024 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>
<b>0101</b>	<b>GENERAL</b>	\$16,022	\$31,173,492	\$10,318	\$0.0331
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$3,000	\$31,173,492	\$998	\$0.0032
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$17,000	\$31,173,492	\$8,697	\$0.0279
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$36,022</b>		<b>\$20,013</b>	<b>\$0.0642</b>

**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**  
**2024 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>
<b>0101</b>	<b>GENERAL</b>	\$34,981	\$224,261,048	\$25,341	\$0.0113
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$15,000	\$224,261,048	\$1,794	\$0.0008
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$32,000	\$128,748,774	\$27,295	\$0.0212
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$81,981</b>		<b>\$54,430</b>	<b>\$0.0333</b>

**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**  
**2024 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>
<b>0101</b>	<b>GENERAL</b>	\$9,275	\$25,631,786	\$6,382	\$0.0249
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$1,500	\$25,631,786	\$487	\$0.0019
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$2,500	\$25,631,786	\$2,922	\$0.0114
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$13,275</b>		<b>\$9,791</b>	<b>\$0.0382</b>

**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**  
**2024 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>
<b>0061</b>	<b>RAINY DAY</b>	\$39,000	\$95,512,274	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$2,818,619	\$95,512,274	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$40,000	\$95,512,274	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$811,778	\$95,512,274	\$500,675	\$0.5242
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$233,200	\$95,512,274	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$9,500	\$95,512,274	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$50,000	\$95,512,274	\$47,756	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
<b>6401</b>	<b>SANITATION</b>	\$207,500	\$95,512,274	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$4,209,597</b>		<b>\$548,431</b>	<b>\$0.5742</b>

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**  
**2024 Budget Order**

**County: 58 Ohio**

**Unit: 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$130,000	\$326,975,058	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$1,916,174	\$326,975,058	\$1,777,763	\$0.5437
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$6,457,050	\$326,975,058	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
<b>3300</b>	<b>OPERATIONS</b>	\$2,495,753	\$326,975,058	\$1,485,121	\$0.4542
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$10,998,977</b>		<b>\$3,262,884</b>	<b>\$0.9979</b>

**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  
2024 Budget Order**

**County: 58 Ohio**

**Unit: 0170 OHIO COUNTY PUBLIC LIBRARY**

**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	\$237,607	\$326,975,058	\$153,024	\$0.0468

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

<b>Unit Total:</b>		<b>\$237,607</b>		<b>\$153,024</b>	<b>\$0.0468</b>
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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 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  
2024 Budget Order**

**County: 58 Ohio**

**Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT**

<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	\$326,975,058	\$47,084	\$0.0144
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$0</b>		<b>\$47,084</b>	<b>\$0.0144</b>

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.