
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
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TO: Ohio County Auditor

FROM: Department of Local Government Finance

RE: 2025 Certified Budget Order

DATE: Tuesday, December 17, 2024

Enclosed is the certified 2025 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 02/20/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 02/26/24.
- County auditor certified net assessed values to the DLGF on 08/01/24 (Due 08/01/24).
- DLGF certified the Budget Order on 12/17/2024 (Due 12/31/24).

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 2024 PAYABLE 2025 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 2025. 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 17, 2024

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Scott Maitland, Acting Commissioner

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

**2025 TAX RATES
(Per Taxing District)**

**Year : 2025
County: 58 Ohio**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2025 District Rate</u>	<u>2024 District Rate</u>
001	CASS TWP	1.5083	1.5565
002	PIKE TWP.	1.5235	1.5752
003	RANDOLPH TWP	1.4989	1.5443
004	RISING SUN CORP.	2.0267	2.0973
005	UNION TWP	1.5028	1.5492

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
2025 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	\$2,531,221	\$373,904,566	\$1,262,676	\$0.3377
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$117,408	\$373,904,566	\$55,338	\$0.0148
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$627,847	\$373,904,566	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$125,000	\$373,904,566	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$400,000	\$373,904,566	\$157,414	\$0.0421
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$146,339	\$373,904,566	\$16,078	\$0.0043
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$54,000	\$373,904,566	\$49,729	\$0.0133
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$4,001,815		\$1,541,235	\$0.4122

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
2025 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>
0101	GENERAL	\$23,470	\$54,946,875	\$16,539	\$0.0301
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,500	\$54,946,875	\$989	\$0.0018
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$0	\$54,946,875	\$4,231	\$0.0077
Rate reduced due to increased assessed valuation.					
Unit Total:		\$25,970		\$21,759	\$0.0396

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
2025 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	\$16,522	\$35,028,476	\$9,808	\$0.0280
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$3,000	\$35,028,476	\$946	\$0.0027
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$14,500	\$35,028,476	\$8,442	\$0.0241
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$34,022		\$19,196	\$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.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 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	\$39,503	\$254,080,862	\$27,187	\$0.0107
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$15,000	\$254,080,862	\$1,270	\$0.0005
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$32,000	\$149,273,978	\$28,362	\$0.0190
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$86,503		\$56,819	\$0.0302

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
2025 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	\$9,645	\$29,848,353	\$6,656	\$0.0223
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$1,500	\$29,848,353	\$478	\$0.0016
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$3,000	\$29,848,353	\$3,045	\$0.0102
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$14,145		\$10,179	\$0.0341

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
2025 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	\$39,000	\$104,806,884	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$2,480,553	\$104,806,884	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$40,000	\$104,806,884	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$836,948	\$104,806,884	\$520,681	\$0.4968
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$233,962	\$104,806,884	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$15,000	\$104,806,884	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$65,000	\$104,806,884	\$52,403	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
6401	SANITATION	\$214,556	\$104,806,884	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$3,925,019		\$573,084	\$0.5468

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
2025 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>
0061	RAINY DAY	\$130,000	\$373,904,566	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$2,298,467	\$373,904,566	\$2,194,072	\$0.5868
Budget approved for displayed amount.					
Rate reduced per unit request.					
3101	EDUCATION	\$6,707,050	\$373,904,566	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$2,276,447	\$373,904,566	\$1,544,600	\$0.4131
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$11,411,964		\$3,738,672	\$0.9999

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
2025 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	\$247,110	\$373,904,566	\$159,283	\$0.0426

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	\$247,110	\$159,283	\$0.0426
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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
2025 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	\$373,904,566	\$52,347	\$0.0140
Rate reduced due to increased assessed valuation.					
Unit Total:		\$0		\$52,347	\$0.0140

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.