

# 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  
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**TO:** Cass County Auditor

**FROM:** Department of Local Government Finance

**RE:** 2026 Certified Budget Order

**DATE:** Wednesday, January 14, 2026

Enclosed is the certified 2026 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 02/28/25 (Due 03/03/25).
- Ratio study was approved by the DLGF on 03/14/25.
- County auditor certified net assessed values to the DLGF on 08/25/25 (Due 08/01/25).
- DLGF certified the Budget Order on 01/14/2026 (Due 01/15/26).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2026.

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 2025 PAYABLE 2026 FOR  
CASS 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 2026. 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 January 14, 2026**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

  
**Jason Cockerill, Commissioner**

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

**2026 TAX RATES  
(Per Taxing District)**

**Year : 2026  
County: 09 Cass**

|     |                               | <i><b>FOR COMPARISON<br/>ONLY</b></i> |                                      |
|-----|-------------------------------|---------------------------------------|--------------------------------------|
|     | <u><b>Taxing District</b></u> | <u><b>2026<br/>District Rate</b></u>  | <u><b>2025<br/>District Rate</b></u> |
| 001 | Adams                         | 1.7362                                | 1.6402                               |
| 002 | Bethlehem                     | 1.7340                                | 1.6316                               |
| 003 | Boone                         | 1.9837                                | 1.9525                               |
| 004 | Royal Center                  | 3.2815                                | 3.3938                               |
| 005 | Clay                          | 2.4079                                | 2.4993                               |
| 006 | Clay Logan                    | 4.5235                                | 4.7483                               |
| 007 | Clinton                       | 2.1260                                | 2.1635                               |
| 008 | Deer Creek                    | 1.8277                                | 1.8975                               |
| 009 | Eel                           | 2.4588                                | 2.5574                               |
| 010 | Logansport                    | 4.5744                                | 4.8064                               |
| 011 | Harrison                      | 1.9812                                | 1.9555                               |
| 012 | Jackson                       | 1.8203                                | 1.8851                               |
| 013 | Galveston                     | 2.9886                                | 3.1525                               |
| 014 | Jefferson                     | 1.9201                                | 1.9140                               |
| 015 | Miami Southeast               | 2.1772                                | 2.2291                               |
| 016 | Miami Logan Sch               | 2.4175                                | 2.4411                               |
| 017 | Noble Pioneer                 | 2.2639                                | 2.3144                               |
| 018 | Noble Logan Sch               | 2.4004                                | 2.5084                               |
| 019 | Noble Logan                   | 4.5160                                | 4.7574                               |
| 020 | Tipton                        | 1.7938                                | 1.8762                               |
| 021 | Onward                        | 3.0248                                | 2.9772                               |
| 022 | Walton                        | 2.5637                                | 2.8790                               |
| 023 | Washington Se                 | 1.9180                                | 1.9708                               |
| 024 | Wash Logan Sch                | 2.1583                                | 2.1828                               |
| 025 | Wash Logansport               | 4.5431                                | 4.7652                               |
| 026 | Clinton Logan                 | 4.5380                                | 4.7632                               |
| 027 | Wash Se City                  | 4.3028                                | 4.5532                               |

**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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0000 CASS 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>                 | \$21,967,280            | \$1,972,316,027     | \$11,096,250          | \$0.5626              |
| Budget approved for displayed amount.                                                               |                                |                         |                     |                       |                       |
| Rate reduced to remain within statutory levy limitation.                                            |                                |                         |                     |                       |                       |
| <b>0102</b>                                                                                         | <b>ELECTION/REGISTRATION</b>   | \$320,095               | \$1,972,316,027     | \$203,149             | \$0.0103              |
| Budget approved for displayed amount.                                                               |                                |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                                                   |                                |                         |                     |                       |                       |
| <b>0124</b>                                                                                         | <b>2015 REASSESSMENT</b>       | \$300,680               | \$1,972,316,027     | \$287,958             | \$0.0146              |
| Budget approved for displayed amount.                                                               |                                |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                                                   |                                |                         |                     |                       |                       |
| <b>0183</b>                                                                                         | <b>BOND #3</b>                 | \$0                     | \$1,972,316,027     | \$0                   | \$0.0000              |
| <b>0184</b>                                                                                         | <b>BOND #4</b>                 | \$788,391               | \$1,972,316,027     | \$891,487             | \$0.0452              |
| Budget has been reduced and approved for the displayed amt.                                         |                                |                         |                     |                       |                       |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.                     |                                |                         |                     |                       |                       |
| <b>0702</b>                                                                                         | <b>HIGHWAY</b>                 | \$5,924,588             | \$1,972,316,027     | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                                               |                                |                         |                     |                       |                       |
| <b>0706</b>                                                                                         | <b>LOCAL ROAD &amp; STREET</b> | \$700,000               | \$1,972,316,027     | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                                               |                                |                         |                     |                       |                       |
| <b>0790</b>                                                                                         | <b>CUMULATIVE BRIDGE</b>       | \$2,125,000             | \$1,972,316,027     | \$656,781             | \$0.0333              |
| Department of Local Government Finance approval not required.                                       |                                |                         |                     |                       |                       |
| Cumulative fund rate cannot be increased over previous years rate until the fund is re-established. |                                |                         |                     |                       |                       |
| <b>0801</b>                                                                                         | <b>HEALTH</b>                  | \$308,912               | \$1,972,316,027     | \$270,207             | \$0.0137              |
| Budget approved for displayed amount.                                                               |                                |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                                                   |                                |                         |                     |                       |                       |

|             |                                       |           |                 |           |          |
|-------------|---------------------------------------|-----------|-----------------|-----------|----------|
| <b>2391</b> | <b>CUMULATIVE CAPITAL DEVELOPMENT</b> | \$816,209 | \$1,972,316,027 | \$633,113 | \$0.0321 |
|-------------|---------------------------------------|-----------|-----------------|-----------|----------|

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

|                    |  |                     |                     |                 |
|--------------------|--|---------------------|---------------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$33,251,155</b> | <b>\$14,038,945</b> | <b>\$0.7118</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0001 ADAMS 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>                    | \$16,900                | \$71,657,376        | \$13,042              | \$0.0182              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b>        | \$5,000                 | \$71,657,376        | \$4,944               | \$0.0069              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>1111</b>                                       | <b>TOWNSHIP FIRE AND E.M.S.</b>   | \$25,000                | \$71,657,376        | \$22,572              | \$0.0315              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>1190</b>                                       | <b>CUMULATIVE FIRE (Township)</b> | \$0                     | \$71,657,376        | \$0                   | \$0.0000              |
| -----                                             |                                   |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                                   | <b>\$46,900</b>         |                     | <b>\$40,558</b>       | <b>\$0.0566</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0002 BETHLEHEM 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>0061</b>                                                                                                                                     | <b>RAINY DAY</b>                  | \$400                   | \$73,946,768        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                                                                                           |                                   |                         |                     |                       |                       |
| <b>0101</b>                                                                                                                                     | <b>GENERAL</b>                    | \$14,500                | \$73,946,768        | \$7,617               | \$0.0103              |
| Budget approved for displayed amount.                                                                                                           |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                                                                                               |                                   |                         |                     |                       |                       |
| <b>0840</b>                                                                                                                                     | <b>TOWNSHIP ASSISTANCE</b>        | \$14,300                | \$73,946,768        | \$3,993               | \$0.0054              |
| 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                | \$73,946,768        | \$28,617              | \$0.0387              |
| Budget approved for displayed amount.                                                                                                           |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                                                                                               |                                   |                         |                     |                       |                       |
| <b>1190</b>                                                                                                                                     | <b>CUMULATIVE FIRE (Township)</b> | \$20,000                | \$73,946,768        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                                                                                           |                                   |                         |                     |                       |                       |
| The property tax levy was denied due to failure to submit a timely adopted Capital Improvement Plan. Contact your Field Rep with any questions. |                                   |                         |                     |                       |                       |
| <b>Unit Total:</b>                                                                                                                              |                                   | <b>\$81,200</b>         |                     | <b>\$40,227</b>       | <b>\$0.0544</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**  
**2026 Budget Order**

**County: 09 Cass**  
**Unit: 0003 BOONE 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>0061</b>                                       | <b>RAINY DAY</b>                  | \$20,000                | \$104,620,011       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| <b>0101</b>                                       | <b>GENERAL</b>                    | \$22,144                | \$104,620,011       | \$24,900              | \$0.0238              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b>        | \$10,000                | \$104,620,011       | \$7,010               | \$0.0067              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>1111</b>                                       | <b>TOWNSHIP FIRE AND E.M.S.</b>   | \$14,000                | \$81,224,381        | \$8,041               | \$0.0099              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>1190</b>                                       | <b>CUMULATIVE FIRE (Township)</b> | \$32,500                | \$81,224,381        | \$27,048              | \$0.0333              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate Approved.                                    |                                   |                         |                     |                       |                       |
| <b>1312</b>                                       | <b>RECREATION</b>                 | \$10,000                | \$104,620,011       | \$4,917               | \$0.0047              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| -----                                             |                                   |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                                   | <b>\$108,644</b>        |                     | <b>\$71,916</b>       | <b>\$0.0784</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0004 CLAY 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> |
|-------------|------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061        | RAINY DAY        | \$0                     | \$137,799,115       | \$0                   | \$0.0000              |
| 0101        | GENERAL          | \$20,200                | \$137,799,115       | \$30,454              | \$0.0221              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|      |                     |          |               |     |          |
|------|---------------------|----------|---------------|-----|----------|
| 0840 | TOWNSHIP ASSISTANCE | \$35,549 | \$137,799,115 | \$0 | \$0.0000 |
|------|---------------------|----------|---------------|-----|----------|

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

|                    |  |                 |  |                 |                 |
|--------------------|--|-----------------|--|-----------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$55,749</b> |  | <b>\$30,454</b> | <b>\$0.0221</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0005 CLINTON 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>   | \$56,550                | \$97,166,537        | \$35,563              | \$0.0366              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|             |                            |         |              |     |          |
|-------------|----------------------------|---------|--------------|-----|----------|
| <b>0840</b> | <b>TOWNSHIP ASSISTANCE</b> | \$3,300 | \$97,166,537 | \$0 | \$0.0000 |
|-------------|----------------------------|---------|--------------|-----|----------|

Budget approved for displayed amount.

|             |                                 |          |              |          |          |
|-------------|---------------------------------|----------|--------------|----------|----------|
| <b>1111</b> | <b>TOWNSHIP FIRE AND E.M.S.</b> | \$43,500 | \$78,293,302 | \$34,371 | \$0.0439 |
|-------------|---------------------------------|----------|--------------|----------|----------|

To fund the 2026 budget, this unit is authorized to transfer \$794.00 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

|             |                                   |     |              |          |          |
|-------------|-----------------------------------|-----|--------------|----------|----------|
| <b>1190</b> | <b>CUMULATIVE FIRE (Township)</b> | \$0 | \$78,293,302 | \$26,072 | \$0.0333 |
|-------------|-----------------------------------|-----|--------------|----------|----------|

Rate Approved.

|                    |  |                  |  |                 |                 |
|--------------------|--|------------------|--|-----------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$103,350</b> |  | <b>\$96,006</b> | <b>\$0.1138</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0006 DEER CREEK 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                  | \$20,950                | \$93,096,228        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                          |                         |                     |                       |                       |
| 0840                                              | TOWNSHIP ASSISTANCE      | \$6,500                 | \$93,096,228        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                          |                         |                     |                       |                       |
| 1111                                              | TOWNSHIP FIRE AND E.M.S. | \$51,100                | \$93,096,228        | \$51,948              | \$0.0558              |
| Budget approved for displayed amount.             |                          |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                          |                         |                     |                       |                       |
| 2120                                              | CEMETERY                 | \$6,500                 | \$93,096,228        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                          |                         |                     |                       |                       |
| Unit Total:                                       |                          | \$85,050                |                     | \$51,948              | \$0.0558              |

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**  
**2026 Budget Order**

**County: 09 Cass**  
**Unit: 0007 EEL 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             | \$185,400               | \$530,875,775       | \$87,595              | \$0.0165              |
| Budget approved for displayed amount.             |                     |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                     |                         |                     |                       |                       |
| 0840                                              | TOWNSHIP ASSISTANCE | \$260,965               | \$530,875,775       | \$299,945             | \$0.0565              |
| Budget approved for displayed amount.             |                     |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                     |                         |                     |                       |                       |
| -----                                             |                     |                         |                     |                       |                       |
| Unit Total:                                       |                     | \$446,365               |                     | \$387,540             | \$0.0730              |
| -----                                             |                     |                         |                     |                       |                       |

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0008 HARRISON 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                    | \$27,300                | \$82,537,309        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| 0840                                              | TOWNSHIP ASSISTANCE        | \$20,000                | \$82,537,309        | \$13,536              | \$0.0164              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| 1111                                              | TOWNSHIP FIRE AND E.M.S.   | \$99,100                | \$82,537,309        | \$46,056              | \$0.0558              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| 1190                                              | CUMULATIVE FIRE (Township) | \$20,000                | \$82,537,309        | \$27,485              | \$0.0333              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate Approved.                                    |                            |                         |                     |                       |                       |
| Unit Total:                                       |                            | \$166,400               |                     | \$87,077              | \$0.1055              |

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0009 JACKSON 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> |
|---------------------------------------------------|--------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061                                              | RAINY DAY                | \$1,000                 | \$166,384,205       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                          |                         |                     |                       |                       |
| 0101                                              | GENERAL                  | \$31,000                | \$166,384,205       | \$6,323               | \$0.0038              |
| Budget approved for displayed amount.             |                          |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                          |                         |                     |                       |                       |
| 0840                                              | TOWNSHIP ASSISTANCE      | \$25,000                | \$166,384,205       | \$29,949              | \$0.0180              |
| Budget approved for displayed amount.             |                          |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                          |                         |                     |                       |                       |
| 1111                                              | TOWNSHIP FIRE AND E.M.S. | \$32,000                | \$128,710,640       | \$34,237              | \$0.0266              |
| Budget approved for displayed amount.             |                          |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                          |                         |                     |                       |                       |
| Unit Total:                                       |                          | \$89,000                |                     | \$70,509              | \$0.0484              |

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0010 JEFFERSON 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>   | \$15,601                | \$82,420,346        | \$5,028               | \$0.0061              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|             |                            |         |              |         |          |
|-------------|----------------------------|---------|--------------|---------|----------|
| <b>0840</b> | <b>TOWNSHIP ASSISTANCE</b> | \$7,000 | \$82,420,346 | \$5,440 | \$0.0066 |
|-------------|----------------------------|---------|--------------|---------|----------|

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|             |                                 |          |              |          |          |
|-------------|---------------------------------|----------|--------------|----------|----------|
| <b>1111</b> | <b>TOWNSHIP FIRE AND E.M.S.</b> | \$28,000 | \$82,420,346 | \$26,127 | \$0.0317 |
|-------------|---------------------------------|----------|--------------|----------|----------|

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|             |                                   |          |              |     |          |
|-------------|-----------------------------------|----------|--------------|-----|----------|
| <b>1190</b> | <b>CUMULATIVE FIRE (Township)</b> | \$10,000 | \$82,420,346 | \$0 | \$0.0000 |
|-------------|-----------------------------------|----------|--------------|-----|----------|

Budget approved for displayed amount.

The property tax levy was denied due to failure to submit a timely adopted Capital Improvement Plan. Contact your Field Rep with any questions.

|                    |  |                 |  |                 |                 |
|--------------------|--|-----------------|--|-----------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$60,601</b> |  | <b>\$36,595</b> | <b>\$0.0444</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0011 MIAMI 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> |
|---------------------------------------------------|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061                                              | RAINY DAY                  | \$17,000                | \$83,412,828        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| 0101                                              | GENERAL                    | \$409,900               | \$83,412,828        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| 0840                                              | TOWNSHIP ASSISTANCE        | \$37,000                | \$83,412,828        | \$2,002               | \$0.0024              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| 1111                                              | TOWNSHIP FIRE AND E.M.S.   | \$260,000               | \$83,412,828        | \$308,294             | \$0.3696              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| 1190                                              | CUMULATIVE FIRE (Township) | \$50,000                | \$83,412,828        | \$27,776              | \$0.0333              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate Approved.                                    |                            |                         |                     |                       |                       |
| Unit Total:                                       |                            | \$773,900               |                     | \$338,072             | \$0.4053              |

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0012 NOBLE 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> |
|---------------------------------------------------|---------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061                                              | RAINY DAY           | \$30,078                | \$102,401,789       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                     |                         |                     |                       |                       |
| 0101                                              | GENERAL             | \$66,300                | \$102,401,789       | \$14,951              | \$0.0146              |
| Budget approved for displayed amount.             |                     |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                     |                         |                     |                       |                       |
| 0840                                              | TOWNSHIP ASSISTANCE | \$15,000                | \$102,401,789       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                     |                         |                     |                       |                       |
| Unit Total:                                       |                     | \$111,378               |                     | \$14,951              | \$0.0146              |

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0013 TIPTON 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>   | \$19,190                | \$171,667,689       | \$9,957               | \$0.0058              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|             |                            |         |               |         |          |
|-------------|----------------------------|---------|---------------|---------|----------|
| <b>0840</b> | <b>TOWNSHIP ASSISTANCE</b> | \$6,000 | \$171,667,689 | \$9,270 | \$0.0054 |
|-------------|----------------------------|---------|---------------|---------|----------|

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|             |                                 |          |               |          |          |
|-------------|---------------------------------|----------|---------------|----------|----------|
| <b>1111</b> | <b>TOWNSHIP FIRE AND E.M.S.</b> | \$45,800 | \$135,517,845 | \$39,707 | \$0.0293 |
|-------------|---------------------------------|----------|---------------|----------|----------|

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|                    |  |                 |  |                 |                 |
|--------------------|--|-----------------|--|-----------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$70,990</b> |  | <b>\$58,934</b> | <b>\$0.0405</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0014 WASHINGTON 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>0061</b>                                       | <b>RAINY DAY</b>                | \$5,000                 | \$174,330,051       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                 |                         |                     |                       |                       |
| <b>0101</b>                                       | <b>GENERAL</b>                  | \$122,650               | \$174,330,051       | \$32,774              | \$0.0188              |
| Budget approved for displayed amount.             |                                 |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                 |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b>      | \$52,500                | \$174,330,051       | \$39,922              | \$0.0229              |
| Budget approved for displayed amount.             |                                 |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                 |                         |                     |                       |                       |
| <b>1111</b>                                       | <b>TOWNSHIP FIRE AND E.M.S.</b> | \$182,000               | \$103,394,132       | \$107,943             | \$0.1044              |
| Budget approved for displayed amount.             |                                 |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                 |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                                 | <b>\$362,150</b>        |                     | <b>\$180,639</b>      | <b>\$0.1461</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0301 LOGANSPORT 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>               | \$300,000               | \$575,378,149       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                           |                                |                         |                     |                       |                       |
| <b>0101</b>                                                                     | <b>GENERAL</b>                 | \$14,221,972            | \$575,378,149       | \$11,878,107          | \$2.0644              |
| Budget approved for displayed amount.                                           |                                |                         |                     |                       |                       |
| Rate reduced to remain within statutory levy limitation.                        |                                |                         |                     |                       |                       |
| <b>0180</b>                                                                     | <b>DEBT SERVICE</b>            | \$301,000               | \$575,378,149       | \$288,840             | \$0.0502              |
| Budget approved for displayed amount.                                           |                                |                         |                     |                       |                       |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. |                                |                         |                     |                       |                       |
| <b>0182</b>                                                                     | <b>BOND #2</b>                 | \$396,925               | \$575,378,149       | \$379,750             | \$0.0660              |
| Budget approved for displayed amount.                                           |                                |                         |                     |                       |                       |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. |                                |                         |                     |                       |                       |
| <b>0183</b>                                                                     | <b>BOND #3</b>                 | \$0                     | \$575,378,149       | \$0                   | \$0.0000              |
| Monies not available to fund appropriations. Budget not approved.               |                                |                         |                     |                       |                       |
| Rate reduced because the fund was not properly established.                     |                                |                         |                     |                       |                       |
| <b>0341</b>                                                                     | <b>FIRE PENSION</b>            | \$922,200               | \$575,378,149       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                           |                                |                         |                     |                       |                       |
| <b>0342</b>                                                                     | <b>POLICE PENSION</b>          | \$572,500               | \$575,378,149       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                           |                                |                         |                     |                       |                       |
| <b>0706</b>                                                                     | <b>LOCAL ROAD &amp; STREET</b> | \$120,000               | \$575,378,149       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                           |                                |                         |                     |                       |                       |
| <b>0708</b>                                                                     | <b>MOTOR VEHICLE HIGHWAY</b>   | \$1,800,306             | \$575,378,149       | \$1,775,617           | \$0.3086              |
| Budget approved for displayed amount.                                           |                                |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                               |                                |                         |                     |                       |                       |

|      |                                  |          |               |     |          |
|------|----------------------------------|----------|---------------|-----|----------|
| 2379 | CUMULATIVE CAPITAL IMP (CIG TAX) | \$33,000 | \$575,378,149 | \$0 | \$0.0000 |
|------|----------------------------------|----------|---------------|-----|----------|

Budget approved for displayed amount.

|             |  |              |              |          |
|-------------|--|--------------|--------------|----------|
| Unit Total: |  | \$18,667,903 | \$14,322,314 | \$2.4892 |
|-------------|--|--------------|--------------|----------|

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0547 GALVESTON CIVIL TOWN**

| <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                        | \$0                     | \$37,673,565        | \$0                   | \$0.0000              |
| 0101                                                                      | GENERAL                          | \$782,230               | \$37,673,565        | \$411,358             | \$1.0919              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| Rate reduced to remain within statutory levy limitation.                  |                                  |                         |                     |                       |                       |
| 0706                                                                      | LOCAL ROAD & STREET              | \$20,000                | \$37,673,565        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| 0708                                                                      | MOTOR VEHICLE HIGHWAY            | \$91,600                | \$37,673,565        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| 1301                                                                      | PARK & RECREATION                | \$21,400                | \$37,673,565        | \$19,967              | \$0.0530              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                         |                                  |                         |                     |                       |                       |
| 2102                                                                      | AVIATION/AIRPORT                 | \$68,630                | \$37,673,565        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| 2379                                                                      | CUMULATIVE CAPITAL IMP (CIG TAX) | \$3,000                 | \$37,673,565        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| 2391                                                                      | CUMULATIVE CAPITAL DEVELOPMENT   | \$30,000                | \$37,673,565        | \$18,837              | \$0.0500              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. |                                  |                         |                     |                       |                       |
| -----                                                                     |                                  |                         |                     |                       |                       |
| Unit Total:                                                               |                                  | \$1,016,860             |                     | \$450,162             | \$1.1949              |
| -----                                                                     |                                  |                         |                     |                       |                       |

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0548 ONWARD CIVIL TOWN**

| <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                        | \$500                   | \$1,329,343         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                  |                         |                     |                       |                       |
| 0101                                              | GENERAL                          | \$39,775                | \$1,329,343         | \$16,754              | \$1.2603              |
| Budget approved for displayed amount.             |                                  |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                  |                         |                     |                       |                       |
| 0706                                              | LOCAL ROAD & STREET              | \$4,000                 | \$1,329,343         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                  |                         |                     |                       |                       |
| 0708                                              | MOTOR VEHICLE HIGHWAY            | \$7,000                 | \$1,329,343         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                  |                         |                     |                       |                       |
| 2379                                              | CUMULATIVE CAPITAL IMP (CIG TAX) | \$3,000                 | \$1,329,343         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                  |                         |                     |                       |                       |
| Unit Total:                                       |                                  | \$54,275                |                     | \$16,754              | \$1.2603              |

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0549 ROYAL CENTER CIVIL TOWN**

| <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                                        | \$0                     | \$23,395,630        | \$0                   | \$0.0000              |
| 0101                                                     | GENERAL                                          | \$366,150               | \$23,395,630        | \$292,048             | \$1.2483              |
| Budget approved for displayed amount.                    |                                                  |                         |                     |                       |                       |
| Rate reduced to remain within statutory levy limitation. |                                                  |                         |                     |                       |                       |
| 0706                                                     | LOCAL ROAD & STREET                              | \$0                     | \$23,395,630        | \$0                   | \$0.0000              |
| 0708                                                     | MOTOR VEHICLE HIGHWAY                            | \$45,600                | \$23,395,630        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                    |                                                  |                         |                     |                       |                       |
| 1107                                                     | MUNICIPAL FIRE AND EMERGENCY<br>MEDICAL SERVICES | \$40,000                | \$23,395,630        | \$9,990               | \$0.0427              |
| Budget approved for displayed amount.                    |                                                  |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.        |                                                  |                         |                     |                       |                       |
| 2379                                                     | CUMULATIVE CAPITAL IMP (CIG<br>TAX)              | \$0                     | \$23,395,630        | \$0                   | \$0.0000              |
| 2391                                                     | CUMULATIVE CAPITAL<br>DEVELOPMENT                | \$0                     | \$23,395,630        | \$11,698              | \$0.0500              |
| Rate Approved.                                           |                                                  |                         |                     |                       |                       |
| Unit Total:                                              |                                                  | \$451,750               |                     | \$313,736             | \$1.3410              |

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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0550 WALTON CIVIL TOWN**

**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>0061</b>                                       | <b>RAINY DAY</b>                        | \$1,000                 | \$34,820,501        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                         |                         |                     |                       |                       |
| <b>0101</b>                                       | <b>GENERAL</b>                          | \$409,815               | \$34,820,501        | \$185,907             | \$0.5339              |
| Budget approved for displayed amount.             |                                         |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                         |                         |                     |                       |                       |
| <b>0706</b>                                       | <b>LOCAL ROAD &amp; STREET</b>          | \$23,000                | \$34,820,501        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                         |                         |                     |                       |                       |
| <b>0708</b>                                       | <b>MOTOR VEHICLE HIGHWAY</b>            | \$162,000               | \$34,820,501        | \$69,989              | \$0.2010              |
| Budget approved for displayed amount.             |                                         |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                         |                         |                     |                       |                       |
| <b>1303</b>                                       | <b>PARK</b>                             | \$10,800                | \$34,820,501        | \$4,979               | \$0.0143              |
| Budget approved for displayed amount.             |                                         |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                         |                         |                     |                       |                       |
| <b>2379</b>                                       | <b>CUMULATIVE CAPITAL IMP (CIG TAX)</b> | \$13,000                | \$34,820,501        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                         |                         |                     |                       |                       |
| <b>2391</b>                                       | <b>CUMULATIVE CAPITAL DEVELOPMENT</b>   | \$0                     | \$34,820,501        | \$17,410              | \$0.0500              |
| Rate Approved.                                    |                                         |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                                         | <b>\$619,615</b>        |                     | <b>\$278,285</b>      | <b>\$0.7992</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0775 PIONEER REGIONAL SCHOOL CORPORATION**

| <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>           | \$500,000               | \$344,371,390       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                           |                            |                         |                     |                       |                       |
| <b>0180</b>                                                                     | <b>DEBT SERVICE</b>        | \$1,477,928             | \$344,371,390       | \$1,204,267           | \$0.3497              |
| Budget approved for displayed amount.                                           |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                               |                            |                         |                     |                       |                       |
| <b>0186</b>                                                                     | <b>SCHOOL PENSION DEBT</b> | \$155,568               | \$344,371,390       | \$108,821             | \$0.0316              |
| 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>           | \$7,263,261             | \$344,371,390       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                           |                            |                         |                     |                       |                       |
| <b>3300</b>                                                                     | <b>OPERATIONS</b>          | \$4,100,181             | \$344,371,390       | \$2,185,725           | \$0.6347              |
| Budget approved for displayed amount.                                           |                            |                         |                     |                       |                       |
| Rate adjusted for school pension levy.                                          |                            |                         |                     |                       |                       |
| <hr/>                                                                           |                            |                         |                     |                       |                       |
| <b>Unit Total:</b>                                                              |                            | <b>\$13,496,938</b>     |                     | <b>\$3,498,813</b>    | <b>\$1.0160</b>       |
| <hr/>                                                                           |                            |                         |                     |                       |                       |

**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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0815 LEWIS CASS SCHOOLS**

| <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> | \$125,000               | \$614,359,866       | \$0                   | \$0.0000              |

Budget approved for displayed amount.

|             |                     |             |               |             |          |
|-------------|---------------------|-------------|---------------|-------------|----------|
| <b>0180</b> | <b>DEBT SERVICE</b> | \$2,410,876 | \$614,359,866 | \$2,270,674 | \$0.3696 |
|-------------|---------------------|-------------|---------------|-------------|----------|

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> | \$10,146,543 | \$614,359,866 | \$0 | \$0.0000 |
|-------------|------------------|--------------|---------------|-----|----------|

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

|             |                   |             |               |             |          |
|-------------|-------------------|-------------|---------------|-------------|----------|
| <b>3300</b> | <b>OPERATIONS</b> | \$6,678,290 | \$614,359,866 | \$3,333,517 | \$0.5426 |
|-------------|-------------------|-------------|---------------|-------------|----------|

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>\$19,360,709</b> |  | <b>\$5,604,191</b> | <b>\$0.9122</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0875 LOGANSPOUT COMMUNITY SCHOOL CORPORATION**

| <u>Fund</u> | <u>Fund Name</u>    | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------|---------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0180</b> | <b>DEBT SERVICE</b> | \$4,497,750             | \$867,980,627       | \$4,332,091           | \$0.4991              |

Budget approved for displayed amount.

Rate Approved.

|             |                  |              |               |     |          |
|-------------|------------------|--------------|---------------|-----|----------|
| <b>3101</b> | <b>EDUCATION</b> | \$33,124,207 | \$867,980,627 | \$0 | \$0.0000 |
|-------------|------------------|--------------|---------------|-----|----------|

Budget has been reduced and approved for the displayed amt.

|             |                   |              |               |             |          |
|-------------|-------------------|--------------|---------------|-------------|----------|
| <b>3300</b> | <b>OPERATIONS</b> | \$10,547,379 | \$867,980,627 | \$5,671,385 | \$0.6534 |
|-------------|-------------------|--------------|---------------|-------------|----------|

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

|                    |  |                     |  |                     |                 |
|--------------------|--|---------------------|--|---------------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$48,169,336</b> |  | <b>\$10,003,476</b> | <b>\$1.1525</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 2650 CASTON SCHOOL CORPORATION**

| <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        | \$0                     | \$145,604,144       | \$0                   | \$0.0000              |
| 0180                                                                            | DEBT SERVICE     | \$0                     | \$145,604,144       | \$283,491             | \$0.1947              |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. |                  |                         |                     |                       |                       |
| 3101                                                                            | EDUCATION        | \$0                     | \$145,604,144       | \$0                   | \$0.0000              |
| 3300                                                                            | OPERATIONS       | \$0                     | \$145,604,144       | \$910,317             | \$0.6252              |
| Rate reduced to remain within statutory levy limitation.                        |                  |                         |                     |                       |                       |
| <b>Unit Total:</b>                                                              |                  | <b>\$0</b>              |                     | <b>\$1,193,808</b>    | <b>\$0.8199</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  
2026 Budget Order**

**County: 09 Cass**

**Unit: 0021 LOGANSPOUT-CASS 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> |
|-------------|------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061        | RAINY DAY        | \$0                     | \$1,696,028,327     | \$0                   | \$0.0000              |
| 0101        | GENERAL          | \$2,526,530             | \$1,696,028,327     | \$1,684,156           | \$0.0993              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|      |                             |           |                 |     |          |
|------|-----------------------------|-----------|-----------------|-----|----------|
| 2011 | LIBRARY IMPROVEMENT RESERVE | \$255,000 | \$1,696,028,327 | \$0 | \$0.0000 |
|------|-----------------------------|-----------|-----------------|-----|----------|

Budget approved for displayed amount.

|             |  |             |  |             |          |
|-------------|--|-------------|--|-------------|----------|
| Unit Total: |  | \$2,781,530 |  | \$1,684,156 | \$0.0993 |
|-------------|--|-------------|--|-------------|----------|

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  
2026 Budget Order**

**County: 09 Cass**

**Unit: 0022 ROYAL CENTER 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          | \$171,729               | \$104,620,011       | \$134,855             | \$0.1289              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|                    |  |                  |  |                  |                 |
|--------------------|--|------------------|--|------------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$171,729</b> |  | <b>\$134,855</b> | <b>\$0.1289</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 0023 WALTON 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> |
|---------------------------------------------------|------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061                                              | RAINY DAY        | \$12,500                | \$171,667,689       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                  |                         |                     |                       |                       |
| 0101                                              | GENERAL          | \$180,000               | \$171,667,689       | \$138,536             | \$0.0807              |
| Budget approved for displayed amount.             |                  |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                  |                         |                     |                       |                       |
| 0180                                              | DEBT SERVICE     | \$0                     | \$171,667,689       | \$0                   | \$0.0000              |
| -----                                             |                  |                         |                     |                       |                       |
| Unit Total:                                       |                  | \$192,500               |                     | \$138,536             | \$0.0807              |
| -----                                             |                  |                         |                     |                       |                       |

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  
2026 Budget Order**

**County: 09 Cass**

**Unit: 1042 CASS COUNTY SOLID WASTE MANAGEMENT DIST**

**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> |
|-------------|-----------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 8210        | SPECIAL SOLID WASTE<br>MANAGEMENT | \$348,122               | \$1,972,316,027     | \$0                   | \$0.0000              |

Budget approved for displayed amount.

|                    |  |                  |  |            |                 |
|--------------------|--|------------------|--|------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$348,122</b> |  | <b>\$0</b> | <b>\$0.0000</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 1101 LOGANSPORT CASS CO AIRPORT AUTHORITY**

| <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>    | \$0                     | \$1,972,316,027     | \$0                   | \$0.0000              |
| <b>0180</b> | <b>DEBT SERVICE</b> | \$118,521               | \$1,972,316,027     | \$116,367             | \$0.0059              |

Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

|             |                |           |                 |          |          |
|-------------|----------------|-----------|-----------------|----------|----------|
| <b>0182</b> | <b>BOND #2</b> | \$133,631 | \$1,972,316,027 | \$67,059 | \$0.0034 |
|-------------|----------------|-----------|-----------------|----------|----------|

Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

|             |                            |          |                 |          |          |
|-------------|----------------------------|----------|-----------------|----------|----------|
| <b>1092</b> | <b>CUMULATIVE BUILDING</b> | \$50,000 | \$1,972,316,027 | \$65,086 | \$0.0033 |
|-------------|----------------------------|----------|-----------------|----------|----------|

Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

|             |                                |             |                 |           |          |
|-------------|--------------------------------|-------------|-----------------|-----------|----------|
| <b>8101</b> | <b>SPECIAL AIRPORT GENERAL</b> | \$1,075,000 | \$1,972,316,027 | \$710,034 | \$0.0360 |
|-------------|--------------------------------|-------------|-----------------|-----------|----------|

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|                    |  |                    |  |                  |                 |
|--------------------|--|--------------------|--|------------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$1,377,152</b> |  | <b>\$958,546</b> | <b>\$0.0486</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**  
**2026 Budget Order**

**County: 09 Cass**

**Unit: 2002 CASS COUNTY FIRE DISTRICT #1**

| <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                | \$85,000                | \$285,507,684       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                           |                          |                         |                     |                       |                       |
| 1180                                                                            | FIRE & POLICE EQUIP DEBT | \$136,588               | \$285,507,684       | \$128,764             | \$0.0451              |
| Budget approved for displayed amount.                                           |                          |                         |                     |                       |                       |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. |                          |                         |                     |                       |                       |
| 1182                                                                            | FIRE EQUIPMENT DEBT      | \$0                     | \$285,507,684       | \$0                   | \$0.0000              |
| 8603                                                                            | SPECIAL FIRE GENERAL     | \$1,252,450             | \$285,507,684       | \$842,819             | \$0.2952              |
| Budget approved for displayed amount.                                           |                          |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                               |                          |                         |                     |                       |                       |
| 8691                                                                            | SPECIAL CUM FIRE         | \$109,000               | \$285,507,684       | \$95,074              | \$0.0333              |
| Budget approved for displayed amount.                                           |                          |                         |                     |                       |                       |
| Rate Approved.                                                                  |                          |                         |                     |                       |                       |
| Unit Total:                                                                     |                          | \$1,583,038             |                     | \$1,066,657           | \$0.3736              |

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  
2026 Budget Order**

**County: 09 Cass**

**Unit: 0003 ROCK CREEK CASS-CARROLL CONSERVANCY DIST**

**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          | \$61,500                | \$239,029,500       | \$40,396              | \$0.0169              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|                    |  |                 |  |                 |                 |
|--------------------|--|-----------------|--|-----------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$61,500</b> |  | <b>\$40,396</b> | <b>\$0.0169</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.