
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: **Fulton County Auditor**
FROM: **Department of Local Government Finance**
RE: **2026 Certified Budget Order**
DATE: **Thursday, January 15, 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 02/27/25 (Due 03/03/25).
- Ratio study was approved by the DLGF on 03/11/25.
- County auditor certified net assessed values to the DLGF on 08/13/25 (Due 08/01/25).
- DLGF certified the Budget Order on 01/15/2026 (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
FULTON 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 15, 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: 25 Fulton

***FOR COMPARISON
ONLY***

<u>Taxing District</u>	<u>2026</u> <u>District Rate</u>	<u>2025</u> <u>District Rate</u>
001 Aubbee Twp	1.3462	1.3287
002 Henry	1.5643	1.5829
003 Akron Town	2.7056	2.8306
004 Liberty Township	1.4767	1.3412
005 Fulton Town	2.5410	2.5662
006 Newcastle	1.5879	1.6097
007 Richland Twp	1.3744	1.2522
008 Rochester Twp	1.3644	1.2412
009 Rochester City	2.2645	2.1493
011 Kewanna Town	3.2428	3.3301
012 Wayne Twp	1.5136	1.3737
013 Union-Rochester	1.4915	1.3941
014 Union-Pulaski	1.4170	1.4217
015 Union-Caston	1.5905	1.4811

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: 25 Fulton

Unit: 0000 FULTON COUNTY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$0	\$1,568,482,538	\$0	\$0.0000
Budget reduced due to advertising constraints.					
0101	GENERAL	\$9,591,005	\$1,568,482,538	\$4,656,825	\$0.2969
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$269,332	\$1,568,482,538	\$244,683	\$0.0156
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$600,450	\$1,568,482,538	\$561,517	\$0.0358
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0702	HIGHWAY	\$3,921,492	\$1,568,482,538	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$389,379	\$1,568,482,538	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$282,000	\$1,568,482,538	\$360,751	\$0.0230
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	HEALTH	\$491,582	\$1,568,482,538	\$367,025	\$0.0234
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$391,487	\$1,568,482,538	\$486,230	\$0.0310
Budget approved for displayed amount.					
Rate Approved.					

Unit Total:	\$15,936,727	\$6,677,031	\$0.4257
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0001 AUBBEEAUBBEE TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$30,000	\$84,432,765	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$35,000	\$84,432,765	\$19,842	\$0.0235
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$11,109	\$84,432,765	\$4,982	\$0.0059
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					
1111	TOWNSHIP FIRE AND E.M.S.	\$85,000	\$84,432,765	\$69,066	\$0.0818
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1301	PARK & RECREATION	\$0	\$84,432,765	\$0	\$0.0000
2120	CEMETERY	\$20,000	\$84,432,765	\$0	\$0.0000
Budget approved for displayed amount.					
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Unit Total:		\$181,109		\$93,890	\$0.1112
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0002 HENRY 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	\$170,853,717	\$0	\$0.0000
0101	GENERAL	\$70,000	\$170,853,717	\$28,362	\$0.0166
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$19,800	\$170,853,717	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$150,000	\$170,853,717	\$94,824	\$0.0555
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$239,800		\$123,186	\$0.0721

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0003 LIBERTY TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$19,348	\$140,134,714	\$0	\$0.0000
Budget approved for displayed amount.					
0840	TOWNSHIP ASSISTANCE	\$12,000	\$140,134,714	\$21,020	\$0.0150
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$15,425	\$140,134,714	\$25,645	\$0.0183
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$10,000	\$140,134,714	\$18,778	\$0.0134
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$13,100	\$140,134,714	\$6,306	\$0.0045
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$69,873		\$71,749	\$0.0512

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: 25 Fulton

Unit: 0004 NEWCASTLE 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		\$3,000	\$93,913,805	\$0	\$0.0000
Budget approved for displayed amount.					
0101 GENERAL		\$52,800	\$93,913,805	\$7,795	\$0.0083
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601 COMMUNITY BUILDING/SERVICES		\$17,250	\$93,913,805	\$16,998	\$0.0181
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840 TOWNSHIP ASSISTANCE		\$0	\$93,913,805	\$0	\$0.0000
1111 TOWNSHIP FIRE AND E.M.S.		\$0	\$93,913,805	\$34,372	\$0.0366
Rate reduced due to increased assessed valuation.					
1190 CUMULATIVE FIRE (Township)		\$0	\$93,913,805	\$11,176	\$0.0119
Rate Approved.					
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Unit Total:		\$73,050		\$70,341	\$0.0749
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0005 RICHLAND TOWNSHIP

<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	\$6,000	\$106,336,421	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$27,600	\$106,336,421	\$744	\$0.0007
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601	COMMUNITY BUILDING/SERVICES	\$15,000	\$106,336,421	\$0	\$0.0000
Budget approved for displayed amount.					
0840	TOWNSHIP ASSISTANCE	\$7,000	\$106,336,421	\$7,975	\$0.0075
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$27,000	\$106,336,421	\$25,840	\$0.0243
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$26,500	\$106,336,421	\$16,376	\$0.0154
Budget approved for displayed amount.					
Rate Approved.					
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Unit Total:		\$109,100		\$50,935	\$0.0479
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0006 ROCHESTER 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		\$10,000	\$776,550,516	\$0	\$0.0000
Budget approved for displayed amount.					
0101 GENERAL		\$179,400	\$776,550,516	\$26,403	\$0.0034
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840 TOWNSHIP ASSISTANCE		\$110,300	\$776,550,516	\$34,945	\$0.0045
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111 TOWNSHIP FIRE AND E.M.S.		\$230,000	\$776,550,516	\$232,965	\$0.0300
To fund the 2026 budget, this unit is authorized to transfer \$1,140.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
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Unit Total:		\$529,700		\$294,313	\$0.0379
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0007 UNION TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$12,000	\$112,174,425	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$48,640	\$112,174,425	\$49,918	\$0.0445
Budget approved for displayed amount.					
Rate reduced due to advertising constraints.					
0840	TOWNSHIP ASSISTANCE	\$10,400	\$112,174,425	\$11,890	\$0.0106
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$75,500	\$112,174,425	\$47,113	\$0.0420
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$44,000	\$112,174,425	\$37,354	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$190,540		\$146,275	\$0.1304

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: 25 Fulton

Unit: 0008 WAYNE TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$1,000	\$84,086,175	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$50,150	\$84,086,175	\$13,622	\$0.0162
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$0	\$84,086,175	\$0	\$0.0000
1111	TOWNSHIP FIRE AND E.M.S.	\$50,800	\$84,086,175	\$43,473	\$0.0517
To fund the 2026 budget, this unit is authorized to transfer \$348.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
1190	CUMULATIVE FIRE (Township)	\$30,000	\$84,086,175	\$16,985	\$0.0202
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$131,950		\$74,080	\$0.0881

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0440 ROCHESTER CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$50,000	\$485,581,926	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$4,114,444	\$485,581,926	\$651,165	\$0.1341
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
0180	DEBT SERVICE	\$338,511	\$485,581,926	\$375,355	\$0.0773
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.					
0341	FIRE PENSION	\$35,200	\$485,581,926	\$0	\$0.0000
Budget approved for displayed amount.					
0342	POLICE PENSION	\$78,100	\$485,581,926	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$125,000	\$485,581,926	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$1,844,370	\$485,581,926	\$1,704,878	\$0.3511
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1191	CUMULATIVE FIRE SPECIAL	\$400,000	\$485,581,926	\$93,717	\$0.0193
Budget approved for displayed amount.					
Rate Approved.					
1303	PARK	\$1,765,913	\$485,581,926	\$1,302,816	\$0.2683
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$76,000	\$485,581,926	\$0	\$0.0000
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Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$215,000	\$485,581,926	\$242,791	\$0.0500
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Budget approved for displayed amount.

Rate Approved.

Unit Total:	\$9,042,538	\$4,370,722	\$0.9001
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0615 AKRON CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$80,000	\$39,050,970	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$564,819	\$39,050,970	\$328,575	\$0.8414
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$42,000	\$39,050,970	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$192,650	\$39,050,970	\$89,973	\$0.2304
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1191	CUMULATIVE FIRE SPECIAL	\$15,000	\$39,050,970	\$3,905	\$0.0100
Budget approved for displayed amount.					
Rate Approved.					
1390	CUMULATIVE PARK & RECREATION	\$8,000	\$39,050,970	\$3,710	\$0.0095
Budget approved for displayed amount.					
Rate Approved.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$10,000	\$39,050,970	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$40,000	\$39,050,970	\$19,525	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
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Unit Total:		\$952,469		\$445,688	\$1.1413
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0616 FULTON 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>
0061	RAINY DAY	\$10,000	\$6,877,730	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$108,320	\$6,877,730	\$73,200	\$1.0643
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$5,069	\$6,877,730	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$26,406	\$6,877,730	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$600	\$6,877,730	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$150,395		\$73,200	\$1.0643

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: 25 Fulton

Unit: 0617 KEWANNA CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$15,000	\$19,314,671	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$294,250	\$19,314,671	\$205,566	\$1.0643
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$10,000	\$19,314,671	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$193,000	\$19,314,671	\$103,913	\$0.5380
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,500	\$19,314,671	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$11,000	\$19,314,671	\$9,657	\$0.0500
Budget approved for displayed amount.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
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Unit Total:		\$524,750		\$319,136	\$1.6523
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 2645 ROCHESTER 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>
0180	DEBT SERVICE	\$3,440,297	\$919,478,405	\$3,299,089	\$0.3588
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
3101	EDUCATION	\$12,723,977	\$919,478,405	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
3300	OPERATIONS	\$4,088,180	\$919,478,405	\$3,329,431	\$0.3621
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$20,252,454		\$6,628,520	\$0.7209

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: 25 Fulton

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	\$500,000	\$258,832,657	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$757,000	\$258,832,657	\$503,947	\$0.1947
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$7,200,000	\$258,832,657	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$3,900,000	\$258,832,657	\$1,618,222	\$0.6252
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$12,357,000		\$2,122,169	\$0.8199

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: 25 Fulton

Unit: 4445 TIPPECANOE VALLEY 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	\$264,767,522	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$264,767,522	\$1,070,985	\$0.4045
Rate reduced due to increased assessed valuation.					
3101	EDUCATION	\$0	\$264,767,522	\$0	\$0.0000
3300	OPERATIONS	\$0	\$264,767,522	\$1,331,516	\$0.5029
Rate reduced due to increased assessed valuation.					
Unit Total:		\$0		\$2,402,501	\$0.9074

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: 25 Fulton

Unit: 5455 CULVER COMMUNITY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009	\$0	\$84,432,765	\$143,536	\$0.1700
Rate reduced to remain within statutory levy limitation.					
0061	RAINY DAY	\$0	\$84,432,765	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$84,432,765	\$173,931	\$0.2060
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$0	\$84,432,765	\$0	\$0.0000
3300	OPERATIONS	\$0	\$84,432,765	\$213,953	\$0.2534
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$0	\$531,420	\$0.6294	

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: 25 Fulton

Unit: 6620 EASTERN PULASKI COMMUNITY SCHOOL CORP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$40,971,189	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$40,971,189	\$63,219	\$0.1543
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$0	\$40,971,189	\$0	\$0.0000
3300	OPERATIONS	\$0	\$40,971,189	\$201,619	\$0.4921
Rate reduced per unit request.					
Unit Total:		\$0		\$264,838	\$0.6464

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 25 Fulton

Unit: 0055 AKRON CARNEGIE 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	\$20,000	\$170,853,717	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$505,000	\$170,853,717	\$196,311	\$0.1149
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$525,000		\$196,311	\$0.1149

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2026 Budget Order

County: 25 Fulton

Unit: 0056 KEWANNA PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$216,307	\$112,174,425	\$138,535	\$0.1235
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$65,050	\$112,174,425	\$52,498	\$0.0468
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$281,357		\$191,033	\$0.1703

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 25 Fulton

Unit: 0057 FULTON COUNTY PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY		\$45,000	\$1,285,454,396	\$0	\$0.0000
Budget approved for displayed amount.					
0101 GENERAL		\$2,204,336	\$1,285,454,396	\$1,485,985	\$0.1156
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180 DEBT SERVICE		\$345,403	\$1,285,454,396	\$258,376	\$0.0201
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
2011 LIBRARY IMPROVEMENT RESERVE		\$8,610	\$1,285,454,396	\$0	\$0.0000
Budget approved for displayed amount.					
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Unit Total:		\$2,603,349		\$1,744,361	\$0.1357
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
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2026 Budget Order

County: 25 Fulton

Unit: 1051 FULTON COUNTY SOLID WASTE MGMT 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 MANAGEMENT	\$822,094	\$1,568,482,538	\$0	\$0.0000
	Budget approved for displayed amount.				
	Unit Total:	\$822,094		\$0	\$0.0000

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
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County: 25 Fulton

Unit: 1179 FULTON COUNTY 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>
0061	RAINY DAY	\$0	\$1,568,482,538	\$0	\$0.0000
2101	AIRPORT AUTHORITY	\$679,400	\$1,568,482,538	\$649,352	\$0.0414
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2190	CUMULATIVE AIRPORT BUILDING	\$50,000	\$1,568,482,538	\$43,918	\$0.0028
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$729,400		\$693,270	\$0.0442

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 25 Fulton

Unit: 0008 MILL CREEK CONSERVANCY DISTRICT

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	\$40,441	\$108,597,173	\$37,683	\$0.0347
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	\$40,441		\$37,683	\$0.0347

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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2026 Budget Order

County: 25 Fulton

Unit: 0061 LAKE BRUCE CONSERVANCY DISTRICT

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	\$43,200	\$12,607,258	\$39,675	\$0.3147
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$43,200		\$39,675	\$0.3147

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.