

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317)974-1629

TO: Jay County Auditor

FROM: Department of Local Government Finance

RE: 2015 Certified Budget Order

DATE: Monday, January 12, 2015

Enclosed is the certified 2015 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

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

- County Assessor delivered the ratio study to the DLGF on Monday, June 09, 2014
- Ratio study was approved by the DLGF on Thursday, June 12, 2014
- County Auditor certified net assessed values to the DLGF on Monday, August 04, 2014
- DLGF certified the Budget Order on Monday, January 12, 2015

Your county is the 17th of 92 counties to receive a 2015 Budget Order.

Pursuant to IC 6-1.1-22-4, the County Treasurer must advertise a notice of final tax rates charged, three times, with each publication one week apart. The notice shall be printed in two newspapers, which are published in the county. If only one newspaper is published in the county, then publication in one newspaper is sufficient. The County Treasurer must publish the first notice at least 15 days before the first installment of taxes is due.

Additionally, IC 6-1.1-22-8.1(c) requires the County Treasurer to mail the property tax bills at least 15 business days before the first installment of taxes is due. This is a statutory change from last year's requirements.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2014 PAYABLE 2015 FOR
JAY COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2015. 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 incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 12th day of January, 2015.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Courtney L. Schaafsma, Commissioner

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

**2015 TAX RATES
(Per Taxing District)**

Year: 2015

County: 38 Jay

<u>Taxing District</u>	<u>2015 District Rate</u>	FOR COMPARISON ONLY 2014 District Rate
010 PENN	1.7679	1.9208
011 PENNVILLE	2.6612	2.8776
014 DUNKIRK	3.8610	3.8589
020 BEARCREEK	1.7746	1.9328
021 BRYANT	2.3348	2.5297
022 GREENE	1.7459	1.8982
023 JACKSON	1.7631	1.9198
024 JEFFERSON	1.7471	1.8997
025 KNOX	1.7464	1.8994
026 MADISON	1.7618	1.9127
027 SALAMONIA	1.8935	2.0659
028 NOBLE	1.7531	1.9077
029 PIKE	1.7699	1.9183
030 RICHLAND	1.7719	1.9215
031 REDKEY	3.2574	3.4355
032 WABASH	1.7567	1.9113
033 WAYNE	1.7905	1.9280
034 PORTLAND CITY	3.1196	3.3177

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**

2015 BUDGET APPROPRIATIONS

Year: 2015

County: 38 Jay

Unit 3945 JAY COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25865 Un-reimbursed Cost of Textbooks	\$179,803
	51100 Bonds	\$3,680,650
	52000 Interest on Debt	\$100,000
	53000 Lease Rental	\$0
	54200 Common School Fund - Principal	\$93,351
	Fund Total:	\$4,053,804
1214 SCHOOL CPF	22360 Network Support	\$0
	26200 Maintenance of Buildings (Utilities)	\$636,132
	26400 Maintenance of Equipment	\$369,000
	26700 Insurance	\$135,000
	26710 Technology	\$576,471
	43000 Professional Services	\$10,000
	45100 Building Acquisition, Const. and Imp.	\$478,456
	45200 Energy Savings Contracts	\$310,601
	45400 Sports Facilities	\$2,000
	45500 Rent of Buildings, Facilities, and Equip.	\$283,096
	47000 Purchase of Mobile or Fixed Equipment	\$308,000
	49000 Other Facilities Acq. And Const.	\$6,700
	Fund Total:	\$3,115,456
	Unit Total:	\$7,169,260

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0000 JAY COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$6,354,435	\$928,737,781	\$3,678,730	\$0.3961

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0124 2015 REASSESS	\$86,121	\$928,737,781	\$0	\$0.0000
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Budget reduced due to advertising constraints.

0187 REFERENDUM DEBT	\$802,000	\$928,737,781	\$996,536	\$0.1073
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Budget approved for displayed amount.

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

0702 HIGHWAY	\$2,757,965	\$928,737,781	\$0	\$0.0000
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Budget approved for displayed amount.

0706 LR &S	\$200,000	\$928,737,781	\$0	\$0.0000
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Budget approved for displayed amount.

0790 CUM BRIDGE	\$438,800	\$928,737,781	\$557,243	\$0.0600
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Budget approved for displayed amount.

Rate Approved.

0801 HEALTH	\$278,568	\$928,737,781	\$91,945	\$0.0099
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0000 JAY COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1101 EMS - FIRE	\$1,230,507	\$928,737,781	\$267,476	\$0.0288

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

Rate reduced due to increased assessed valuation.

2391 CCD	\$650,000	\$928,737,781	\$418,861	\$0.0451
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Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

Unit Total:			\$6,010,791	\$0.6472
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0001 BEARCREEK TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$0	\$63,275,272	\$6,138	\$0.0097
Budget denied due to failure to file appropriate SBOA reports. Unit failed to submit proposed budget to county fiscal body for non-binding review & recommendation.				
0840 TWP ASSISTANCE	\$0	\$63,275,272	\$14,870	\$0.0235
Budget denied due to failure to file appropriate SBOA reports. Unit failed to submit proposed budget to county fiscal body for non-binding review & recommendation.				
1111 FIRE	\$0	\$59,725,172	\$13,259	\$0.0222
Budget denied due to failure to file appropriate SBOA reports. Unit failed to submit proposed budget to county fiscal body for non-binding review & recommendation.				
		Unit Total:	\$34,267	\$0.0554

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0002 GREENE TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$1,500	\$72,032,009	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$11,658	\$72,032,009	\$4,826	\$0.0067
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$5,300	\$72,032,009	\$1,873	\$0.0026
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$16,108	\$72,032,009	\$12,534	\$0.0174
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$19,233	\$0.0267

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0003 JACKSON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$162	\$50,300,358	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0101 GENERAL	\$24,150	\$50,300,358	\$9,959	\$0.0198
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$10,800	\$50,300,358	\$5,080	\$0.0101
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$15,100	\$50,300,358	\$7,042	\$0.0140
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$22,081	\$0.0439

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0004 JEFFERSON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$13,243	\$55,423,747	\$4,933	\$0.0089
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$8,000	\$55,423,747	\$499	\$0.0009
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.				
1111 FIRE	\$9,050	\$55,423,747	\$10,032	\$0.0181
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$15,464	\$0.0279

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0005 KNOX TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$0	\$35,626,712	\$0	\$0.0000
Budget denied due to failure to file appropriate SBOA reports.				
0101 GENERAL	\$0	\$35,626,712	\$4,738	\$0.0133
Budget denied due to failure to file appropriate SBOA reports.				
Lesser of unit adopted or prior year levy due to Notice to Taxpayers not submitted in Gateway.				
0840 TWP ASSISTANCE	\$0	\$35,626,712	\$0	\$0.0000
Budget denied due to failure to file appropriate SBOA reports.				
Lesser of unit adopted or prior year levy due to Notice to Taxpayers not submitted in Gateway.				
1111 FIRE	\$0	\$35,626,712	\$4,952	\$0.0139
Budget denied due to failure to file appropriate SBOA reports.				
Lesser of unit adopted or prior year levy due to Notice to Taxpayers not submitted in Gateway.				
Unit Total:			\$9,690	\$0.0272

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0006 MADISON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$10,990	\$45,763,004	\$5,080	\$0.0111
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$4,350	\$45,763,004	\$1,968	\$0.0043
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1111 FIRE	\$4,990	\$42,499,333	\$3,867	\$0.0091
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1190 CUM FIRE(TWP)	\$9,000	\$42,499,333	\$7,692	\$0.0181
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
Unit Total:			\$18,607	\$0.0426

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0007 NOBLE TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$11,294	\$57,736,912	\$6,178	\$0.0107
To fund the 2015 budget, this unit is authorized to transfer \$100 from the Levy Excess Fund, pursuant to PL 58-1993. Unit adopted budget prior to receiving county fiscal body non-binding recommendation. Unit adopted budget prior to receiving county fiscal body non-binding recommendation.				
0840 TWP ASSISTANCE	\$4,500	\$57,736,912	\$6,986	\$0.0121
Unit adopted budget prior to receiving county fiscal body non-binding recommendation. Unit adopted budget prior to receiving county fiscal body non-binding recommendation.				
1111 FIRE	\$9,000	\$57,736,912	\$6,409	\$0.0111
To fund the 2015 budget, this unit is authorized to transfer \$53 from the Levy Excess Fund, pursuant to PL 58-1993. Unit adopted budget prior to receiving county fiscal body non-binding recommendation. Unit adopted budget prior to receiving county fiscal body non-binding recommendation.				
Unit Total:			\$19,573	\$0.0339

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0008 PENN TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$34,895	\$44,865,818	\$13,460	\$0.0300
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$17,060	\$44,865,818	\$7,986	\$0.0178
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$6,500	\$37,591,285	\$7,631	\$0.0203
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1301 PARK & REC	\$4,500	\$44,865,818	\$10,813	\$0.0241
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$39,890	\$0.0922

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0009 PIKE TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$17,105	\$49,844,035	\$13,259	\$0.0266
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$4,000	\$49,844,035	\$0	\$0.0000
Budget approved for displayed amount.				
1111 FIRE	\$11,268	\$49,844,035	\$12,012	\$0.0241
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$25,271	\$0.0507

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0010 RICHLAND TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$58,400	\$111,870,375	\$0	\$0.0000

Budget approved for displayed amount.

0840 TWP ASSISTANCE	\$119,515	\$111,870,375	\$34,680	\$0.0310
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

1111 FIRE	\$15,000	\$52,395,584	\$11,370	\$0.0217
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

4501 FED REV SHARING	\$5,000	\$111,870,375	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:			\$46,050	\$0.0527
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0011 WABASH TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$0	\$0	\$0	\$0.0000
0101 GENERAL	\$11,769	\$48,564,494	\$7,139	\$0.0147

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0840 TWP ASSISTANCE	\$2,362	\$48,564,494	\$3,982	\$0.0082
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111 FIRE	\$11,428	\$48,564,494	\$7,090	\$0.0146
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$18,211	\$0.0375
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0012 WAYNE TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$2,100	\$293,435,045	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$138,200	\$293,435,045	\$21,421	\$0.0073
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$68,639	\$293,435,045	\$47,830	\$0.0163
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$47,460	\$77,553,336	\$36,993	\$0.0477
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$106,244	\$0.0713

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0417 PORTLAND CIVIL CITY

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$50,000	\$215,881,709	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$3,338,800	\$215,881,709	\$1,912,496	\$0.8859
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0341 FIRE PENSION	\$182,425	\$215,881,709	\$0	\$0.0000
Budget approved for displayed amount.				
0342 POLICE PENSION	\$91,550	\$215,881,709	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR & S	\$23,101	\$215,881,709	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0708 MVH	\$930,200	\$215,881,709	\$413,845	\$0.1917
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1301 PARK & REC	\$316,600	\$215,881,709	\$305,904	\$0.1417
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0417 PORTLAND CIVIL CITY

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
1380 PARK BOND	\$119,266	\$215,881,709	\$45,767	\$0.0212
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.				
2102 AVIAT/AIRPORT	\$202,909	\$215,881,709	\$106,430	\$0.0493
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$81,956	\$215,881,709	\$0	\$0.0000
Budget approved for displayed amount.				
2390 CCI(RATE)	\$93,472	\$215,881,709	\$107,941	\$0.0500
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
2391 CCD	\$124,005	\$215,881,709	\$79,876	\$0.0370
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
Unit Total:			\$2,972,259	\$1.3768

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0450 DUNKIRK CIVIL CITY

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$1,139,425	\$45,873,853	\$810,729	\$1.7673
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0342 POLICE PENSION	\$22,226	\$45,873,853	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S	\$11,000	\$45,873,853	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$236,800	\$45,873,853	\$82,160	\$0.1791
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
2379 CCI	\$8,000	\$45,873,853	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$892,889	\$1.9464

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0694 BRYANT CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$5,000	\$3,550,100	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$23,181	\$3,550,100	\$12,500	\$0.3521
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0706 LR &S	\$3,985	\$3,550,100	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.				
0708 MVH	\$13,702	\$3,550,100	\$8,176	\$0.2303
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1301 PARK & REC	\$350	\$3,550,100	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$1,000	\$3,550,100	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$20,676	\$0.5824

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0695 PENNVILLE CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$3,000	\$7,274,533	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$116,098	\$7,274,533	\$66,460	\$0.9136
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$5,000	\$7,274,533	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$32,356	\$7,274,533	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$6,000	\$7,274,533	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$66,460	\$0.9136

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0696 REDKEY CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$3,500	\$13,600,938	\$0	\$0.0000

Budget approved for displayed amount.

0101 GENERAL	\$360,334	\$13,600,938	\$189,774	\$1.3953
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

0706 LR &S	\$2,000	\$13,600,938	\$0	\$0.0000
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Budget approved for displayed amount.

0708 MVH	\$80,800	\$13,600,938	\$993	\$0.0073
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

1303 PARK	\$10,500	\$13,600,938	\$993	\$0.0073
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

2379 CCI	\$3,500	\$13,600,938	\$0	\$0.0000
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Budget approved for displayed amount.

2390 CCI(RATE)	\$14,500	\$13,600,938	\$13,234	\$0.0973
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Budget approved for displayed amount.

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

Unit Total:	\$204,994	\$1.5072
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0697 SALAMONIA CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$14,194	\$3,263,671	\$5,186	\$0.1589
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$3,000	\$3,263,671	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$15,000	\$3,263,671	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$500	\$3,263,671	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$5,186	\$0.1589

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 3945 JAY COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$25,354,768	\$928,737,781	\$0	\$0.0000

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

0180 DEBT SERVICE	\$4,053,804	\$928,737,781	\$3,342,527	\$0.3599
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Budget approved for displayed amount.

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

0186 SCH PENSION DEB	\$979,655	\$928,737,781	\$939,883	\$0.1012
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1214 SCHOOL CPF	\$3,115,456	\$928,737,781	\$2,822,434	\$0.3039
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate adjusted for school pension levy.

6301 TRANSPORTATION	\$2,380,000	\$928,737,781	\$2,132,382	\$0.2296
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

6302 BUS REPLACEMENT	\$17,767	\$928,737,781	\$0	\$0.0000
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Budget has been reduced and approved for the displayed amt.

Rate adjusted for school pension levy.

Unit Total:			\$9,237,226	\$0.9946
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0106 DUNKIRK PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$178,672	\$45,873,853	\$110,923	\$0.2418

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$110,923	\$0.2418
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0107 PENN TOWNSHIP PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$23,612	\$44,865,818	\$15,210	\$0.0339

Lesser of unit adopted or prior year budget due to signed Budget Form 4 not submitted in Gateway.

Lesser of unit adopted or prior year levy due to signed Budget Form 4 not submitted in Gateway.

Unit Total:	\$15,210	\$0.0339
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 0267 JAY COUNTY PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$881,111	\$837,998,110	\$569,001	\$0.0679

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0180 DEBT SERVICE	\$158,090	\$837,998,110	\$79,610	\$0.0095
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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.

2011 LIRF	\$19,568	\$837,998,110	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:			\$648,611	\$0.0774
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

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

2015 BUDGET ORDER

Year: 2015

County: 38 Jay

Unit: 1090 JAY COUNTY SOLID WASTE DISTRICT

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210 SP SOL WASTE MA	\$224,895	\$928,737,781	\$0	\$0.0000

Budget approved for displayed amount.

Unit Total:	\$0	\$0.0000
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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 will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.