

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
DEKALB COUNTY	County		\$13,040,016	\$13,328,816.24	\$67,380.46	\$27,223.99	\$94,604.45	\$13,234,211.79		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$10,083,367	\$10,306,686.22	\$52,102.85	\$21,364.93	\$73,467.77	\$10,233,218.44	N	N
	2015 REASSESSMENT	0124	\$417,007	\$426,242.62	\$2,154.76	\$883.57	\$3,038.33	\$423,204.29	N	N
	DEBT SERVICE	0180	\$191,413	\$195,652.35	\$989.07	\$0.00	\$989.07	\$194,663.28	N	Y
	HIGHWAY	0702	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE BRIDGE	0790	\$669,946	\$684,783.22	\$3,461.75	\$1,419.50	\$4,881.25	\$679,901.97	N	N
	HEALTH	0801	\$628,929	\$642,857.72	\$3,249.80	\$1,332.59	\$4,582.40	\$638,275.32	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$1,049,354	\$1,072,594.12	\$5,422.23	\$2,223.40	\$7,645.63	\$1,064,948.50	N	N
BUTLER TOWNSHIP	Township		\$59,843	\$61,048.96	\$370.22	\$0.00	\$370.22	\$60,678.73		
	GENERAL	0101	\$12,510	\$12,761.65	\$77.39	\$0.00	\$77.39	\$12,684.26	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$47,333	\$48,287.31	\$292.83	\$0.00	\$292.83	\$47,994.48	N	N
CONCORD TOWNSHIP	Township		\$97,766	\$99,083.58	\$463.64	\$9.19	\$472.83	\$98,610.74		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
CONCORD TOWNSHIP	GENERAL	0101	\$20,503	\$20,806.81	\$107.25	\$9.19	\$116.44	\$20,690.37	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$77,263	\$78,276.76	\$356.39	\$0.00	\$356.39	\$77,920.37	N	N
FAIRFIELD TOWNSHIP	Township		\$99,555	\$101,586.93	\$313.84	\$0.00	\$313.84	\$101,273.09		
	GENERAL	0101	\$14,757	\$15,058.50	\$46.52	\$0.00	\$46.52	\$15,011.97	N	N
	TOWNSHIP ASSISTANCE	0840	\$14,757	\$15,058.50	\$46.52	\$0.00	\$46.52	\$15,011.97	N	N
	FIRE	1111	\$70,041	\$71,469.94	\$220.80	\$0.00	\$220.80	\$71,249.14	N	N
FRANKLIN TOWNSHIP	Township		\$73,340	\$74,657.06	\$305.70	\$0.00	\$305.70	\$74,351.36		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$21,959	\$22,348.86	\$93.44	\$0.00	\$93.44	\$22,255.42	N	N
	TOWNSHIP ASSISTANCE	0840	\$3,321	\$3,379.58	\$14.13	\$0.00	\$14.13	\$3,365.45	N	N
	FIRE	1111	\$31,443	\$32,011.27	\$129.62	\$0.00	\$129.62	\$31,881.65	N	N
	CUMULATIVE FIRE (Township)	1190	\$16,617	\$16,917.35	\$68.50	\$0.00	\$68.50	\$16,848.84	N	N
GRANT TOWNSHIP	Township		\$237,899	\$242,089.94	\$1,417.63	\$1,424.19	\$2,841.82	\$239,248.12		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$45,173	\$46,209.96	\$278.20	\$1,065.01	\$1,343.21	\$44,866.75	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
GRANT TOWNSHIP	TOWNSHIP ASSISTANCE	0840	\$14,349	\$14,678.46	\$88.37	\$338.30	\$426.67	\$14,251.79	N	N
	FIRE	1111	\$46,653	\$47,390.12	\$274.83	\$0.00	\$274.83	\$47,115.29	N	N
	FIRE EQUIPMENT DEBT	1182	\$116,370	\$118,209.06	\$685.54	\$0.00	\$685.54	\$117,523.52	N	Y
	CUMULATIVE FIRE (Township)	1190	\$14,468	\$14,696.26	\$85.23	\$0.00	\$85.23	\$14,611.03	N	N
	RECREATION	1312	\$886	\$906.08	\$5.45	\$20.88	\$26.34	\$879.74	N	N
JACKSON TOWNSHIP	Township		\$129,907	\$131,984.56	\$368.45	\$6.11	\$374.56	\$131,609.99		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$48,704	\$49,497.40	\$164.49	\$6.11	\$170.61	\$49,326.79	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$38,916	\$39,531.58	\$97.75	\$0.00	\$97.75	\$39,433.84	N	N
	CUMULATIVE FIRE (Township)	1190	\$42,287	\$42,955.58	\$106.21	\$0.00	\$106.21	\$42,849.36	N	N
KEYSER TOWNSHIP	Township		\$25,196	\$25,865.03	\$170.73	\$63.42	\$234.16	\$25,630.88		
	GENERAL	0101	\$20,776	\$21,327.31	\$140.78	\$52.30	\$193.08	\$21,134.23	N	N
	TOWNSHIP ASSISTANCE	0840	\$4,420	\$4,537.73	\$29.95	\$11.13	\$41.08	\$4,496.64	N	N
NEWVILLE TOWNSHIP	Township		\$24,141	\$24,641.54	\$124.73	\$0.00	\$124.73	\$24,516.81		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
NEWVILLE TOWNSHIP	GENERAL	0101	\$16,339	\$16,678.11	\$84.42	\$0.00	\$84.42	\$16,593.70	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$7,802	\$7,963.42	\$40.31	\$0.00	\$40.31	\$7,923.12	N	N
RICHLAND TOWNSHIP	Township		\$66,814	\$68,280.12	\$261.04	\$32.14	\$293.17	\$67,986.95		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$23,684	\$24,201.40	\$95.50	\$26.90	\$122.41	\$24,079.00	N	N
	TOWNSHIP ASSISTANCE	0840	\$4,605	\$4,705.83	\$18.57	\$5.23	\$23.80	\$4,682.03	N	N
	FIRE	1111	\$10,198	\$10,422.24	\$38.90	\$0.00	\$38.90	\$10,383.33	N	N
	CUMULATIVE FIRE (Township)	1190	\$28,327	\$28,950.65	\$108.06	\$0.00	\$108.06	\$28,842.59	N	N
SMITHFIELD TOWNSHIP	Township		\$68,778	\$70,278.21	\$185.40	\$24.54	\$209.94	\$70,068.26		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$18,846	\$19,368.87	\$44.54	\$24.54	\$69.08	\$19,299.78	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$49,932	\$50,909.34	\$140.86	\$0.00	\$140.86	\$50,768.48	N	N
SPENCER TOWNSHIP	Township		\$11,287	\$11,493.49	\$40.24	\$0.00	\$40.24	\$11,453.25		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
SPENCER TOWNSHIP	GENERAL	0101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE FIRE (Township)	1190	\$11,287	\$11,493.49	\$40.24	\$0.00	\$40.24	\$11,453.25	N	N
STAFFORD TOWNSHIP	Township		\$22,936	\$23,462.70	\$87.26	\$0.00	\$87.26	\$23,375.44		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$6,609	\$6,760.44	\$25.14	\$0.00	\$25.14	\$6,735.30	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$11,118	\$11,373.44	\$42.30	\$0.00	\$42.30	\$11,331.15	N	N
	CUMULATIVE FIRE (Township)	1190	\$5,209	\$5,328.82	\$19.82	\$0.00	\$19.82	\$5,309.00	N	N
TROY TOWNSHIP	Township		\$21,390	\$21,875.76	\$38.55	\$0.00	\$38.55	\$21,837.21		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$5,972	\$6,107.65	\$10.76	\$0.00	\$10.76	\$6,096.88	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$10,383	\$10,618.53	\$18.71	\$0.00	\$18.71	\$10,599.81	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
TROY TOWNSHIP	CUMULATIVE FIRE (Township)	1190	\$5,035	\$5,149.59	\$9.08	\$0.00	\$9.08	\$5,140.51	N	N
UNION TOWNSHIP	Township		\$92,729	\$94,848.34	\$768.21	\$83.45	\$851.66	\$93,996.68		
	GENERAL	0101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	TOWNSHIP ASSISTANCE	0840	\$92,729	\$94,848.34	\$768.21	\$83.45	\$851.66	\$93,996.68	N	N
WILMINGTON TOWNSHIP	Township		\$66,061	\$67,624.04	\$164.67	\$77.16	\$241.83	\$67,382.21		
	GENERAL	0101	\$66,061	\$67,624.04	\$164.67	\$77.16	\$241.83	\$67,382.21	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LIBRARY (NON-LIBRARY UNIT)	2010	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
ALTONA CIVIL TOWN	City/Town		\$35,882	\$36,335.98	\$397.00	\$197.70	\$594.70	\$35,741.28		
	GENERAL	0101	\$35,882	\$36,335.98	\$397.00	\$197.70	\$594.70	\$35,741.28	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
ASHLEY CIVIL TOWN	City/Town		\$290,239	\$302,979.55	\$435.28	\$0.00	\$435.28	\$302,544.27		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$185,668	\$193,818.24	\$278.45	\$0.00	\$278.45	\$193,539.79	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
ASHLEY CIVIL TOWN	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$90,108	\$94,063.26	\$135.14	\$0.00	\$135.14	\$93,928.12	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$14,463	\$15,098.05	\$21.69	\$0.00	\$21.69	\$15,076.36	N	N
AUBURN CIVIL CITY	City/Town		\$8,737,238	\$8,957,306.61	\$66,518.21	\$8,514.37	\$75,032.57	\$8,882,274.04		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$1,119,893	\$1,148,299.63	\$8,566.58	\$1,158.79	\$9,725.37	\$1,138,574.26	N	N
	DEBT SERVICE	0180	\$269,059	\$275,884.24	\$2,058.16	\$0.00	\$2,058.16	\$273,826.08	N	Y
	POLICE PENSION	0342	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$2,100,801	\$2,154,089.51	\$16,070.00	\$2,173.76	\$18,243.76	\$2,135,845.75	N	N
	PARK & RECREATION	1301	\$1,403,207	\$1,438,800.25	\$10,733.78	\$1,451.94	\$12,185.72	\$1,426,614.53	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$445,463	\$456,761.98	\$3,407.55	\$460.93	\$3,868.48	\$452,893.50	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
AUBURN CIVIL CITY	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$3,088,263	\$3,165,184.31	\$23,335.55	\$2,970.26	\$26,305.81	\$3,138,878.50	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$310,552	\$318,286.69	\$2,346.59	\$298.69	\$2,645.28	\$315,641.41	N	N
BUTLER CIVIL CITY	City/Town		\$1,931,122	\$1,982,716.26	\$7,753.64	\$7,256.67	\$15,010.32	\$1,967,705.94		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$922,470	\$947,942.56	\$4,116.32	\$4,168.13	\$8,284.45	\$939,658.11	N	N
	POLICE PENSION	0342	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$311,167	\$319,759.78	\$1,388.51	\$1,405.99	\$2,794.51	\$316,965.28	N	N
	PARK & RECREATION	1301	\$166,540	\$171,139.04	\$743.15	\$752.50	\$1,495.65	\$169,643.39	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$51,836	\$53,267.41	\$231.31	\$234.22	\$465.53	\$52,801.89	N	N
	REDEVELOPMENT - GENERAL	2430	\$40,653	\$41,775.32	\$181.40	\$183.69	\$365.09	\$41,410.23	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$295,227	\$302,213.64	\$735.92	\$344.84	\$1,080.76	\$301,132.88	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
BUTLER CIVIL CITY	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$143,229	\$146,618.50	\$357.03	\$167.30	\$524.33	\$146,094.17	N	N
CORUNNA CIVIL TOWN	City/Town		\$116,666	\$118,873.92	\$863.60	\$2,187.61	\$3,051.21	\$115,822.71		
	GENERAL	0101	\$85,246	\$86,859.25	\$631.02	\$1,598.45	\$2,229.47	\$84,629.78	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$28,099	\$28,630.45	\$208.00	\$526.88	\$734.88	\$27,895.58	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$3,321	\$3,384.21	\$24.59	\$62.28	\$86.86	\$3,297.35	N	N
GARRETT CIVIL CITY	City/Town		\$2,815,036	\$2,874,953.86	\$24,983.17	\$9,532.97	\$34,516.14	\$2,840,437.72		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$991,897	\$1,013,066.80	\$9,026.68	\$3,543.36	\$12,570.04	\$1,000,496.76	N	N
	POLICE PENSION	0342	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$934,109	\$954,045.13	\$8,500.78	\$3,336.93	\$11,837.70	\$942,207.42	N	N
	PARK & RECREATION	1301	\$161,156	\$164,595.64	\$1,466.59	\$575.70	\$2,042.29	\$162,553.36	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
GARRETT CIVIL CITY	CUMULATIVE PARK & RECREATION	1390	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$135,653	\$138,548.52	\$1,234.50	\$484.60	\$1,719.10	\$136,829.43	N	N
	REDEVELOPMENT - GENERAL	2430	\$23,604	\$24,107.44	\$214.80	\$84.32	\$299.12	\$23,808.32	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$446,927	\$456,338.03	\$3,568.26	\$1,185.32	\$4,753.58	\$451,584.45	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$121,690	\$124,252.30	\$971.57	\$322.74	\$1,294.31	\$122,957.99	N	N
HAMILTON CIVIL TOWN	City/Town		\$25,009	\$25,351.46	\$149.82	\$0.00	\$149.82	\$25,201.65		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$15,729	\$15,944.02	\$94.22	\$0.00	\$94.22	\$15,849.80	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$6,311	\$6,397.67	\$37.81	\$0.00	\$37.81	\$6,359.87	N	N
	MUNICIPAL FIRE	1108	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$2,969	\$3,009.76	\$17.79	\$0.00	\$17.79	\$2,991.98	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
ST. JOE CIVIL TOWN	City/Town		\$126,773	\$130,265.16	\$1,251.27	\$483.22	\$1,734.48	\$128,530.68		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$59,996	\$61,648.92	\$592.17	\$228.69	\$820.86	\$60,828.06	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$31,171	\$32,029.25	\$307.66	\$118.81	\$426.47	\$31,602.78	N	N
	CEMETERY	2120	\$25,231	\$25,925.73	\$249.03	\$96.17	\$345.20	\$25,580.53	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	SANITATION	6401	\$10,375	\$10,661.26	\$102.41	\$39.55	\$141.96	\$10,519.31	N	N
WATERLOO CIVIL TOWN	City/Town		\$1,346,954	\$1,390,934.77	\$8,519.19	\$77,763.87	\$86,283.06	\$1,304,651.72		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$753,447	\$778,048.48	\$4,765.39	\$43,498.85	\$48,264.23	\$729,784.25	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$489,573	\$505,558.40	\$3,096.44	\$28,264.57	\$31,361.01	\$474,197.39	N	N
	CUMULATIVE FIRE SPECIAL	1191	\$25,374	\$26,202.48	\$160.48	\$1,464.92	\$1,625.40	\$24,577.08	N	N
	PARK	1303	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
WATERLOO CIVIL TOWN	CEMETERY	2120	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$38,099	\$39,343.07	\$240.97	\$2,199.58	\$2,440.55	\$36,902.52	N	N
	REDEVELOPMENT - GENERAL	2430	\$40,461	\$41,782.34	\$255.91	\$2,335.95	\$2,591.86	\$39,190.48	N	N
DEKALB COUNTY CENTRAL UNITED SCHOOL CORPORATION	School		\$13,708,572	\$14,005,789.30	\$79,876.92	\$41,162.55	\$121,039.47	\$13,884,749.82		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$5,560,009	\$5,680,556.32	\$32,396.99	\$0.00	\$32,396.99	\$5,648,159.34	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$8,148,563	\$8,325,232.97	\$47,479.94	\$41,162.55	\$88,642.49	\$8,236,590.49	N	N
DEKALB COUNTY EASTERN COMM SCHOOL CORPORATION	School		\$7,177,109	\$7,333,600.32	\$22,125.44	\$5,563.04	\$27,688.47	\$7,305,911.85		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$1,802,462	\$1,841,763.04	\$5,556.59	\$0.00	\$5,556.59	\$1,836,206.45	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$5,374,647	\$5,491,837.28	\$16,568.85	\$5,563.04	\$22,131.88	\$5,469,705.40	N	N
GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL CORPORATION	School		\$6,622,275	\$6,786,424.07	\$43,793.76	\$12,058.51	\$55,852.27	\$6,730,571.80		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$3,791,141	\$3,885,113.49	\$25,071.19	\$0.00	\$25,071.19	\$3,860,042.30	N	Y

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL CORPORATION	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$2,831,134	\$2,901,310.58	\$18,722.57	\$12,058.51	\$30,781.08	\$2,870,529.50	N	N
HAMILTON COMMUNITY SCHOOL CORPORATION	School		\$764,820	\$778,397.56	\$3,253.12	\$0.00	\$3,253.12	\$775,144.44		
	POST09 REF EXEMPT OPERATING	0022	\$427,725	\$435,315.31	\$1,818.69	\$0.00	\$1,818.69	\$433,496.63	Y	N
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$42,418	\$43,171.46	\$180.50	\$0.00	\$180.50	\$42,990.95	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$294,677	\$299,910.79	\$1,253.94	\$0.00	\$1,253.94	\$298,656.86	N	N
AUBURN-ECKHART PUBLIC LIBRARY	Library		\$1,153,768	\$1,181,690.22	\$8,965.95	\$973.60	\$9,939.56	\$1,171,750.67		
	GENERAL	0101	\$1,153,768	\$1,181,690.22	\$8,965.95	\$973.60	\$9,939.56	\$1,171,750.67	N	N
BUTLER CARNEGIE PUBLIC LIBRARY	Library		\$277,920	\$285,594.10	\$1,240.15	\$1,255.77	\$2,495.92	\$283,098.18		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$277,920	\$285,594.10	\$1,240.15	\$1,255.77	\$2,495.92	\$283,098.18	N	N
GARRETT PUBLIC LIBRARY	Library		\$801,852	\$819,551.35	\$5,693.64	\$1,557.13	\$7,250.76	\$812,300.59		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$724,620	\$740,614.39	\$5,145.24	\$1,557.13	\$6,702.37	\$733,912.02	N	N
	DEBT SERVICE	0180	\$77,232	\$78,936.96	\$548.40	\$0.00	\$548.40	\$78,388.56	N	Y

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
GARRETT PUBLIC LIBRARY	LIBRARY IMPROVEMENT RESERVE	2011	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
WATERLOO PUBLIC LIBRARY	Library		\$367,140	\$375,546.63	\$2,229.87	\$8,921.49	\$11,151.36	\$364,395.27		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$314,278	\$321,473.84	\$1,908.80	\$8,921.49	\$10,830.29	\$310,643.55	N	N
	DEBT SERVICE	0180	\$52,862	\$54,072.79	\$321.07	\$0.00	\$321.07	\$53,751.72	N	Y
DeKalb County Airport Authority	Special		\$820,342	\$838,510.07	\$4,238.88	\$1,712.65	\$5,951.52	\$832,558.54		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	AIRPORT AUTHORITY	2101	\$707,545	\$723,214.93	\$3,656.03	\$1,477.16	\$5,133.19	\$718,081.74	N	N
	CUMULATIVE AIRPORT BUILDING	2190	\$112,797	\$115,295.13	\$582.85	\$235.49	\$818.33	\$114,476.80	N	N
NORTHEAST INDIANA SOLID WASTE MANAGEMENT	Special		\$362,318	\$370,341.95	\$1,872.17	\$756.42	\$2,628.59	\$367,713.36		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	SPECIAL SOLID WASTE MANAGEMENT	8210	\$362,318	\$370,341.95	\$1,872.17	\$756.42	\$2,628.59	\$367,713.36	N	N

2025 DeKalb County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$28,668.73	\$228,500.12	\$81,586.65	\$356,621.87	\$0.00	\$695,377.37

TIF District	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker
T17071 - Amer Heritage Village	\$173,977.82	\$0.00	\$0.00	\$0.00
T17151 - DeKalb Co ERA No. 1 (SDI)	\$317,875.87	\$0.00	\$0.00	\$0.00
T17152 - New Millennium ERA	\$189,684.67	\$0.00	\$0.00	\$0.00
T17172 - Ashley ERA 2	\$101,255.27	\$0.00	\$0.00	\$0.00
T17173 - Ashley ERA 3	\$1,382.53	\$0.00	\$0.00	\$0.00
T17174 - Ashley ERA 4	\$2,221.87	\$0.00	\$0.00	\$0.00
T17175 - Ashley ERA 5	\$31,306.64	\$0.00	\$0.00	\$0.00
T17176 - Family Dollar	\$869,020.16	\$0.00	\$0.00	\$0.00
T17181 - Auburn NW	\$2,688,575.94	\$0.00	\$99,582.46	\$99,582.46
T17182 - Aub Crossing Allocation Area	\$151,500.91	\$0.00	\$0.00	\$0.00
T17261 - Garrett-Original	\$340,923.70	\$0.00	\$774.65	\$774.65
T17262 - Garrett ERA 2005 Expansion	\$493,298.14	\$0.00	\$2,452.54	\$2,452.54
T17263 - Garrett ERA 2008 Expansion	\$110,853.28	\$0.00	\$0.00	\$0.00
T17264 - Garrett ERA 2015 Expansion	\$82,038.43	\$0.00	\$70.50	\$70.50
T17291 - Hamilton	\$896.15	\$0.00	\$0.00	\$0.00
T17311 - US 6 & I-69 ERA	\$734,322.25	\$0.00	\$27,033.61	\$27,033.61