STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERENMENT FINANCE

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

TO: **Blackford County Auditor**

FROM: **Department of Local Government Finance**

RE: **2025 Certified Budget Order**

DATE: **Friday, January 3, 2025**

Enclosed is the certified 2025 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

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

- County assessor delivered the ratio study to the DLGF on 02/27/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 03/05/24.
- County auditor certified net assessed values to the DLGF on 10/11/24 (Due 08/01/24).
- DLGF certified the Budget Order on 01/03/2025 (Due 01/15/25).

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars ($100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2024 PAYABLE 2025 FOR
BLACKFORD COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2025. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The county auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this January 3, 2025

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Scott Maitland, Acting Commissioner

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2025 TAX RATES
(Per Taxing District)

Year : 2025
County: 05 Blackford

	Taxing District	2025 District Rate	*FOR COMPARISON ONLY* 2024 District Rate
001	HARRISON	1.9396	2.0239
002	MONTPELIER	3.1196	3.2288
003	JACKSON	1.8280	1.9685
004	SHADYSIDE	3.7824	3.8958
005	LICKING	1.8742	2.0087
006	HARTFORD CITY	3.5541	3.9423
007	SHAMROCK LAKES	2.2653	2.3943
008	WASHINGTON	1.8229	1.9463

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0000 BLACKFORD COUNTY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$392,000	$684,547,495	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$6,048,766	$684,547,495	$3,818,406	$0.5578
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	**2015 REASSESSMENT**	$84,500	$684,547,495	$73,931	$0.0108
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0181	**DEBT PAYMENT**	$667,894	$684,547,495	$629,784	$0.0920
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0590	**CUMULATIVE COURT HOUSE**	$105,500	$684,547,495	$95,152	$0.0139
Budget approved for displayed amount.					
Rate Approved.					
0702	**HIGHWAY**	$2,520,131	$684,547,495	$0	$0.0000
Budget approved for displayed amount.					
0706	**LOCAL ROAD & STREET**	$250,000	$684,547,495	$0	$0.0000
Budget approved for displayed amount.					
0790	**CUMULATIVE BRIDGE**	$398,500	$684,547,495	$251,229	$0.0367
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	**HEALTH**	$63,670	$684,547,495	$199,203	$0.0291
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					

0991	**CUMULATIVE DRAINAGE**	$142,000	$395,261,103	$197,631	$0.0500

Budget approved for displayed amount.

Rate Approved.

1192	**CUMULATIVE JAIL**	$45,000	$684,547,495	$69,824	$0.0102

Budget approved for displayed amount.

Rate Approved.

2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$323,500	$684,547,495	$123,903	$0.0181

Budget approved for displayed amount.

Rate Approved.

	Unit Total:	**$11,041,461**		**$5,459,063**	**$0.8186**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0001 HARRISON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$57,620	$146,135,486	$58,308	$0.0399
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$39,609	$146,135,486	$10,960	$0.0075
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$60,000	$85,658,530	$32,807	$0.0383
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$157,229**		**$102,075**	**$0.0857**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0002 JACKSON TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$25,829	$111,067,461	$0	$0.0000
Unit failed to provide verification of 06/30 cash and appropriation balances.					
0840	**TOWNSHIP ASSISTANCE**	$15,904	$111,067,461	$14,994	$0.0135
Unit failed to provide verification of 06/30 cash and appropriation balances.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$52,451	$109,027,247	$49,934	$0.0458
Unit failed to provide verification of 06/30 cash and appropriation balances.					
Rate reduced due to increased assessed valuation.					
2010	**LIBRARY (NON-LIBRARY UNIT)**	$5,000	$111,067,461	$4,998	$0.0045
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$99,184**		**$69,926**	**$0.0638**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0003 LICKING TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$124,200	$344,812,867	$0	$0.0000
Budget approved for displayed amount.					
0840	**TOWNSHIP ASSISTANCE**	$160,000	$344,812,867	$133,787	$0.0388
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$46,700	$118,043,645	$21,956	$0.0186
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2010	**LIBRARY (NON-LIBRARY UNIT)**	$11,000	$118,043,645	$10,860	$0.0092
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2120	**CEMETERY**	$172,600	$344,812,867	$149,649	$0.0434
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$514,500**		**$316,252**	**$0.1100**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0004 WASHINGTON TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$47,855	$82,531,681	$18,240	$0.0221
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
0840	**TOWNSHIP ASSISTANCE**	$4,500	$82,531,681	$0	$0.0000
Budget approved for displayed amount.					
1111	**TOWNSHIP FIRE AND E.M.S.**	$9,500	$82,531,681	$30,207	$0.0366
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$61,855**		**$48,447**	**$0.0587**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0409 HARTFORD CITY CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$30,000	$215,721,269	$0	$0.0000
Budget approved for displayed amount.					
0101	**GENERAL**	$3,221,444	$215,721,269	$2,707,302	$1.2550
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	**DEBT SERVICE**	$208,000	$215,721,269	$196,522	$0.0911
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0341	**FIRE PENSION**	$78,534	$215,721,269	$0	$0.0000
Budget approved for displayed amount.					
0342	**POLICE PENSION**	$116,576	$215,721,269	$0	$0.0000
Budget approved for displayed amount.					
0706	**LOCAL ROAD & STREET**	$62,091	$215,721,269	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$784,344	$215,721,269	$232,979	$0.1080
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1191	**CUMULATIVE FIRE SPECIAL**	$10,000	$215,721,269	$0	$0.0000
Budget approved for displayed amount.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$30,000	$215,721,269	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$106,397	$215,721,269	$74,855	$0.0347
Budget approved for displayed amount.					
Rate Approved.					

Unit Total:	**$4,647,386**	**$3,211,658**	**$1.4888**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0450 DUNKIRK CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$0	$2,040,214	$0	$0.0000
0101	**GENERAL**	$0	$2,040,214	$32,905	$1.6128
Rate reduced to remain within statutory levy limitation.					
0342	**POLICE PENSION**	$0	$2,040,214	$0	$0.0000
0706	**LOCAL ROAD & STREET**	$0	$2,040,214	$0	$0.0000
0708	**MOTOR VEHICLE HIGHWAY**	$0	$2,040,214	$3,654	$0.1791
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$0	$2,040,214	$0	$0.0000
	Unit Total:	**$0**		**$36,559**	**$1.7919**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0464 MONTPELIER CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$964,615	$60,476,956	$645,531	$1.0674
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	**DEBT SERVICE**	$98,277	$60,476,956	$80,313	$0.1328
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0706	**LOCAL ROAD & STREET**	$20,000	$60,476,956	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$101,000	$60,476,956	$10,946	$0.0181
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	**CUMULATIVE CAPITAL IMP (CIG TAX)**	$4,000	$60,476,956	$0	$0.0000
Budget approved for displayed amount.					
2391	**CUMULATIVE CAPITAL DEVELOPMENT**	$30,000	$60,476,956	$30,238	$0.0500
Budget approved for displayed amount.					
Rate Approved.					
	Unit Total:	**$1,217,892**		**$767,028**	**$1.2683**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0951 SHAMROCK LAKES CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$60,275	$11,047,953	$31,807	$0.2879
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	**LOCAL ROAD & STREET**	$4,500	$11,047,953	$0	$0.0000
Budget approved for displayed amount.					
0708	**MOTOR VEHICLE HIGHWAY**	$38,500	$11,047,953	$19,997	$0.1810
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$103,275**		**$51,804**	**$0.4689**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0515 BLACKFORD COUNTY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$201,499	$682,507,281	$0	$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0180	**DEBT SERVICE**	$3,269,303	$682,507,281	$2,998,254	$0.4393
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.					
3101	**EDUCATION**	$14,293,585	$682,507,281	$0	$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
3300	**OPERATIONS**	$5,297,505	$682,507,281	$3,450,074	$0.5055
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$23,061,892**		**$6,448,328**	**$0.9448**

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 3945 JAY COUNTY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$0	$2,040,214	$0	$0.0000
0180	**DEBT SERVICE**	$0	$2,040,214	$7,824	$0.3835
Rate reduced per unit request.					
0186	**SCHOOL PENSION DEBT**	$0	$2,040,214	$335	$0.0164
Rate and/or levy increased to provide necessary funds for debt obligations in the budget year					
3101	**EDUCATION**	$0	$2,040,214	$0	$0.0000
3300	**OPERATIONS**	$0	$2,040,214	$11,845	$0.5806
Rate adjusted for school pension levy.					
	Unit Total:	**$0**		**$20,004**	**$0.9805**

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0013 HARTFORD CITY PUBLIC LIBRARY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	**RAINY DAY**	$0	$215,721,269	$0	$0.0000
0101	**GENERAL**	$512,733	$215,721,269	$472,861	$0.2192
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	**DEBT SERVICE**	$112,968	$215,721,269	$107,213	$0.0497
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**	$0	$215,721,269	$0	$0.0000
	Unit Total:	**$625,701**		**$580,074**	**$0.2689**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0014 MONTPELIER PUBLIC LIBRARY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$173,032	$146,135,486	$131,084	$0.0897
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2011	**LIBRARY IMPROVEMENT RESERVE**	$0	$146,135,486	$0	$0.0000
	Unit Total:	**$173,032**		**$131,084**	**$0.0897**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 0106 DUNKIRK PUBLIC LIBRARY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$0	$2,040,214	$4,542	$0.2226
Rate reduced due to increased assessed valuation.					
	Unit Total:	**$0**		**$4,542**	**$0.2226**

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2025 Budget Order

County: 05 Blackford
Unit: 1092 BLACKFORD COUNTY SOLID WASTE

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	**GENERAL**	$29,536	$684,547,495	$5,476	$0.0008

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	**$29,536**		**$5,476**	**$0.0008**

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.