

2025 Jay 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
\$249.76	\$114,662.58	\$514,630.24	\$106,868.38	\$0.00	\$736,410.96

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
JAY COUNTY	County		\$8,021,899	\$8,159,242.21	\$28,123.37	\$95,674.17	\$123,797.54	\$8,035,444.67		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$5,374,161	\$5,466,172.76	\$18,840.87	\$70,222.39	\$89,063.26	\$5,377,109.51	N	N
	2015 REASSESSMENT	0124	\$173,939	\$176,916.97	\$609.80	\$2,272.80	\$2,882.60	\$174,034.37	N	N
	REFERENDUM DEBT FUND - EXEMPT CAPITAL	0187	\$699,897	\$711,880.19	\$2,453.72	\$0.00	\$2,453.72	\$709,426.48	Y	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	\$690,234	\$702,051.47	\$2,419.84	\$9,019.06	\$11,438.90	\$690,612.57	N	N
	HEALTH	0801	\$324,410	\$329,964.19	\$1,137.32	\$4,238.96	\$5,376.28	\$324,587.91	N	N
	COUNTY EMERGENCY MEDICAL SERVICES	1116	\$299,562	\$304,690.34	\$1,050.21	\$3,914.27	\$4,964.48	\$299,725.86	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$459,696	\$467,566.28	\$1,611.61	\$6,006.69	\$7,618.31	\$459,947.97	N	N
BEARCREEK TOWNSHIP	Township		\$55,983	\$56,982.38	\$292.25	\$7.24	\$299.49	\$56,682.89		
	GENERAL	0101	\$31,443	\$32,002.36	\$162.71	\$6.62	\$169.32	\$31,833.04	N	N
	TOWNSHIP ASSISTANCE	0840	\$2,951	\$3,003.15	\$15.27	\$0.62	\$15.89	\$2,987.26	N	N
	FIRE	1111	\$21,589	\$21,976.87	\$114.28	\$0.00	\$114.28	\$21,862.59	N	N

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\$249.76	\$114,662.58	\$514,630.24	\$106,868.38	\$0.00	\$736,410.96

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
GREENE TOWNSHIP	Township		\$28,045	\$28,751.04	\$93.91	\$0.00	\$93.91	\$28,657.14		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$9,728	\$9,972.69	\$32.57	\$0.00	\$32.57	\$9,940.11	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$18,317	\$18,778.36	\$61.33	\$0.00	\$61.33	\$18,717.02	N	N
JACKSON TOWNSHIP	Township		\$51,975	\$52,884.34	\$218.20	\$0.00	\$218.20	\$52,666.14		
	GENERAL	0101	\$21,975	\$22,359.47	\$92.25	\$0.00	\$92.25	\$22,267.21	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$30,000	\$30,524.87	\$125.95	\$0.00	\$125.95	\$30,398.93	N	N
JEFFERSON TOWNSHIP	Township		\$22,639	\$23,144.47	\$58.75	\$0.00	\$58.75	\$23,085.72		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$7,915	\$8,091.86	\$20.54	\$0.00	\$20.54	\$8,071.32	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$14,724	\$15,052.61	\$38.21	\$0.00	\$38.21	\$15,014.40	N	N
KNOX TOWNSHIP	Township		\$43,495	\$44,336.84	\$92.48	\$0.00	\$92.48	\$44,244.36		
	GENERAL	0101	\$32,856	\$33,491.45	\$69.86	\$0.00	\$69.86	\$33,421.59	N	N
	TOWNSHIP ASSISTANCE	0840	\$3,197	\$3,259.24	\$6.80	\$0.00	\$6.80	\$3,252.44	N	N

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KNOX TOWNSHIP	FIRE	1111	\$7,442	\$7,586.15	\$15.82	\$0.00	\$15.82	\$7,570.33	N	N
MADISON TOWNSHIP	Township		\$25,845	\$26,295.39	\$82.31	\$0.00	\$82.31	\$26,213.09		
	GENERAL	0101	\$7,663	\$7,796.30	\$26.75	\$0.00	\$26.75	\$7,769.55	N	N
	TOWNSHIP ASSISTANCE	0840	\$2,576	\$2,621.17	\$8.99	\$0.00	\$8.99	\$2,612.18	N	N
	FIRE	1111	\$4,262	\$4,336.14	\$12.72	\$0.00	\$12.72	\$4,323.42	N	N
	CUMULATIVE FIRE (Township)	1190	\$11,344	\$11,541.79	\$33.85	\$0.00	\$33.85	\$11,507.94	N	N
NOBLE TOWNSHIP	Township		\$26,517	\$27,051.78	\$68.55	\$0.00	\$68.55	\$26,983.23		
	GENERAL	0101	\$16,808	\$17,146.99	\$43.45	\$0.00	\$43.45	\$17,103.55	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$9,709	\$9,904.79	\$25.10	\$0.00	\$25.10	\$9,879.69	N	N
PENN TOWNSHIP	Township		\$58,243	\$58,063.98	\$190.29	\$24.61	\$214.89	\$57,849.08		
	GENERAL	0101	\$31,148	\$31,055.70	\$103.53	\$16.28	\$119.81	\$30,935.90	N	N
	TOWNSHIP ASSISTANCE	0840	\$7,965	\$7,941.48	\$26.47	\$4.16	\$30.64	\$7,910.84	N	N
	FIRE	1111	\$11,165	\$11,125.31	\$33.82	\$0.00	\$33.82	\$11,091.50	N	N
	PARK & RECREATION	1301	\$7,965	\$7,941.48	\$26.47	\$4.16	\$30.64	\$7,910.84	N	N

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PIKE TOWNSHIP	Township		\$36,898	\$37,677.45	\$126.87	\$0.00	\$126.87	\$37,550.58		
	GENERAL	0101	\$19,299	\$19,706.87	\$66.36	\$0.00	\$66.36	\$19,640.51	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$17,599	\$17,970.58	\$60.51	\$0.00	\$60.51	\$17,910.07	N	N
RICHLAND TOWNSHIP	Township		\$67,243	\$68,473.17	\$253.23	\$2,689.20	\$2,942.43	\$65,530.74		
	GENERAL	0101	\$30,662	\$31,192.32	\$114.64	\$1,630.39	\$1,745.03	\$29,447.29	N	N
	TOWNSHIP ASSISTANCE	0840	\$19,913	\$20,257.08	\$74.45	\$1,058.81	\$1,133.27	\$19,123.81	N	N
	FIRE	1111	\$16,668	\$17,023.78	\$64.14	\$0.00	\$64.14	\$16,959.64	N	N
	FEDERAL REVENUE SHARING TRUST	4501	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
WABASH TOWNSHIP	Township		\$26,620	\$27,159.89	\$23.86	\$0.00	\$23.86	\$27,136.03		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$16,268	\$16,597.71	\$14.58	\$0.00	\$14.58	\$16,583.13	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$10,352	\$10,562.18	\$9.28	\$0.00	\$9.28	\$10,552.90	N	N
WAYNE TOWNSHIP	Township		\$170,980	\$173,782.49	\$656.13	\$2,145.09	\$2,801.23	\$170,981.26		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$15,301	\$15,520.61	\$62.06	\$327.36	\$389.42	\$15,131.19	N	N

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WAYNE TOWNSHIP	TOWNSHIP ASSISTANCE	0840	\$84,961	\$86,180.26	\$344.58	\$1,817.73	\$2,162.31	\$84,017.94	N	N
	FIRE	1111	\$70,718	\$72,081.62	\$249.49	\$0.00	\$249.49	\$71,832.13	N	N
BRYANT CIVIL TOWN	City/Town		\$30,231	\$30,639.99	\$71.37	\$157.36	\$228.73	\$30,411.27		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$28,232	\$28,614.21	\$66.65	\$146.96	\$213.60	\$28,400.60	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
	PARK & RECREATION	1301	\$1,999	\$2,025.78	\$4.72	\$10.40	\$15.12	\$2,010.66	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
DUNKIRK CIVIL CITY	City/Town		\$1,312,548	\$1,329,690.88	\$3,935.17	\$154,271.74	\$158,206.91	\$1,171,483.97		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$1,181,359	\$1,196,788.58	\$3,541.85	\$138,852.31	\$142,394.16	\$1,054,394.42	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	\$131,189	\$132,902.30	\$393.32	\$15,419.43	\$15,812.74	\$117,089.56	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

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PENNVILLE CIVIL TOWN	City/Town		\$97,164	\$97,229.55	\$508.72	\$380.04	\$888.77	\$96,340.79		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$97,164	\$97,229.55	\$508.72	\$380.04	\$888.77	\$96,340.79	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
PORTLAND CIVIL CITY	City/Town		\$4,428,575	\$4,482,102.25	\$19,035.03	\$138,267.93	\$157,302.96	\$4,324,799.29		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$2,619,067	\$2,650,723.65	\$11,257.35	\$84,200.88	\$95,458.23	\$2,555,265.41	N	N
	FIRE PENSION	0341	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$954,972	\$966,514.38	\$4,104.69	\$30,701.56	\$34,806.25	\$931,708.13	N	N
	PARK & RECREATION	1301	\$310,966	\$314,724.56	\$1,336.60	\$9,997.30	\$11,333.91	\$303,390.66	N	N
	PARK BOND	1380	\$127,753	\$129,296.78	\$549.11	\$0.00	\$549.11	\$128,747.67	N	Y

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PORTLAND CIVIL CITY	AVIATION/AIRPORT	2102	\$139,893	\$141,584.16	\$601.29	\$4,497.46	\$5,098.75	\$136,485.42	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL IMP (RATE)	2390	\$137,962	\$139,629.35	\$592.99	\$4,435.36	\$5,028.35	\$134,601.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$137,962	\$139,629.35	\$592.99	\$4,435.36	\$5,028.35	\$134,601.00	N	N
REDKEY CIVIL TOWN	City/Town		\$316,323	\$321,204.94	\$1,958.09	\$13,103.60	\$15,061.69	\$306,143.25		
	GENERAL	0101	\$298,457	\$303,062.93	\$1,847.49	\$12,363.50	\$14,210.99	\$288,851.94	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
	PARK	1303	\$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 IMP (RATE)	2390	\$17,866	\$18,142.01	\$110.59	\$740.11	\$850.70	\$17,291.31	N	N
SALAMONIA CIVIL TOWN	City/Town		\$7,584	\$7,708.14	\$97.48	\$0.00	\$97.48	\$7,610.65		
	GENERAL	0101	\$7,584	\$7,708.14	\$97.48	\$0.00	\$97.48	\$7,610.65	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

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SALAMONIA CIVIL TOWN	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
JAY COUNTY SCHOOL CORPORATION	School		\$13,535,487	\$13,767,229.38	\$47,453.04	\$176,863.74	\$224,316.78	\$13,542,912.59		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$5,294,094	\$5,384,734.79	\$18,560.17	\$0.00	\$18,560.17	\$5,366,174.63	N	Y
	SCHOOL PENSION DEBT	0186	\$226,397	\$230,272.88	\$793.71	\$0.00	\$793.71	\$229,479.18	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$8,014,996	\$8,152,221.70	\$28,099.17	\$176,863.74	\$204,962.91	\$7,947,258.79	N	N
DUNKIRK PUBLIC LIBRARY	Library		\$163,052	\$165,181.76	\$488.85	\$19,164.51	\$19,653.36	\$145,528.40		
	GENERAL	0101	\$163,052	\$165,181.76	\$488.85	\$19,164.51	\$19,653.36	\$145,528.40	N	N
JAY COUNTY PUBLIC LIBRARY	Library		\$836,177	\$851,568.72	\$2,964.46	\$6,322.75	\$9,287.21	\$842,281.52		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$836,177	\$851,568.72	\$2,964.46	\$6,322.75	\$9,287.21	\$842,281.52	N	N
	LIBRARY IMPROVEMENT RESERVE	2011	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
PENN TOWNSHIP PUBLIC LIBRARY	Library		\$22,859	\$22,791.40	\$75.98	\$11.95	\$87.92	\$22,703.48		
	GENERAL	0101	\$22,859	\$22,791.40	\$75.98	\$11.95	\$87.92	\$22,703.48	N	N
JAY COUNTY SOLID WASTE DISTRICT	Special		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	SPECIAL SOLID WASTE MANAGEMENT	8210	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

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TIF District	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker
T38001 - Portland TIF # 1 Res 2-2006	\$375,797.78	\$0.00	\$20,458.65	\$20,458.65
T38002 - PREMIER ETHANOL TIF DISTRICT	\$545,335.21	\$0.00	\$0.00	\$0.00
T38003 - Hood TIF #2 Res 2024-6	\$0.00	\$0.00	\$0.00	\$0.00