#### 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:** Jay County Auditor

FROM: Department of Local Government Finance

**RE:** 2023 Certified Budget Order

DATE: Tuesday, December 27, 2022

Enclosed is the certified 2023 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 03/11/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 04/05/22.
- County Auditor certified net assessed values to the DLGF on 08/01/22 (Due 08/01/22).
- DLGF certified the Budget Order on 12/27/2022 (Due 12/31/22).

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.

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#### STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

#### **ORDER**

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2022 PAYABLE 2023 FOR JAY 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 2023. 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 December 27, 2022

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

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#### STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

#### 2023 TAX RATES (Per Taxing District)

Year: 2023 County: 38 Jay

FOR COMPARISON ONLY

	Taxing District	2023 <u>District Rate</u>	2022 <u>District Rate</u>
010	PENN	1.8395	2.0031
011	PENNVILLE TOWN	2.8962	3.1029
014	DUNKIRK CITY	3.4763	3.6868
020	BEARCREEK TOWNSH	1.8200	1.9808
021	BRYANT TOWN	2.4873	2.6722
022	GREENE	1.7852	1.9429
023	JACKSON	1.8029	1.9615
024	JEFFERSON	1.7889	1.9473
025	KNOX TWP	1.7549	1.9254
026	MADISON TOWNSHIP	1.7965	1.9584
027	SALAMONIA TOWN	1.9737	2.1454
028	NOBLE TWP	1.7844	1.9430
029	PIKE TWP	1.8040	1.9642
030	RICHLAND	1.8104	1.9693
031	REDKEY	3.3186	3.6814
032	WABASH	1.7956	1.9554
033	WAYNE	1.8351	1.9959
034	PORTLAND CITY	3.1950	3.4831

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

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County: 38 Jay Unit: 0000 JAY COUNTY

Rate reduced due to increased assessed valuation.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$0	\$1,216,135,948	\$0	\$0.0000
0101	GENERAL	\$9,705,685	\$1,216,135,948	\$4,944,809	\$0.4066
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0124	2015 REASSESSMENT	\$123,419	\$1,216,135,948	\$109,452	\$0.0090
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0187	REFERENDUM DEBT FUND - EXEMPT CAPITAL	\$727,000	\$1,216,135,948	\$694,414	\$0.0571
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance acc	ording to IC 6-1.1-1	7-22.		
0702	HIGHWAY	\$4,531,564	\$1,216,135,948	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$400,000	\$1,216,135,948	\$0	\$0.0000
Budge	t approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$785,000	\$1,216,135,948	\$608,068	\$0.0500
Depart	tment of Local Government Finance approval no	t required.			
Rate A	approved.				
0801	HEALTH	\$388,356	\$1,216,135,948	\$344,166	\$0.0283
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
1101	EMERGENCY AMBULANCE/MED SERVICES - FIRE	\$1,757,187	\$1,216,135,948	\$349,031	\$0.0287
Budge	t approved for displayed amount.				

12/27/2022 4 of 29 2391 CUMULATIVE CAPITAL DEVELOPMENT

\$557,303

\$1,216,135,948

\$404,973

\$0.0333

Budget approved for displayed amount.

Rate Approved.

Unit Total: \$18,975,514 \$7,454,913 \$0.6130

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

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County: 38 Jay

Unit: 0001 BEARCREEK TOWNSHIP

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

<u>Fund</u>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	Certified Rate
0101	GENERAL	\$45,680	\$81,206,802	\$29,884	\$0.0368
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$9,300	\$81,206,802	\$1,949	\$0.0024
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$15,500	\$77,174,918	\$19,988	\$0.0259
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$70,480		\$51,821	\$0.0651

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

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County: 38 Jay

**Unit: 0002 GREENE TOWNSHIP** 

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$1,336	\$85,494,407	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$17,052	\$85,494,407	\$7,524	\$0.0088
	t has been decreased because projected revenueduced due to increased assessed valuation.	es are insufficient to fu	and the adopted bu	udget.	
0840	TOWNSHIP ASSISTANCE	\$3,358	\$85,494,407	\$1,453	\$0.0017
Budge	t has been decreased because projected revenu	es are insufficient to fu	und the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$20,000	\$85,494,407	\$16,928	\$0.0198
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$41,746		\$25,905	\$0.0303

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

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County: 38 Jay

Unit: 0003 JACKSON TOWNSHIP

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

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0101	GENERAL	\$38,950	\$62,177,340	\$19,337	\$0.0311
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$14,700	\$62,177,340	\$995	\$0.0016
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$10,600	\$62,177,340	\$9,513	\$0.0153
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$64,250		\$29,845	\$0.0480

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

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County: 38 Jay

Unit: 0004 JEFFERSON TOWNSHIP

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

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0101	GENERAL	\$9,350	\$61,552,348	\$7,325	\$0.0119
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$3,000	\$61,552,348	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$9,000	\$61,552,348	\$13,603	\$0.0221
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
	Unit Total:	\$21,350		\$20,928	\$0.0340

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

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County: 38 Jay

Unit: 0005 KNOX TOWNSHIP

<b>Fund</b>	<b>Fund Name</b>	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0101	GENERAL	\$9,830	\$43,148,769	\$0	\$0.0000
Budge	t approved for displayed amount.				
0840	TOWNSHIP ASSISTANCE	\$0	\$43,148,769	\$0	\$0.0000
Budge	t has been decreased because projected revenue	es are insufficient to fu	and the adopted bu	ıdget.	
1111	FIRE	\$8,000	\$43,148,769	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$17,830		\$0	\$0.0000

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

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County: 38 Jay

**Unit: 0006 MADISON TOWNSHIP** 

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>			
0101	GENERAL	\$15,588	\$56,237,463	\$7,592	\$0.0135			
Budge	t approved for displayed amount.							
Rate re	educed to remain within statutory levy limitation	1.						
0840	TOWNSHIP ASSISTANCE	\$5,450	\$56,237,463	\$1,912	\$0.0034			
Budge	t approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
1111	FIRE	\$3,402	\$52,764,878	\$3,482	\$0.0066			
Budge	t approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
1190	CUMULATIVE FIRE (Township)	\$9,000	\$52,764,878	\$9,550	\$0.0181			
Budge	t approved for displayed amount.							
Cumul	Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.							
	Unit Total:	\$33,440		\$22,536	\$0.0416			

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

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County: 38 Jay

**Unit: 0007 NOBLE TOWNSHIP** 

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0101	GENERAL	\$12,000	\$92,143,787	\$13,269	\$0.0144
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,000	\$92,143,787	\$4,976	\$0.0054
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$10,177	\$92,143,787	\$8,938	\$0.0097
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$24,177		\$27,183	\$0.0295

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

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County: 38 Jay

Unit: 0008 PENN 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	\$82,800	\$49,571,607	\$27,611	\$0.0557
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$22,142	\$49,571,607	\$7,981	\$0.0161
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$33,147	\$41,267,951	\$10,358	\$0.0251
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1301	PARK & RECREATION	\$30,714	\$49,571,607	\$7,981	\$0.0161
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$168,803		\$53,931	\$0.1130

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

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County: 38 Jay

Unit: 0009 PIKE TOWNSHIP

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0101	GENERAL	\$16,780	\$69,422,522	\$17,842	\$0.0257
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$4,000	\$69,422,522	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$15,000	\$69,422,522	\$16,245	\$0.0234
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$35,780		\$34,087	\$0.0491

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

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County: 38 Jay

Unit: 0010 RICHLAND TOWNSHIP

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0101	GENERAL	\$76,800	\$156,220,142	\$21,715	\$0.0139
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$104,697	\$156,220,142	\$24,995	\$0.0160
Budge	t has been decreased because projected revenues	s are insufficient to fu	and the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$35,000	\$60,236,164	\$15,420	\$0.0256
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
4501	FEDERAL REVENUE SHARING TRUST	\$2,000	\$156,220,142	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$218,497		\$62,130	\$0.0555

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

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County: 38 Jay

Unit: 0011 WABASH TOWNSHIP

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$5,000	\$60,448,151	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$23,245	\$60,448,151	\$14,991	\$0.0248
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,500	\$60,448,151	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$10,000	\$60,448,151	\$9,611	\$0.0159
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$40,745		\$24,602	\$0.0407

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

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County: 38 Jay

**Unit: 0012 WAYNE TOWNSHIP** 

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	Certified Rate
0061	RAINY DAY	\$0	\$398,512,610	\$0	\$0.0000
0101	GENERAL	\$79,850	\$398,512,610	\$25,903	\$0.0065
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0840	TOWNSHIP ASSISTANCE	\$98,900	\$398,512,610	\$66,950	\$0.0168
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
1111	FIRE	\$67,000	\$114,957,775	\$65,411	\$0.0569
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$245,750		\$158,264	\$0.0802

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

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County: 38 Jay Unit: 0417 PORTLAND CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$100,000	\$283,554,835	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$4,005,300	\$283,554,835	\$2,327,418	\$0.8208
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	1.			
0341	FIRE PENSION	\$143,175	\$283,554,835	\$0	\$0.0000
Budge	t approved for displayed amount.				
0342	POLICE PENSION	\$91,825	\$283,554,835	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$50,000	\$283,554,835	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$1,303,853	\$283,554,835	\$954,729	\$0.3367
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1301	PARK & RECREATION	\$452,300	\$283,554,835	\$284,973	\$0.1005
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1380	PARK BOND	\$127,300	\$283,554,835	\$26,938	\$0.0095
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance acc	cording to IC 6-1.1-1	7-22.		
2102	AVIATION/AIRPORT	\$246,700	\$283,554,835	\$139,793	\$0.0493
Budge	t approved for displayed amount.				

Rate reduced due to increased assessed valuation.

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2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$45,000	\$283,554,835	\$0	\$0.0000
Budge	t approved for displayed amount.				
2390	CUMULATIVE CAPITAL IMP (RATE)	\$250,000	\$283,554,835	\$141,777	\$0.0500
Budge	t approved for displayed amount.				
Rate A	approved.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$250,000	\$283,554,835	\$141,777	\$0.0500
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$7,065,453		\$4,017,405	\$1.4168

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

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County: 38 Jay

Unit: 0450 DUNKIRK CIVIL CITY

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$5,000	\$77,832,713	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$1,480,415	\$77,832,713	\$1,096,974	\$1.4094
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0342	POLICE PENSION	\$31,110	\$77,832,713	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$31,000	\$77,832,713	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$303,122	\$77,832,713	\$123,209	\$0.1583
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$1,850,647		\$1,220,183	\$1.5677

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

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County: 38 Jay

**Unit: 0694 BRYANT CIVIL TOWN** 

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$5,050	\$4,031,884	\$0	\$0.0000
Budge	t has been decreased because projected revenues	s are insufficient to fu	und the adopted bu	ıdget.	
0101	GENERAL	\$35,600	\$4,031,884	\$25,949	\$0.6436
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$1,226	\$4,031,884	\$0	\$0.0000
Budge	t has been decreased because projected revenues	s are insufficient to fu	und the adopted bu	ıdget.	
0708	MOTOR VEHICLE HIGHWAY	\$20,440	\$4,031,884	\$0	\$0.0000
Budge	t approved for displayed amount.				
1301	PARK & RECREATION	\$3,600	\$4,031,884	\$2,000	\$0.0496
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,000	\$4,031,884	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$68,916		\$27,949	\$0.6932

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

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County: 38 Jay

Unit: 0695 PENNVILLE CIVIL TOWN

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

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$5,000	\$8,303,656	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$200,245	\$8,303,656	\$89,829	\$1.0818
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$4,000	\$8,303,656	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$57,107	\$8,303,656	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$4,000	\$8,303,656	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$270,352		\$89,829	\$1.0818

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

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County: 38 Jay

Unit: 0696 REDKEY CIVIL TOWN

Fund	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>
0061	RAINY DAY	\$0	\$18,151,265	\$0	\$0.0000
0101	GENERAL	\$377,821	\$18,151,265	\$260,743	\$1.4365
The to	tal appropriations were restricted to the prior	year total because the b	oudget was not pro	perly appropriate	d.
The to	tal property tax levies were restricted to the pr	ior year total because of	of improper adopti	on	
0706	LOCAL ROAD & STREET	\$16,142	\$18,151,265	\$0	\$0.0000
The to	tal appropriations were restricted to the prior	year total because the b	oudget was not pro	perly appropriate	d.
0708	MOTOR VEHICLE HIGHWAY	\$156,695	\$18,151,265	\$0	\$0.0000
The to	tal appropriations were restricted to the prior	year total because the b	oudget was not pro	perly appropriate	d.
1303	PARK	\$9,200	\$18,151,265	\$0	\$0.0000
Budge	et approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,500	\$18,151,265	\$0	\$0.0000
Budge	et approved for displayed amount.				
2390	CUMULATIVE CAPITAL IMP (RATE)	\$4,500	\$18,151,265	\$17,661	\$0.0973
Budge	et approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$567,858		\$278,404	\$1.5338

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

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County: 38 Jay

Unit: 0697 SALAMONIA 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	<b>Certified Levy</b>	Certified Rate
0101	GENERAL	\$13,798	\$3,472,585	\$7,011	\$0.2019
Budge	t has been reduced and approved for the display	red amt.			
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$4,692	\$3,472,585	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$15,500	\$3,472,585	\$0	\$0.0000
Budge	et approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$700	\$3,472,585	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$34,690		\$7,011	\$0.2019

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

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County: 38 Jay

Unit: 3945 JAY COUNTY SCHOOL CORPORATION

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	Certified Rate
0180	DEBT SERVICE	\$5,484,679	\$1,216,135,948	\$5,406,940	\$0.4446
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ac	cording to IC 6-1.1-1	7-22.		
0186	SCHOOL PENSION DEBT	\$894,709	\$1,216,135,948	\$807,514	\$0.0664
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ac	cording to IC 6-1.1-1	7-22.		
3101	EDUCATION	\$20,118,000	\$1,216,135,948	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$10,282,450	\$1,216,135,948	\$6,809,145	\$0.5599
Budge	t has been decreased because projected revenue	es are insufficient to fu	and the adopted bu	ıdget.	
Rate ac	djusted for school pension levy.				
	Unit Total:	\$36,779,838		\$13,023,599	\$1.0709

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

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County: 38 Jay

Unit: 0106 DUNKIRK PUBLIC LIBRARY

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

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>			
0101	GENERAL	\$241,668	\$77,832,713	\$151,618	\$0.1948			
Budget approved for displayed amount.								
Rate re	educed due to increased assessed valuation.							
	Unit Total:	\$241,668		\$151,618	\$0.1948			

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

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County: 38 Jay

Unit: 0107 PENN TOWNSHIP PUBLIC LIBRARY

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

<b>Fund</b>	Fund Name	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	<b>Certified Rate</b>			
0101	GENERAL	\$30,340	\$49,571,607	\$21,118	\$0.0426			
Budget approved for displayed amount.								
Rate re	educed due to increased assessed valuation.							
	Unit Total:	\$30,340		\$21,118	\$0.0426			

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

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County: 38 Jay

Unit: 0267 JAY COUNTY PUBLIC LIBRARY

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

<b>Fund</b>	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate			
0061	RAINY DAY	\$20,000	\$1,088,731,628	\$0	\$0.0000			
Budge	t approved for displayed amount.							
0101	GENERAL	\$1,175,000	\$1,088,731,628	\$772,999	\$0.0710			
Budget approved for displayed amount.								
Rate reduced due to increased assessed valuation.								
2011	LIBRARY IMPROVEMENT RESERVE	\$100,000	\$1,088,731,628	\$0	\$0.0000			
Budget approved for displayed amount.								
	Unit Total:	\$1,295,000		\$772,999	\$0.0710			

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

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County: 38 Jay

Unit: 1090 JAY COUNTY SOLID WASTE DISTRICT

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

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	Certified AV	<b>Certified Levy</b>	Certified Rate
N	SPECIAL SOLID WASTE MANAGEMENT	\$286,091	\$1,216,135,948	\$0	\$0.0000
Budget ap	pproved for displayed amount.  Unit Total:	\$286,091		 \$0	\$0.0000

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

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