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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT 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:** 2026 Certified Budget Order  
**DATE:** Tuesday, December 30, 2025

Enclosed is the certified 2026 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 02/28/25 (Due 03/03/25).
- Ratio study was approved by the DLGF on 03/14/25.
- County auditor certified net assessed values to the DLGF on 08/01/25 (Due 08/01/25).
- DLGF certified the Budget Order on 12/30/2025 (Due 12/31/25).

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 2025 PAYABLE 2026 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 2026. 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 30, 2025**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**



**Jason Cockerill, Commissioner**

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

**2026 TAX RATES  
(Per Taxing District)**

**Year : 2026**

**County: 38 Jay**

***FOR COMPARISON  
ONLY***

<b><u>Taxing District</u></b>	<b><u>2026 District Rate</u></b>	<b><u>2025 District Rate</u></b>
010      PENN	1.7611	1.6895
011      PENNVILLE TOWN	2.8881	2.7925
014      DUNKIRK CITY	3.7630	3.6048
020      BEARCREEK TOWNSH	1.7594	1.6906
021      BRYANT TOWN	2.5897	2.4769
022      GREENE	1.7231	1.6560
023      JACKSON	1.7699	1.6982
024      JEFFERSON	1.7075	1.6555
025      KNOX TWP	1.7445	1.7078
026      MADISON TOWNSHIP	1.7362	1.6693
027      SALAMONIA TOWN	1.9522	1.8683
028      NOBLE TWP	1.7209	1.6543
029      PIKE TWP	1.7393	1.6723
030      RICHLAND	1.7442	1.6773
031      REDKEY	3.4757	3.3803
032      WABASH	1.7361	1.6667
033      WAYNE	1.7789	1.7096
034      PORTLAND CITY	3.2483	3.2588

**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**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0000 JAY COUNTY**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$11,755,030	\$1,377,978,958	\$5,780,622	\$0.4195
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$83,976	\$1,377,978,958	\$84,057	\$0.0061
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0187</b>	<b>REFERENDUM DEBT FUND - EXEMPT CAPITAL</b>	\$731,000	\$1,377,978,958	\$676,588	\$0.0491
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>0702</b>	<b>HIGHWAY</b>	\$5,098,618	\$1,377,978,958	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$400,000	\$1,377,978,958	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$2,592,000	\$1,377,978,958	\$688,989	\$0.0500
Department of Local Government Finance approval not required.					
Rate Approved.					
<b>0801</b>	<b>HEALTH</b>	\$415,867	\$1,377,978,958	\$323,825	\$0.0235
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1116</b>	<b>COUNTY EMERGENCY MEDICAL SERVICES</b>	\$1,307,950	\$1,377,978,958	\$299,021	\$0.0217
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

<b>2391 CUMULATIVE CAPITAL DEVELOPMENT</b>	\$500,000	\$1,377,978,958	\$458,867	\$0.0333
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Budget approved for displayed amount.

Rate Approved.

<b>Unit Total:</b>	<b>\$22,884,441</b>	<b>\$8,311,969</b>	<b>\$0.6032</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance 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 received 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**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0001 BEARCREEK TOWNSHIP**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$51,335	\$91,811,931	\$32,593	\$0.0355
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$9,300	\$91,811,931	\$3,213	\$0.0035
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$16,500	\$88,279,322	\$22,423	\$0.0254
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$77,135</b>		<b>\$58,229</b>	<b>\$0.0644</b>

**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**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0002 GREENE TOWNSHIP**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0061</b>	<b>RAINY DAY</b>	\$1,000	\$102,574,428	\$0	\$0.0000

Budget approved for displayed amount.

<b>0101</b>	<b>GENERAL</b>	\$19,034	\$102,574,428	\$9,950	\$0.0097
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To fund the 2026 budget, this unit is authorized to transfer \$128.00 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,940	\$102,574,428	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced due to increased assessed valuation.

<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$22,000	\$102,574,428	\$18,874	\$0.0184
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To fund the 2026 budget, this unit is authorized to transfer \$241.00 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

**Unit Total:** **\$44,974** **\$28,824** **\$0.0281**

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**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0003 JACKSON TOWNSHIP**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$37,950	\$70,477,833	\$22,835	\$0.0324
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$10,700	\$70,477,833	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$19,400	\$70,477,833	\$29,953	\$0.0425
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$68,050</b>		<b>\$52,788</b>	<b>\$0.0749</b>

**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**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0004 JEFFERSON TOWNSHIP**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0061</b>	<b>RAINY DAY</b>	\$1,500	\$87,817,264	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$17,475	\$87,817,264	\$6,235	\$0.0071
To fund the 2026 budget, this unit is authorized to transfer \$1,988.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,000	\$87,817,264	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$8,500	\$87,817,264	\$4,742	\$0.0054
To fund the 2026 budget, this unit is authorized to transfer \$3,700.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>Unit Total:</b>		<b>\$29,475</b>		<b>\$10,977</b>	<b>\$0.0125</b>

**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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**2026 Budget Order**

**County: 38 Jay**

**Unit: 0005 KNOX TOWNSHIP**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$14,400	\$52,073,263	\$15,986	\$0.0307
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$3,000	\$52,073,263	\$2,031	\$0.0039
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$7,500	\$52,073,263	\$7,759	\$0.0149
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$24,900</b>		<b>\$25,776</b>	<b>\$0.0495</b>

**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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**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0006 MADISON TOWNSHIP**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$16,035	\$65,985,724	\$8,050	\$0.0122
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$5,450	\$65,985,724	\$2,639	\$0.0040
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$3,600	\$62,712,937	\$4,327	\$0.0069
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$9,000	\$62,712,937	\$11,351	\$0.0181
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$34,085</b>		<b>\$26,367</b>	<b>\$0.0412</b>

**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**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0007 NOBLE TOWNSHIP**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$12,817	\$102,313,588	\$16,779	\$0.0164
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$4,000	\$102,313,588	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$10,600	\$102,313,588	\$9,720	\$0.0095
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>Unit Total:</b>		<b>\$27,417</b>		<b>\$26,499</b>	<b>\$0.0259</b>

**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**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0008 PENN TOWNSHIP**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$85,312	\$60,505,043	\$29,284	\$0.0484
Budget approved for displayed amount.					
Unit received an adjustment due to IC 6-1.1-17-16(l). Reduction applied.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$23,026	\$60,505,043	\$8,289	\$0.0137
Budget approved for displayed amount.					
Unit received an adjustment due to IC 6-1.1-17-16(l). Reduction applied.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$33,471	\$51,824,149	\$11,609	\$0.0224
Budget approved for displayed amount.					
Unit received an adjustment due to IC 6-1.1-17-16(l). Reduction applied.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$15,714	\$60,505,043	\$8,289	\$0.0137
Budget approved for displayed amount.					
Unit received an adjustment due to IC 6-1.1-17-16(l). Reduction applied.					
<b>Unit Total:</b>		<b>\$157,523</b>		<b>\$57,471</b>	<b>\$0.0982</b>

**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**  
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**2026 Budget Order**

**County: 38 Jay**

**Unit: 0009 PIKE TOWNSHIP**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$24,650	\$86,397,376	\$20,044	\$0.0232
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$4,000	\$86,397,376	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$15,000	\$86,397,376	\$18,230	\$0.0211
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$43,650</b>		<b>\$38,274</b>	<b>\$0.0443</b>

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**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0010 RICHLAND TOWNSHIP**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0101</b>	<b>GENERAL</b>	\$173,900	\$174,740,722	\$22,716	\$0.0130
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$135,404	\$174,740,722	\$29,881	\$0.0171
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$50,000	\$83,273,542	\$15,905	\$0.0191
To fund the 2026 budget, this unit is authorized to transfer \$1,405.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>4501</b>	<b>FEDERAL REVENUE SHARING TRUST</b>	\$2,000	\$174,740,722	\$0	\$0.0000
Budget approved for displayed amount.					
<hr/>					
<b>Unit Total:</b>		<b>\$361,304</b>		<b>\$68,502</b>	<b>\$0.0492</b>
<hr/>					

**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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**2026 Budget Order**

**County: 38 Jay**

**Unit: 0011 WABASH TOWNSHIP**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0061</b>	<b>RAINY DAY</b>	\$6,588	\$67,094,940	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$24,108	\$67,094,940	\$16,774	\$0.0250
To fund the 2026 budget, this unit is authorized to transfer \$135.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,500	\$67,094,940	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$11,663	\$67,094,940	\$10,802	\$0.0161
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$44,859</b>		<b>\$27,576</b>	<b>\$0.0411</b>

**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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**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2026 Budget Order**

**County: 38 Jay**

**Unit: 0012 WAYNE TOWNSHIP**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0061</b>	<b>RAINY DAY</b>	\$0	\$416,186,846	\$0	\$0.0000
<b>0101</b>	<b>GENERAL</b>	\$98,600	\$416,186,846	\$15,399	\$0.0037
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$105,400	\$416,186,846	\$88,648	\$0.0213
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$72,858	\$123,889,139	\$72,971	\$0.0589
To fund the 2026 budget, this unit is authorized to transfer \$588.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
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<b>Unit Total:</b>		<b>\$276,858</b>		<b>\$177,018</b>	<b>\$0.0839</b>
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**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
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**County: 38 Jay**

**Unit: 0417 PORTLAND CIVIL CITY**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0061</b>	<b>RAINY DAY</b>	\$0	\$292,297,707	\$0	\$0.0000
<b>0101</b>	<b>GENERAL</b>	\$5,133,150	\$292,297,707	\$2,072,391	\$0.7090
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0341</b>	<b>FIRE PENSION</b>	\$168,250	\$292,297,707	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0342</b>	<b>POLICE PENSION</b>	\$105,225	\$292,297,707	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$50,000	\$292,297,707	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$1,430,500	\$292,297,707	\$1,199,882	\$0.4105
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$683,250	\$292,297,707	\$714,960	\$0.2446
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1380</b>	<b>PARK BOND</b>	\$132,625	\$292,297,707	\$128,611	\$0.0440
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>2102</b>	<b>AVIATION/AIRPORT</b>	\$270,700	\$292,297,707	\$139,718	\$0.0478
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$0	\$292,297,707	\$0	\$0.0000

<b>2390 CUMULATIVE CAPITAL IMP (RATE)</b>	\$150,000	\$292,297,707	\$105,812	\$0.0362
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Budget approved for displayed amount.

Rate Approved.

<b>2391 CUMULATIVE CAPITAL DEVELOPMENT</b>	\$150,000	\$292,297,707	\$105,812	\$0.0362
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Budget approved for displayed amount.

Rate Approved.

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<b>Unit Total:</b>	<b>\$8,273,700</b>	<b>\$4,467,186</b>	<b>\$1.5283</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance 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 received 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**  
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**County: 38 Jay**

**Unit: 0450 DUNKIRK CIVIL CITY**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0061</b>	<b>RAINY DAY</b>	\$5,000	\$72,675,701	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$1,758,387	\$72,675,701	\$1,226,402	\$1.6875
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0342</b>	<b>POLICE PENSION</b>	\$26,820	\$72,675,701	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$26,000	\$72,675,701	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$362,400	\$72,675,701	\$136,122	\$0.1873
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$0	\$72,675,701	\$0	\$0.0000
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<b>Unit Total:</b>		<b>\$2,178,607</b>		<b>\$1,362,524</b>	<b>\$1.8748</b>
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance 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 received 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**  
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**County: 38 Jay**

**Unit: 0694 BRYANT CIVIL TOWN**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0061</b>	<b>RAINY DAY</b>	\$0	\$3,532,609	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
<b>0101</b>	<b>GENERAL</b>	\$43,296	\$3,532,609	\$28,229	\$0.7991
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$0	\$3,532,609	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$0	\$3,532,609	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$2,215	\$3,532,609	\$1,999	\$0.0566
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$0	\$3,532,609	\$0	\$0.0000
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper advertising.					
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<b>Unit Total:</b>		<b>\$45,511</b>		<b>\$30,228</b>	<b>\$0.8557</b>
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**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
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**County: 38 Jay**

**Unit: 0695 PENNVILLE CIVIL TOWN**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0061</b>	<b>RAINY DAY</b>	\$7,000	\$8,680,894	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$217,759	\$8,680,894	\$99,778	\$1.1494
To fund the 2026 budget, this unit is authorized to transfer \$1,268.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$5,000	\$8,680,894	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$69,269	\$8,680,894	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$5,000	\$8,680,894	\$0	\$0.0000
Budget approved for displayed amount.					
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<b>Unit Total:</b>		<b>\$304,028</b>		<b>\$99,778</b>	<b>\$1.1494</b>
<hr/>					

**IC 6-1-18.5-17 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**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0101</b>	<b>GENERAL</b>	\$472,485	\$18,791,479	\$290,685	\$1.5469
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$20,000	\$18,791,479	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$50,000	\$18,791,479	\$19,994	\$0.1064
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1303</b>	<b>PARK</b>	\$4,500	\$18,791,479	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$4,000	\$18,791,479	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2390</b>	<b>CUMULATIVE CAPITAL IMP (RATE)</b>	\$20,000	\$18,791,479	\$18,284	\$0.0973
Budget approved for displayed amount.					
Rate Approved.					
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<b>Unit Total:</b>		<b>\$570,985</b>		<b>\$328,963</b>	<b>\$1.7506</b>
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance 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**  
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**County: 38 Jay**

**Unit: 0697 SALAMONIA CIVIL TOWN**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	\$12,527	\$3,272,787	\$7,887	\$0.2410
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$3,800	\$3,272,787	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$15,000	\$3,272,787	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$1,500	\$3,272,787	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$32,827</b>		<b>\$7,887</b>	<b>\$0.2410</b>

**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><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0061</b>	<b>RAINY DAY</b>	\$20,000	\$1,377,978,958	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$6,579,661	\$1,377,978,958	\$5,511,916	\$0.4000
Budget has been reduced and approved for the displayed amt.					
Rate reduced per unit request.					
<b>3101</b>	<b>EDUCATION</b>	\$23,946,000	\$1,377,978,958	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3300</b>	<b>OPERATIONS</b>	\$11,647,000	\$1,377,978,958	\$8,571,029	\$0.6220
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$42,192,661</b>		<b>\$14,082,945</b>	<b>\$1.0220</b>

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**County: 38 Jay**

**Unit: 0106 DUNKIRK PUBLIC LIBRARY**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	<b>\$271,436</b>	<b>\$72,675,701</b>	<b>\$169,262</b>	<b>\$0.2329</b>
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
	<b>Unit Total:</b>	<b>\$271,436</b>		<b>\$169,262</b>	<b>\$0.2329</b>

**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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**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
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**County: 38 Jay**

**Unit: 0107 PENN TOWNSHIP PUBLIC LIBRARY**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>0101</b>	<b>GENERAL</b>	<b>\$32,813</b>	<b>\$60,505,043</b>	<b>\$22,810</b>	<b>\$0.0377</b>
	<b>Unit Total:</b>	<b>\$32,813</b>		<b>\$22,810</b>	<b>\$0.0377</b>

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 received 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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**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
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**County: 38 Jay**

**Unit: 0267 JAY COUNTY PUBLIC LIBRARY**

<b>Fund</b>	<b>Fund Name</b>	<b>Certified Budget</b>	<b>Certified AV</b>	<b>Certified Levy</b>	<b>Certified Rate</b>
<b>0061</b>	<b>RAINY DAY</b>	\$20,000	\$1,244,798,214	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$1,300,000	\$1,244,798,214	\$868,869	\$0.0698
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2011</b>	<b>LIBRARY IMPROVEMENT RESERVE</b>	\$100,000	\$1,244,798,214	\$0	\$0.0000
Budget approved for displayed amount.					
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<b>Unit Total:</b>		<b>\$1,420,000</b>		<b>\$868,869</b>	<b>\$0.0698</b>
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**County: 38 Jay**

**Unit: 1090 JAY COUNTY SOLID WASTE DISTRICT**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Certified Budget</u></b>	<b><u>Certified AV</u></b>	<b><u>Certified Levy</u></b>	<b><u>Certified Rate</u></b>
<b>8210</b>	<b>SPECIAL SOLID WASTE MANAGEMENT</b>	<b>\$295,373</b>	<b>\$1,377,978,958</b>	<b>\$0</b>	<b>\$0.0000</b>
	<b>Unit Total:</b>	<b>\$295,373</b>		<b>\$0</b>	<b>\$0.0000</b>

**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 received 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.**