

STATE OF INDIANA

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**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2026 District Rate</u>	<u>2025 District Rate</u>
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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$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.					
0124	2015 REASSESSMENT	\$83,976	\$1,377,978,958	\$84,057	\$0.0061
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0187	REFERENDUM DEBT FUND - EXEMPT CAPITAL	\$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.					
0702	HIGHWAY	\$5,098,618	\$1,377,978,958	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$400,000	\$1,377,978,958	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$2,592,000	\$1,377,978,958	\$688,989	\$0.0500
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	HEALTH	\$415,867	\$1,377,978,958	\$323,825	\$0.0235
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1116	COUNTY EMERGENCY MEDICAL SERVICES	\$1,307,950	\$1,377,978,958	\$299,021	\$0.0217
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

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

Rate Approved.

Unit Total:		\$22,884,441	\$8,311,969	\$0.6032
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay

Unit: 0001 BEARCREEK TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$51,335	\$91,811,931	\$32,593	\$0.0355

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$9,300	\$91,811,931	\$3,213	\$0.0035
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$16,500	\$88,279,322	\$22,423	\$0.0254
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$77,135		\$58,229	\$0.0644
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay
Unit: 0002 GREENE TOWNSHIP

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

Budget approved for displayed amount.

0101	GENERAL	\$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.

0840	TOWNSHIP ASSISTANCE	\$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.

1111	TOWNSHIP FIRE AND E.M.S.	\$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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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: 0003 JACKSON TOWNSHIP

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

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,500	\$87,817,264	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL	\$17,475	\$87,817,264	\$6,235	\$0.0071
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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.

0840	TOWNSHIP ASSISTANCE	\$2,000	\$87,817,264	\$0	\$0.0000
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Budget approved for displayed amount.

1111	TOWNSHIP FIRE AND E.M.S.	\$8,500	\$87,817,264	\$4,742	\$0.0054
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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.

Unit Total:		\$29,475		\$10,977	\$0.0125
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay
Unit: 0005 KNOX TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$14,400	\$52,073,263	\$15,986	\$0.0307

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$3,000	\$52,073,263	\$2,031	\$0.0039
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$7,500	\$52,073,263	\$7,759	\$0.0149
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$24,900		\$25,776	\$0.0495
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay

Unit: 0006 MADISON TOWNSHIP

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

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

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$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..

0840	TOWNSHIP ASSISTANCE	\$4,000	\$102,313,588	\$0	\$0.0000
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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..

1111	TOWNSHIP FIRE AND E.M.S.	\$10,600	\$102,313,588	\$9,720	\$0.0095
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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..

Unit Total:		\$27,417		\$26,499	\$0.0259
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay
Unit: 0008 PENN TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$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.					
0840	TOWNSHIP ASSISTANCE	\$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.					
1111	TOWNSHIP FIRE AND E.M.S.	\$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.					
1301	PARK & RECREATION	\$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.					

Unit Total:		\$157,523		\$57,471	\$0.0982

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: 0009 PIKE TOWNSHIP

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

Unit Total:		\$43,650		\$38,274	\$0.0443

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: 0010 RICHLAND TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$173,900	\$174,740,722	\$22,716	\$0.0130
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$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.					
1111	TOWNSHIP FIRE AND E.M.S.	\$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.					
4501	FEDERAL REVENUE SHARING TRUST	\$2,000	\$174,740,722	\$0	\$0.0000
Budget approved for displayed amount.					

Unit Total:		\$361,304		\$68,502	\$0.0492

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: 0011 WABASH TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$6,588	\$67,094,940	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL	\$24,108	\$67,094,940	\$16,774	\$0.0250
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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.

0840	TOWNSHIP ASSISTANCE	\$2,500	\$67,094,940	\$0	\$0.0000
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Budget approved for displayed amount.

1111	TOWNSHIP FIRE AND E.M.S.	\$11,663	\$67,094,940	\$10,802	\$0.0161
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$44,859		\$27,576	\$0.0411
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay
Unit: 0012 WAYNE TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$416,186,846	\$0	\$0.0000
0101	GENERAL	\$98,600	\$416,186,846	\$15,399	\$0.0037
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$105,400	\$416,186,846	\$88,648	\$0.0213
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$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.					
Unit Total:		\$276,858		\$177,018	\$0.0839

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: 0417 PORTLAND CIVIL CITY

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

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

Rate Approved.

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

Rate Approved.

Unit Total:		\$8,273,700		\$4,467,186	\$1.5283
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay

Unit: 0450 DUNKIRK CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$72,675,701	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$1,758,387	\$72,675,701	\$1,226,402	\$1.6875
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$26,820	\$72,675,701	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$26,000	\$72,675,701	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$362,400	\$72,675,701	\$136,122	\$0.1873
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$0	\$72,675,701	\$0	\$0.0000

Unit Total:		\$2,178,607		\$1,362,524	\$1.8748

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: 0694 BRYANT CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$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.					
0101	GENERAL	\$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.					
0706	LOCAL ROAD & STREET	\$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.					
0708	MOTOR VEHICLE HIGHWAY	\$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.					
1301	PARK & RECREATION	\$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.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$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.					
Unit Total:		\$45,511		\$30,228	\$0.8557

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: 0695 PENNVILLE CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$7,000	\$8,680,894	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$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.					
0706	LOCAL ROAD & STREET	\$5,000	\$8,680,894	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$69,269	\$8,680,894	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$5,000	\$8,680,894	\$0	\$0.0000
Budget approved for displayed amount.					

Unit Total:		\$304,028		\$99,778	\$1.1494

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: 0696 REDKEY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$472,485	\$18,791,479	\$290,685	\$1.5469
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$20,000	\$18,791,479	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$50,000	\$18,791,479	\$19,994	\$0.1064
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1303	PARK	\$4,500	\$18,791,479	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$4,000	\$18,791,479	\$0	\$0.0000
Budget approved for displayed amount.					
2390	CUMULATIVE CAPITAL IMP (RATE)	\$20,000	\$18,791,479	\$18,284	\$0.0973
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$570,985		\$328,963	\$1.7506

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: 0697 SALAMONIA CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$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.

0706	LOCAL ROAD & STREET	\$3,800	\$3,272,787	\$0	\$0.0000
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Budget approved for displayed amount.

0708	MOTOR VEHICLE HIGHWAY	\$15,000	\$3,272,787	\$0	\$0.0000
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Budget approved for displayed amount.

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,500	\$3,272,787	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:		\$32,827		\$7,887	\$0.2410
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay

Unit: 3945 JAY COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$20,000	\$1,377,978,958	\$0	\$0.0000

Budget approved for displayed amount.

0180	DEBT SERVICE	\$6,579,661	\$1,377,978,958	\$5,511,916	\$0.4000
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Budget has been reduced and approved for the displayed amt.

Rate reduced per unit request.

3101	EDUCATION	\$23,946,000	\$1,377,978,958	\$0	\$0.0000
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Budget approved for displayed amount.

3300	OPERATIONS	\$11,647,000	\$1,377,978,958	\$8,571,029	\$0.6220
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$42,192,661		\$14,082,945	\$1.0220
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay

Unit: 0106 DUNKIRK PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$271,436	\$72,675,701	\$169,262	\$0.2329

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$271,436		\$169,262	\$0.2329
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay

Unit: 0107 PENN TOWNSHIP PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$32,813	\$60,505,043	\$22,810	\$0.0377
The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					

Unit Total:		\$32,813		\$22,810	\$0.0377

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: 0267 JAY COUNTY PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$20,000	\$1,244,798,214	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL	\$1,300,000	\$1,244,798,214	\$868,869	\$0.0698
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

2011	LIBRARY IMPROVEMENT RESERVE	\$100,000	\$1,244,798,214	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:		\$1,420,000		\$868,869	\$0.0698
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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
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 38 Jay

Unit: 1090 JAY COUNTY SOLID WASTE DISTRICT

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