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: 2021 Certified Budget Order

DATE: Friday, February 12, 2021

Enclosed is the certified 2021 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 02/19/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 02/28/20.
- County Auditor certified net assessed values to the DLGF on 07/22/20 (Due 08/03/20).
- DLGF certified the Budget Order on 02/12/2021 (Due 01/15/21).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2021.

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 2020 PAYABLE 2021 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 2021. 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 February 12, 2021

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

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STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2021 TAX RATES (Per Taxing District)

Year: 2021 County: 38 Jay

FOR COMPARISON ONLY

	Taxing District	<u>2021</u> <u>District Rate</u>	2020 <u>District Rate</u>
010	PENN	2.0984	1.9346
011	PENNVILLE TOWN	3.1674	2.9624
014	DUNKIRK CITY	3.8198	3.6318
020	BEARCREEK TOWNSH	2.0689	1.9181
021	BRYANT TOWN	2.6895	2.5312
022	GREENE	2.0304	1.8811
023	JACKSON	2.0510	1.8990
024	JEFFERSON	2.0356	1.8860
025	KNOX TWP	2.0151	1.8812
026	MADISON TOWNSHIP	2.0444	1.8968
027	SALAMONIA TOWN	2.2203	2.0587
028	NOBLE TWP	2.0301	1.8807
029	PIKE TWP	2.0555	1.8883
030	RICHLAND	2.0584	1.9076
031	REDKEY	3.6872	3.5642
032	WABASH	2.0478	1.8962
033	WAYNE	2.0882	1.9388
034	PORTLAND CITY	3.6024	3.3859

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$8,665,460	\$1,009,936,869	\$4,444,732	\$0.4401
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0124	2015 REASSESSMENT	\$107,289	\$1,009,936,869	\$114,123	\$0.0113
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0187	REFERENDUM DEBT FUND - EXEMPT CAPITAL	\$731,000	\$1,009,936,869	\$704,936	\$0.0698
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	\$4,272,569	\$1,009,936,869	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$400,000	\$1,009,936,869	\$0	\$0.0000
Budge	t approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$600,000	\$1,009,936,869	\$555,465	\$0.0550
Depart	tment of Local Government Finance approval no	t required.			
Rate A	approved.				
0801	HEALTH	\$341,876	\$1,009,936,869	\$249,454	\$0.0247
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
1101	EMERGENCY AMBULANCE/MED SERVICES - FIRE	\$1,456,941	\$1,009,936,869	\$560,515	\$0.0555

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

02/12/2021 4 of 29 2391 CUMULATIVE CAPITAL DEVELOPMENT

\$400,000

\$1,009,936,869

\$336,309

\$0.0333

Budget approved for displayed amount.

Rate Approved.

Unit Total: \$16,975,135 \$6,965,534 \$0.6897

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$34,660	\$68,577,983	\$18,585	\$0.0271
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$11,700	\$68,577,983	\$10,492	\$0.0153
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$14,000	\$64,931,005	\$18,246	\$0.0281
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$60,360		\$47,323	\$0.0705

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$2,036	\$74,149,331	\$0	\$0.0000
Budge	t has been decreased because projected revenue	s are insufficient to fu	and the adopted by	udget.	
0101	GENERAL	\$15,670	\$74,149,331	\$6,748	\$0.0091
Budge	t has been decreased because projected revenue	s are insufficient to fu	and the adopted by	udget.	
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$1,806	\$74,149,331	\$1,483	\$0.0020
Budge	t has been decreased because projected revenue	s are insufficient to fu	and the adopted by	udget.	
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$19,000	\$74,149,331	\$15,497	\$0.0209
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$38,512		\$23,728	\$0.0320

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0101	GENERAL	\$27,493	\$51,858,321	\$17,580	\$0.0339				
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.								
Rate re	educed due to increased assessed valuation.								
0840	TOWNSHIP ASSISTANCE	\$14,700	\$51,858,321	\$985	\$0.0019				
Budge	t approved for displayed amount.								
Rate re	educed due to increased assessed valuation.								
1111	FIRE	\$17,600	\$51,858,321	\$8,712	\$0.0168				
Budge	t approved for displayed amount.								
Rate re	educed due to increased assessed valuation.								
	Unit Total:	\$59,793		\$27,277	\$0.0526				

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

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$256	\$51,376,860	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$16,244	\$51,376,860	\$6,679	\$0.0130
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$4,500	\$51,376,860	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$7,700	\$51,376,860	\$12,433	\$0.0242
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$28,700		\$19,112	\$0.0372

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$10,475	\$35,551,199	\$5,262	\$0.0148
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,500	\$35,551,199	\$0	\$0.0000
Budge	et approved for displayed amount.				
Rate r	educed per unit request.				
1111	FIRE	\$7,000	\$35,551,199	\$675	\$0.0019
Budge	et approved for displayed amount.				
Rate r	educed per unit request.				
	Unit Total:	\$19,975		\$5,937	\$0.0167

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$13,290	\$47,776,906	\$6,354	\$0.0133			
Budge	t approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
0840	TOWNSHIP ASSISTANCE	\$4,550	\$47,776,906	\$1,911	\$0.0040			
Budge	t approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
1111	FIRE	\$5,500	\$44,647,295	\$4,733	\$0.0106			
Budge	t approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
1190	CUMULATIVE FIRE (Township)	\$9,000	\$44,647,295	\$8,081	\$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:	\$32,340		\$21,079	\$0.0460			

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.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$11,729	\$78,222,632	\$11,733	\$0.0150
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,000	\$78,222,632	\$4,928	\$0.0063
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$9,881	\$78,222,632	\$8,135	\$0.0104
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$23,610		\$24,796	\$0.0317

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$72,445	\$39,718,781	\$24,348	\$0.0613
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$20,220	\$39,718,781	\$7,467	\$0.0188
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$27,440	\$32,249,842	\$9,449	\$0.0293
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1301	PARK & RECREATION	\$20,219	\$39,718,781	\$7,983	\$0.0201
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$140,324		\$49,247	\$0.1295

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$16,410	\$54,454,956	\$16,282	\$0.0299
Budge	t reduced due to advertising constraints.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$4,000	\$54,454,956	\$0	\$0.0000
Budge	t reduced due to advertising constraints.				
1111	FIRE	\$13,500	\$54,454,956	\$14,812	\$0.0272
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$33,910		\$31,094	\$0.0571

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$67,500	\$133,480,575	\$19,889	\$0.0149
Budge	t reduced due to advertising constraints.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$105,752	\$133,480,575	\$22,692	\$0.0170
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	\$20,000	\$50,046,541	\$14,063	\$0.0281
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
4501	FEDERAL REVENUE SHARING TRUST	\$2,000	\$133,480,575	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$195,252		\$56,644	\$0.0600

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$3,000	\$45,509,679	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$14,045	\$45,509,679	\$13,698	\$0.0301
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,500	\$45,509,679	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$15,787	\$45,509,679	\$8,783	\$0.0193
Budge	t has been decreased because projected revenues	s are insufficient to fu	und the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$35,332		\$22,481	\$0.0494

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$9,000	\$329,259,646	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$69,050	\$329,259,646	\$31,938	\$0.0097
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$71,962	\$329,259,646	\$52,682	\$0.0160
Budge	t has been decreased because projected revenue	es are insufficient to fu	and the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$65,000	\$93,222,392	\$59,756	\$0.0641
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$215,012		\$144,376	\$0.0898

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

Rate reduced due to increased assessed valuation.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$100,000	\$236,037,254		\$0.0000
	t approved for displayed amount.	Ψ100,000	Ψ230,037,234	ΨΟ	ψ0.0000
Duuge	t approved for displayed amount.				
0101	GENERAL	\$3,716,354	\$236,037,254	\$2,000,416	\$0.8475
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0341	FIRE PENSION	\$140,875	\$236,037,254	\$0	\$0.0000
Budge	t approved for displayed amount.				
0342	POLICE PENSION	\$85,225	\$236,037,254	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$50,000	\$236,037,254	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$1,309,569	\$236,037,254	\$954,771	\$0.4045
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1301	PARK & RECREATION	\$371,395	\$236,037,254	\$279,940	\$0.1186
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1380	PARK BOND	\$125,626	\$236,037,254	\$126,752	\$0.0537
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ac	ecording to IC 6-1.1-1	7-22.		
2102	AVIATION/AIRPORT	\$217,300	\$236,037,254	\$139,970	\$0.0593
Budge	t approved for displayed amount.				

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2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$45,000	\$236,037,254	\$0	\$0.0000
Budge	t approved for displayed amount.				
2390	CUMULATIVE CAPITAL IMP (RATE)	\$250,000	\$236,037,254	\$118,019	\$0.0500
Budge	t approved for displayed amount.				
\mathcal{C}					
Ü	lative fund rate cannot be increased over previous y	vears rate until the f	fund is re-establishe	d.	
Ü	lative fund rate cannot be increased over previous y CUMULATIVE CAPITAL DEVELOPMENT	years rate until the f	fund is re-establishe \$236,037,254	s105,509	\$0.0447
Cumul 2391	CUMULATIVE CAPITAL				\$0.0447
Cumul 2391 Budge	CUMULATIVE CAPITAL DEVELOPMENT	\$250,000	\$236,037,254	\$105,509	\$0.0447

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

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
0061	RAINY DAY	\$5,000	\$67,316,762	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$1,330,247	\$67,316,762	\$995,278	\$1.4785
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0342	POLICE PENSION	\$26,915	\$67,316,762	\$18,916	\$0.0281
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$22,000	\$67,316,762	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$243,933	\$67,316,762	\$104,004	\$0.1545
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1303	PARK	\$1,950	\$67,316,762	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$1,630,045		\$1,118,19 8	\$1.6611

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$6,000	\$3,646,978	\$0	\$0.0000
The to	tal appropriations were restricted to the prior ye	ear total due to failure	to submit budget	forms in Gateway	<i>.</i>
0101	GENERAL	\$30,000	\$3,646,978	\$22,163	\$0.6077
The to	tal appropriations were restricted to the prior ye	ear total due to failure	to submit budget	forms in Gateway	<i>/</i> .
The to	tal property tax levies were restricted to the prior	or year total due to fai	ilure to submit buc	lget forms in Gate	eway.
0706	LOCAL ROAD & STREET	\$3,046	\$3,646,978	\$0	\$0.0000
The to	tal appropriations were restricted to the prior ye	ear total due to failure	to submit budget	forms in Gateway	7.
0708	MOTOR VEHICLE HIGHWAY	\$15,702	\$3,646,978	\$0	\$0.0000
The to	tal appropriations were restricted to the prior ye	ear total due to failure	to submit budget	forms in Gateway	<i>i</i> .
1301	PARK & RECREATION	\$1,000	\$3,646,978	\$1,495	\$0.0410
The to	tal appropriations were restricted to the prior ye	ear total due to failure	to submit budget	forms in Gateway	/ .
The to	tal property tax levies were restricted to the prior	or year total due to fai	ilure to submit buc	lget forms in Gate	eway.
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,500	\$3,646,978	\$0	\$0.0000
The to	tal appropriations were restricted to the prior ye	ear total due to failure	to submit budget	forms in Gateway	<i>/</i> .
	Unit Total:	\$57,248		\$23,658	\$0.6487

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.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$182,655	\$7,468,939	\$82,031	\$1.0983
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$4,000	\$7,468,939	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$54,541	\$7,468,939	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$4,000	\$7,468,939	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$245,196		\$82,031	\$1.0983

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	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0061	RAINY DAY	\$0	\$16,117,272	\$0	\$0.0000		
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.						
0101	GENERAL	\$448,284	\$16,117,272	\$234,377	\$1.4542		
Budge	t approved for displayed amount.						
Rate re	educed to remain within statutory levy limitation	n.					
0706	LOCAL ROAD & STREET	\$2,000	\$16,117,272	\$0	\$0.0000		
Budge	t approved for displayed amount.						
0708	MOTOR VEHICLE HIGHWAY	\$69,900	\$16,117,272	\$0	\$0.0000		
Budge	t approved for displayed amount.						
1303	PARK	\$10,000	\$16,117,272	\$16,988	\$0.1054		
Budge	t approved for displayed amount.						
Rate re	educed due to increased assessed valuation.						
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,500	\$16,117,272	\$0	\$0.0000		
Budge	t approved for displayed amount.						
2390	CUMULATIVE CAPITAL IMP (RATE)	\$14,500	\$16,117,272	\$15,682	\$0.0973		
Budge	t approved for displayed amount.						
Rate A	approved.						
	Unit Total:	\$548,184		\$267,047	\$1.6569		

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$12,450	\$3,129,611	\$6,403	\$0.2046
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$4,000	\$3,129,611	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$10,000	\$3,129,611	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,000	\$3,129,611	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$27,450		\$6,403	\$0.2046

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0061	RAINY DAY	\$500,000	\$1,009,936,869	\$0	\$0.0000				
Budge	et approved for displayed amount.								
0180	DEBT SERVICE	\$5,029,197	\$1,009,936,869	\$5,472,848	\$0.5419				
Budge	et has been reduced and approved for the displa	yed amt.							
Rate re	educed due to reduction of operating balance a	ccording to IC 6-1.1-1	7-22.						
0186	SCHOOL PENSION DEBT	\$892,783	\$1,009,936,869	\$823,099	\$0.0815				
Budge	et approved for displayed amount.								
Rate re	educed due to reduction of operating balance a	ccording to IC 6-1.1-1	7-22.						
3101	EDUCATION	\$20,514,410	\$1,009,936,869	\$0	\$0.0000				
Budge	et approved for displayed amount.								
3300	OPERATIONS	\$9,975,107	\$1,009,936,869	\$6,133,347	\$0.6073				
Budge	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.								
Rate a	djusted for school pension levy.								
	Unit Total:	\$36,911,497		\$12,429,294	\$1.2307				

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.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate					
0101	GENERAL	\$220,674	\$67,316,762	\$138,942	\$0.2064					
Budge	Budget approved for displayed amount.									
Rate re	educed due to increased assessed valuation.									
	Unit Total:	\$220,674		\$138,942	\$0.2064					

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate					
0101	GENERAL	\$27,707	\$39,718,781	\$19,264	\$0.0485					
Budget	Budget reduced due to advertising constraints.									
Rate re	educed due to increased assessed valuation.									
	Unit Total:	\$27,707		\$19,264	\$0.0485					

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.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0061	RAINY DAY	\$20,000	\$902,901,326	\$0	\$0.0000			
Budge	t approved for displayed amount.							
0101	GENERAL	\$1,075,000	\$902,901,326	\$704,263	\$0.0780			
Budget approved for displayed amount.								
Rate reduced due to increased assessed valuation.								
2011	LIBRARY IMPROVEMENT RESERVE	\$100,000	\$902,901,326	\$0	\$0.0000			
Budget approved for displayed amount.								
	Unit Total:	\$1,195,000		\$704,263	\$0.0780			

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.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
8210	SPECIAL SOLID WASTE MANAGEMENT	\$287,910	\$1,009,936,869	\$0	\$0.0000			
Budget approved for displayed amount.								
	Unit Total:	\$287,910		\$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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