

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

**2015 BUDGET ORDER**

Year: 2015

County: 71 St. Joseph

Unit: 0103 SOUTH BEND CIVIL CITY

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL #101	\$52,642,236	\$2,230,375,068	\$63,148,609	\$2.8313
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0341 FIRE PENSION #701	\$5,666,579	\$2,230,375,068	\$0	\$0.0000
Budget approved for displayed amount.				
0342 POLICE PENSION #702	\$6,832,235	\$2,230,375,068	\$0	\$0.0000
Budget approved for displayed amount.				
0706 LR &S #251	\$1,592,500	\$2,230,375,068	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH #202	\$9,681,300	\$2,230,375,068	\$0	\$0.0000
Budget approved for displayed amount.				
0720 MAJOR MOVES SPC #412	\$1,330,000	\$2,230,375,068	\$0	\$0.0000
Budget approved for displayed amount.				
1301 PARK & REC #201	\$10,968,933	\$2,230,375,068	\$12,659,609	\$0.5676
Budget approved for displayed amount.				
Rate reduced per unit request.				
2379 CCI #407	\$365,625	\$2,230,375,068	\$0	\$0.0000
Budget approved for displayed amount.				

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.**

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<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
2391 CCD #406	\$542,691	\$2,230,375,068	\$724,872	\$0.0325

Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

<b>Unit Total:</b>	<b>\$76,533,090</b>	<b>\$3.4314</b>
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**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2015 BUDGET ORDER**

Year: 2015

County: 71 St. Joseph

Unit: 0988 SOUTH BEND REDEVELOPMENT COMMISSION

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8485 EX SP REDEV DEB	\$1,266,820	\$2,230,375,068	\$1,532,268	\$0.0687
#313 - Hall of Fame Debt Service				
Budget approved for displayed amount.				
Underestimate of taxes to be collected. Rate reduced.				
<b>Unit Total:</b>			<b>\$1,532,268</b>	<b>\$0.0687</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance will certify to each unit of local government figures which 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 is less than \$100.00 in any calendar year.

City of South Bend  
 Property Tax Rates & DLGF Tax  
 Revised - February 17, 2015

DLGF Code	Fund Name	Approved 2013 pay 2014		Approved 2014 pay 2015	
		Rate	Levy \$	Rate	Levy \$
0101	General	2.79770%	61,032,119	2.83130%	63,148,609
1301	Parks & Recreation	0.56080%	12,233,911	0.56760%	12,659,609
0341	Fire Pension	0.00000%	-	0.00000%	-
0342	Police Pension	0.00000%	-	0.00000%	-
2391	Cum Capital Development	0.03280%	715,535	0.03250%	724,872
	Civil City	3.39130%	73,981,565	3.43140%	76,533,090
8485	Redevelopment Bond (HoF)	0.03790%	826,792	0.06870%	1,532,268
	<b>Total</b>	<b>3.42920%</b>	<b>74,808,357</b>	<b>3.50010%</b>	<b>78,065,358</b>
	Net Assessed value		2,209,726,672		2,230,375,068
	Change in Net AV		-6.81%		0.93%

City of South Bend  
 Property Tax Rates & DLGF Tax Levy (before circuit breaker reductions)  
 Revised - February 17, 2015

DLGF Code	Fund Name	Approved 2007 pay 2008		Approved 2008 pay 2009		Approved 2009 pay 2010		Approved 2010 pay 2011		Approved 2011 pay 2012		Approved 2012 pay 2013	
		Rate	Levy \$	Rate	Levy \$	Rate	Levy \$	Rate	Levy \$	Rate	Levy \$	Rate	Levy \$
0101	General	1.78923%	53,248,815	1.97770%	53,009,727	2.25360%	55,292,202	2.43810%	56,668,721	2.49540%	58,390,366	2.56780%	60,007,093
1301	Parks & Recreation	0.29737%	8,850,046	0.36560%	9,799,442	0.44010%	10,797,878	0.48180%	11,198,470	0.49570%	11,598,984	0.51020%	11,922,899
0341	Fire Pension	0.05780%	1,720,100	0.01170%	313,604	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-
0342	Police Pension	0.05710%	1,699,304	0.01890%	506,590	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-
2391	Cum Capital Development	0.03414%	1,016,017	0.03420%	916,687	0.03420%	839,099	0.03420%	794,910	0.03280%	767,494	0.03280%	766,505
	Civil City	2.23563%	66,534,282	2.40810%	64,546,050	2.72790%	66,929,179	2.95410%	68,662,101	3.02390%	70,756,844	3.11080%	72,696,497
8485	Redevelopment Bond (HoF)	0.05311%	1,580,471	0.05590%	1,498,328	0.06720%	1,648,756	0.07270%	1,689,765	0.05090%	1,191,019	0.05990%	1,399,807
	<b>Total</b>	<b>2.28874%</b>	<b>68,114,753</b>	<b>2.46400%</b>	<b>66,044,378</b>	<b>2.79510%</b>	<b>68,577,935</b>	<b>3.02680%</b>	<b>70,351,866</b>	<b>3.07480%</b>	<b>71,947,863</b>	<b>3.17070%</b>	<b>74,096,304</b>
	Net Assessed value Change in Net AV		2,976,080,798		2,668,887,419 -10.32%		2,453,505,573 -8.07%		2,324,451,862 -5.26%		2,380,874,608 2.43%		2,371,087,697 -0.41%

## John Murphy

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**From:** Specialdistricts <specialdistricts-bounces@lists.in.gov> on behalf of Schaafsma, Courtney L <CSchaafsma@dlgf.IN.gov>  
**Sent:** Monday, February 16, 2015 3:43 PM  
**To:** Banks, Jenny  
**Subject:** [Specialdistricts] February 16 email from Commissioner Schaafsma  
**Attachments:** ATT00001.txt

Dear Local Officials,

*I am excited to announce that the Department has completed its 2015 budget review for all counties. Yesterday, on February 15, our statutory deadline, we sent out all remaining budget orders. For the Department, meeting this goal marks the completion of the Department's budget review process for the 2015 budget year – a process that started 11 months ago with the review of sales disclosure data, followed by ratio study approvals and ultimately certification of budgets for over 2,400 local units. Meeting this deadline this year is particularly special, as this is the first time since 2002 that all 92 counties have received a budget order by February 15.*

*Throughout this entire process, the Department has depended upon all local units to timely and accurately complete their tasks and responsibilities. We thank all of you involved in your local budget adoption process and, in particular, those individuals that serve as the Department's main contacts for each unit. Your responsiveness to our requests and your review of the preliminary budget order (1782 Notice) is imperative for us to be able to complete our work efficiently and correctly. In addition, I would like to extend an additional thank you to the county assessors, auditors and treasurers for your roles in assessed value certification, tax billing and settlement, as your completion of these tasks truly benefits all taxing units in your county.*

*Of course, the work is not yet done. From here, county auditors and treasurers will be working on calculating tax bills and sending the bills out by April 17 in order to achieve on-time billing for the 2014 Pay 2015 tax year. At the same time, county assessors are already working on assessed values for the 2015 Pay 2016 tax year. The Department, too, has also already started to focus on the next cycle that will officially begin in only a few short weeks. If you have suggestions as to how we can improve our processes going forward or ways in which the Department can provide additional assistance to taxpayers or local units, we are always happy to hear such comments. We could not have gotten to where we are today without your involvement and dedication. We look forward to continuing to work with each of you so all of us can see continued success in the future.*

This week's e-mail includes information on the following:

- **Reminder – Past memos and presentations available online**
- **Calendar Due Dates Reminder**
- **Debt Report Deadline Approaching**
- **2014 pay 2015 Budget Certification Status**
  
- **Reminder – Past memos and presentations available online**

As a reminder, all past memoranda and presentations are available on the Department website at: <http://www.in.gov/dlgf/2444.htm>.

- **Calendar Due Dates Reminder**

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317)974-1629

**TO:** St. Joseph County Auditor  
**FROM:** Department of Local Government Finance  
**RE:** 2015 Certified Budget Order  
**DATE:** Friday, February 13, 2015

Enclosed is the certified 2015 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on Monday, June 23, 2014
- Ratio study was approved by the DLGF on Wednesday, July 09, 2014
- County Auditor certified net assessed values to the DLGF on Friday, October 17, 2014
- DLGF certified the Budget Order on Friday, February 13, 2015

**Your county is the 81st of 92 counties to receive a 2015 Budget Order.**

Pursuant to IC 6-1.1-22-4, the County Treasurer must advertise a notice of final tax rates charged, three times, with each publication one week apart. The notice shall be printed in two newspapers, which are published in the county. If only one newspaper is published in the county, then publication in one newspaper is sufficient. The County Treasurer must publish the first notice at least 15 days before the first installment of taxes is due.

**Additionally, IC 6-1.1-22-8.1(c) requires the County Treasurer to mail the property tax bills at least 15 business days before the first installment of taxes is due. This is a statutory change from last year's requirements.**

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER


IN THE MATTER OF THE BUDGET  
AND TAX RATES FOR 2014 PAYABLE 2015 FOR  
ST. JOSEPH COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2015. 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 incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 13th day of February, 2015.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
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Courtney L. Schaafsma, Commissioner