
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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TO: Elkhart County Auditor

FROM: Department of Local Government Finance

RE: Amendment to the 2015 Certified Budget Order

DATE: Tuesday, February 24, 2015

Please find enclosed an amendment to the Elkhart County 2015 Certified Budget Order, previously certified on February 15, 2015. This amendment makes modifications in the property tax levies and rates for Goshen Community School Corporation. In addition, modifications were made to the net assessed value applied to the following libraries: Elkhart Public Library, Goshen Public Library, Middlebury Public Library, and Wakarusa-Olive Twp-Harrison Twp Public Library. As a result, the taxing district rates in the districts in which the above units are located have been adjusted to reflect these modifications. Please ensure the taxing district rates included in this amendment are utilized when computing property tax bills.

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

**2015 TAX RATES
(Per Taxing District)**

Year: 2015

County: 20 Elkhart

| <u>Taxing District</u> | <u>2015 District Rate</u> | FOR COMPARISON ONLY 2014 District Rate |
|------------------------------------|-------------------------------|---|
| 001 BAUGO TOWNSHIP | 2.1161 | 2.2869 |
| 002 ELKHART CITY-BAUGO TOWNSHIP | 4.0104 | 4.1131 |
| 003 BENTON TOWNSHIP | 1.6347 | 1.4878 |
| 004 MILLERSBURG TOWN-BENTON TOWNSH | 2.9177 | 2.6090 |
| 005 CLEVELAND TOWNSHIP | 2.4271 | 2.5591 |
| 006 ELKHART CITY-CLEVELAND TOWNSHI | 3.8296 | 3.8309 |
| 007 CLINTON TOWNSHIP | 1.7426 | 1.5344 |
| 008 MILLERSBURG TOWN-CLINTON TOWNS | 2.9070 | 2.5981 |
| 009 CONCORD TOWNSHIP | 2.8241 | 2.5506 |
| 011 ELKHART CITY-CONCORD TOWNSHIP- | 4.5357 | 4.2072 |
| 012 ELKHART CITY-CONCORD TOWNSHIP- | 3.8012 | 3.7829 |
| 013 GOSHEN CITY-CONCORD TOWNSHIP | 4.1174 | 3.7867 |
| 014 ELKHART TOWNSHIP | 2.3627 | 2.4866 |
| 015 GOSHEN CITY-ELKHART TOWNSHIP | 3.7373 | 3.8333 |
| 016 HARRISON TOWNSHIP | 1.7546 | 1.7933 |
| 017 WAKARUSA TOWN-HARRISON TOWNSHI | 2.8819 | 2.6727 |
| 018 JACKSON TOWNSHIP | 1.6641 | 1.4679 |
| 019 JEFFERSON TOWNSHIP | 1.8629 | 1.9819 |
| 020 LOCKE TOWNSHIP | 1.5894 | 1.6386 |
| 021 NAPPANEE CITY-LOCKE TOWNSHIP | 3.5085 | 3.5309 |
| 024 OLIVE TOWNSHIP | 1.7445 | 1.7801 |
| 025 WAKARUSA TOWN-OLIVE TOWNSHIP | 2.8741 | 2.6682 |
| 026 OSOLO TOWNSHIP | 2.1391 | 2.1883 |
| 027 ELKHART CITY-OSOLO TOWNSHIP | 3.8106 | 3.7909 |
| 028 UNION TOWNSHIP | 1.8963 | 1.9560 |
| 029 NAPPANEE CITY-UNION TOWNSHIP | 3.4760 | 3.4987 |
| 030 WASHINGTON TOWNSHIP | 1.9355 | 1.9675 |
| 031 BRISTOL TOWN | 2.7614 | 2.7885 |
| 032 YORK TOWNSHIP | 1.8307 | 1.9520 |
| 034 MIDDLEBURY TOWNSHIP | 2.1166 | 2.2410 |
| 035 MIDDLEBURY TOWN | 2.8848 | 2.9987 |
| 036 GOSHEN CITY-HARRISON TOWNSHIP | 3.1685 | 3.1970 |

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**

**2015 TAX RATES
(Per Taxing District)**

Year: 2015

County: 20 Elkhart

| <u>Taxing District</u> | <u>2015 District Rate</u> | FOR COMPARISON ONLY 2014 <u>District Rate</u> |
|-----------------------------------|-------------------------------|--|
| 037 GOSHEN CITY-JEFFERSON | 3.2864 | 3.4222 |
| 038 MIDDLEBURY CORP-YORK TOWNSHIP | 2.5366 | 2.6495 |

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**

2015 BUDGET ORDER

Year: 2015

County: 20 Elkhart

Unit: 2315 GOSHEN COMMUNITY SCHOOL CORPORATION

Unit Type: School

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$1,600,000 | \$1,128,831,568 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$50,688,654 | \$1,128,831,568 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0180 DEBT SERVICE | \$10,083,088 | \$1,128,831,568 | \$9,881,792 | \$0.8754 |
| Budget has been reduced and approved for the displayed amt. Rate reduced due to underestimate of miscellaneous revenue. | | | | |
| 0186 SCH PENSION DEB | \$0 | \$1,128,831,568 | \$0 | \$0.0000 |
| Budget has been reduced and approved for the displayed amt. Rate reduced due to overestimate of necessary expenditures. | | | | |
| 0287 REF DEBT POST09 | \$546,000 | \$1,233,006,595 | \$766,930 | \$0.0622 |
| Budget approved for displayed amount. Rate Approved. | | | | |
| 1214 SCHOOL CPF | \$7,474,416 | \$1,128,831,568 | \$4,391,155 | \$0.3890 |
| Budget approved for displayed amount. Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. | | | | |
| 6301 TRANSPORTATION | \$2,898,410 | \$1,128,831,568 | \$2,605,343 | \$0.2308 |
| Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation. | | | | |

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.

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

2015 BUDGET ORDER

Year: 2015

County: 20 Elkhart

Unit: 2315 GOSHEN COMMUNITY SCHOOL CORPORATION

Unit Type: School

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|----------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 6302 BUS REPLACEMENT | \$623,809 | \$1,128,831,568 | \$559,900 | \$0.0496 |

Budget has been reduced and approved for the displayed amt.

Rate reduced to remain within statutory levy limitation.

| | | |
|--------------------|---------------------|-----------------|
| Unit Total: | \$18,205,120 | \$1.6070 |
|--------------------|---------------------|-----------------|

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.

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

2015 BUDGET ORDER

Year: 2015

County: 20 Elkhart

Unit: 0045 ELKHART PUBLIC LIBRARY

Unit Type: Library

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | \$6,979,348 | \$3,342,725,065 | \$5,047,515 | \$0.1510 |

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

| | | |
|--------------------|--------------------|-----------------|
| Unit Total: | \$5,047,515 | \$0.1510 |
|--------------------|--------------------|-----------------|

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.

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

2015 BUDGET ORDER

Year: 2015

County: 20 Elkhart

Unit: 0046 GOSHEN PUBLIC LIBRARY

Unit Type: Library

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|----------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$289,600 | \$1,128,831,568 | \$0 | \$0.0000 |

Budget approved for displayed amount.

| | | | | |
|--------------|-------------|-----------------|-------------|----------|
| 0101 GENERAL | \$2,374,287 | \$1,128,831,568 | \$1,509,248 | \$0.1337 |
|--------------|-------------|-----------------|-------------|----------|

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

| | | | | |
|-----------|-----------|-----------------|-----|----------|
| 2011 LIRF | \$442,000 | \$1,128,831,568 | \$0 | \$0.0000 |
|-----------|-----------|-----------------|-----|----------|

Budget approved for displayed amount.

| | | | |
|--|--------------------|--------------------|-----------------|
| | Unit Total: | \$1,509,248 | \$0.1337 |
|--|--------------------|--------------------|-----------------|

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.

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

2015 BUDGET ORDER

Year: 2015

County: 20 Elkhart

Unit: 0048 WAKARUSA-OLIVE TWP-HARRISON TWP PUB LIB

Unit Type: Library

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|----------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$4,500 | \$330,537,115 | \$0 | \$0.0000 |

Budget approved for displayed amount.

| | | | | |
|--------------|-----------|---------------|-----------|----------|
| 0101 GENERAL | \$584,182 | \$330,537,115 | \$368,879 | \$0.1116 |
|--------------|-----------|---------------|-----------|----------|

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

| | | | | |
|-----------|----------|---------------|-----|----------|
| 2011 LIRF | \$43,211 | \$330,537,115 | \$0 | \$0.0000 |
|-----------|----------|---------------|-----|----------|

Budget approved for displayed amount.

| | | | | |
|--------------------|--|--|------------------|-----------------|
| Unit Total: | | | \$368,879 | \$0.1116 |
|--------------------|--|--|------------------|-----------------|

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.

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

2015 BUDGET ORDER

Year: 2015

County: 20 Elkhart

Unit: 0259 MIDDLEBURY PUBLIC LIBRARY

Unit Type: Library

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--|-------------------------|---------------------|-----------------------|-----------------------|
| 0061 RAINY DAY | \$20,000 | \$1,082,790,953 | \$0 | \$0.0000 |
| Budget approved for displayed amount. | | | | |
| 0101 GENERAL | \$950,994 | \$1,082,790,953 | \$649,675 | \$0.0600 |
| Budget approved for displayed amount. | | | | |
| Rate reduced to remain within statutory levy limitation. | | | | |
| 0180 DEBT SERVICE | \$148,093 | \$1,082,790,953 | \$82,292 | \$0.0076 |
| Budget approved for displayed amount. | | | | |
| Underestimate of taxes to be collected. Rate reduced. | | | | |
| Unit Total: | | | \$731,967 | \$0.0676 |

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.