

# 2025 St. Joseph County Circuit Breaker Report

## County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
ST. JOSEPH COUNTY	County		\$81,289,574	\$82,860,645.10	\$270,569.97	\$13,743,657.45	\$14,014,227.42	\$68,846,417.68		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$59,856,574	\$61,013,412.63	\$199,230.86	\$10,448,520.14	\$10,647,750.99	\$50,365,661.63	N	N
	2015 REASSESSMENT	0124	\$2,487,759	\$2,535,839.48	\$8,280.43	\$434,261.40	\$442,541.83	\$2,093,297.65	N	N
	DEBT SERVICE	0180	\$833,809	\$849,924.22	\$2,775.31	\$0.00	\$2,775.31	\$847,148.91	N	Y
	DEBT PAYMENT	0181	\$1,722,295	\$1,755,581.18	\$5,732.61	\$0.00	\$5,732.61	\$1,749,848.57	N	Y
	HIGHWAY	0702	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MAJOR MOVES - TOLLROAD COUNTIES	0720	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE BRIDGE	0790	\$1,298,555	\$1,323,652.48	\$4,322.20	\$226,674.91	\$230,997.11	\$1,092,655.37	N	N
	COUNTY MAJOR BRIDGE	0792	\$4,551,779	\$4,639,750.26	\$15,150.46	\$794,555.20	\$809,705.66	\$3,830,044.60	N	N
	HEALTH	0801	\$2,993,512	\$3,051,367.29	\$9,963.82	\$522,545.31	\$532,509.13	\$2,518,858.16	N	N
	PARK & RECREATION	1301	\$2,993,512	\$3,051,367.29	\$9,963.82	\$522,545.31	\$532,509.13	\$2,518,858.16	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$4,551,779	\$4,639,750.26	\$15,150.46	\$794,555.20	\$809,705.66	\$3,830,044.60	N	N

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\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
CENTRE TOWNSHIP	Township		\$1,755,113	\$1,789,889.21	\$12,547.57	\$68,041.00	\$80,588.57	\$1,709,300.65		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$94,071	\$96,063.28	\$557.71	\$23,079.11	\$23,636.82	\$72,426.46	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$1,551,186	\$1,581,801.30	\$11,196.89	\$41,988.24	\$53,185.13	\$1,528,616.17	N	N
	CUMULATIVE FIRE (Township)	1190	\$109,856	\$112,024.63	\$792.97	\$2,973.65	\$3,766.62	\$108,258.01	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
CLAY TOWNSHIP	Township		\$10,713,428	\$10,884,842.37	\$25,988.99	\$251,961.14	\$277,950.13	\$10,606,892.24		
	GENERAL	0101	\$462,495	\$473,161.22	\$1,525.41	\$30,180.66	\$31,706.07	\$441,455.15	N	N
	TOWNSHIP ASSISTANCE	0840	\$99,415	\$101,707.55	\$327.89	\$6,487.43	\$6,815.32	\$94,892.23	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$9,123,371	\$9,265,778.23	\$21,691.23	\$193,488.14	\$215,179.37	\$9,050,598.86	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$1,028,147	\$1,044,195.37	\$2,444.47	\$21,804.91	\$24,249.37	\$1,019,946.00	N	N

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Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
GERMAN TOWNSHIP	Township		\$76,770	\$78,963.67	\$204.26	\$16,363.64	\$16,567.90	\$62,395.77		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$51,911	\$53,394.48	\$138.12	\$11,064.94	\$11,203.05	\$42,191.43	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	RECREATION	1312	\$24,859	\$25,569.19	\$66.14	\$5,298.70	\$5,364.84	\$20,204.35	N	N
GREENE TOWNSHIP	Township		\$38,522	\$39,528.32	\$147.80	\$494.46	\$642.25	\$38,886.07		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	COMMUNITY BUILDING/SERVICES	0601	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	TOWNSHIP CUMULATIVE VEHICLE	1090	\$38,522	\$39,528.32	\$147.80	\$494.46	\$642.25	\$38,886.07	N	N
HARRIS TOWNSHIP	Township		\$144,155	\$146,218.84	\$102.24	\$5,622.51	\$5,724.75	\$140,494.09		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$131,218	\$133,096.63	\$93.06	\$5,117.93	\$5,210.99	\$127,885.64	N	N
	TOWNSHIP ASSISTANCE	0840	\$12,937	\$13,122.20	\$9.17	\$504.58	\$513.76	\$12,608.44	N	N
LIBERTY TOWNSHIP	Township		\$1,635,444	\$1,674,237.77	\$5,535.55	\$68,558.78	\$74,094.33	\$1,600,143.44		
	GENERAL	0101	\$128,354	\$131,183.52	\$393.85	\$7,993.34	\$8,387.19	\$122,796.33	N	N

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LIBERTY TOWNSHIP	TOWNSHIP ASSISTANCE	0840	\$39,975	\$40,855.88	\$122.66	\$2,489.45	\$2,612.11	\$38,243.77	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$1,299,746	\$1,330,827.33	\$4,446.46	\$51,450.68	\$55,897.14	\$1,274,930.19	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$167,369	\$171,371.04	\$572.57	\$6,625.32	\$7,197.89	\$164,173.15	N	N
LINCOLN TOWNSHIP	Township		\$102,195	\$107,197.55	\$363.59	\$12,085.93	\$12,449.52	\$94,748.02		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$102,195	\$107,197.55	\$363.59	\$12,085.93	\$12,449.52	\$94,748.02	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	RECREATION	1312	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
MADISON TOWNSHIP	Township		\$201,777	\$204,019.17	\$146.16	\$1,346.94	\$1,493.10	\$202,526.06		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	TOWNSHIP ASSISTANCE	0840	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE	1111	\$139,945	\$141,500.52	\$101.37	\$934.19	\$1,035.56	\$140,464.96	N	N
	CUMULATIVE FIRE (Township)	1190	\$61,832	\$62,518.64	\$44.79	\$412.75	\$457.54	\$62,061.10	N	N

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Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
OLIVE TOWNSHIP	Township		\$234,634	\$242,706.30	\$733.13	\$15,594.89	\$16,328.02	\$226,378.28		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$173,275	\$179,236.14	\$541.41	\$11,516.67	\$12,058.08	\$167,178.07	N	N
	TOWNSHIP ASSISTANCE	0840	\$5,185	\$5,363.68	\$16.20	\$344.64	\$360.84	\$5,002.84	N	N
	RECREATION	1312	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CEMETERY	2120	\$56,174	\$58,106.48	\$175.52	\$3,733.58	\$3,909.10	\$54,197.38	N	N
PENN TOWNSHIP	Township		\$4,575,470	\$4,639,241.24	\$9,750.46	\$160,788.31	\$170,538.77	\$4,468,702.47		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$330,540	\$334,141.52	\$859.58	\$48,720.24	\$49,579.82	\$284,561.70	N	N
	DEBT SERVICE	0180	\$511,746	\$519,294.35	\$1,026.38	\$0.00	\$1,026.38	\$518,267.97	N	Y
	TOWNSHIP ASSISTANCE	0840	\$633,788	\$640,693.37	\$1,648.19	\$93,417.72	\$95,065.90	\$545,627.47	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$2,680,695	\$2,720,234.79	\$5,376.54	\$16,130.85	\$21,507.39	\$2,698,727.40	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$418,701	\$424,877.20	\$839.77	\$2,519.50	\$3,359.27	\$421,517.93	N	N
PORTAGE TOWNSHIP	Township		\$7,974,699	\$8,100,741.55	\$45,307.21	\$1,669,341.61	\$1,714,648.82	\$6,386,092.73		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

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Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
PORTAGE TOWNSHIP	GENERAL	0101	\$201,513	\$205,763.74	\$1,009.57	\$136,157.81	\$137,167.38	\$68,596.36	N	N
	DEBT SERVICE	0180	\$1,248,175	\$1,274,506.76	\$6,253.31	\$0.00	\$6,253.31	\$1,268,253.46	N	Y
	TOWNSHIP ASSISTANCE	0840	\$1,344,420	\$1,372,781.98	\$6,735.49	\$908,396.15	\$915,131.64	\$457,650.34	N	N
	SPECL FIRE TERRITORY GENERAL (POST 2022)	8704	\$4,962,081	\$5,026,348.92	\$29,988.28	\$598,434.98	\$628,423.26	\$4,397,925.65	N	N
	SPECL FIRE TERRITORY EQUIPMENT REPLACE (POST 2022)	8792	\$218,510	\$221,340.15	\$1,320.56	\$26,352.66	\$27,673.23	\$193,666.92	N	N
UNION TOWNSHIP	Township		\$1,150,993	\$1,175,679.12	\$5,951.73	\$88,137.25	\$94,088.98	\$1,081,590.14		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$161,894	\$165,366.27	\$837.15	\$15,780.25	\$16,617.39	\$148,748.88	N	N
	TOWNSHIP ASSISTANCE	0840	\$7,854	\$8,022.46	\$40.61	\$765.55	\$806.16	\$7,216.30	N	N
	FIRE BUILDING DEBT	1181	\$157,080	\$160,449.27	\$812.25	\$0.00	\$812.25	\$159,637.02	N	Y
	FIRE EQUIPMENT DEBT	1182	\$89,688	\$91,611.36	\$463.77	\$0.00	\$463.77	\$91,147.59	N	Y
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$650,616	\$664,570.54	\$3,364.31	\$63,417.33	\$66,781.64	\$597,788.91	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$83,861	\$85,659.21	\$433.64	\$8,174.12	\$8,607.76	\$77,051.45	N	N

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Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
WARREN TOWNSHIP	Township		\$1,296,221	\$1,321,792.22	\$5,530.96	\$186,027.73	\$191,558.68	\$1,130,233.54		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$143,982	\$146,952.71	\$602.60	\$143,853.20	\$144,455.80	\$2,496.91	N	N
	TOWNSHIP ASSISTANCE	0840	\$9,696	\$9,895.81	\$40.58	\$9,687.08	\$9,727.66	\$168.14	N	N
	FIRE	1111	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	FIRE BUILDING DEBT	1181	\$967,533	\$986,502.77	\$4,139.09	\$27,511.16	\$31,650.25	\$954,852.51	N	Y
	FIRE EQUIPMENT DEBT	1182	\$175,010	\$178,440.94	\$748.69	\$4,976.28	\$5,724.97	\$172,715.97	N	Y
	CUMULATIVE FIRE (Township)	1190	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
INDIAN VILLAGE CIVIL TOWN	City/Town		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	GENERAL	0101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
LAKEVILLE CIVIL TOWN	City/Town		\$264,987	\$276,462.65	\$2,723.22	\$51,335.83	\$54,059.05	\$222,403.61		
	GENERAL	0101	\$182,468	\$190,369.86	\$1,875.19	\$35,349.42	\$37,224.61	\$153,145.25	N	N

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LAKEVILLE CIVIL TOWN	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$68,700	\$71,675.50	\$706.02	\$13,309.29	\$14,015.31	\$57,660.19	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$13,819	\$14,417.29	\$142.01	\$2,677.12	\$2,819.13	\$11,598.16	N	N
MISHAWAKA CIVIL CITY	City/Town		\$38,498,919	\$39,056,995.00	\$106,385.68	\$9,116,665.45	\$9,223,051.13	\$29,833,943.88		
	GENERAL	0101	\$28,702,145	\$29,118,207.58	\$79,313.84	\$6,796,758.35	\$6,876,072.19	\$22,242,135.39	N	N
	FIRE PENSION	0341	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	POLICE PENSION	0342	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$3,505,411	\$3,556,225.47	\$9,686.65	\$830,092.48	\$839,779.13	\$2,716,446.34	N	N
	MUNICIPAL EMERGENCY MEDICAL SERVICES	1109	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	PARK & RECREATION	1301	\$5,313,836	\$5,390,864.94	\$14,683.95	\$1,258,333.16	\$1,273,017.11	\$4,117,847.83	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$977,527	\$991,697.01	\$2,701.24	\$231,481.45	\$234,182.69	\$757,514.32	N	N



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MISHAWAKA CIVIL CITY	CUMULATIVE SEWER	6290	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
NEW CARLISLE CIVIL TOWN	City/Town		\$1,970,801	\$2,029,878.42	\$6,266.53	\$284,541.97	\$290,808.50	\$1,739,069.92		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$1,321,880	\$1,361,505.98	\$4,203.17	\$199,272.57	\$203,475.74	\$1,158,030.24	N	N
	DEBT SERVICE	0180	\$83,283	\$85,779.48	\$264.81	\$0.00	\$264.81	\$85,514.66	N	Y
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$404,910	\$417,047.43	\$1,287.49	\$61,039.84	\$62,327.33	\$354,720.10	N	N
	CEMETERY	2120	\$74,869	\$77,113.10	\$238.06	\$11,286.42	\$11,524.48	\$65,588.62	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$85,859	\$88,432.45	\$273.00	\$12,943.14	\$13,216.14	\$75,216.31	N	N
NORTH LIBERTY CIVIL TOWN	City/Town		\$982,139	\$999,546.49	\$3,497.80	\$187,710.79	\$191,208.59	\$808,337.90		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$581,745	\$592,055.96	\$2,071.83	\$130,012.66	\$132,084.49	\$459,971.47	N	N
	DEBT SERVICE	0180	\$142,222	\$144,742.85	\$506.51	\$0.00	\$506.51	\$144,236.34	N	Y
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

# 2025 St. Joseph County Circuit Breaker Report

## County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
NORTH LIBERTY CIVIL TOWN	MOTOR VEHICLE HIGHWAY	0708	\$170,491	\$173,512.62	\$607.19	\$38,102.54	\$38,709.73	\$134,802.89	N	N
	PARK	1303	\$47,753	\$48,599.79	\$170.07	\$10,672.28	\$10,842.35	\$37,757.44	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$39,928	\$40,635.28	\$142.20	\$8,923.31	\$9,065.51	\$31,569.76	N	N
OSCEOLA CIVIL TOWN	City/Town		\$349,553	\$354,107.87	\$855.29	\$7,251.26	\$8,106.54	\$346,001.33		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$238,005	\$241,106.20	\$582.35	\$4,937.26	\$5,519.61	\$235,586.59	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$55,375	\$56,096.30	\$135.49	\$1,148.71	\$1,284.21	\$54,812.09	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$56,173	\$56,905.38	\$137.45	\$1,165.28	\$1,302.73	\$55,602.65	N	N
ROSELAND CIVIL TOWN	City/Town		\$439,650	\$445,274.51	\$1,636.71	\$35,872.47	\$37,509.18	\$407,765.33		
	GENERAL	0101	\$413,820	\$419,113.95	\$1,540.55	\$33,764.91	\$35,305.46	\$383,808.49	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N

# 2025 St. Joseph County Circuit Breaker Report

## County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
ROSELAND CIVIL TOWN	MAJOR MOVES - TOLLROAD COUNTIES	0720	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$25,830	\$26,160.56	\$96.16	\$2,107.56	\$2,203.72	\$23,956.84	N	N
SOUTH BEND CIVIL CITY	City/Town		\$113,286,347	\$116,040,843.17	\$468,770.85	\$43,601,953.46	\$44,070,724.31	\$71,970,118.86		
	GENERAL	0101	\$89,893,072	\$92,078,773.78	\$371,971.14	\$34,948,778.11	\$35,320,749.25	\$56,758,024.53	N	N
	FIRE PENSION	0341	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	POLICE PENSION	0342	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MAJOR MOVES - TOLLROAD COUNTIES	0720	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	PARK & RECREATION	1301	\$21,096,346	\$21,609,291.86	\$87,295.18	\$8,201,872.32	\$8,289,167.50	\$13,320,124.36	N	N
	PARK BOND	1380	\$1,136,115	\$1,163,739.42	\$4,701.16	\$0.00	\$4,701.16	\$1,159,038.26	N	Y
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$1,160,814	\$1,189,038.11	\$4,803.36	\$451,303.02	\$456,106.39	\$732,931.72	N	N

# 2025 St. Joseph County Circuit Breaker Report

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\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
WALKERTON CIVIL TOWN	City/Town		\$2,021,886	\$2,150,881.19	\$8,174.42	\$338,337.99	\$346,512.40	\$1,804,368.78		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$918,543	\$982,858.90	\$3,900.34	\$190,837.79	\$194,738.13	\$788,120.78	N	N
	DEBT SERVICE	0180	\$92,676	\$99,164.70	\$393.52	\$0.00	\$393.52	\$98,771.18	N	Y
	DEBT PAYMENT	0181	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	Y
	LOCAL ROAD & STREET	0706	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	MOTOR VEHICLE HIGHWAY	0708	\$99,976	\$106,976.36	\$424.52	\$20,771.17	\$21,195.69	\$85,780.67	N	N
	PARK & RECREATION	1301	\$183,729	\$196,593.48	\$780.15	\$38,171.77	\$38,951.93	\$157,641.55	N	N
	PARK BOND	1380	\$79,291	\$84,843.32	\$336.69	\$0.00	\$336.69	\$84,506.63	N	Y
	CUMULATIVE CAPITAL IMP (CIG TAX)	2379	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$50,698	\$54,247.65	\$215.27	\$10,533.05	\$10,748.32	\$43,499.33	N	N
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$549,682	\$576,590.29	\$1,955.66	\$71,843.23	\$73,798.89	\$502,791.40	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$47,291	\$49,606.47	\$168.25	\$6,180.97	\$6,349.23	\$43,257.24	N	N

# 2025 St. Joseph County Circuit Breaker Report

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\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
JOHN GLENN SCHOOL CORPORATION	School		\$5,167,097	\$5,325,622.36	\$17,512.68	\$344,018.57	\$361,531.25	\$4,964,091.11		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$1,654,867	\$1,707,971.60	\$5,380.18	\$0.00	\$5,380.18	\$1,702,591.42	N	Y
	DEBT PAYMENT	0181	\$412,031	\$424,398.01	\$1,423.30	\$0.00	\$1,423.30	\$422,974.71	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$3,100,199	\$3,193,252.75	\$10,709.19	\$344,018.57	\$354,727.77	\$2,838,524.98	N	N
MISHAWAKA CITY SCHOOL CORPORATION	School		\$13,506,149	\$13,497,903.75	\$56,761.20	\$2,163,855.53	\$2,220,616.73	\$11,277,287.03		
	POST09 REF EXEMPT OPERATING	0022	\$2,831,009	\$2,813,166.69	\$11,160.58	\$0.00	\$11,160.58	\$2,802,006.11	Y	N
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$5,460,166	\$5,469,614.73	\$23,531.66	\$0.00	\$23,531.66	\$5,446,083.06	N	Y
	POST09 REF EXEMPT CAPITAL	0287	\$1,104,954	\$1,097,990.29	\$4,356.02	\$0.00	\$4,356.02	\$1,093,634.27	Y	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$4,110,020	\$4,117,132.05	\$17,712.94	\$2,163,855.53	\$2,181,568.47	\$1,935,563.58	N	N
NEW PRAIRIE UNITED SCHOOL CORPORATION	School		\$5,305,635	\$5,484,835.70	\$14,639.61	\$214,365.10	\$229,004.71	\$5,255,830.99		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	DEBT SERVICE	0180	\$591,124	\$611,458.97	\$1,847.00	\$0.00	\$1,847.00	\$609,611.97	N	Y
	POST09 REF EXEMPT CAPITAL	0287	\$2,080,380	\$2,148,629.75	\$4,562.14	\$0.00	\$4,562.14	\$2,144,067.62	Y	Y

# 2025 St. Joseph County Circuit Breaker Report

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\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
NEW PRAIRIE UNITED SCHOOL CORPORATION	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$2,634,131	\$2,724,746.98	\$8,230.48	\$214,365.10	\$222,595.58	\$2,502,151.40	N	N
PENN-HARRIS-MADISON-SCHOOL CORPORATION	School		<b>\$37,311,285</b>	<b>\$37,867,304.92</b>	<b>\$44,156.24</b>	<b>\$2,586,859.70</b>	<b>\$2,631,015.94</b>	<b>\$35,236,288.98</b>		
	DEBT SERVICE	0180	\$17,680,118	\$17,943,590.85	\$20,923.63	\$0.00	\$20,923.63	\$17,922,667.22	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$19,631,167	\$19,923,714.07	\$23,232.61	\$2,586,859.70	\$2,610,092.31	\$17,313,621.76	N	N
SOUTH BEND COMMUNITY SCHOOL CORPORATION	School		<b>\$95,794,532</b>	<b>\$97,707,941.27</b>	<b>\$383,482.11</b>	<b>\$14,609,848.06</b>	<b>\$14,993,330.17</b>	<b>\$82,714,611.11</b>		
	POST09 REF EXEMPT OPERATING	0022	\$29,674,289	\$30,130,386.10	\$101,789.68	\$0.00	\$101,789.68	\$30,028,596.41	Y	N
	DEBT SERVICE	0180	\$12,537,712	\$12,820,232.96	\$53,894.32	\$4,974.18	\$58,868.50	\$12,761,364.46	N	Y
	DEBT PAYMENT	0181	\$3,984,970	\$4,074,311.37	\$17,188.41	\$0.00	\$17,188.41	\$4,057,122.95	N	Y
	POST09 REF EXEMPT CAPITAL	0287	\$3,759,554	\$3,817,338.55	\$12,896.14	\$0.00	\$12,896.14	\$3,804,442.41	Y	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$45,838,007	\$46,865,672.30	\$197,713.55	\$14,604,873.88	\$14,802,587.43	\$32,063,084.87	N	N
UNION-NORTH UNITED SCHOOL CORPORATION	School		<b>\$2,596,384</b>	<b>\$2,652,071.24</b>	<b>\$13,425.78</b>	<b>\$198,818.08</b>	<b>\$212,243.86</b>	<b>\$2,439,827.38</b>		
	DEBT SERVICE	0180	\$1,491,502	\$1,523,491.74	\$7,712.49	\$0.00	\$7,712.49	\$1,515,779.26	N	Y
	EDUCATION	3101	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	OPERATIONS	3300	\$1,104,882	\$1,128,579.50	\$5,713.29	\$198,818.08	\$204,531.37	\$924,048.12	N	N

# 2025 St. Joseph County Circuit Breaker Report

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\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
MISHAWAKA PUBLIC LIBRARY	Library		\$6,525,389	\$6,604,939.12	\$12,296.08	\$692,690.22	\$704,986.29	\$5,899,952.83		
	GENERAL	0101	\$5,705,445	\$5,774,999.13	\$10,751.02	\$692,690.22	\$703,441.24	\$5,071,557.89	N	N
	DEBT SERVICE	0180	\$819,944	\$829,939.99	\$1,545.06	\$0.00	\$1,545.06	\$828,394.94	N	Y
NEW CARLISLE PUBLIC LIBRARY	Library		\$1,136,877	\$1,175,985.78	\$3,552.23	\$75,561.98	\$79,114.20	\$1,096,871.57		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$1,042,245	\$1,078,098.71	\$3,256.55	\$75,561.98	\$78,818.52	\$999,280.18	N	N
	DEBT SERVICE	0180	\$94,632	\$97,887.07	\$295.68	\$0.00	\$295.68	\$97,591.39	N	Y
ST. JOSEPH COUNTY PUBLIC LIBRARY	Library		\$20,457,819	\$20,917,764.96	\$87,648.86	\$4,465,568.03	\$4,553,216.89	\$16,364,548.07		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$18,876,152	\$19,300,538.30	\$80,872.42	\$4,465,568.03	\$4,546,440.45	\$14,754,097.86	N	N
	DEBT SERVICE	0180	\$1,581,667	\$1,617,226.65	\$6,776.44	\$0.00	\$6,776.44	\$1,610,450.21	N	Y
	LIBRARY IMPROVEMENT RESERVE	2011	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
WALKERTON PUBLIC LIBRARY	Library		\$212,649	\$223,059.24	\$756.56	\$25,148.70	\$25,905.27	\$197,153.97		
	RAINY DAY	0061	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
	GENERAL	0101	\$130,537	\$136,927.45	\$464.43	\$25,148.70	\$25,613.13	\$111,314.33	N	N
	DEBT SERVICE	0180	\$82,112	\$86,131.78	\$292.14	\$0.00	\$292.14	\$85,839.65	N	Y

# 2025 St. Joseph County Circuit Breaker Report

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\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker	Post-Circuit Breaker Levy	Exempt	Protected
OLIVE-NEW CARLISLE-HUDSON FIRE TERRITORY	Special		\$2,151,034	\$2,225,031.25	\$6,721.02	\$142,967.51	\$149,688.52	\$2,075,342.72		
	SPECIAL FIRE PROTECTION TERRITORY GENERAL	8604	\$2,007,142	\$2,076,189.26	\$6,271.42	\$133,403.79	\$139,675.21	\$1,936,514.05	N	N
	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	8692	\$143,892	\$148,841.99	\$449.60	\$9,563.72	\$10,013.31	\$138,828.67	N	N
SOUTH BEND PUBLIC TRANSPORTATION	Special		\$5,688,915	\$5,809,251.21	\$21,022.24	\$1,918,300.09	\$1,939,322.33	\$3,869,928.89		
	SPECIAL TRANSPORTATION GEN	8001	\$5,688,915	\$5,809,251.21	\$21,022.24	\$1,918,300.09	\$1,939,322.33	\$3,869,928.89	N	N
	SPECIAL TRANSPORTATION CUMULATIVE	8090	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N
ST. JOSEPH AIRPORT	Special		\$5,289,905	\$5,392,142.20	\$17,607.29	\$894,366.14	\$911,973.43	\$4,480,168.76		
	DEBT SERVICE	0180	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	Y
	SPECIAL AIRPORT GENERAL	8101	\$3,512,934	\$3,580,828.28	\$11,692.70	\$593,933.07	\$605,625.77	\$2,975,202.51	N	N
	SPECIAL AIRPORT DEBT SERVICE	8180	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	Y
	SPECIAL AIRPORT CUMULATIVE BLDG	8190	\$1,776,971	\$1,811,313.92	\$5,914.59	\$300,433.07	\$306,347.67	\$1,504,966.25	N	N
ST. JOSEPH SOLID WASTE MANAGEMENT	Special		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	SPECIAL SOLID WASTE MANAGEMENT	8210	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N	N



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TIF District	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% and County Option Circuit Breaker	Total Circuit Breaker
T71301 - Walkerton Community EDA	\$389,777.49	\$0.00	\$21,948.70	\$21,948.70
T71303 - 2023 Walk SF Housing AA	\$0.00	\$0.00	\$0.00	\$0.00
T71304 - 2023A Walk AA	\$0.00	\$0.00	\$0.00	\$0.00
T71305 - 2023B Walk AA	\$266.88	\$0.00	\$87.89	\$87.89
T71311 - Lakeville EDA	\$250,419.18	\$0.00	\$36,814.32	\$36,814.32
T71401 - Wyatt EDA #1 Allocation Area	\$34,468.77	\$0.00	\$0.00	\$0.00
T71402 - St Joseph County EDD #2	\$2,470,161.60	\$0.00	\$3,691.84	\$3,691.84
T71403 - AM General Allocation Area	\$521,852.33	\$0.00	\$0.00	\$0.00
T71405 - NW Cleveland Rd Econ Dev Area	\$486,534.86	\$0.00	\$77.42	\$77.42
T71406 - St Joseph County EDD#2-AA#2	\$1,728,241.28	\$0.00	\$0.00	\$0.00
T71407 - Solar Project EDA	\$439,104.64	\$0.00	\$0.00	\$0.00
T71408 - St Joseph County EDD#2 - AA#3	\$97,264.58	\$0.00	\$0.00	\$0.00
T71409 - St Joseph County EDD#2 - AA#4	\$3,088.32	\$0.00	\$0.00	\$0.00
T71513 - West Washington Develop Area	\$1,012,227.15	\$0.00	\$399,628.81	\$399,628.81
T71516 - Southside General Development	\$5,469,086.36	\$1,373.06	\$1,653,125.33	\$1,654,498.39
T71518 - Douglas Rd Econ Develop Area	\$398,215.38	\$0.00	\$99,261.70	\$99,261.70
T71521 - River West - Alloc Area #1	\$31,258,778.75	\$4,659.73	\$8,469,870.21	\$8,474,529.94
T71522 - River East - Alloc Area No 1	\$16,493,121.98	\$3.05	\$7,019,282.19	\$7,019,285.24
T71523 - River East - Alloc Area #2	\$13,483,329.26	\$0.00	\$5,869,684.34	\$5,869,684.34

# 2025 St. Joseph County Circuit Breaker Report

## County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County Option Circuit Breaker Credits	County-wide Grand Total
\$46,264,525.72	\$51,796,049.70	\$26,468,917.33	\$1,675,123.43	\$2,671,024.72	\$128,875,640.90

T71623 - Mish Consol Area Impr Proj	\$27,819,167.91	\$8,315.61	\$5,359,957.16	\$5,368,272.77
T71624 - Mish Sports Facility Area	\$225,507.58	\$0.00	\$23,029.00	\$23,029.00
T71625 - Ironworks Phase 2 Alloc Area	\$0.00	\$0.00	\$0.00	\$0.00