

**Bartholomew County, Indiana**  
**2007 Pay 2008 Budget Order**

An analysis of the data with the 2007 Pay 2008 Budget Order for Bartholomew County shows that the budgets, levies and tax rates to be approved are in compliance with Indiana statutes.

Bartholomew County has three cross-county units, and is the minor county for each. Edinburgh Town, Library, and School Corp all cross in from Johnson County.

Bartholomew County has no conservancy districts.

**Changes in Local Tax Levies**

Tax levy increases are made up of routine increases in controlled levies, increases in tax rate controlled levies and debt service levies. Controlled levies increase based on an annual growth factor or excess levy appeals. Tax rate controlled levies increase based on increases in assessed value applied to a specific tax rate (tax rates are adjusted downward to eliminate the effect of reassessment or trending).

The total net increase in tax levy for Pay 2008 on a county-wide basis was \$983,973 or 0.98%. Following are the levy changes that were greater than \$1 million or a 10% change over the previous year levy. The largest total dollar increase in levy was due to the Bartholomew Consolidated School Corporation (\$1,190,688). The largest total dollar decrease in levy was due to the County unit (\$1,593,231).

Bartholomew County

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$8,630,109	\$9,373,354	\$743,245	8.61%
Cumulative Bridge	1,955,353	1,596,910	-358,443	-18.33%
Children's Psychiatric Res Treatment	80,467	123,166	42,699	53.06%

Bartholomew County Welfare

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Welfare - Family and Children	\$5,117,715	\$3,168,338	-1,949,377	-38.09%

Total County levy decreased by \$1,593,231 or 8.32%.

Harrison Township

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Emergency Fire Loan	\$-0-	\$94,402	\$94,402	-%

Total Township levy increased \$90,276 or 62.15%.

Jackson Township

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Fire Building Debt	\$-0-	\$25,828	\$25,828	-%

Total Township levy increase of \$26,833 or 174.52%.

Columbus Civil City

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$14,068,574	\$14,935,567	\$866,993	6.16%
Loan and Interest Payment	890,350	1,127,932	237,582	26.68%

Total City levy increase of \$1,045,313 or 4.63%.

Bartholomew Consolidated School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$20,836,031	\$23,506,996	\$2,670,965	12.82%
Debt Service	11,899,212	9,769,036	-2,130,176	-17.90%

Total School levy increase of \$1,190,688 or 2.37%. Levy excess rolled off in 2008 allowing a larger increase in General Fund levy.

No units in the County exceeded the working maximum levy. All units in the County levied up to or near their working maximum levy.

No units in the County exceeded the normal statutory growth rate for controlled fund levies.

**Changes in Real Property Gross Assessed Values**

Real Property Gross Assessed Values increases by property class are as follows.

<u>Class</u>	<u>% Increase</u>
Agriculture	12.29%
Industrial	5.71%
Commercial	6.20%
Residential	6.79%
Exempt	n/a
Utility	95.47%

Changes in the proportion of Gross Assessed Value by Class can create a burden shift from one class to another. The proportion (mix) of values of real property by class (this can represent the relative tax burden by class, except that it does not include the impact of deductions or credits).

<u>Class</u>	<u>2007 Ratio</u>	<u>2008 Ratio</u>
Agriculture	8.67%	9.78%
Industrial	8.06%	8.56%
Commercial	18.18%	19.40%
Residential	57.86%	62.08%
Exempt	n/a	n/a
Utility	0.09%	0.17%

### Change in Net Tax Rates

Changes in net tax rate by district were as follows.

<u>District</u>	<u>Change in NAV</u>	<u>Change in Levy</u>	<u>Change in Gross Tax Rate</u>	<u>Change in Business Personal Property Net Tax Rate</u>	<u>Change in Real Estate and Other Personal Property Net Tax Rate</u>	<u>Change in Homestead Net Tax Rate</u>
CLAY TOWNSHIP	5.24%	-4.37%	-9.13%	-9.92%	-9.75%	-20.44%
COLUMBUS CITY-CLAY TOWNSHIP	13.54%	9.12%	-3.89%	-3.78%	-2.53%	-16.84%
CLIFTY TOWNSHIP	8.40%	2.37%	-5.56%	-5.71%	-5.05%	-16.21%
COLUMBUS TOWNSHIP	0.75%	-3.85%	-4.57%	-4.53%	-3.90%	-15.36%
COLUMBUS CITY-COLUMBUS TOWNSHI	4.59%	0.60%	-3.82%	-3.71%	-2.46%	-16.71%
FLATROCK TOWNSHIP	8.04%	7.96%	-0.07%	0.19%	1.89%	-10.50%
COLUMBUS CITY-FLATROCK TOWNSHI	-24.14%	-24.16%	-0.03%	0.14%	2.24%	-12.95%
CLIFFORD TOWN	3.18%	3.82%	0.62%	0.97%	2.81%	-11.08%
GERMAN TOWNSHIP	3.68%	-2.09%	-5.56%	-5.71%	-5.08%	-15.90%
EDINBURGH TOWN	-16.54%	-17.47%	-1.12%	-0.09%	1.74%	-14.28%
HARRISON TOWNSHIP	8.99%	4.70%	-3.94%	-3.78%	-2.94%	-13.46%
HAWCREEK TOWNSHIP	7.75%	7.75%	0.00%	0.27%	1.95%	-10.57%
HARTSVILLE TOWN	2.65%	2.23%	-0.40%	-0.24%	1.61%	-11.98%
HOPE TOWN	-3.68%	-1.26%	2.51%	3.13%	4.90%	-10.05%
JACKSON TOWNSHIP	14.72%	11.68%	-2.65%	-2.25%	-1.17%	-11.83%
OHIO TOWNSHIP	17.64%	9.67%	-6.78%	-7.16%	-6.69%	-17.35%
ROCKCREEK TOWNSHIP	9.87%	3.72%	-5.60%	-5.76%	-5.12%	-16.02%
SANDCREEK TWP	11.90%	5.57%	-5.66%	-5.83%	-5.20%	-16.11%
ELIZABETH TOWN	2.97%	-2.39%	-5.20%	-5.29%	-4.57%	-16.37%
WAYNE TOWNSHIP	11.83%	3.97%	-7.03%	-7.45%	-7.06%	-17.60%
COLUMBUS CITY-WAYNE TOWNSHIP	4.03%	-0.05%	-3.93%	-3.83%	-2.57%	-16.78%

JONESVILLE TOWN	-0.30%	-5.60%	-5.31%	-5.40%	-4.64%	-16.63%
EDINBURGH TOWN- BARTHOLOMEW SCH	-1.91%	-5.19%	-3.34%	-3.22%	-1.77%	-18.32%
COLUMBUS CITY- HARRISON TOWNSHI	7.32%	3.21%	-3.82%	-3.63%	-2.46%	-16.72%
GERMAN ANNEX	-100.00%	-4.37%	-100.00%	-100.00%	-100.00%	-100.00%
Average	5.56%	0.98%	-8.01%	-8.58%	-6.76%	-19.73%

Downward pressure on tax rates came from increases in Assessed Value due to trending and the increased Homestead Credit rate.

Upward pressure on tax rates came from increases in tax levies, especially debt levies that don't benefit from PTRC.

The estimated reduction in net homestead tax bills for Bartholomew County is 59.33%. This analysis doesn't include the effect of the CAGIT PTRC because that amount is calculated using assessed values from the billing abstract that isn't available at the time of this analysis.

### Assessment Status

The DLGF has prepared an analysis of assessed valuation change by property class based on a review of parcel data. The results of this analysis are summarized in the table below:

Property Class	<u>Decrease</u>	<u>No Change</u>	<u>0 - 10% Increase</u>	<u>10 - 30% Increase</u>	<u>30 - 100% Increase</u>	<u>More Than Doubled</u>
Commercial	2.4%	68.9%	17.6%	8.2%	1.8%	1.1%
Industrial	2.4%	80.7%	11.7%	2.9%	1.2%	1.0%
Residential	26.0%	14.0%	43.8%	13.6%	1.4%	1.2%
Overall	21.6%	20.0%	35.7%	15.8%	5.8%	1.1%

### TIF Neutralization Worksheets

The County has several Tax Increment Areas. A Tax Increment Financing (TIF) Neutralization Worksheet must be completed for each TIF District in order to calculate tax increment generated by real property growth rather than increases in assessed valuation due to reassessment or trending. The TIF Neutralization Worksheets were reviewed for both numerical accuracy and for logical analysis and completeness.