

REGULAR MEETING
CLARK COUNTY BOARD OF COMMISSIONERS
March 12, 2025

The Board of County Commissioners of Clark County, Indiana met in a Rescheduled Session on March 12, 2025, at 3:30 p.m. - rescheduled from March 13, 2025 in Room 103, Clark County Government Building, in Jeffersonville, Indiana.

Present at the meeting were Commissioners – Bryan Glover, Jack Coffman and Connie Sellers, Attorney Scott Lewis, Commissioners' Assistant Sabrina Corbin and Auditor Danny Yost.

The Pledge of Allegiance was led by Commissioner Glover. Prayer was led by Commissioner Jack Coffman.

Approval of the Minutes

Commissioner Sellers motioned to approve the February 27, 2025 Regular Meeting Minutes. Commissioner Coffman seconded. Motion approved 3-0.

Danny Yost presented the claims and payroll for March 12, 2025. Commissioner Sellers motioned to approve the claims and payroll. Commissioner Coffman seconded. Motion approved 3-0.

Commissioner Glover asked for any amendments to the agenda if not he would entertain a motion to approve. Commissioner Coffman motioned to approve the agenda as presented. Commissioner Sellers seconded. Motion approved 3-0.

I. Public Comments:

Brian Lenfert – County Council President came to speak to the Commissioners about how Baker Tilly (the County's financial consultant) brought a spreadsheet that shows the fiscal impact that the fire territory would have on the County. Mr. Lenfert spoke about Clark County Budget Projection with Fire Territory including Amending SB1 Fiscal Impact. The attached spreadsheet shows that the estimated three years out to be -\$2,360,688.00. That is less revenue than what is being collected today. The spreadsheet was placed in the record.

Greg Fifer- River Ridge General Counsel came to give the Commissioners the River Ridge's position regarding the proposed Fire Territory. River Ridge is impacted however not like the other taxing units. The INAAP Reuse Authority now known as River Ridge was created by Ordinance on February 17, 1998. The TIF district was then created. Jeffersonville then annexed the Utica Township portion in November of 2000. The Annexation Ordinance required that fire protection be provide within one year and in the same manner that they provided the rest of the City. They knew that they would be not be collecting real estate taxes from developments in River Ridge. In the January 15, 2025 Baker Tilly presentation it states the Fire Territory would capture revenue from the River Ridge TIF. The River Ridge TIF was established under a different Indiana Code than what the Fire Territory anticipates collection from. River Ridge estimated the first year TIF loss would be \$1.33 million dollars. Baker Tilley never calculated or disclosed this and the Jeffersonville City Council never made it public. Because River Ridge does not get real estate taxes they have pledged 100% of their TIF revenue to repayment of bond debt. If the vote tomorrow is to establish the district then River Ridge will object on two grounds. First that the capture of River Ridge TIF revenue is not legal and second if River Ridge TIF revenue is removed than Baker Tilly's calculations are wrong therefore they are not informative which is required by statutes. The provided document of his talking points is placed in the record.

Kevin Baity- Town Manager of Town of Clarksville came to the Commissioners regarding the Fire Territory. \$2.5 million is 12.5% of their General Fund Budget. If SB1 is passed another \$2.5 million and 12.5%. That is 25% of the Town of Clarksville's General Fund Budget. They are not here stating that the creation of the Fire Territory is no need for fire service. What they are opposed to is the addition of the ambulance service. When Clarksville created their Fire Territory they impacted other units as well however their impact over three years was as follows: Clark County - \$500,000 Jeffersonville - \$800,000 Charlestown - \$100,000 UTFPD - \$5,000. Please do what you need to do to protect yourselves and the other taxing entities in this County. The Town of Clarksville will also file an appeal based on the Baker Tilly report being invalid. The only way the DLGF will listen is if an appeal is filed.

Mark Laughner- Superintendent of Greater Clark County Schools- came to speak to the Commissioners about the negative financial impact that the fire territory would have on Greater Clark County Schools and other local government entities in the area. Greater Clark County Schools already loses approximately \$6 million dollars to the circuit breakers and TIF districts. The new fire district proposal by the City of Jeffersonville-Utica Fire Board will add an addition \$4.2 million dollars of lost revenue to the districts operation fund which would be what pays for student transportation, security, SRO's, utility, maintenance cost and fuel. The loss of the \$4 million dollars would be devastating to the Greater Clark Schools budget causing cutting transportation, cutting SRO's and routine maintenance of the school. Mr. Laughner stated although it makes the Town of Utica safe it will causes many of his students less safe as they will have to walk to school, drive to school, and may not have a SRO in their school. I ask the Commissioners do whatever is in their power to stop or delay this plan as it was not well constructed, has a bloated proposed budget, and will devastate the other local governmental entities. It is a bad plan and the timing is even worse.

II. New Business:

- A. Bryan Glover, President of the Commissioners presented a Financial Impact of Proposed Jeffersonville- Utica Township FPD Fire Territory. The Commissioners were made aware of the Fiscal Impact Study on February 7, 2025 not by the Utica Fire Board Members and or the City of Jeffersonville but was sent by happenstance to our County Attorney. Once he read it he put us on notice on the impact on the County. The study showed close to a \$3 million dollar loss over the years along with the other municipalities that are here speaking tonight along with school systems, Township Trustees, libraries on down the line. We spoke at public hearings, outlined our issues and our displeasure with this plan only to find out that the Fire District Board voted unanimously to pass this plan a few weeks ago.

So as I stated in my public comment, let's look at the initial problem that we were faced with. The initial problem was finding service for the Town of Utica in the absence of the previous provider. Utica has on average 100-125 911 calls a year and approximately 7-10 of those are fire related where an apparatus absolutely has to respond to those areas. No one is discounting that service, it is absolutely

needed. I don't necessarily know that problem constitutes a \$30 million dollar solution. There has to be a more feasible, efficient, effective way of providing fire service to the Town of Utica especially due to the number of calls.

We know that there were no RFPs. We know that there were no RFQs. We know there was no studies to determine what the service should be or what the cost if the service was provided. The only remedy ever considered was the fire territory between the Utica Fire District Board and the City of Jeff, it's unmistakable. What we have learned since then is that Clark County, Charlestown, Clarksville, GCCS, libraries, and fire districts will all foot the bill for this territory.

Monday evening in the Council meeting with Baker Tilly it was described to us that we had options. We could defer capital. We could institute an immediate hiring freeze. We could use our cash reserves to survive while we prepare for layoffs. We could raise taxes and cut services. Those were the options that we were faced with. We hear that this territory will create 60 new positions in the City of Jeff. I have thought about this for the last month and it has been one of the most trying times as a Commissioner that I have been through to look at what is the solution, what are the options and what can we do. It boils down to two things and I am going to be blatantly honest. So the two options before the Commissioners are that we let the fire territory continue on this disastrous path that it's on, hope for the best and prepare for the future. The second is we can exercise our legal right to remove the current board members and appoint new board members that will explore other options that will not have such a detrimental impact on the entire County. Those are my thoughts and the only options I can come up with, I am curious to hear your thoughts and options.

Commissioner Sellers stated one thing that Baker Tilley stated on Monday was that the LIT funds that are going to be collected by the City of Jeff goes directly to the City of Jeff, it does not go to the fire territory and it can be used on anything. It does not have to be used on the fire territory. That concerns me. Commissioner Glover stated that there were a few things that came out of that meeting. It was interesting to find out that conversation with Baker Tilly during these studies was the fact that they did not want the impact study released to the public until the public hearings were held. Granted they paid for the study but it seems a little bit disingenuous to find out on February 6th what your County is going to have to deal with in making up for those losses.

Commissioner Coffman stated he looked up what the distributions were to the 5 fire districts in Clark County which includes Utica. The distributions last year

2024 which include excise tax and property taxes was \$5.5 million dollars. That was for all 5 districts. I cannot understand why we would consider an almost \$30 million increase for a small area of 1 district. I'm not against fire protection but we want to be good stewards of our money because this is the tax payers' money. We must be careful of how that is spent. Because the Utica Township Fire district seems to have disregarded that concern, I appreciate their concern with adequate fire protection. But they disregarded that for the rest of the County and those taxing entities that we heard from tonight as well as the others that have spoken at the previous public hearings. Commissioner Coffman motions to remove the current Utica Township Fire District Board: Joe Jarles (President), Randy Leverett (Vice President), and Kelly Khuri (Secretary/Treasurer) effective immediately from the Utica Township Fire Protection District Board. Commissioner Sellers seconded. Motion Approved 3-0

Commissioner Glover thanked the Commissioners for considering that and he knows it was a very difficult decision but he doesn't think they had any other choice. In the absence of that board we need to think about appointing board members or at least a board member to that board so that they can continue on with their business. He has spoken to Welby Edwards, who is a Utica resident, and he has agreed to serve on that board. Commissioner Sellers motions to appoint Welby Edwards in place of Joe Jarles to finish out his term on the Utica Township Fire District Board. Commissioner Coffman seconded. Motion Approved 3-0

- B. Doug Bentfield, Clark County Health Department Administrator, presented an Ordinance Establishing the Strengthening, Prevention and Control for Heath Grant Fund. This fund would be for continued HIV and STI testing. This would also combine both funds 8207 and 8218 and make them a new fund being 8236. Commissioner Sellers motions to approve Ordinance 07-2025 an Ordinance Establishing the Strengthening, Prevention and Control for Heath Grant Fund. Commissioner Coffman seconded. Motion Approved 3-0
- C. Scott Lewis, County Attorney, presented an Ordinance Vacating Part of a Detention Basin Easement. Commissioner Sellers motions to approve Ordinance 08-2025 an Ordinance Vacating Part of a Detention Basin Easement in Estates Elk Run. Commissioner Coffman seconded. Motion approved 3-0.
- D. Scott Lewis, County Attorney, presented a Computer System and Software License Sales Agreement for Recorder's Office. This Agreement is a three-year

agreement from 7-1-25 to 7-1-28. This software would come with multiple services such as recording services, social security redaction ability, and remote access for abstractors. Clark County Recorder Steve Gill stated currently they use DoxPop for these services and they collect the fees however with this new agreement the Recorder's office will collect the fees (about \$60,000/year) which will pay for this software in the future. Year 1 and 2 would be each \$108,500 but year 3 would only be \$56,000. This would come from the Recorder's fund. Commissioner Coffman motions to approve Computer System and Software License Sales Agreement for Recorder's Office. Commissioner Seller seconded. Motion approved 3-0.

- E. Scott Lewis, County Attorney, presented a Copier Lease Agreement for Clark Circuit Court No. 5. This lease agreement would be a 48-month lease and would be effective on March 12. The monthly rate would be \$195.00 from the Courts funds. This lease would take the place of the old lease. Commissioner Sellers motions to approve Copier Lease Agreement with M & M Office Products for Clark Circuit Court No. 5. Commissioner Coffman seconded. Motion approved 3-0.

- F. Scott Lewis, County Attorney, presented a Court Recording Equipment Maintenance Agreement for Clark County Courts. This lease agreement is with JAVS also Justice Solutions which provide extended warranty coverage, preventative maintenance, support and services. This lease agreement would be from 3/1/25 to 2/28/26. The total fixed fee of \$13,322.00 and would come from the Courts Funds. Commissioner Coffman motions to approve Court Recording Equipment Maintenance Agreement for Clark County Courts for Justice Solutions in the amount of \$13,322.00. Commissioner Sellers seconded. Motion approved 3-0.

III. Old Business:

- IV. Randy Thomas, Chief Deputy Clark County Sheriff's Department presents the Bids for Sheriff's Departments Police Vehicles. He stated that the bids from the last meeting are acceptable. They also reached out to Bachman however they did not respond. Scott Lewis, County Attorney stated he spoke to Councilman Lenfert regarding the funding. The Council is working on which funds the appropriation will come from. County Attorney, Scott Lewis recommended to vote to award the submitted bids to John Jones subject to County Council appropriation.

Commissioner Seller motions to approve to award the submitted bids to John Jones subject to County Council appropriation. Commissioner Coffman seconded. Motion 3-0

Reports:

A. Auditor: Danny Yost, Auditor enters Treasurer's Report for December and January into the record. Commissioner Sellers motions to approve the Treasures Report. Commissioner Coffman seconded. Motion 3-0

B. Attorney: None.

C. Highway Department: Brian Dixon, County Highway Engineer reported they received \$324,212 for a Community Crossings which are Perry Crossing Road near Highway 60 and 403 from rail tracks out to bridges. He stated he would be preparing documents for bidding purposes due to this only covering half of this project.

D. Sheriff: 493 Total Inmates and the Department of Corrections has sent payment

E. Elected Officials & Department Heads: None

V. Other Business: None

VI. Public Comments: None.

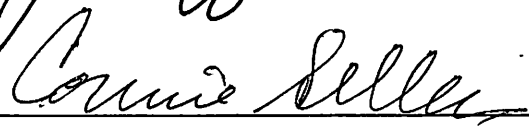
VII. Adjournment: Commissioner Glover entertained a motion to adjourn. Commissioner Sellers motioned to adjourn. Commissioner Coffman seconded. Motion approved 3-0.

BOARD OF COMMISSIONERS OF
CLARK COUNTY, INDIANA

A handwritten signature in black ink, appearing to read 'B. Glover', is written over a horizontal line.

BRYAN GLOVER, PRESIDENT


JACK COFFMAN, VICE PRESIDENT


CONNIE SELLERS, MEMBER

SIGNED THIS DAY March 27, 2025

ATTEST: 
DANNY YOST, CLARK COUNTY AUDITOR

Clark County Budget Projection w/ Fire Territory (County General & LIT) including Amended SB1 Fiscal Impact							
	2025 Actual	2026 Estimate	2026 Est. Diff. from '25	2027 Estimate	2027 Est. Diff from '25	2028 Estimate	2028 Est. Diff. from '25
Levy - General Fund (4)	22,201,230	23,089,279	888,049	24,405,368	2,204,138	25,698,853	3,497,623
SB1 Changes		(418,949)	(418,949)	(845,542)	(845,542)	(1,186,010)	(1,186,010)
Circuit Breakern (1)	(2,553,141)	(3,128,879)	(575,738)	(3,554,175)	(1,001,034)	(3,831,897)	(1,278,755)
LIT Certified Shares (2)	9,927,641	9,845,673	(81,968)	8,815,613	(1,112,028)	7,861,221	(2,066,420)
LIT - Public Safety (2)	2,548,208	2,551,285	3,077	2,176,079	(372,129)	2,058,587	(489,621)
LIT - Econ. Dev. (2)	3,208,150	3,211,821	3,671	2,634,349	(573,801)	2,563,294	(644,856)
Vehicle Excise - General Fund	1,058,948	880,991	(177,957)	873,374	(185,574)	866,299	(192,649)
Misc. Rev.	6,676,156	6,676,156	-	6,676,156	-	6,676,156	-
TOTALS	43,067,192	42,707,377	(359,815)	41,181,221	(1,885,970)	40,706,503	(2,360,688)

Notes:

- (1) 2025 circuit breakers based on Policy Analytics estimate of 11.5% of levy.
- (2) LIT allocations for 2026 are based on 2025 certified levies.
- (3) Other Misc. Rev. based on 2025 1782 Notice and assumes 0% growth.
- (4) LSA's revenue impact estimates are based on MLGQ's without SB 1 of 5.7% (2027) and 5.3% (2028).
It is not stated in the Legislative Impact as to what LSA is using for the 2026 MLGQ.
- (5) The General Fund portion of CB and Vehicle Excise is assume to be 71.8% of the total. This is based upon the General Fund tax rate divided by the total county tax rate.

March 12, 2025

**PUBLIC COMMENTS REGARDING PROPOSED FIRE PROTECTION
TERRITORY TAX IMPACTS OFFERED BY GREG FIFER IN HIS CAPACITY
AS GENERAL COUNSEL FOR THE RIVER RIDGE DEVELOPMENT AUTHORITY**

- I have served as general counsel for the River Ridge Development Authority (“RRDA”) since July 2022.
- This Board established the INAAP Reuse Authority (n/k/a RRDA) by ordinance adopted in February 1998.
- This Board subsequently participated in establishing what is now the RRDA allocation area (or TIF district) under the Indiana military base reuse statutes (IC 36-7-30, *et seq.*).
- Jeffersonville annexed the Utica Township portion of River Ridge by ordinance adopted in November 2000. A legislative amendment to IC 36-4-3-13(d)(4) that had an effective date of July 1, 1999, obligated Jeffersonville to provide fire protection services to the annexed area “in a manner equivalent in standard and scope” to fire protection services provided to areas within the corporate boundaries of the city.
- A footnote in the draft *Preliminary Financial Impact Analysis of the Proposed Jeffersonville – Utica Fire Protection District Fire Protection Territory* dated January 15, 2025 (copy attached), prepared by Baker Tilly states that, if established, the fire protection territory intends to capture revenues from the River Ridge TIF district.
- A legislative amendment to IC 36-7-14-39(b)(2)(b) effective as of January 1, 2023, allows a fire protection territory established after December 1, 2023, to capture TIF proceeds from allocation areas established by a municipal or county redevelopment commission under IC 36-7-14-15.
- Again, the RRDA TIF district was established under IC 36-7-30-25, which does not contain provisions that its revenues are subject to capture by a fire protection territory. It is therefore my legal opinion that the fire protection territory, if established, cannot legally capture funds from the RRDA TIF district.
- RRDA’s financial consultant has estimated that the first year RRDA TIF capture by the fire protection territory at \$1.33 million.
- Baker Tilly did not calculate or disclose, and the Jeffersonville City Council did not make public, the tax impact to the RRDA TIF district caused by the establishment of the fire protection territory as required by IC 36-8-19-6(c).
- Because RRDA does not receive real estate taxes, it has had to pledge 100% of its TIF revenues to the repayment of bond indebtedness (current balance \$132 million).

- If the Jeffersonville City Council and the Utica Township Fire Protection District Board of Fire Trustees vote to establish the proposed fire protection territory as scheduled at their joint meeting tomorrow, I intend to file an objection with DLGF that the establishment of a maximum levy for the fire protection territory should be rejected on grounds that (i) the capture of RRDA TIF revenues is not authorized by any applicable statute, and (ii) the remaining tax rate and levy calculations prepared by Baker Tilly are incorrect if the RRDA TIF capture is removed from the fire protection territory.
- I would also note that I attended all three (3) of the public hearings held by the Jeffersonville City Council and the Utica Township Fire Protection District Board of Fire Trustees and learned of the devastating financial impacts that the establishment of the proposed fire protection territory will have on all of the other taxing units, including without limitation, Clark County. However, RRDA is not a taxing unit that will suffer circuit breaker or LIT losses in the same manner.

DRAFT



PRELIMINARY FINANCIAL IMPACT ANALYSIS

**The Proposed City of Jeffersonville and
Utica Township Fire District Fire
Protection Territory
(Clark County, Indiana)**

January 15, 2025



FIRE TERRITORY FINANCIAL IMPACT ANALYSIS

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**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

SCHEDULE OF ASSUMPTIONS

1.) The state-wide maximum property tax levy growth rate is assumed to be:

Year	Levy Growth Factor
2024	1.040
2025	1.040
2026	1.040
2027	1.043
2028	1.036

2.) Certified and estimated net assessed values:

	2024 Certified	2025 Certified	2026 Est.	2027 Est.	2028 Est.
City of Jeffersonville	\$2,708,967,695	\$2,943,504,231	\$2,943,504,231	\$2,943,504,231	\$2,943,504,231
Utica Township Fire District	186,926,701	210,255,351	210,255,351	210,255,351	210,255,351
City of Jeffersonville TIF Incremental AV (1)	1,453,791,419	1,376,164,828	1,376,164,828	1,376,164,828	1,376,164,828
Totals	\$4,349,685,815	\$4,529,924,410	\$4,529,924,410	\$4,529,924,410	\$4,529,924,410

(1) Includes captured incremental assessed value for the Falls Landing/Harbours (T10300), InnerCity Roads (T10301), Jeff Bethnova (T10302), Jeff Galvstar (T10303), Jeff Vogt Valve (T10305), Jeff Boat Project Area (T10309), Riverview Allocation Area (T10310), and River Ridge (T01500) TIF Districts. 2026 - 2028 assumed equal to pay 2025 values.

3.) Estimated Circuit Breaker Credits as a percentage of property tax levy:

	2024	2025 Est.	2026 Est.	2027 Est.	2028 Est.
Fire Territory	N/A	N/A	22.73%	24.89%	25.93%
City of Jeffersonville	14.0%	14.0%	14.0%	14.0%	14.0%
Utica Township Fire District	0.1%	0.1%	0.1%	0.1%	0.1%

Note: Circuit Breaker estimates are preliminary and cannot be finalized until the final Clark County Budget Order has been released and a parcel by parcel analysis can be completed.

4.) The Fire Territory budgets are assumed as follows:

	<u>Operating*</u>	<u>Capital*</u>	<u>Totals</u>
Year 1 (2026)	\$ 27,072,059	\$ 1,583,925	\$ 28,655,984
Year 2 (2027)	36,576,818	1,583,925	38,160,743
Year 3 (2028)	38,117,641	1,583,925	39,701,566

Annual growth factor for operating budget: 3.0%

* Operating budget for 2026, 2027, and 2028 are based on information provided by the City of Jeffersonville, assuming a phase-in over the three years.

* Capital budgets for 2026 - 2028 are based on the maximum statutory rate for the Equipment Replacement Fund.

5.) Auto Excise, CVET, and FIT as a percentage of levy

	2024	2025 Est.	2026 Est.	2027 Est.	2028 Est.
Fire Territory	N/A	N/A	5.0%	5.0%	5.0%
City of Jeffersonville	5.3%	5.3%	5.3%	5.3%	5.3%
Utica Township Fire District	8.5%	8.5%	8.5%	8.5%	8.5%

6.) Fire Territory cash reserve percentage raised in Year 1: 20.0%

7.) Provider Unit - City of Jeffersonville

(Internal Use Only)
(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

**SCHEDULE OF BUDGETED RECEIPTS AND DISBURSEMENTS - 2025
FIRE SERVICES - CAPITAL AND OPERATING(1)**

Index

		City of Jeffersonville	Utica Township Fire District
1	<u>BUDGETED RECEIPTS:</u>		
2	Property Tax Levy - General	\$ 9,418,436	-
3	Property Tax Levy - Special Fire General	-	137,377
4	Property Tax Levy - Special Cumulative Fire	-	68,265
6	Less Estimated Circuit Breaker Credits	(1,317,310)	(240)
7			
8	Net Property Tax	8,101,126	205,402
9	LIT - Certified Shares	3,536,631	61,230
10	LIT - Public Safety	554,360	-
11	Financial Institution Tax Distribution	15,069	-
12	Vehicle/Aircraft Excise Tax Distribution	407,818	17,377
12	Commercial Vehicle Excise Tax Distribution (CVET)	74,406	165
14			
15	Total Budgeted Receipts	12,689,410	284,173
16			
17			
18	<u>BUDGETED DISBURSEMENTS:</u>		
19	<u>General</u>		
20	Personal Services	12,979,857	-
21	Supplies	100,430	-
21	Services and Charges	401,870	-
23			
24	Subtotal - General	13,482,157	-
25			
25	<u>LIT - Public Safety</u>		
27	Supplies	175,500	-
28	Services and Charges	217,000	-
29	Capital Outlays	161,860	-
30			
31	Subtotal LIT - Public Safety	554,360	-
32			
33	<u>Special Fire General</u>		
34	Personal Services	-	1,250
35	Supplies	-	300
35	Services and Charges	-	198,450
37			
38	Subtotal - Special Fire General	-	200,000
39			
39	<u>Special Cumulative Fire</u>		
40	Capital Outlays	-	50,000
42			
43	Total Budgeted Disbursements	14,036,517	250,000
44			
45	Budgeted Surplus (Shortfall)	\$ (1,347,107)	\$ 34,173
46			
47			
48	Property tax levy allocated to fire services	9,418,436	205,642
49	Divided by net assessed value (2025)	2,943,504,231	210,255,351
50			
51	Subtotal	0.003200	0.000978
52	Times \$100	100	100
53			
54	Estimated Tax Rate Attributable to Fire Services (2025)	\$ 0.3200	\$ 0.0978

(1) The City of Jeffersonville does not currently operate an ambulance service.

(2) 2025 budget assumes a \$2,000,000 additional appropriation for Fire Personal services

(Internal Use Only)

(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

**SCHEDULE OF BUDGETED RECEIPTS AND DISBURSEMENTS - 2025
FIRE DEBT SERVICE**

Index

1	<u>BUDGETED RECEIPTS:</u>	Utica Township Fire District
2	Property Tax Levy - Fire Equipment Debt	\$ 84,523
3	Less Estimated Circuit Breaker Credits	(99)
4		
5	Net Property Tax	84,424
6	Vehicle/Aircraft Excise Tax Distribution	7,521
7	Commercial Vehicle Excise Tax Distribution (CVET)	71
8		
9	Total Budgeted Receipts	92,016
10		
11		
12	<u>BUDGETED DISBURSEMENTS:</u>	Utica Township Fire District
13	<u>Fire Equipment Debt</u>	
14	Debt Service	91,746 (1)
15		
16	Budgeted Surplus (Shortfall)	\$ 270
17		
18		
19	Property tax levy allocated to fire services	84,523
20	Divided by net assessed value (2025)	210,255,351
21		
22	Subtotal	0.000402
23	Times \$100	100
24		
25	Estimated Tax Rate Attributable to Fire Services (2025)	\$ 0.0402
26		
27	<u>Notes:</u>	
28	(1) Fire Truck Bonds of 2018 mature January 1, 2030.	

(Internal Use Only)
(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

**ESTIMATED LEVY AND RATE ATTRIBUTABLE TO FIRE SERVICES - 2025
CITY OF JEFFERSONVILLE**

General Fund Budget for Fire Services (2025)	\$ 13,482,157
Divided by Total General Fund Budget	<u>45,337,498</u>
% Fire Budget to Total General Fund Budget	29.7%
Times Estimated 2025 Levy for the General Fund	<u>31,672,106</u>
General Fund Tax Levy Applicable to Fire Services	9,418,436
Divided by Certified 2025 Net Assessed Value	<u>2,943,504,231</u>
Subtotal	0.003200
Times 100	<u>100</u>
Estimated Property Tax Rate Attributable to Fire Services (2025)	<u><u>\$ 0.3200</u></u>

(Internal Use Only)
(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

Proposed Fire Territory Operating Budget

OPERATING BUDGET			
PERSONAL SERVICES	Note	2026	2027
457 Match		\$ 400,500	\$ 412,500
457 Match - EMS		85,000	87,600
Accrued Benefits		400,000	400,000
Administrative Assistant		70,000	72,000
Administrative Assistant - EMS		62,000	63,860
Certification Pay		87,500	88,200
Clothing Allowance		76,000	85,600
Driver Pay		32,600	33,000
EMT Pay		15,000	23,500
Fire Apparatus Mechanic		73,458	75,662
Fire Department Garcia		60,000	60,000
Fire Pension		2,353,000	2,700,000
Full-Time Staff		7,000,000	8,875,000
EMS Staff	104 in 2026; 115 in 2027	2,771,400	2,854,500
Part-time EMS staff	38 personnel	100,000	100,000
Holiday Pay		52,000	57,500
INPRS		20,600	21,000
INPRS - EMS		402,400	414,400
Longevity		1,417,000	1,542,000
Overtime		1,500,000	1,500,000
Overtime - EMS		600,000	600,000
Social Security		158,000	164,300
Social Security - EMS		216,751	223,300
TOTAL PERSONAL SERVICES		17,932,609	20,433,922
SUPPLIES			
Office Supplies		\$ 23,000	\$ 23,000
Office Supplies - EMS		15,000	15,000
Uniforms		115,000	115,000
Other Supplies		188,000	188,000
Medical Supplies		175,000	175,000
Cleaning Supplies		25,500	25,500
Cleaning Supplies - EMS		15,000	15,000
Fire Investigation Supplies		8,500	8,500
Training Supplies		3,400	3,400
Training Supplies - EMS		15,000	15,000
Motor Equipment Supplies		96,000	96,000
Motor Equipment Supplies - EMS		50,000	50,000
Tires and Tubes		21,400	21,400
Tires and Tubes - EMS		20,000	20,000
Fuel		130,000	130,000
Other Supplies		90,000	90,000
TOTAL SUPPLIES		990,800	990,800
OTHER SERVICES AND CHARGES			
Contractual Services		\$ 178,500	\$ 178,500
Contractual Services - EMS		30,000	30,000
Computer Software Maintenance Fees		70,000	70,000
Computer Software Maintenance Fees - EMS		40,000	40,000
Cell Phones		26,000	26,000
Cell Phones - EMS		22,000	22,000
Telephone		12,750	12,750
Postage		1,700	1,700
Postage - EMS		500	500
Medical Billing		34,000	34,000
HSA Contribution		126,000	140,400
HSA Contribution - EMS		46,800	46,800
Water Utility		17,000	17,000
Electric Utility		74,800	74,800
Insurance		3,861,000	3,861,000
Insurance - EMS	117 employees	1,254,000	1,254,000
Natural Gas Utility	38 employees	41,000	41,000
Internet Utility		25,000	25,000
Sewer Utility		17,000	17,000
Subscriptions and Dues		2,000	2,000
Subscriptions and Dues - EMS		3,000	3,000
Business Meals and Entertainment		10,000	10,000
Repairs and Maintenance		182,000	182,000
Repairs and Maintenance - EMS		100,000	100,000
Travel		70,000	70,000
Travel - EMS		20,000	20,000
Training		89,000	89,000
Training - EMS		60,000	60,000
Other Services and Charges		970,000	7,959,046
TOTAL OTHER SERVICES AND CHARGES		7,384,050	14,397,496
CAPITAL OUTLAYS - RECURRING			
Improvements		40,000	40,000
Equipment		100,000	100,000
Airpacks		64,000	64,000
Software and Hardware		50,000	50,000
Turn-out Gear (year 1)		405,600	405,600
Equipment - EMS		80,000	80,000
Furniture and Fixtures		25,000	25,000
TOTAL CAPITAL OUTLAYS - RECURRING		764,600	764,600
TOTAL OPERATING BUDGET		27,072,059	35,578,818
EQUIPMENT REPLACEMENT FUND			
CAPITAL OUTLAYS			
Vehicles		800,000	800,000
TOTAL CAPITAL OUTLAYS		800,000	800,000
TOTAL EQUIPMENT REPLACEMENT FUND		800,000	800,000
GRAND TOTAL OPERATING AND CAPITAL		\$ 27,872,059	\$ 37,378,818

(Internal Use Only)
(No assurance is provided on this financial analysis)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

CALCULATION OF ESTIMATED FIRE TERRITORY PROPERTY TAX LEVY AND RATE

<u>Index</u>		<u>2026</u>	<u>2027</u>	<u>2028</u>
	<u>OPERATING FUND</u>			
1	Funding Requirements:			
2	Estimated Budget	\$ 27,072,059	\$ 36,576,818	\$ 38,117,641
3	Cash Reserve	5,414,412	-	-
4				
5	Total Funding Requirements - Fire Operating	32,486,471	36,576,818	38,117,641
6				
7	Less Est. Miscellaneous Revenues			
8	Vehicle Excise Tax	(1,404,100)	(1,598,900)	(1,671,700)
9	EMS Fees	(3,000,000)	(3,000,000)	(3,000,000)
10				
11	Estimated property tax to be levied (Operating)	\$ 28,082,371	\$ 31,977,918	\$ 33,445,941
12				
13	<u>EQUIPMENT REPLACEMENT FUND</u>			
14	Funding Requirements:			
15	Capital Outlays	\$ 1,583,925	\$ 1,583,925	\$ 1,583,925
16				
17	Less Est. Miscellaneous Revenues			
18	Vehicle Excise Tax	(75,425)	(75,425)	(75,425)
19				
20	Estimated property tax to be levied (ERF)	\$ 1,508,500	\$ 1,508,500	\$ 1,508,500
21				
22	<u>Total Estimated Tax Rate for Fire Services</u>			
23	Total Est. Levies for Fire Services	\$ 29,590,871	\$ 33,486,418	\$ 34,954,441
24	Divided by Est. Net Assessed Value	4,529,924,410	4,529,924,410	4,529,924,410
25				
26	Subtotal	0.006532	0.007392	0.007716
27	Multiplied by 100	100	100	100
28				
29	Total Est. Property Tax Rate	\$ 0.6532	\$ 0.7392	\$ 0.7716
30				
31	Estimated Increase/(Decrease)		13.2%	4.4%

Notes:

Line 3 - Cash reserves are based on 15% of the estimated budget.
Line 8 - Includes FIT, Auto Excise and CVET estimated at 5% of levy.
Line 18 - Includes FIT, Auto Excise and CVET estimated at 5% of levy.
Line 20 - Equipment Replacement Fund tax levy is based on the following calculation rounded to the nearest \$100.

	<u>2026</u>	<u>2027</u>	<u>2028</u>
Maximum statutory rate	\$ 0.0333	\$ 0.0333	\$ 0.0333
times NAV per \$100	45,299,244.10	45,299,244.10	45,299,244.10
Total estimated tax levy - Equip. Replacement Fund	\$ 1,508,500	\$ 1,508,500	\$ 1,508,500

(Internal Use Only)
(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)
3 year Phase-In**

**ESTIMATED IMPACT FOR 2026 - 2028
Fire Operating Fund**

<u>Index</u>		ESTIMATED		
		2026	2027	2028
1	Operating Receipts:			
2	Property Tax	\$ 28,082,371	\$ 31,977,918	\$ 33,445,941
3	Circuit Breaker Tax Credits	(6,382,149)	(7,959,046)	(8,671,183)
4				
5	Net Property Tax	21,700,222	24,018,872	24,774,758
6	Auto Excise, CVET, & FIT	1,404,100	1,598,900	1,671,700
7	EMS Fees	3,000,000	3,000,000	3,000,000
8				
9	Total Operating Receipts	26,104,322	28,617,772	29,446,458
10				
11	Operating Disbursements:			
12	Proposed Fire Operating	27,072,059	36,576,818	38,117,641
13	Proposed Budget Adjustments	(970,000)	(7,959,046)	(8,671,183)
14				
15	Total Operating Disbursements	26,102,059	28,617,772	29,446,458
16				
17	Change in Fund Balance	2,263	-	-
18	Beginning Fund Balance	-	2,263	2,263
19				
20	Ending Fund Balance	\$ 2,263	\$ 2,263	\$ 2,263
21				
22	Net Assessed Value	\$ 4,529,924,410	\$ 4,529,924,410	\$ 4,529,924,410
23	Property Tax Rate	0.6199	0.7059	0.7383
24				
25	Operating Balance Percentage	0.01%	0.01%	0.01%
26				
27				
28	Notes:			
29	Line 2 - 2026 levy is based upon the estimated budget provided by the City plus a 20% cash reserve.			

(Internal Use Only)
(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

SUMMARY OF ESTIMATED DISTRICT TAX RATE IMPACT

	City Of Jeffersonville Ofw (009)	City Of Jeffersonville Ifw (010)	Utica Twp - Jeff City (039)	Charlestown Township - Jeff City (042)
<u>District Tax Rate Impact - Fire Territory (2026):</u>				
District Tax Rate - 2025	\$ 2.9625	\$ 3.1060	\$ 2.8842	\$ 2.9018
Estimated Increase/(Decrease) Due to Fire Territory:				
Minus estimated 2025 fire property tax rates	(0.3200)	(0.3200)	(0.3200)	(0.3200)
Plus Fire Territory property tax rate	0.6532	0.6532	0.6532	0.6532
Net Impact Due to Fire Territory	0.3332	0.3332	0.3332	0.3332
Estimated District Tax Rate - 2026	\$ 3.2957	\$ 3.4392	\$ 3.2174	\$ 3.2350
Estimated Percentage Increase/(Decrease)	11.2%	10.7%	11.6%	11.5%
	City Of Jeffersonville Ofw (009)	City Of Jeffersonville Ifw (010)	Utica Twp - Jeff City (039)	Charlestown Township - Jeff City (042)
<u>District Tax Rate Impact - Fire Territory (2027):</u>				
Estimated District Tax Rate - 2026	\$ 3.2957	\$ 3.4392	\$ 3.2174	\$ 3.2350
Minus reduction for cash reserve levy	(0.1195)	(0.1195)	(0.1195)	(0.1195)
Plus Annual Levy Growth	0.2055	0.2055	0.2055	0.2055
Estimated District Tax Rate - 2027	\$ 3.3817	\$ 3.5252	\$ 3.3034	\$ 3.3210
Estimated Percentage Increase/(Decrease)	2.6%	2.5%	2.7%	2.7%
	City Of Jeffersonville Ofw (009)	City Of Jeffersonville Ifw (010)	Utica Twp - Jeff City (039)	Charlestown Township - Jeff City (042)
<u>District Tax Rate Impact - Fire Territory (2028):</u>				
Estimated District Tax Rate - 2027	\$ 3.3817	\$ 3.5252	\$ 3.3034	\$ 3.3210
Plus Annual Levy Growth	0.0324	0.0324	0.0324	0.0324
Estimated District Tax Rate - 2028	\$ 3.4141	\$ 3.5576	\$ 3.3358	\$ 3.3534
Estimated Percentage Increase/(Decrease)	1.0%	0.9%	1.0%	1.0%

(Internal Use Only)
(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

(Cont'd)

SUMMARY OF ESTIMATED DISTRICT TAX RATE IMPACT

	Utica Township (033)	Utica Town (037)
<u>District Tax Rate Impact - Fire Territory (2026):</u>		
Estimated District Tax Rate - 2025 (1)	\$ 1.6858	\$ 1.8146
Estimated Increase/(Decrease) Due to Fire Territory:		
Minus estimated 2025 fire property tax rates	(0.0978)	(0.0978)
Plus Fire Territory property tax rate	<u>0.6532</u>	<u>0.6532</u>
Net Impact Due to Fire Territory	<u>0.5554</u>	<u>0.5554</u>
Estimated District Tax Rate - 2026	<u>\$ 2.2412</u>	<u>\$ 2.3700</u>
Estimated Percentage Increase/(Decrease)	<u>32.9%</u>	<u>30.6%</u>
	Utica Township (033)	Utica Town (037)
<u>District Tax Rate Impact - Fire Territory (2027):</u>		
Estimated District Tax Rate - 2026	\$ 2.2412	\$ 2.3700
Minus reduction for cash reserve levy	(0.1195)	(0.1195)
Plus Annual Levy Growth	<u>0.2055</u>	<u>0.2055</u>
Estimated District Tax Rate - 2027	<u>\$ 2.3272</u>	<u>\$ 2.4560</u>
Estimated Percentage Increase/(Decrease)	<u>3.8%</u>	<u>3.6%</u>
	Utica Township (033)	Utica Town (037)
<u>District Tax Rate Impact - Fire Territory (2028):</u>		
Estimated District Tax Rate - 2027	\$ 2.3272	\$ 2.4560
Plus Annual Levy Growth	<u>0.0324</u>	<u>0.0324</u>
Estimated District Tax Rate - 2028	<u>\$ 2.3596</u>	<u>\$ 2.4884</u>
Estimated Percentage Increase/(Decrease)	<u>1.4%</u>	<u>1.3%</u>

Notes:

(1) 2025 estimated district tax rates are based on 2025 certified district rates per the Clark County DLGF Budget Order.

(Internal Use Only)
(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

**ILLUSTRATIVE SUMMARY OF ESTIMATED TAX LIABILITY IMPACT
City Of Jeffersonville Ofw (009)**

		Estimated annual tax liability impact associated with the proposed Fire Territory					
City Of Jeffersonville Ofw (009) Taxing District	2025 estimated baseline tax liability	2026	Increase/ (Decrease)	2027	Increase/ (Decrease)	2028	Increase/ (Decrease)
<u>Residential Homestead (1% tax cap):</u>							
\$100,000 Gross Assessed Value	\$807.34	\$898.15	\$90.81	\$921.59	\$23.43	\$930.42	\$8.83
\$150,000 Gross Assessed Value	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
\$200,000 Gross Assessed Value	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
<u>Farm Land and Other Residential (2% tax cap):</u>							
1 acre	\$45.60	\$45.60	\$0.00	\$45.60	\$0.00	\$45.60	\$0.00
50 acres	\$2,280.00	\$2,280.00	\$0.00	\$2,280.00	\$0.00	\$2,280.00	\$0.00
100 acres	\$4,560.00	\$4,560.00	\$0.00	\$4,560.00	\$0.00	\$4,560.00	\$0.00
<u>Commercial and Personal Property (3% tax cap):</u>							
\$250,000 Gross Assessed Value	\$7,136.80	\$7,500.00	\$363.20	\$7,500.00	\$0.00	\$7,500.00	\$0.00
\$500,000 Gross Assessed Value	\$14,273.59	\$15,000.00	\$726.41	\$15,000.00	\$0.00	\$15,000.00	\$0.00
\$1,000,000 Gross Assessed Value	\$28,547.18	\$30,000.00	\$1,452.82	\$30,000.00	\$0.00	\$30,000.00	\$0.00

Notes:

(1) Assumes standard deduction at the lesser of \$48,000 or 65% of home value, and the 40% supplemental homestead deduction are applied for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 1% of gross assessed value for residential homestead land, is applied.

Assumes local property tax relief credits of 12.6539% are applied for all 1% property values.

(2) Assumes agricultural land is valued at \$2,280 per acre for taxes payable in 2025, with no deductions or exemptions. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 2% of gross assessed value for agricultural land, is applied.

(3) Assumes no exemptions or deductions for commercial property for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 3% of gross assessed value for commercial and personal property, is applied.

Assumes local property tax relief credits of 3.6382% are applied for all 2% and 3% property values.

(4) Assumes residential homestead property valued at \$139,500 and above are at the tax caps for 2024. All agricultural, non-homestead residential, and residential rental property values are estimated at the 2% tax caps for 2024. No commercial and personal property values are estimated at the 3% tax caps for 2024.

(Internal Use Only)
(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

**ILLUSTRATIVE SUMMARY OF ESTIMATED TAX LIABILITY IMPACT
City Of Jeffersonville Ifw (010)**

		Estimated annual tax liability impact associated with the proposed Fire Territory					
City Of Jeffersonville Ifw (010) Taxing District	2025 estimated baseline tax liability	2026	Increase/ (Decrease)	2027	Increase/ (Decrease)	2028	Increase/ (Decrease)
<u>Residential Homestead (1% tax cap):</u>							
\$100,000 Gross Assessed Value	\$846.44	\$937.26	\$90.81	\$960.69	\$23.43	\$969.52	\$8.83
\$150,000 Gross Assessed Value	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
\$200,000 Gross Assessed Value	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
<u>Farm Land and Other Residential (2% tax cap):</u>							
1 acre	\$45.60	\$45.60	\$0.00	\$45.60	\$0.00	\$45.60	\$0.00
50 acres	\$2,280.00	\$2,280.00	\$0.00	\$2,280.00	\$0.00	\$2,280.00	\$0.00
100 acres	\$4,560.00	\$4,560.00	\$0.00	\$4,560.00	\$0.00	\$4,560.00	\$0.00
<u>Commercial and Personal Property (3% tax cap):</u>							
\$250,000 Gross Assessed Value	\$7,482.49	\$7,500.00	\$17.51	\$7,500.00	\$0.00	\$7,500.00	\$0.00
\$500,000 Gross Assessed Value	\$14,964.99	\$15,000.00	\$35.01	\$15,000.00	\$0.00	\$15,000.00	\$0.00
\$1,000,000 Gross Assessed Value	\$29,929.98	\$30,000.00	\$70.02	\$30,000.00	\$0.00	\$30,000.00	\$0.00

Notes:

(1) Assumes standard deduction at the lesser of \$48,000 or 65% of home value, and the 40% supplemental homestead deduction are applied for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 1% of gross assessed value for residential homestead land, is applied.

Assumes local property tax relief credits of 12.6539% are applied for all 1% property values.

(2) Assumes agricultural land is valued at \$2,280 per acre for taxes payable in 2025, with no deductions or exemptions. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 2% of gross assessed value for agricultural land, is applied.

(3) Assumes no exemptions or deductions for commercial property for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 3% of gross assessed value for commercial and personal property, is applied.

Assumes local property tax relief credits of 3.6382% are applied for all 2% and 3% property values.

(4) Assumes residential homestead property valued at \$128,000 and above are at the tax caps for 2024. All agricultural, non-homestead residential, and residential rental property values are estimated at the 2% tax caps for 2024. No commercial and personal property values are estimated at the 3% tax caps for 2024.

(Internal Use Only)

(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

**ILLUSTRATIVE SUMMARY OF ESTIMATED TAX LIABILITY IMPACT
Utica Twp - Jeff City (039)**

		Estimated annual tax liability impact associated with the proposed Fire Territory					
Utica Twp - Jeff City (039) Taxing District	2025 estimated baseline tax liability	2026	Increase/ (Decrease)	2027	Increase/ (Decrease)	2028	Increase/ (Decrease)
<u>Residential Homestead (1% tax cap):</u>							
\$100,000 Gross Assessed Value	\$786.00	\$876.82	\$90.81	\$900.25	\$23.43	\$909.08	\$8.83
\$150,000 Gross Assessed Value	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
\$200,000 Gross Assessed Value	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
<u>Farm Land and Other Residential (2% tax cap):</u>							
1 acre	\$45.60	\$45.60	\$0.00	\$45.60	\$0.00	\$45.60	\$0.00
50 acres	\$2,280.00	\$2,280.00	\$0.00	\$2,280.00	\$0.00	\$2,280.00	\$0.00
100 acres	\$4,560.00	\$4,560.00	\$0.00	\$4,560.00	\$0.00	\$4,560.00	\$0.00
<u>Commercial and Personal Property (3% tax cap):</u>							
\$250,000 Gross Assessed Value	\$6,948.17	\$7,500.00	\$551.83	\$7,500.00	\$0.00	\$7,500.00	\$0.00
\$500,000 Gross Assessed Value	\$13,896.34	\$15,000.00	\$1,103.66	\$15,000.00	\$0.00	\$15,000.00	\$0.00
\$1,000,000 Gross Assessed Value	\$27,792.67	\$30,000.00	\$2,207.33	\$30,000.00	\$0.00	\$30,000.00	\$0.00

Notes:

(1) Assumes standard deduction at the lesser of \$48,000 or 65% of home value, and the 40% supplemental homestead deduction are applied for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 1% of gross assessed value for residential homestead land, is applied.

Assumes local property tax relief credits of 12.6539% are applied for all 1% property values.

(2) Assumes agricultural land is valued at \$2,280 per acre for taxes payable in 2025, with no deductions or exemptions. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 2% of gross assessed value for agricultural land, is applied.

(3) Assumes no exemptions or deductions for commercial property for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 3% of gross assessed value for commercial and personal property, is applied.

Assumes local property tax relief credits of 3.6382% are applied for all 2% and 3% property values.

(4) Assumes residential homestead property valued at \$141,900 and above are at the tax caps for 2024. All agricultural, non-homestead residential, and residential rental property values are estimated at the 2% tax caps for 2024. No commercial and personal property values are estimated at the 3% tax caps for 2024.

(Internal Use Only)

(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

**ILLUSTRATIVE SUMMARY OF ESTIMATED TAX LIABILITY IMPACT
Charlestown Township - Jeff City (042)**

		Estimated annual tax liability impact associated with the proposed Fire Territory					
Charlestown Township - Jeff City (042) Taxing District	2025 estimated baseline tax liability	2026	Increase/ (Decrease)	2027	Increase/ (Decrease)	2028	Increase/ (Decrease)
<u>Residential Homestead (1% tax cap):</u>							
\$100,000 Gross Assessed Value	\$790.80	\$881.61	\$90.81	\$905.05	\$23.43	\$913.88	\$8.83
\$150,000 Gross Assessed Value	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
\$200,000 Gross Assessed Value	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
<u>Farm Land and Other Residential (2% tax cap):</u>							
1 acre	\$45.60	\$45.60	\$0.00	\$45.60	\$0.00	\$45.60	\$0.00
50 acres	\$2,280.00	\$2,280.00	\$0.00	\$2,280.00	\$0.00	\$2,280.00	\$0.00
100 acres	\$4,560.00	\$4,560.00	\$0.00	\$4,560.00	\$0.00	\$4,560.00	\$0.00
<u>Commercial and Personal Property (3% tax cap):</u>							
\$250,000 Gross Assessed Value	\$6,990.57	\$7,500.00	\$509.43	\$7,500.00	\$0.00	\$7,500.00	\$0.00
\$500,000 Gross Assessed Value	\$13,981.13	\$15,000.00	\$1,018.87	\$15,000.00	\$0.00	\$15,000.00	\$0.00
\$1,000,000 Gross Assessed Value	\$27,962.27	\$30,000.00	\$2,037.73	\$30,000.00	\$0.00	\$30,000.00	\$0.00

Notes:

(1) Assumes standard deduction at the lesser of \$48,000 or 65% of home value, and the 40% supplemental homestead deduction are applied for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 1% of gross assessed value for residential homestead land, is applied.

Assumes local property tax relief credits of 12.6539% are applied for all 1% property values.

(2) Assumes agricultural land is valued at \$2,280 per acre for taxes payable in 2025, with no deductions or exemptions. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 2% of gross assessed value for agricultural land, is applied.

(3) Assumes no exemptions or deductions for commercial property for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 3% of gross assessed value for commercial and personal property, is applied.

Assumes local property tax relief credits of 3.6382% are applied for all 2% and 3% property values.

(4) Assumes residential homestead property valued at \$144,800 and above are at the tax caps for 2024. All agricultural, non-homestead residential, and residential rental property values are estimated at the 2% tax caps for 2024. No commercial and personal property values are estimated at the 3% tax caps for 2024.

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(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

**ILLUSTRATIVE SUMMARY OF ESTIMATED TAX LIABILITY IMPACT
Utica Township (033)**

		Estimated annual tax liability impact associated with the proposed Fire Territory					
Utica Township (033) Taxing District	2025 estimated baseline tax liability	2026	Increase/ (Decrease)	2027	Increase/ (Decrease)	2028	Increase/ (Decrease)
<u>Residential Homestead (1% tax cap):</u>							
\$100,000 Gross Assessed Value	\$459.41	\$610.77	\$151.35	\$634.20	\$23.43	\$643.03	\$8.83
\$150,000 Gross Assessed Value	\$901.16	\$1,198.05	\$296.89	\$1,244.02	\$45.97	\$1,261.34	\$17.32
\$200,000 Gross Assessed Value	\$1,342.90	\$1,785.33	\$442.43	\$1,853.83	\$68.51	\$1,879.64	\$25.81
<u>Farm Land and Other Residential (2% tax cap):</u>							
1 acre	\$37.04	\$45.60	\$8.56	\$45.60	\$0.00	\$45.60	\$0.00
50 acres	\$1,851.89	\$2,280.00	\$428.11	\$2,280.00	\$0.00	\$2,280.00	\$0.00
100 acres	\$3,703.78	\$4,560.00	\$856.22	\$4,560.00	\$0.00	\$4,560.00	\$0.00
<u>Commercial and Personal Property (3% tax cap):</u>							
\$250,000 Gross Assessed Value	\$4,061.17	\$5,399.14	\$1,337.97	\$5,606.32	\$207.18	\$5,684.37	\$78.05
\$500,000 Gross Assessed Value	\$8,122.34	\$10,798.27	\$2,675.94	\$11,212.63	\$414.36	\$11,368.74	\$156.11
\$1,000,000 Gross Assessed Value	\$16,244.67	\$21,596.55	\$5,351.88	\$22,425.26	\$828.71	\$22,737.47	\$312.21

Notes:

(1) Assumes standard deduction at the lesser of \$48,000 or 65% of home value, and the 40% supplemental homestead deduction are applied for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 1% of gross assessed value for residential homestead land, is applied.

Assumes local property tax relief credits of 12.6539% are applied for all 1% property values.

(2) Assumes agricultural land is valued at \$2,280 per acre for taxes payable in 2025, with no deductions or exemptions. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 2% of gross assessed value for agricultural land, is applied.

(3) Assumes no exemptions or deductions for commercial property for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 3% of gross assessed value for commercial and personal property, is applied.

Assumes local property tax relief credits of 3.6382% are applied for all 2% and 3% property values.

(4) Assumes residential homestead property valued at \$5,308,000 and above are at the tax caps for 2024. No agricultural, non-homestead residential, and residential rental property values are estimated at the 2% tax caps for 2024. No commercial and personal property values are estimated at the 3% tax caps for 2024.

(Internal Use Only)

(No assurance is provided on this financial analysis.)

**PROPOSED JEFFERSONVILLE AND UTICA TOWNSHIP FPD FIRE PROTECTION TERRITORY
(CLARK COUNTY, INDIANA)**

ILLUSTRATIVE SUMMARY OF ESTIMATED TAX LIABILITY IMPACT
Utica Town (037)

		Estimated annual tax liability impact associated with the proposed Fire Territory					
Utica Town (037) Taxing District	2025 estimated baseline tax liability	2026	Increase/ (Decrease)	2027	Increase/ (Decrease)	2028	Increase/ (Decrease)
<u>Residential Homestead (1% tax cap):</u>							
\$100,000 Gross Assessed Value	\$494.52	\$645.87	\$151.35	\$669.31	\$23.43	\$678.14	\$8.83
\$150,000 Gross Assessed Value	\$970.01	\$1,266.90	\$296.89	\$1,312.87	\$45.97	\$1,330.19	\$17.32
\$200,000 Gross Assessed Value	\$1,445.51	\$1,887.92	\$442.42	\$1,956.44	\$68.51	\$1,982.25	\$25.81
<u>Farm Land and Other Residential (2% tax cap):</u>							
1 acre	\$39.86	\$45.60	\$5.74	\$45.60	\$0.00	\$45.60	\$0.00
50 acres	\$1,993.38	\$2,280.00	\$286.62	\$2,280.00	\$0.00	\$2,280.00	\$0.00
100 acres	\$3,986.77	\$4,560.00	\$573.23	\$4,560.00	\$0.00	\$4,560.00	\$0.00
<u>Commercial and Personal Property (3% tax cap):</u>							
\$250,000 Gross Assessed Value	\$4,371.45	\$5,709.43	\$1,337.97	\$5,916.60	\$207.18	\$5,994.66	\$78.05
\$500,000 Gross Assessed Value	\$8,742.91	\$11,418.84	\$2,675.94	\$11,833.20	\$414.36	\$11,989.31	\$156.11
\$1,000,000 Gross Assessed Value	\$17,485.81	\$22,837.69	\$5,351.88	\$23,666.40	\$828.71	\$23,978.61	\$312.21

Notes:

(1) Assumes standard deduction at the lesser of \$48,000 or 65% of home value, and the 40% supplemental homestead deduction are applied for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 1% of gross assessed value for residential homestead land, is applied.

Assumes local property tax relief credits of 12.6539% are applied for all 1% property values.

(2) Assumes agricultural land is valued at \$2,280 per acre for taxes payable in 2025, with no deductions or exemptions. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 2% of gross assessed value for agricultural land, is applied.

(3) Assumes no exemptions or deductions for commercial property for taxes payable 2024. Assumes the Circuit Breaker Tax Credit, which limits property tax liability to 3% of gross assessed value for commercial and personal property, is applied.

Assumes local property tax relief credits of 3.6382% are applied for all 2% and 3% property values.

(4) Assumes residential homestead property valued at \$1,372,300 and above are at the tax caps for 2024. No agricultural, non-homestead residential, and residential rental property values are estimated at the 2% tax caps for 2024. No commercial and personal property values are estimated at the 3% tax caps for 2024.

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