

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

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

Ripley County has five cross-county units. Ripley is the major county for Batesville Civil City, Batesville Public Library, and Batesville Community School Corporation. Ripley is the minor county for Sunman-Dearborn Schools which crosses in from Dearborn County, and the S.E. Indiana Solid Waste District, which originates in Jefferson County.

Ripley 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 approximately \$2.4 million or 9.74%. Following are the levy changes that were greater than \$1 million or a 10% change over the previous year levy. The largest total dollar increases in levy were due to the County Unit (\$1,342,543) and the Jac-Cen-Del Community School Corp. (\$373,569).

Ripley County

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$1,771,269	\$1,849,259	\$77,990	4.40%
Children's Psychiatric Res Treatment	54,421	59,873	5,452	10.02%

Ripley 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	\$1,830,872	\$3,056,243	\$1,225,371	66.93%

Total County levy increased by \$1,342,543 or 27.10%. Welfare used cash reserves in 2007, levy increased in 2008.

South Ripley Community School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$1,625,644	\$1,865,157	\$239,513	14.73%
Bus Replacement	1,480	135,263	133,783	9039.4%

Total School levy increased \$351,608 or 9.11%. Bus Replacement increased to replace aging fleet.

Jac-Cen-Del Community School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$1,051,480	\$1,254,498	\$203,018	19.31%
Capital Projects	425,087	599,932	174,845	41.13%
Transportation	399,539	338,691	-60,848	-15.23%

Total School levy increase of \$373,569 or 15.13%. Capital projects levied up to max rate in 2008.

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	8.85%
Industrial	4.59%
Commercial	0.77%
Residential	4.27%
Exempt	6.34%
Utility	13.19%

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	31.71%	32.75%
Industrial	3.49%	3.46%
Commercial	11.80%	11.28%
Residential	49.22%	48.69%
Exempt	3.66%	3.69%
Utility	0.11%	0.12%

As can be seen from the analysis, a shift from residential, industrial, and commercial property to agricultural and exempt property occurred. This shift was approximately 1.07%.

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>
ADAMS TOWNSHIP-SUNMAN DEARBORN	4.93%	0.46%	-4.26%	-1.40%	-1.54%	-13.37%
ADAMS TOWNSHIP-BATESVILLE SCHO	-0.82%	5.19%	6.07%	7.03%	7.01%	-7.79%
BATESVILLE CITY-ADAMS TOWNSHIP	-1.17%	3.98%	5.21%	5.78%	6.23%	-10.68%
SUNMAN TOWN	10.87%	5.74%	-4.63%	-2.25%	-1.88%	-14.91%
BROWN TOWNSHIP	11.05%	16.73%	5.11%	7.44%	7.86%	-7.02%
CENTER TOWNSHIP	9.69%	19.90%	9.30%	11.94%	14.01%	1.68%
OSGOOD TOWN	6.75%	15.47%	8.17%	10.05%	12.70%	-2.31%
DELAWARE TOWNSHIP	7.34%	17.32%	9.29%	11.92%	13.98%	1.69%
FRANKLIN TOWNSHIP	3.14%	9.35%	6.02%	8.30%	9.17%	-4.59%
MILAN TOWN-FRANKLIN TOWNSHIP	3.95%	9.26%	5.11%	6.93%	8.26%	-6.93%
JACKSON TOWNSHIP	13.16%	22.69%	8.42%	10.94%	12.73%	0.68%
NAPOLEON TOWN	7.68%	16.27%	7.98%	10.29%	12.40%	-0.60%
JOHNSON TOWNSHIP	7.65%	13.24%	5.19%	7.54%	7.95%	-6.95%
VERSAILLES TOWN	1.89%	6.34%	4.37%	6.10%	7.19%	-9.74%
LAUGHERY TOWNSHIP-BATESVILLE S	17.83%	24.85%	5.96%	6.90%	6.95%	-7.98%
LAUGHERY TOWNSHIP JAC CEN DEL	10.57%	20.34%	8.84%	11.54%	13.43%	1.09%
BATESVILLE CITY-LAUGHERY SCHO	-1.41%	3.71%	5.20%	5.77%	6.22%	-10.69%
OTTER CREEK TOWNSHIP	12.20%	17.83%	5.02%	7.29%	7.70%	-7.12%
HOLTON TOWN	4.39%	8.41%	3.85%	5.29%	6.73%	-11.39%
SHELBY TOWNSHIP	13.89%	19.67%	5.08%	7.37%	7.85%	-7.15%
WASHINGTON TOWNSHIP	4.30%	10.50%	5.95%	8.19%	9.09%	-4.74%
MILAN TOWN-WASHINGTON TOWNSHIP	3.15%	8.38%	5.07%	6.88%	8.23%	-7.01%
Average	5.02%	9.74%	5.17%	7.09%	8.12%	-6.43%

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 and welfare levies that don't benefit from PTRC.

The estimated reduction in net homestead tax bills for Ripley County is 30.96%.

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	Percent of Parcels with Identified Assessed Valuation Change					
	<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	0.2%	18.3%	68.8%	6.8%	4.4%	1.5%
Industrial	0.0%	32.7%	44.9%	9.3%	13.1%	0.0%
Residential	13.4%	19.5%	63.8%	2.6%	0.7%	0.1%
Overall	10.0%	27.5%	58.3%	2.8%	1.2%	0.2%