

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Room 1058, IGCN – 100 North Senate
Indianapolis, IN 46204

IN THE MATTER OF THE REQUEST)
OF WESTFIELD WASHINGTON)
PUBLIC LIBRARY, HAMILTON COUNTY,) **A23-029**
FOR AN EXCESS LEVY DUE TO)
THREE-YEAR GROWTH)

The Department of Local Government Finance (“Department”) has reviewed an appeal by the Westfield Washington Public Library (“Library”) for an excess levy in the amount of \$125,000 to its civil maximum levy due to three-year growth. Indiana Code § 6-1.1-18.5-13 allows the Department to grant permission to a civil taxing unit to increase its maximum levy if the Department finds that the quotient determined under Step Six of the following formula is equal to or greater than one and two-hundredths (1.02):

Step 1: Determine the three calendar years that most immediately precede the ensuing calendar year:

2023, 2022, and 2021

Step 2: Compute separately, for each of the calendar years determined in Step 1, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the civil taxing unit's total assessed value of all taxable property divided by the sum determined under this Step for the calendar year immediately preceding the particular calendar year.:

Library assessed values for 2020, 2021, 2022, and 2023, respectively:

<i>2020:</i>	<i>3,349,592,255</i>
<i>2021:</i>	<i>3,641,376,217</i>
<i>2022:</i>	<i>4,040,250,048</i>
<i>2023:</i>	<i>4,982,695,661</i>

Step 2 quotients:

<i>2021/2020:</i>	<i>1.0871</i>
<i>2022/2021:</i>	<i>1.1095</i>
<i>2023/2022:</i>	<i>1.2333</i>

Step 3: Sum the results of Step 2 and divide by three:

1.1433 ([1.0871+1.1095+1.2333]/3)

Step 4: Compute separately, for each of the calendar years determined in Step 1, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the total assessed value of all taxable property in all counties divided by the sum determined under this Step for the calendar year immediately preceding the particular calendar year.

Statewide average quotients for 2021, 2022, and 2023, respectively:
1.0392; 1.0541; 1.1481

Step 5: Add the Step 4 results and divide by three:

1.0804 ($[1.0392; 1.0541; 1.1481]/3$)

Step 6: Divide the Step 3 results by the Step 5 results:

1.0582 ($1.1433/1.0804$)

The maximum amount that the Department may award is the amount by which Step 3 exceeds the maximum levy growth quotient (“MLGQ”) as calculated according to Ind. Code § 6-1.1-18.5-2 (this amount is 1.04 or 4% for 2024; since 1.0582 is greater than 1.020, the Library is eligible for a three-year growth appeal):

0.1033 (10.33%) ($1.1433-1.0400$)

The Library’s 2023 maximum civil levy is \$1,006,007. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 10.33% growth factor calculated above results in a figure of \$103,921, which is the maximum for which the Library could qualify under the statutory formula. Under Ind. Code § 6-1.1-18.5-12(a), the Library must also show that it is unable to perform its government functions without this increase.

The Library states in its appeal that the community continues to experience record breaking growth. The Library states that its budget is unable to keep up with the increase in demand of staff, programs, and materials. Additionally, employee retention continues to be an issue for the Library. The Library is currently constructing a larger facility to address the increasing population. The Library has sold the existing facility to the Westfield Washington School Corporation, and the proceeds of the sale have been deposited into the Library’s General Fund for use on the new project.

The Department made a follow-up inquiry with the Library regarding the needed staffing and costs. With the additional information provided, the Library stated that plan to hire the following three (3) additional staff members:

Position	Description	Estimated Salary
Administrative Assistant	Program scheduling and clerical duties	\$14.50/hour \$30,000 Annually
Children’s Library Assistant / Maker Space Assistant	Assist children’s librarian and customer service	\$14.50/hour \$30,000 Annually
Building Manager	Responsible for facility maintenance	\$20.00/hour \$41,600 Annually

Additionally, the Library specifies that they plan to offer an English Language Learners program and a digital programming course, both offers are estimated to cost \$5,000 each year.

The Library stated on its Budget Form 3 that it seeks an excess levy appeal of \$150,000 for its General Fund. Finally, the Library received a permanent excess levy of \$48,253 for Pay-2023, \$35,826 for Pay-2022, and \$42,289 for Pay-2021.

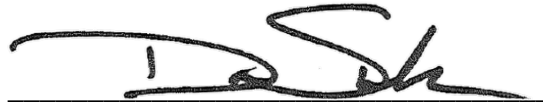
After a review of the petition, the Department, following Ind. Code §§ 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

APPROVED WITH MODIFICATION:

The Library's excess levy appeal is approved in the amount of **\$103,921**. This figure reflects the amount for which the Library qualifies under the statutory three-year growth formula and does not exceed the amount for which the Library advertised and petitioned the Department. This is a one-time, permanent increase.

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WITNESS MY HAND AND SEAL of this Department on this 29 day of November, 2023.



Daniel Shackle, Commissioner