

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

IN THE MATTER OF THE REQUEST)
OF CITY OF GREENFIELD, HANCOCK) A23-037
COUNTY, FOR AN EXCESS LEVY DUE)
TO THREE-YEAR GROWTH)

The Department of Local Government Finance (“Department”) has reviewed an appeal by the City of Greenfield (“City”) for an excess levy in the amount of \$315,000 to its fire 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.:

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

<i>2020:</i>	<i>1,279,134,212</i>
<i>2021:</i>	<i>1,371,232,185</i>
<i>2022:</i>	<i>1,453,830,798</i>
<i>2023:</i>	<i>1,722,573,320</i>

Step 2 quotients:

<i>2021/2020:</i>	<i>1.0720</i>
<i>2022/2021:</i>	<i>1.0602</i>
<i>2023/2022:</i>	<i>1.1849</i>

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

1.1057 ([1.0720+1.0602+1.1849]/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:

1.0234 (1.1057/1.0804)

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 1.0234 is greater than 1.020, the City is eligible for a three-year growth appeal):

0.0657 (6.57%) (1.1057-1.0400)

The City’s 2023 maximum fire levy is \$4,739,317. This is the most recent fire maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 6.57% growth factor calculated above results in a figure of \$311,373, which is the maximum for which the City could qualify under the statutory formula. Under Ind. Code § 6-1.1-18.5-12(a), the City must also show that it is unable to perform its government functions without this increase.

The City states in its appeal that the excess levy is necessary as the City of Greenfield Fire Protection Territory (“Territory”) has seen an increase in run volume and needs to hire additional staff. Recently, the City has had to contract with outside agencies to assist with the transport of 291 patients because of a lack of staffing in the Territory. The City indicated that the Territory needs to hire an additional firefighter and an additional emergency medical technician, which is estimated to cost \$120,000 each year. Based on the data available from the Employee Compensation Report (Form 100R), below are the average and median full-time Territory employee salaries from 2018 to 2022:

Year	Number of Employees	Average Salary	Median Salary
2022	51	\$68,542.36	\$73,053.92
2021	49	\$65,174.56	\$66,038.89
2020	50	\$60,976.28	\$64,535.83
2019	50	\$59,744.46	\$60,908.27
2018	49	\$59,365.49	\$60,809.98

Currently, the Territory is staffed with fifty-two (52) full-time firefighters and eight (8) part-time firefighters working in three (3) 24-hour shifts. Each shift is staffed with sixteen (16) firefighters, and six (6) of the firefighters are licensed paramedics and ten (10) are certified emergency medical technicians. Additionally, the Territory provides emergency response services with three (3) advanced life support ambulances, two (2) fire engines, one (1) 100 ft. elevated platform/ladder truck, one (1) heavy rescue vehicle, one (1) tanker, and one (1) grass/brush fire rig. Each year the Territory responds to over 5,000 emergency calls. In addition to the planned

additional employees for the Territory, the City has estimated an additional contract expense for outside fire protection totaling \$85,000.

Finally, the City stated on its Budget Form 3 that it seeks an excess levy appeal of \$500,000 for its Special Fire Protection Territory General Fund.


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 City's excess levy appeal is approved in the amount of **\$311,373**. This figure reflects the amount for which the City qualifies under the statutory three-year growth formula and does not exceed the amount for which the City advertised and petitioned the Department. This is a one-time, permanent increase.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

WITNESS MY HAND AND SEAL of this Department on this 12 day of December, 2023.

A handwritten signature in black ink, appearing to read 'D. Shackle', written over a horizontal line.

Daniel Shackle, Commissioner