

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

IN THE MATTER OF THE REQUEST)
OF THE TOWN OF PENDLETON,)
GREEN TOWNSHIP, AND FALL CREEK) **IML22-008-A**
TOWNSHIP, MADISON COUNTY, FOR)
THE ESTABLISHMENT OF AN INITIAL)
MAXIMUM LEVY FOR A FIRE)
PROTECTION TERRITORY)

On August 2, 2022, the Department of Local Government Finance (“Department”) reviewed the request of Green Township and Fall Creek Township (“Townships”) and the Town of Pendleton (“Town”), all in Madison County and hereafter referred to as “Units”, for an initial operating maximum levy for a fire protection territory (“Territory”).

Soon after, on August 2, 2022, the Department received a request for reconsideration from the financial advisor for the Units. Specifically, the request was for the Department to reconsider its approval of an initial maximum levy, in the amount of \$1,583,620, effective starting in pay-2023. The Units, through their financial advisor, contend that the request was to phase-in the maximum levy over a three-year period, as follows:

2023: \$1,583,620
2024: \$4,173,946
2025: \$5,529,336

Cover Letter, Record p. 1. Hence, the Units request that the Department rescind its previous approval for a maximum levy of \$1,583,620 and approve a maximum levy of \$5,529,336.

In its August 2 order, the Department has stated that it is not part of its practice to approve a phase-in of the maximum levy. The Units respond by citing to a previous decision of the Department, *In the Matter of the Request of Tippecanoe Township and the Town of North Webster, Kosciusko County, for the Establishment of an Initial Maximum Levy for the North Webster-Tippecanoe Township Fire Protection Territory*, IML21-010, dated August 11, 2021 (hereafter “the North Webster order”). In the North Webster order, the Department approved a maximum levy in the amount of \$1,538,700 for that fire protection territory, which would be phased-in over three years.

The Department hereby amends its August 2 order as follows:

- Paragraph 26 is amended to state that the Department approves a Territory operating maximum levy of \$5,529,336 to be phased-in over three years in the following amounts as requested by the Units, pursuant to IC 6-1.1-18.5-10.5(b): \$1,583,620 for Pay 2023;

\$4,173,946 for Pay 2024; and \$5,529,336 for Pay 2025. These figures do not include any dollars attributable to an equipment replacement fund.

- Paragraph 26 is also amended to state that the levy will not be reduced by the amount of the levy for Pay 2023 applicable to the cash reserve (\$182,346) because of the above-approved levy for Pay 2024. However, the Department emphasizes that the levy for the territory will still be subject to 120% of budgeted expenses under IC 36-8-19-8(c).

After Pay 2025, the maximum levy shall grow by the maximum levy growth quotient.

Dated this 19th day of August, 2022.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett

Wesley R. Bennett, Commissioner