

**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 NEW HAVEN, ALLEN ) A23-082**  
**COUNTY, FOR AN EXCESS LEVY DUE )**  
**TO THREE-YEAR GROWTH )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal by the City of New Haven (“City”) for an excess levy in the amount of \$632,000 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.:

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

<i>2020:</i>	<i>573,815,374</i>
<i>2021:</i>	<i>651,832,942</i>
<i>2022:</i>	<i>672,243,784</i>
<i>2023:</i>	<i>768,819,767</i>

*Step 2 quotients:*

<i>2021/2020:</i>	<i>1.1360</i>
<i>2022/2021:</i>	<i>1.0313</i>
<i>2023/2022:</i>	<i>1.1437</i>

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

*1.1037 ([1.1360+1.0313+1.1437]/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:

1.0216 ( $1.1037/1.0804$ )

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 1.0216 is greater than 1.020, the City is eligible for a three-year growth appeal):

0.0637 (6.37%) ( $1.1037-1.0400$ )

The City’s 2023 maximum civil levy is \$5,741,448. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 6.37% growth factor calculated above results in a figure of \$365,730, 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 to continue to provide high quality services to its residents, including police and fire protection, road maintenance, and access to parks. No additional information was provided with the petition.

The Department made a follow-up inquiry with the City regarding the referenced increase in services. In response to the Department’s follow-up inquiry, the City specified that with the additional street lane miles and added water and sewer maintenance needed throughout the City, the City needs to hire two (2) additional public works employees. Additionally, the City needs to acquire a new work truck with a snowplow and an additional leaf vacuum. While the Department does not believe it is appropriate to permanently increase a unit’s maximum levy for one-time purchases like vehicles or equipment, the new positions noted would be considered on-going operational expenses. Based on the data available from the Employee Compensation Report (Form 100R), below is the average and median salaries for public works employees from 2018 to 2022:

Year	Number of FT Employees	Average Salary	Median Salary
2022	16	\$56,117.67	\$56,042.92
2021	15	\$55,863.39	\$54,532.00
2020	18	\$48,888.10	\$52,298.77
2019	19	\$48,947.49	\$52,623.13
2018	18	\$51,123.43	\$50,570.99

Additionally, the City provided that the police department’s service calls have been consistently increasing each year – for example, 11,937 (2020), 12,506 (2021), and 12,829 (2022). With the

consistent increase in the number of service calls, the City needs to hire one (1) additional full-time police officer. Based on the data available from the Employee Compensation Report (Form 100R), below are the average and median police officer salaries from 2018 to 2022:

<b>Year</b>	<b>Number of Officers</b>	<b>Average Salary</b>	<b>Median Salary</b>
2022	24	\$62,534.44	\$62,782.06
2021	23	\$58,569.79	\$60,693.79
2020	22	\$58,570.80	\$62,996.46
2019	21	\$56,623.97	\$60,334.55
2018	24	\$54,893.50	\$56,078.48

For fire and EMS services, the City indicated that there has been a significant increase in the number of service calls, specifically for EMS services. This increase in service calls has created a difficult workload for existing staff, and the City potentially needs to hire additional staff for both fire and EMS. Below is number of service calls provided by the City:

<b>Year</b>	<b>Fire Calls</b>	<b>EMS Calls</b>
2020	1,461	2,461
2021	1,487	2,942
2022	1,984	3,642

Based on the data available from the Employee Compensation Report (Form 100R), below are the average and median EMS and fire salaries from 2018 to 2021:

<b>Year</b>	<b>EMS FT Staff</b>	<b>Average Salary</b>	<b>Median Salary</b>
2021	8	\$62,701.63	\$64,047.76
2020	9	\$54,264.35	\$59,219.38
2019	8	\$55,476.29	\$55,973.24
2018	9	\$39,908.27	\$49,984.00

<b>Year</b>	<b>Fire FT Staff</b>	<b>Average Salary</b>	<b>Median Salary</b>
2021	13	\$61,503.27	\$59,981.38
2020	13	\$58,479.39	\$58,472.58
2019	13	\$52,396.10	\$54,418.69
2018	13	\$50,181.66	\$52,354.54

For 2022, all EMS and fire staff were listed within the city’s fire department. Below is the average and median EMS and fire salaries for 2022:

<b>Year</b>	<b>Full-Time Staff</b>	<b>Average Salary</b>	<b>Median Salary</b>
2022	32	\$59,606.90	\$60,487.07

Finally, the City stated on its Budget Form 3 that it seeks an excess levy appeal of \$632,000 for its 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 **\$365,730**. 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   28   day of December, 2023.

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

**Daniel Shackle, Commissioner**