

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

**IN THE MATTER OF THE REQUEST )**  
**OF TOWN OF BROWNSBURG, ) A23-043**  
**HENDRICKS COUNTY, FOR ANEXCESS )**  
**LEVY DUE TO THREE-YEAR GROWTH )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal by the Town of Brownsburg (“Town”) for an excess levy in the amount of \$548,555 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.:

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

2020: 1,536,146,053  
2021: 1,628,808,452  
2022: 1,803,957,923  
2023: 2,125,036,868

*Step 2 quotients:*

2021/2020: 1.0603  
2022/2021: 1.1075  
2023/2022: 1.1780

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

*1.1153 ([1.0603+1.1075+1.1780]/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:

1.0323  $(1.1153/1.0804)$

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 1.0323 is greater than 1.020, the Town is eligible for a three-year growth appeal):

0.0753 (7.53%)  $(1.1153-1.0400)$

The Town’s 2023 maximum civil levy is \$7,284,928. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 7.53% growth factor calculated above results in a figure of \$548,555, which is the maximum for which the Town could qualify under the statutory formula. Under Ind. Code § 6-1.1-18.5-12(a), the Town must also show that it is unable to perform its government functions without this increase.

The Town states in its appeal that without the excess levy, the Town will be unable to carry out the governmental functions committed to it by law. Additionally, the Town stated that the July 2022 Census Population Estimate for the Town of Brownsburg showed a population of 31,193, and this is a 7.66% increase (2,220 residents) from the April 2020 Census reporting a population of 28,973. The Town’s General Fund budget request for 2024 is \$3,063,204 more than the 2023 adopted budget,<sup>1</sup> and this is due to “requested increases with the largest increases being for police public safety, administration of costs shifted away from the enterprise funds...and for the costs of capital projects to construct infrastructure.”

With the increased services needed for police and public safety, the Town stated that they plan to hire an additional four (4) police officers in 2024 and an additional two (2) police officers in 2025. The additional six (6) police officers result in an estimated increase in police department expenses by \$1,100,000. Based on the 2024 Budget Report published by the Town, the following expenses were outlined for the four (4) new police officers in 2024:

<b>Description</b>	<b>Amount</b>
Four (4) New Police Officer Salaries	\$273,355.00
Four (4) New Hires Insurance	\$108,924.70
Four (4) New Hires PERF	\$63,305.32
Four (4) New Hires Uniform & Equipment	\$46,704.00
Four (4) New Hires Testing	\$4,500.00

<sup>1</sup> Based on the Town’s 2024 budget adopted on October 12, 2023, the General Fund budget for 2024 is actually \$3,077,260 more than the General Fund budget adopted for 2023.

Additionally, the Town provided that they have planned for an eight percent (8%) salary increase for Town civilian employees and police officers, as well as an increase of 6.1% for the Town's 1977 Fund retirement contribution rates, which is estimated to be \$154,000. The Town also provided that they have only been able to collect 44% of the license and permit revenues for 2023, which is estimated to be a \$300,500 reduction in revenue when compared to revenues collected in 2022.

The Town stated on its Budget Form 3 that it seeks an excess levy appeal of \$548,555 for its General Fund. Finally, the Town received a permanent excess civil levy of \$180,599 for Pay-2023.

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:**

The Town's excess levy appeal is approved in the amount of **\$548,555**. This figure reflects the amount for which the Town qualifies under the statutory three-year growth formula and does not exceed the amount for which the Town 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 8 day of December, 2023.

  
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**Daniel Shackle, Commissioner**