

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

IN THE MATTER OF THE REQUEST)
OF JOHNSON COUNTY FOR AN) A23-024-A
EXCESS LEVY DUE TO)
THREE-YEAR GROWTH)

On December 12, 2023, the Department of Local Government Finance (“Department”) approved an excess levy for Johnson County (“County”) in the amount of \$636,022 due to three-year growth. Subsequently, the County provided additional information and requested reconsideration for approval of the entire excess levy the County would be eligible for under Ind. Code § 6-1.1-18.5-13(a)(2), which is \$1,669,773. This order amends the December 12 order.

The additional information provided by the County includes the following:

- The County filed a three-year growth appeal in 2023 and was approved for the mathematically maximum amount of \$388,550. The 2023 appeal was not tied to a specific expense.
- The County “has struggle with retention of employees in *all areas* both during COVID and in the aftermath of inflationary pressures to budgets and payrolls in both the public and private sectors.” The County must offer competitive wages “to compete not just with municipalities within Johnson County but also outside it.” The General Fund will increase from \$27,408,130 in 2023 to \$31,359,765 in 2024. When adding other increases in personal services for Animal Control (\$166,889), Health Department (\$173,109), and Sheriff and Detention Center expenses (\$636,022), personal services expenses in the County will grow by \$4,927,655 in 2024.
- The Johnson County Highway Supervisor submitted a report to the County Council, dated March 11, 2022, indicating a need of \$390 million over a five-year period for road and bridge needs in the County. A copy of this report was provided by the County. The County states that “given the stark numbers and limited tax base available, these road projects are and should be considered one on-going permanent project.”
- The County needs a fully awarded excess levy in order to ensure the County receives an adequate share of future LIT allocations. The County has not pursued a public safety LIT “since this source of revenue is shared with other units within Johnson County and its currently unknown whether the other units needs the additional revenue.”
- The County recently adopted a jail LIT at a rate of 0.2%, funding a bond payment and the jail’s operating expenses except health insurance, which is still being paid out of the

general fund. There will be an expected jail LIT surplus of \$3.7 million in 2026, which will be used for a new community corrections facility bond once the current jail bond is paid off.

The Department finds that the County has demonstrated, with the information summarized above, for a need for an excess levy up to the mathematically permitted amount under Ind. Code § 6-1.1-18.5-13(a)(2).

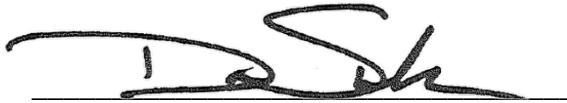
Therefore, in light of the foregoing, the Department rescinds the previously approved amount of \$636,022 and, Ind. Code §§ 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

APPROVED WITH MODIFICATION:

The County's excess levy appeal is approved in the amount of **\$1,669,773**. This amount does not exceed the amount for which the County qualifies under the statutory three-year growth formula or the amount for which the County advertised and petitioned the Department. This is a one-time, permanent increase.

STATE OF INDIANA
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WITNESS MY HAND AND SEAL of this Department on this 5 day of January, 2024.



Daniel Shackle, Commissioner