

LOCAL GOVERNMENT TAX CONTROL BOARD



RECOMMENDATIONS
TO THE
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FROM
NOVEMBER 21, 2006

Call to Order

Dave Christian called the November 21st 2006 Local Government Tax Control Board meeting to order at 9:00 am. Board members present were Dave Christian, Dan Jones, Stan Mettler, Lisa Decker, John Stafford and Ken Kobe. Judy Robertson was the administrative officer for the meeting. John had to leave the meeting at 3:30 pm and so missed the last attending unit.

Town of Sheridan, Hamilton County Equipment Lease

Summary: The unit is requesting approval to execute an equipment lease in the amount of \$270,000 with maximum annual lease payments not to exceed \$65,284 for a term of six (6) years for the purpose of leasing four police vehicles and a street sweeper.

Project Costs: \$270,000 Amount applied to debt: \$270,000 Annual Payment: \$65,284

Controlled or Uncontrolled: Uncontrolled

Revenue Source for Property Tax Backup: N/A

Tax Rate Impact:	2006 AV	\$62,168,228
	Levy Needed	\$60,062
	Est. Tax Rate	.0966

Meeting and Publication Dates:

Date of publication for a public hearing	N/A
Date of public hearing	N/A
Resolution/Ordinance adopted	10/10/2006
Notice of Determination	N/A

Auditor's Certificate of No Remonstrance: N/A

Common Construction Wage Hearing Held: N/A

Financial History

General Fund	2006	2005	2004	2003
Certified Budget	\$1,526,855	\$1,544,542	\$1,700,065	\$1,700,558
Cash Balance June 30	\$309,545	\$478,585	\$331,766	\$484,156
Estimated Misc. Rev.	\$812,491	\$669,180	\$765,165	\$908,301
Levy	\$527,933	\$506,336	\$418,803	\$493,774
Rate	.8492	.8120	.6681	.7414
Operating Balance	\$0	\$0	\$0	\$0

Attendance

The following people attended the meeting: Connie Pearson (Clerk Treasurer), Colette Irwin-Knott (Financial Advisor with H.J. Umbaugh), Ryan Usher (Financial Advisor with H.J. Umbaugh), David F. Tudor (Town Attorney), and Jeffery J. Weir (Chief of Police).

Discussion:

Connie: Our request before you today is one where we are focusing on need. We have several police vehicles that have 80,000 to 100,000 miles on them. In 2003, the basic maintenance costs were \$6,700,

and that was just for oil and routine maintenance. Maintenance costs are continuing to increase. At this point, it is more cost efficient to replace the vehicles rather than continuing to keep them running. We also have a street sweeper that we purchased used many years ago. It has outlived its useful life and needs to be replaced.

Jeffery: We have five vehicles and two reserve vehicles. We are spending as much in maintenance costs as we are for fuel. We are asking to replace four of those vehicles.

Questions by board members:

Dan: Are all seven vehicles currently being used?

Jeffery: All are running but every week at least one, and sometimes two of them, is in the shop being worked on.

Dan: What is the tax levy impact?

Connie: Not very much.

John: How old are the vehicles?

Jeffery: They are 2001 models delivered in 2000.

John: Why have you asked for a term of six years?

Connie: We are hoping to be able to work into a rotating schedule based on the growth in assessed value.

Dan: Our problem is a six year term for vehicles that have a four to six year useful life.

Connie: As a note of clarification, the lease is for five years.

Dan: What is the average cost of a police car?

Jeffery: \$21,500.

Dan: How much do you anticipate receiving from the sale of the current vehicles?

Jeffery: It is hard to say, but maybe \$12,000 to \$15,000. We will use those proceeds to equip the cars.

John: Do you have a CCD fund?

Connie: Yes, it has a current balance of \$200,000. We use the fund to pay for storm water bonds and other equipment projects.

Dan: You are asking for \$86,000 for cars and the sweeper is \$158,000 – what is the other \$26,000 for?

Answer: The breakdown of costs is

Four vehicles	\$86,000
Extended warranty	\$8,000
Sweeper	\$158,600
Finance fees	\$17,400

Recommendation:

Ken motioned to recommend approval of an equipment lease in the amount of \$270,000 for a term of six (6) years. Lisa seconded and the motion carried 5-0 (Stan had not yet arrived at the meeting).

**Morgan County Public Library, Morgan County
General Obligation Bonds**

Summary: The unit is requesting approval to issue bonds in the amount of \$1,995,000 for a term of twelve (12) years for the purpose of constructing a new branch library in the Town of Monrovia.

Project Costs: \$2,495,000 Amount applied to debt: \$1,995,000 Annual Payment: \$280,192

Controlled or Uncontrolled: Uncontrolled

Revenue Source for Property Tax Backup: N/A

Tax Rate Impact:	2006 AV	\$2,389,940,611
	Levy Needed	\$252,174
	Est. Tax Rate	.0106

Meeting and Publication Dates:

Date of publication for a public hearing	N/A
Date of public hearing	N/A
Resolution/Ordinance adopted	09/25/2006
Notice of Determination	N/A

Auditor's Certificate of No Remonstrance: 11/13/2006

Common Construction Wage Hearing Held: N/A – funding is mostly from a federal grant

Financial History

General Fund	2006	2005	2004	2003
Certified Budget	\$1,343,200	\$1,112,624	\$1,281,185	\$1,194,245
Cash Balance June 30	\$321,795	\$270,128	\$145,996	\$329,804
Estimated Misc. Rev.	\$541,287	\$566,222	\$518,544	\$527,324
Levy	\$523,397	\$499,372	\$487,422	\$4458,329
Rate	.0219	.0212	.0212	.0195
Operating Balance	\$4,977	\$0	\$0	\$95,602
District Rate				

Attendance

The following people attended the meeting: Colette Irwin-Knott (Financial Advisor with H.J. Umbaugh), Matt Eckerle (Financial Advisor with H.J. Umbaugh), Mark Peden (Local Attorney), Jane Herndon (Bond Counsel with Ice Miller), David Ross (Library Director), Terry Lancer (Architect), Joseph Colborn (Library Board member), Dee W. Terrell (Library Board member), and Krista Quigley (Assistant Library Director).

Discussion:

David Ross read from a prepared statement detailing the following issues:

- History of Library
- Need for full-size branch in northern part of county
- Preparation and development
- Current branch facility
- Plan to have the new branch LEED certified as a "Green" building

- Support and sustainability
 - Applied for a \$500,000 Community Focus Fund Grant – will know in December if accepted
 - If denied (usually are first time around), will reapply in the spring
- Have done homework and prepared to build a branch that will be of great value

Questions by board members:

Dave: What happens if the community focus grant of \$500,000 does not come through?

Ross: We have other means – like lowering the CPF rate, to cover the cost. At the most, it might slow construction down by six months to a year.

Dan: How much does your CPF bring in annually?

David: About half a million dollars.

Jane: They could also use additional cash that is on hand, or they could cut back on the structure; there are several options available for them and they will need to make that decision, should the grant be denied.

Answer: The current facility is a festival building – which makes the library a portable one. Every time there is an event, the library has to box up its collection and store it until after the event is over. It is very primitive and ineffective services.

John: Is it the intent to wrap this debt around existing debt?

Colette: Yes, as one debt rolls off, another one rolls on.

Dan: Was this approved by any elected body?

Answer: The Town Council approved it unanimously. They have also approved our Master Plan. The Monrovia School Board also supports the plan – they are making land on their campus available to us to build the branch on.

Dave: Are you under a time constraint?

Ross: Not at the moment. If we receive the grant, then we have eighteen months from the time we receive the funds till the project has to be completed. That is why we are trying to get the finances secure as soon as possible.

Ken: Under the construction costs you have \$35,500 listed as other – what is that for?

Terry: That is for commissioning of the equipment – that is where they will come in and test the equipment and make any adjustments if necessary.

Ken: Under the costs of financing you also have other costs of \$58,800 – what is that for?

David: Those are for architectural and grant administration fees.

Dan: You also have listed \$110,000 to purchase one acre of land, is that correct?

David: Unfortunately, yes. That is the appraised amount for commercial property.

Dan: You have a balance of \$324,000 in your LIRF fund – what is that earmarked for?

David: We used our LIRF fund to purchase a branch outright. We are currently using it to stabilize the budget.

Terry: This project is going for a LEED project and certified as a “Green” building. That means it will be an environmentally friendly building using geothermal and solar heating and lighting. There will be more costs up front, but a quick pay-back and long-term efficiencies.

Dan: Who owns the land?

David: The school corporation.

Jane: Another point to bring up is that having a "Green" building makes the project available to receive more grants in the future.

Recommendation:

John motioned to recommend approval to issue general obligation bonds in the amount of \$1,995,000 for a term of twelve (12) years. Lisa seconded and the motion tied 3-3.

**Pike Township, Marion County
Firefighting Services Appeal**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Fire	\$1,000,000	\$1,000,000	\$1,648,700
Appeals:	1992 Fire Pension	\$127,405	
	2003 Shortfall	\$38,564	
	2004 Shortfall	\$22,797	
2007 Max Levy		\$10,592,879	
Total Max Levy with Qualifying Appeal Amount		\$11,592,879	
Unit's 2007 Advertised Levy		\$15,532,638	

The maximum amount the unit can qualify for is \$1,648,700

Attendance

The following people attended the meeting: Lulu M. Patton (Trustee) and Herschel Freieron (Financial Advisor with Crowe Chizek).

Discussion:

Herschel: We were here in October and you requested that we do a financial history and projections to demonstrate our need for the appeal. I have that history available. This appeal will ease the burden of emergency loans we will need. It will also free up funding in our cumulative fund to purchase vehicles. This increase will not eliminate the need for future emergency loans, but the permanent increase will ease the burden. By statute, we cannot receive an increase larger the least amount borrowed in the previous three years.

Questions by board members:

Ken: Are you giving a raise to the firefighters?

Lulu: Three percent. We hired seventeen new firefighters this year, but have no new hires planned for next year.

Recommendation:

Ken motioned to recommend approval of a firefighting services appeal in the amount of \$1,000,000. Lisa seconded and the motion carried 6-0.

Franklin Township, Marion County
Increased Fire Pension Payments, Shortfall, and Three-Year Growth Appeal

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Fire Pensions	\$131,474	\$750,000	\$131,474
Shortfall-Fire	\$95,000	\$	\$83,550
Shortfall-Civil	\$13,000	\$15,000	\$10,894
3-Year Growth-Civil	\$12,500	\$	\$12,522
3-Year Growth-Fire	\$122,716	\$	\$122,716

Appeals: Too many to list

	Civil	Fire
2007 Max Levy	\$520,934	\$4,212,023
Total Max Levy with Qualifying Appeal Amount	\$544,250	\$4,549,763
Unit's 2007 Advertised Levy	\$640,000	\$7,627,319

The maximum amount the unit can qualify for is Civil \$23,416 Fire \$337,740

Attendance

The following people attended the meeting: Debbie Civils (Deputy Trustee), Randy Weasner (Fire Chief), and Eric Reedy (Financial Advisor with Reedy & Peters).

Discussion:

Eric presented a handout that detailed the following information:

- Public hearings pertaining to the appeals
- No objections from taxpayers or council members
- Appeals based on statutory formulas
- History and geographical details of the township
- NFPA guidelines for township fire departments
- Emergency fire loans have been decreasing
- Net assessed value has been increasing
- Tax rate impact for a typical homeowner

The operating balance is always cut to zero after the DLGF cuts the fire budget to the maximum levy.

Questions by board members:

Dave: The amounts that Judy gave us are the same as yours except for the shortfall appeal amounts and there is not a lot of difference. Some of it could be from rounding.

Recommendation:

Ken motioned to recommend approval of a fire pension appeal in the amount of \$131,474, a fire shortfall appeal in the amount of \$83,550, a civil shortfall appeal in the amount of \$10,894, a fire three-year growth appeal in the amount of \$122,716, and a civil three-year growth appeal in the amount of \$12,522. Lisa seconded and the motion carried 6-0.

**Washington Township, Tippecanoe County
Correction of Error**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil	\$65,000	\$ 85,000	\$
Fire	\$70,000	\$ 70,000	\$

Appeals:	1986	Volunteer Fire	\$60
	1987	Volunteer Fire	\$3,712

Note: This unit's budget and levies were denied because they failed to submit the advertisement and proof of publication to the DLGF in order to certify their budget. They also failed to respond to their 1782 Notice.

	Civil	Fire
2007 Max Levy	\$ 8,403	\$ 31,751
Total Max Levy with Qualifying Appeal Amount	\$73,403	\$101,751
Unit's 2007 Advertised Levy	\$65,000	\$ 70,000

The maximum amount the unit can qualify for is Civil \$65,000 Fire \$70,000

Attendance

The following people attended the meeting: Steven K. Mitchell (Township member) and Angela Austin (Trustee).

Discussion:

Angela: My only excuse is that I was going through cancer treatments and did not provide the proof of publication to the DLGF. As a result, my budget and levies were denied. Steve here has been helping me to get things back in order. I will not be the trustee next year and I am trying to resolve the problem before I leave.

Questions by board members:

Ken: Are these the same levies you had before you lost them?

Angela: Yes, they should be very close.

Recommendation:

Lisa motioned to recommend approval of a correction of error appeal in the amount of \$65,000 for civil and \$70,000 for fire. Stan seconded and the motion carried 6-0.

**Greensboro Township, Henry County
Emergency Fire Loan**

Summary: The unit is requesting approval to obtain a loan in the amount of \$20,000 for a term of one (1) year for the purpose of funding the 2006 fire protection contract.

Project Costs: \$20,000

Amount applied to debt: \$20,000

Annual Payment: \$21,600

Emergency Loan Calculation:	2006
Certified Property Taxes	\$5,194
Certified Misc. Revenue	\$6,664
Jan. 1st Cash Balance	\$(13,414)
Total Funds Available	\$(1,556)
Less: Prior Year Encumbrances	\$0
Less: Estimated Expenses	\$18,000
Funds Remaining (Needed)	\$(19,556)

Budget Advertised \$18,000
Budget Adopted \$18,000

Advertised/Adopted Budget \$18,000
Less Certified Budget \$12,287
Budget cut by DLGF \$5,713

Tax Rate Impact: 2006 AV \$44,012,800
Levy Needed \$21,600
Est. Tax Rate .0491

Meeting and Publication Dates:

Date of publication for a public hearing 08/14/2006
Date of public hearing 08/28/2006
Resolution/Ordinance adopted 08/28/2006
Notice of Determination 09/01/2006

Auditor's Certificate of No Remonstrance: 10/18/2006

Financial History

General Fund	2006	2005	2004	2003
Certified Budget	\$16,140	\$16,140	\$14,970	\$14,145
Cash Balance June 30	\$8,142	\$3,375	\$3,180	\$15,781
Estimated Misc. Rev.	\$1,297	\$1,893	\$1,713	\$2,122
Levy	\$11,946	\$10,994	\$9,593	\$11,826
Rate	.0211	.0187	.0168	.0220
Operating Balance	\$171	\$802	\$5,970	\$9,821
District Rate				

Attendance

The following people attended the meeting: Max Riddle (Trustee).

Discussion:

We are in the red on meeting our fire contract and have been for a couple of years.

Questions by board members:

Stan: How much is your fire contract?

Max: About \$12,000 annually.

Stan: How much revenue are you bringing in?

Max: COIT all goes into fire and I get \$516 per month.

John: Are you in arrears with your payments?

Max: I just finished paying the 2005 contract a month ago, in October.

Stan: The problem is you keep getting further and further behind?

Max: Yes – I didn't pay myself for five months last year in order to meet my fire obligations.

John: Besides the contractual obligation, what else do you pay out of the fire fund?

Max: Only the contract – I do not have a cumulative fund.

John: If we approve this, there is going to be a significant increase in your tax rate – are you and the taxpayers aware of this?

Max: There were no comments when I published the debt in the paper.

Recommendation:

John motioned to recommend approval of an emergency fire loan in the amount of \$20,000 for a term of one (1) year. Dan seconded and the motion carried 6-0.

**City of Columbus, Bartholomew County
Public Works Project Loan**

Summary: The unit is requesting approval to obtain a loan in the amount of \$1,045,000 for a term of one (1) year for the purpose of constructing a new fire station to replace a deteriorated building, and to locate fire service in a more central location in the district.

Project Costs: \$1,045,000 Amount applied to debt: \$1,045,000 Annual Payment: \$1,092,424

Controlled or Uncontrolled: Uncontrolled

Revenue Source for Property Tax Backup: N/A

Tax Rate Impact:	2006 AV	\$2,308,802,270
	Levy Needed	\$1,092,424
	Est. Tax Rate	.0473

Meeting and Publication Dates:

Date of publication for a public hearing	N/A
Date of public hearing	N/A
Resolution/Ordinance adopted	08/28/2006
Notice of Determination	08/18 & 09/01/2006

Auditor's Certificate of No Remonstrance: 10/17/2006

Financial History

General Fund	2006	2005	2004	2003
Certified Budget	\$27,299,536	\$23,903,021	\$0	\$21,368,066
Cash Balance June 30	\$7,479,210	\$(1,375,715)	\$727,853	\$5,431,111
Estimated Misc. Rev.	\$8,034,927	\$7,075,408	\$7,454,516	\$7,191,919
Levy	\$14,298,412	\$16,156,395	\$12,842,120	\$11,665,952
Rate	.6193	.7163	.5823	.4891
Operating Balance	\$4,342,442	\$2,036,075	\$24,809,425	\$6,816,962
District Rate				

Attendance

The following people attended the meeting: Brenda Sullivan (Clerk Treasurer), Gary Henderson (Fire Chief), William E. Burd (Architect), and Courtney Schaafsma (Financial Advisor).

Discussion:

Gary: The current station was built in 1964. We need to relocate fire station #2 at the airport in order to meet federal guidelines for airports. The airport is in the process of purchasing new equipment for us and we are in turn training our firefighters in airport incidences.

Questions by board members:

Ken: What are the local funds available?

Brenda: We are using our CCD fund for some of the project.

Lisa: You have two existing debt that are coming off the books next year?

Brenda: Yes.

Courtney: They have one public works loan coming off and this loan will replace that one.

Dan: Page 2 of the hearing information sheet shows a current tax rate of .9087 and an estimated 2007 rate of .9131, which is a slight increase – do you agree with that?

Brenda: Yes.

Dan: Were there any objections?

Brenda: No.

Dave: What kind of interest rate are you expecting?

Brenda: The lowest quote was 4.18%.

Recommendation:

Lisa motioned to recommend approval of a public works project loan in the amount of \$1,045,000 for a term of one (1) year. Ken seconded and the motion carried 6-0.

- 1) Refer the appeal to the local government tax control board for a recommendation, and
- 2) Approve the appeal if the department finds that the township needs the increase to pay the costs of providing emergency medical services by paramedics in the township.

This section expires January 1, 2008

Appeals History None

2007 Max Levy	\$ 171,322
Total Max Levy with Qualifying Appeal Amount	\$1,287,462
Unit's 2007 Advertised Levy	\$1,276,605

Maximum appeal unit can qualify for is \$1,116,140

Attendance

The following people attended the meeting: Gordon Nusbaum (Trustee) and Ross L. Kehr (Firefighter).

Discussion:

We were here on October 12th and you tabled our request unit we could provide you with more detailed information on our budget. Our main purpose is to convert from basic life support to a full advanced life support paramedic service. We serve Middlebury Township, ½ of York Township and have been approached by two other townships for ambulance service, with the possibility of going into LaGrange County.

Questions by board members:

Ken: How many staff will you need to hire?

Gordon: Thirteen paramedics and EMT's. We would like to have two paramedics and two EMT's on duty at all times.

Dan gave an update on revenues the unit can expect because of an increased maximum levy. With the adjustments to revenues, they would be left with needing a levy of \$916,321 to support their budget. This would result in a decrease of about five cents to the proposed rate – from 28 to 23 cents and their budget would still be funded. This adjustment would not interfere with their budget or operating balance.

John: Are you expecting revenue of \$50,000 in service charges from runs billed?

Gordon: We have a \$54,000 contract with York Township, and we bill \$325 to insurances for a basic life support run. We charge that plus the advanced life support fee charged to us from the ambulance service out of Goshen. Our obligation to Goshen last year was \$55,000.

Recommendation:

Ken motioned to recommend approval of a Senate Bill 260, Section 94 appeal in the amount of \$916,321. Lisa seconded and the motion carried 6-0.

**Ohio Township, Warrick County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil	\$98,070	\$98,070	\$98,070

Appeals History None

2007 Max Levy	\$ 63,149
Total Max Levy with Qualifying Appeal Amount	\$161,218
Unit's 2007 Advertised Levy	\$220,307

Maximum appeal unit can qualify for is \$98,070

Attendance

The following people attended the meeting: Shirley Richards (Trustee).

Discussion:

The township assistance payroll is being paid out of the general fund because the township assistance fund has not had a rate for several years. Utility and rent all comes out of the general fund also.

Questions by board members:

Ken: What are your expenses for this year?

Shirley: \$16,000.

John: What is your payroll expense?

Shirley: \$500 - \$600 per month.

Ken: How does your request of \$98,000 compare to your need for \$27,000?

Shirley: The Commissioners asked me to request the maximum so that we can build the fund back up. We had to borrow \$50,000 from the County last year for township assistance.

Dan: Do you have any misc. revenue for this fund?

Shirley: No, other than COIT, which goes into the general fund to balance it.

Dan: According to what you told us, I see a need for \$50,000 – that accounts for

\$10,000 for rent & utilities

\$10,000 for salary & benefits

\$30,000 for assistance claims

Recommendation:

Ken motioned to recommend approval of a township assistance appeal in the amount of \$45,000. John seconded and the motion carried 5-1 with Stan opposed.

**Noble County Unit, Noble County
Property Tax Shortfall and Voting System**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Voting System	\$118,205	\$50,000	\$118,205
2006 Shortfall	\$	\$	\$ * Cannot be determined yet

Appeals: 1999 Reallocation of PTRC \$210,422

2007 Max Levy	\$5,284,312
Total Max Levy with Qualifying Appeal Amount	\$5,334,312
Unit's 2007 Advertised Levy	\$6,756,816

Maximum appeal unit can qualify for is \$50,000 because of advertising

Attendance

The following people attended the meeting: Michelle L. Mawhorter (Auditor), Harold Troyer (County Council), and Jeff Peters (Financial Advisor with Reedy & Peters).

Discussion:

Jeff: We wish to withdraw the 2006 shortfall appeal because of an advertising error. Instead of \$500,000 advertised, only \$50,000 was published. We will come back for the shortfall appeal next year. The voting system appeal will allow the County to fund postponed capital purchases. They had to purchase voting machines and so other capital purchases were not bought. As you can see by the invoice copies I have handed out, they have paid in excess of \$113,000 to upgrade the voting system. Their cash balance is being depleted – it is very minimal against a \$12 million budget.

Recommendation:

John motioned to recommend approval of a voting system appeal in the amount of \$50,000. Lisa seconded and the motion carried 6-0.

**Bedford Public Library, Lawrence County
General Obligation Bonds**

Summary: The unit is requesting approval to issue bonds in the amount of \$1,975,000 for a term of ten (10) years for the purpose of funding upgrades to the current facility.

Project Costs: \$1,975,000 Amount applied to debt: \$1,975,000 Annual Payment: \$278,894

Controlled or Uncontrolled: Uncontrolled

Revenue Source for Property Tax Backup: N/A

Tax Rate Impact:	2006 AV	\$968,258,390
	Levy Needed	\$259,397
	Est. Tax Rate	.0268

Meeting and Publication Dates:

Date of publication for a public hearing	N/A
Date of public hearing	N/A

Resolution/Ordinance adopted 09/27/2006
 Notice of Determination N/A

Auditor's Certificate of No Remonstrance: N/A

Common Construction Wage Hearing Held: 10/27/2006 Vote 3-0-1

Financial History

General Fund	2006	2005	2004	2003
Certified Budget	\$1,339,504	\$1,336,485	\$1,319,570	\$1,432,865
Cash Balance June 30	\$395,175	\$477,870	\$642,570	\$688,363
Estimated Misc. Rev.	\$372,979	\$371,730	\$409,027	\$424,313
Levy	\$881,115	\$862,221	\$821,495	\$777,763
Rate	.0910	.0905	.0845	.0800
Operating Balance	\$322,319	\$255,708	\$163,120	\$201,446
District Rate				

Attendance

The following people attended the meeting: Susan Miller (Library Director), Mary Hall (Adult Librarian), Colette Irwin-Knott (Financial Advisor with H.J. Umbaugh), John Hawkins (Architect), Thomas Pitman (Bond Counsel), and Heidi Dickman (Financial Advisor).

Discussion:

Susan read from a prepared statement which details the following information:

- All improvements planned since 2003 or earlier, two of them since 1986
- This project will address all needed improvements for the next fifteen years
- Extensive coverage by media – including the cost and tax rate
- No taxpayers spoke against project at any public hearing or meeting where the project was discussed
- Geographic area of district
- Statistics on use of library collections and programs
- What the bond issue proceeds will be used for
 - Double the number of parking spaces
 - A new covered entry on the parking lot side
 - New heating and cooling system to replace 24-year old system
 - Minor changes to lighting, comfort and safety inside and outside of building
 - Re-pointing all exterior limestone

Questions by board members:

Ken: Is the Library District the same as the City's?

Susan: No, the Library District includes six townships, or two thirds of Lawrence County.

John: Was this approved by any elected body?

Susan: No, but it has been out there and presented to all the taxpayers.

Ken: Do you have branch libraries?

Susan: No, just the one main building.

John: Were there any objections at the public hearing?

Susan: No one came.

Ken: Will this cause any adverse impact on your operating costs?

Susan: No, it shouldn't; it will probably help our budget by increased efficiency.

Ken: How did you decide on a ten-year term?

Colette: The library board balanced interest costs versus the tax rate.

Recommendation:

Ken motioned to recommend approval of general obligation bonds in the amount of \$1,975,000 for a term of ten (10) years. Dan seconded and the motion carried 6-0.

**City of Mitchell Redevelopment Commission, Lawrence County
Redevelopment Commission Lease Financing**

Summary: The unit is requesting approval to execute a lease in the amount of \$4,230,000 with maximum annual lease rental payments not to exceed \$428,000 for a term of twenty (20) years to provide the matching funds for a Department of Transportation project grant for the purpose of building a new road.

Project Costs: \$12,990,000 Amount applied to debt: \$4,230,000 Annual Payment: \$428,000

Controlled or Uncontrolled: Controlled

Revenue Source for Property Tax Backup: N/A

Tax Rate Impact: 2006 AV \$111,720,550
Levy Needed \$428,000
Est. Tax Rate .3831

Meeting and Publication Dates:

Date of publication for a public hearing 10/13/2006
Date of public hearing 10/23/2006
Resolution/Ordinance adopted 10/23/2006
Notice of Determination Missing

Auditor's Certificate of No Remonstrance: Pending

Common Construction Wage Hearing Held: N/A

Financial History

General Fund	2006	2005	2004	2003
Certified Budget	\$1,586,368	\$1,330,709	\$0	\$1,449,859
Cash Balance June 30	\$151,453	\$71,897	\$200,641	\$657,163
Estimated Misc. Rev.	\$555,244	\$474,713	\$602,579	\$569,925
Levy	\$612,229	\$661,909	\$650,205	\$493,971
Rate	.5480	.6753	.6348	.4661
Operating Balance	\$0	\$62,010	\$1,198,791	\$59,767

Attendance

The following people attended the meeting: Dennis Otten (Bond Counsel), Mark H. Kern (Clerk Treasurer), Morris W. Chastain (Mayor), Tom Guevara (Financial Advisor), Herschel Frierson (Financial Advisor), and Marc Rafe (Project Manager).

Discussion:

Mayor: We have a 98-acre Industrial Park with a road that splits it in half. The community has suffered the loss of businesses and jobs. We have a letter of intent for a business to build in the Park and another business wanting to expand into the Park. It is located at the crossroads of railroad tracks and ¼ of the City is inaccessible when the trains are switching. It is a major switching station for trains going east/west to switch and go north/south. The federal government has stepped up and pledged 80% of the funding to fix the problem. We now have to come up with the matching 20%. We have raised sewer and water rates to fix the utilities. This is a matter of life or death to the City.

Questions by board members:

Dave: Is the letter of intent contingent upon this project being completed?

Mayor: Yes.

Dave: How is the press treating you?

Mayor: Very favorably. I think everyone understands the importance of this project.

Ken: What is the line item allocated to the purchase of a small building?

Answer: It is a part of the letter of intent. The Redevelopment Commission is going to purchase the existing building of the company that wants to re-locate to the Industrial Park. We will then lease that building to him until the new building is completed.

Mayor: There will be 500 acres of flatland that will be available for development once this road is finished. There have already been hits of interest on that area.

Dan: What are you going to use the lease proceeds for?

Dennis: They will be used to make the lease payments.

Stan: What is the average life of a road?

Marc: Most roads have a thirty-year lifespan. This road is being constructed to last thirty years with heavy commercial traffic.

Ken: Does the City have any other debt?

Dennis: No other general obligation bonds.

Dan: You show a rate of \$3.69 – will you have a circuit breaker issue next year?

Tom: There will probably be a small impact.

Dan: Page four of the hearing information sheet has “Other” professional fees of \$368,000 – can you explain what that is for?

Tom: Reimbursement to the City for analysis and engineering costs that have already been incurred.

Dan: Your cost shows \$1 million for land costs – how much land are you purchasing?

Answer: Just over thirteen acres for the road project, plus another 12 to 13 acres of wetland that will need to be reconstructed.

The architect went over the schematics and rendering of the project. There are nine trains a day that switch from north/south to east/west. Sometimes they are sitting for an hour at a time. They sit there, back up, then switch to the other tracks and go forward again.

Dan: What is the length of the road?

Marc: Just under two miles.

Dave: What was the council's vote?

Mayor: Unanimous.

John: This is a significant tax rate impact – do the citizen's understand this?

Mayor: When I ran for mayor in 2004, I ran on this road project. Everyone who wants a job knows what this will do.

Dan: What is the tax rate impact?

Tom: Forty-two cents at the highest – most probably about thirty to thirty-one cents, which is a ten percent increase for a homeowner.

Recommendation:

Ken motioned to recommend approval to execute a lease in the amount of \$4,230,000 with maximum annual lease rental payments in the amount of \$428,000 for a term of twenty (20) years. John seconded and the motion carried 6-0.

**Center Township, Boone County
Firefighting Services, Township Assistance, and Operation of a New Jail Appeals**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Fire-Vol. Fire	\$10,000	\$0	\$10,000
Fire-Firefighting Serv.	\$300,000	\$300,000	\$0
Civil-Twp Asst	\$115,000	\$115,000	\$109,177

Appeals: None

	Civil	Fire
2007 Max Levy	\$89,159	\$226,809
Total Max Levy with Qualifying Appeal Amount	\$198,336	\$236,809
Unit's 2007 Advertised Levy	\$215,000	\$505,169

The maximum amount the unit can qualify for is Civil \$109,177 Fire \$10,000

Attendance

The following people attended the meeting: Paige Gregory (Financial Advisor with H.J. Umbaugh) and Molly Ann Riggs (Trustee).

Discussion:

Paige: The unit would like to withdraw the firefighting services appeal because they have not gone through the emergency borrowing process. I have here a fact sheet that details the need for the appeal and how we arrived at the amount needed. COIT has had to be shifted to fire to balance the budget. The fire department is combination volunteer and paid firefighters. They pay a \$30,000 contract obligation per year. The department has six full-time firefighters.

Questions by board members:

John: What is happening with the misc. revenue in the fire fund?

Paige: COIT was misclassified in the amount of about \$200,000. They have had to cash out their investments in order to balance the books.

John: You had cash balances at one time and now they are gone?

Molly: Yes, I inherited a cash balance and so did not raise taxes because I did not need them.

Stan: For township assistance did your board approve guidelines to receive assistance?

Molly: Yes.

Stan: Do you also require work fare?

Molly: No, I use it very rarely. If a person was to get hurt on a job I sent them to, I would be responsible for the medical bills. I have been very skittish in sending people to work since I would be responsible for any bills.

Recommendation:

Ken motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000 and a township assistance appeal in the amount of \$109,177. Lisa seconded and the motion carried 4-2 with Stan and John opposed.

**Brown County Unit, Brown County
Correction of Error, and Operation of a New Jail**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Corr. of Error	\$516,000	\$2,000,000	\$
New Jail	\$773,485	\$	\$

Appeals: None

2007 Max Levy	\$Unknown
Total Max Levy with Qualifying Appeal Amount	\$
Unit's 2007 Advertised Levy	\$2,400,000

The maximum amount the unit can qualify for is \$1,289,485

Attendance

The following people attended the meeting: David Critser (County Council President) and Mari Miller (Auditor).

Discussion:

We are here to request an increase to our maximum levy to support increased jail expenses.

Questions by board members:

Dave: How many prisoners will the new jail hold?

David: I am told it is a 108-bed jail, but will hold 114 at full capacity. DOC says we should not be over 75 – 77% average capacity.

Dave: What is your average now?

David: 42 – 46, which is an increase from 34 – 38 in the old facility. It doesn't seem a lot, but it is large for us.

Dan: Does the personnel services include fringe benefits?

David: No, fringes and medical is in the Commissioner's budget.

Ken: Are you hoping to house DOC prisoners, and if you are, what is the expected revenue?

David: Yes, we are. The payment is \$109,000 for every ten prisoners, less per diem.

Ken: What is the tax rate impact?

Mari: About a penny per \$100, or about nine to eleven cents.

Dan: Do you have an outstanding court order?

David: We have a civil liberties court order.

Dan: We would like to see a copy of that if you will send it to Judy.

Mari: I can do that.

Stan: What is the \$59,000 in capital outlay?

David: We are in need of a new transport vehicle with a cost of about \$40,000, and the other \$19,000 I don't know.

Dan: I would support an appeal amount that includes fringe benefits, since they are a direct expense of the jail, and since we denied the correction of error appeal. According to my figures, that amount would be about \$925,941.

Recommendation:

Dan motioned to recommend approval of the operation of a new jail appeal in the amount of \$925,941.

Ken seconded and the motion carried 6-0.

**Wright Township, Greene County
Emergency Township Assistance Loan**

Summary: The unit is requesting approval to obtain a loan in the amount of \$200,000 for a term of one (1) year for the purpose of funding deficit and outstanding bills and some other potential expenses for township assistance.

Project Costs: \$200,000

Amount applied to debt: \$200,000

Annual Payment: \$209,900

Emergency Loan Calculation:	2006
Certified Property Taxes	\$49,035
Certified Misc. Revenue	\$42,193
Jan. 1st Cash Balance (June 30)	(\$19,771)
Total Funds Available	\$71,457
Less: Prior Year Encumbrances	\$0
Less: Estimated Expenses	\$230,963
Funds Remaining (Needed)	\$(159,506)

Note: The budget advertised and adopted is \$107,075 and the estimated expense is \$230,963. The difference is \$123,888. The expenses are more than twice what was advertised and adopted.

Budget Advertised	\$107,075
Budget Adopted	\$107,075
Advertised/Adopted Budget	\$107,075
Less Certified Budget	\$ 30,963
Budget cut by DLGF	\$ 76,112

Tax Rate Impact:	2006 AV	\$64,690,510
	Levy Needed	\$197,306
	Est. Tax Rate	.3050

Meeting and Publication Dates:

Date of publication for a public hearing	N/A
Date of public hearing	N/A
Resolution/Ordinance adopted	08/30/2006
Notice of Determination	N/A

Auditor's Certificate of No Remonstrance: N/A

Financial History

General Fund	2006	2005	2004	2003
Certified Budget	\$96,763	\$84,733	\$80,477	\$77,783
Cash Balance June 30	\$36,739	\$39,150	\$56,912	\$60,305
Estimated Misc. Rev.	\$65,554	\$57,399	\$60,382	\$67,888
Levy	\$5,952	\$6,123	\$4,695	\$0
Rate	.0092	.0092	.0069	.0
Operating Balance	\$5,089	\$5,432	\$29,543	\$42,089
District Rate				

Attendance

The following people attended the meeting: David S. Richards (Property Owner), Harry J. Bedwell ((Property Owner), Don L. Cambill (Property Owner), Donna R. Hubbell (Property Owner), Fred L. Hubbell (Property Owner), Elden C. Tipton (Property Owner), Paul Grabner (Property Owner), Gladys Graber (Property Owner), Charles Neville (Property Owner), Robert L. Motb (Property Owner), Charlotte Thomas (Clerk Treasurer for the City of Jasonville), Bonnie Borders (Property Owner), Bob Borders (Property Owner), Roy Terrell Sr. (Property Owner), Representative Bruce Borders (State Representative), Howard Johnson, Ronald Schutlz, Nolan Wilson, Pam Jerrells, William Michael (Trustee), Nellie Blevins, Karen Arland (Bond Counsel with Ice Miller), and John Rowe (Local Council).

Discussion:

John Rowe: We have accumulated a deficit in the township assistance fund. Folks have been willing to write-off some debt and the amount needed is down to less than \$70,000. The anticipated tax rate is .3929 cents. .2012 cents is currently in place to pay for an existing loan. The new loan will impose a rate of .1303, which is less than this year's debt fund rate. Part of the funds is due to the City of Jasonville and to Duke Energy, we estimate about \$8,400. Representative Borders is working with Duke, but has not received a response from them yet. We have sought loans for a number of years. \$70,000 is in good faith and is about as low as we can get down to.

Questions by board members:

Dave: How long did it take you to get to this point?

John R.: One year.

Dave: What happens next year? Are you going to continue to spend more than your budget?

John R.: Last year we were approved for a \$30,000 township assistance loan and our proposed budget next year is \$60,000. The township has not previously enacted standards. There is a new trustee coming in next year and we are tightening up significantly. We are hoping that this will take care of the problem.

Stan: The statute addresses what type of assistance that can be granted, but not the dollar amount.

John R.: I agree; it also states that a lack of funds is not a reason to deny assistance.

Ken: Is this a one-time deficit to catch-up, or an on-going deficit?

John R.: We don't know; it all depends on how much assistance is requested. Historically, this has not been a one-time problem.

Ken: How did you start with a request of \$200,000 and now have it down to less than \$70,000?

John R.: (See Exhibit B) In August, when we started this project, it was estimate because we did not know the number of outstanding vouchers, or how much those vouchers were. Now we have put pen to paper with due diligence and know pretty much what the need is. We weren't sure then, but now we are.

Dave: According to this spreadsheet, \$70,000 will bring all of your funds back to zero?

John R.: Yes, because the trustee borrowed from all funds to pay for township assistance (John went over the spreadsheet he had handed out detailing account balances and expenditures).

Dan: The second page shows a tax draw of \$50,000 – which funds was that for?

Pam: All of them. Township assistance should have received \$29,000 – the total draw was \$115,000.

Answer: \$68,000 of that is to repay the previous loan.

Dan: Do you have your work papers from where you met with your DLGF field rep this year?

Answer: Not here with me today.

Stan: If this is approved, why not borrow this year and have a rate for 2007?

Karen: Because it is after the August deadline to have a rate for township assistance debt.

Comments from taxpayers, elected official, and other interested parties:

State Representative Borders:

I would like to stop this loan. Standards should have been in place before now. Last year the township assistance expense was \$135,000. Our tax rate has increased 30%. The Indiana average was a decrease of 1.2%. Our people are really being hit hard. I am working with LSA and trying to go after two sources of revenue:

1. The cumulative fire fund – there are a couple of statutes butting heads and I am working on that issue, along with Jeff Spaulding, and
2. A Homeland Security grant in order to purchase a new pumper.

Numerous state statutes have been violated in getting to this point. Monthly figures were not supplied to the advisory board, so they had no clue what was happening. What I would like to see is the need brought down to \$38,000, which can happen if I can access the cumulative fire fund. I personally do not see this happening again. (See Exhibit A for further detail and letter of opposition to the loan)

Former State Senator Eldon Tipton:

I am a retired naval officer. One thing that I was taught since my childhood is that you do not spend money that you don't have. I have not understood most of what has been said here today. My taxes this year

were \$2400 – I don't remember if that is for a half or full year. I would like to not have to go to the poor house because I can't pay my taxes. There is a limit on what can be done.

State Trooper Harry Bedwell:

We are in this mess because of a misuse of appropriations and the bungling of accounts. Standards should have been in place several years ago and should have been followed. The statute gives guidelines on giving and receiving township assistance (See Exhibit C). They are trying to get the taxpayers to catch the cart up to the horse. I think you should deny and not even consider this loan because state statutes have not been followed. The City and utilities have gone back to the people for payment when the township didn't pay. I don't think anything is going to happen if they don't get this money.

Dave: Why do you say that?

Mr. Bedwell: Who is going to sue them? In order to win, they would have to prove that they needed assistance, and people cannot do that.

Scott Richards:

I am amazed because the township representative can't answer the questions you have asked them, and they can't answer mine. In the last thirty to sixty days, we have incurred \$8,300 in attorney fees. I've seen a bill for \$5,000 from Ice Miller and \$3,300 for Mr. Rowe. They have incurred these additional expenses and don't have the money to pay for them. I would like to present to you the latest State Board of Accounts Audit done for the 2005 budget (See Exhibit D). We have asked for another audit but have been blown off.

Bonnie Porters:

The trustee has not written checks for three months and people are doing alright. They have gone out and gotten a job and are supporting themselves. We cannot afford another loan.

Recommendation:

Dave motioned to recommend postponing the request until the February meeting so that the State Board of Accounts and the Department of Local Government Finance can oversee what the township actually needs. Lisa seconded and the motion carried 5-0 (John had left the meeting before this unit was heard).

Additional Comments:

Stan: Can Melissa send Bruce Hartman an e-mail to that effect?

Scott Richards:

Are you saying that you are going to make a recommendation to declare us a distressed township?

Dave: No, nothing was said about that.

**Town of New Carlisle, St. Joseph County
Three-Year Growth**

Max Levy 3-Yr Growth	Requested	Advertised	Qualifies (per worksheet)
	\$473,054	\$567,665	\$473,093
Appeals:	1993 Volunteer Fire	\$7,790	2001 Volunteer Fire \$9,982
	2002 Volunteer Fire	\$10,000	2003 Volunteer Fire \$10,000
	2006 Annexation	\$84,750	

Threshold	1.0326
Unit Qualifies	1.8944
Three-year average unit growth factor	1.8944
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	0.8544
Multiplied by the 2007 Adjusted Levy Limit of	\$553,713
Qualifying Amount	\$473,092
Check 2007 Adj. Limit	\$553,713
2007 Adj. Limit * Unit growth factor	\$1,048,954
2007 Max Levy after statewide growth factor	\$575,861
Difference	\$473,093

2007 Max Levy	\$575,861
Total Max Levy with Qualifying Appeal Amount	\$1,048,915
Unit's 2007 Advertised Levy	\$1,091,853

The maximum amount the unit can qualify for is \$473,054

Attendance

This was a non-appearing unit.

Discussion:

Ken: I am not comfortable with this one. This appeal will double their budget.

John: Wasn't this unit here last year with an annexation appeal? I remember an annexation for In-Tech or something like that being approved. Their assessed value has tripled and they are carrying a 70% cash balance.

Recommendation:

John motioned to forward this to the Commissioner with no recommendation. Stan seconded and the motion carried 6-0.

**Town of Fishers, Hamilton County
Three-Year Growth**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
3-Year Growth	\$310,703	\$1,000,000	\$310,729

Appeals:	Three-Year Growth Appeals:	1996	\$237,900	1997	\$363,100
1999	\$135,494	2000	\$191,980	2001	\$222,565
2003	\$624,354	2004	\$707,171	2005	\$584,235
		2006		2006	\$387,473

2007 Max Levy	\$10,954,494
Total Max Levy with Qualifying Appeal Amount	\$11,265,197
Unit's 2007 Advertised Levy	\$15,756,305

Threshold	1.0326
Unit Qualifies	1.0695
Three-year average unit growth factor	1.0695
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	0.0295
Multiplied by the 2007 Adjusted Levy Limit of	\$10,533,168
Qualifying Amount	\$310,728
Check 2007 Adj. Limit	\$10,533,168
2007 Adj. Limit * Unit growth factor	\$11,265,223
2007 Max Levy after statewide growth factor	\$10,954,494
Difference	\$310,729

The maximum amount the unit can qualify for is \$310,703

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Ken motioned to recommend approval of a three-year growth factor appeal in the amount of \$310,703. John seconded and the motion carried 4-0 (Stan and Dan had temporarily stepped out of the room).

**City of Nappanee, Elkhart & Kosciusko Counties
Correction of Error**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Corr of Error	\$5,737	\$5,737	\$5,737

Appeals: None

2007 Max Levy	\$3,042,767
Total Max Levy with Qualifying Appeal Amount	\$3,048,504
Unit's 2007 Advertised Levy	\$3,329,679

The maximum amount the unit can qualify for is \$5,737

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a correction of error appeal in the amount of \$5,737. Lisa seconded and the motion carried 6-0.

**Town of Winfield, Lake County
Three-Year Growth**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
3-Year Growth	\$26,000	\$26,000	\$14,066

Appeals:	2001	Three-Year Growth Shortfall	\$22,631 \$10,012	2002	Shortfall	\$860
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Threshold	1.0326
Unit Qualifies	1.0871
Three-year average unit growth factor	1.0871
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	0.0471
Multiplied by the 2007 Adjusted Levy Limit of Qualifying Amount	\$298,633 \$14,066
Check 2007 Adj. Limit	\$298,633
2007 Adj. Limit * Unit growth factor	\$324,644
2007 Max Levy after statewide growth factor	\$310,578
Difference	\$14,066

2007 Max Levy	\$310,578
Total Max Levy with Qualifying Appeal Amount	\$324,644
Unit's 2007 Advertised Levy	\$342,000

The maximum amount the unit can qualify for is \$14,066

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Lisa motioned to recommend approval of three-year growth factor appeal in the amount of \$14,066. Stan seconded and the motion carried 6-0.

**Gary Chicago International Airport, Lake County
Property Tax Shortfall**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
2005 Shortfall	\$78,253	\$80,000	\$78,252

Appeals None

2007 Max Levy	\$1,416,540
Total Max Levy with Qualifying Appeal Amount	\$1,494,792
Unit's 2007 Advertised Levy	\$2,307,106

<u>Funds</u>	<u>Certified Levy</u>	<u>Actual Collections</u>	<u>Circuit Breaker</u>	<u>Difference</u>
General	\$1,311,390	\$1,191,564	\$41,574	\$78,252

<u>District #</u>	<u>Errors</u>	<u>Refunds</u>	<u>Total</u>	<u>Unit's Portion</u>
02 / 38		\$128,190	\$128,190	\$1,566
03 / 41	\$539,650	\$85,550	\$625,200	\$5,152
04 / 25	\$7,833,720	\$1,884,879	\$9,718,599	\$79,235
17 / 32	\$1,749	\$1,776	\$3,525	\$36
Totals	\$8,375,119	\$2,100,395	\$10,475,514	\$85,989

The maximum amount the unit can qualify for is \$78,252

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a property tax shortfall appeal in the amount of \$78,253. Lisa seconded and the motion carried 6-0.

**Portage Township, Porter County
Shortfall**

Max Levy Shortfall	Requested	Advertised	Qualifies (per worksheet)
	\$67,739	\$70,000 (Civil)	\$56,021
Appeals:	1992 Volunteer Fire	\$10,000	1993 Volunteer Fire \$10,000
	1994 Volunteer Fire	\$10,000	1996 Volunteer Fire \$10,000

<u>Funds</u>	<u>Certified Levy</u>	<u>Actual Collections</u>	<u>Difference</u>	<u>Rate</u>
General	\$305,894	\$290,227	\$15,667	\$0.0168
Comm. Bldg/Serv.	\$207,571	\$196,983	\$10,588	\$0.0114
Township Assistance	\$582,656	\$552,890	\$29,766	\$0.0320
Total Levy	\$1,096,121	\$1,040,100	\$56,021	\$0.0602

<u>District #</u>	<u>Errors</u>	<u>Refunds</u>	<u>Total</u>	<u>Unit's Portion</u>
15	-\$45,108	\$1,785,229	\$1,740,121	\$54,920
16	\$474,433	\$115,021	\$589,454	\$13,352
Totals	\$429,325	\$1,900,250	\$2,329,575	\$68,273

2007 Max Levy	\$1,183,711
Total Max Levy with Qualifying Appeal Amount	\$1,239,732
Unit's 2007 Advertised Levy	\$1,332,500

The maximum amount the unit can qualify for is \$56,021

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a property tax shortfall appeal in the amount of \$56,021. Lisa seconded and the motion carried 6-0.

**Boone Township, Porter County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil	\$16,331	\$16,331	\$16,331

Appeals: 2005 Township Assistance \$9,264

2007 Max Levy	\$95,737
Total Max Levy with Qualifying Appeal Amount	\$112,068
Unit's 2007 Advertised Levy	\$143,449

The maximum amount the unit can qualify for is \$16,331

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a township assistance appeal in the amount of \$16,331. Lisa seconded and the motion carried 6-0.

**Tippecanoe Township, Tippecanoe County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil	\$3,800	\$3,800	\$36,906

Appeals: 1989 Volunteer Fire \$5,709

2007 Max Levy	\$24,472
Total Max Levy with Qualifying Appeal Amount	\$28,272
Unit's 2007 Advertised Levy	\$30,000

The maximum amount the unit can qualify for is \$3,800

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a township assistance appeal in the amount of \$3,800. Lisa seconded and the motion carried 6-0.

**Town of Ingalls, Madison County
Three-Year Growth and Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
3-Yr Growth	\$8,000	\$15,000	\$7,883
Vol. Fire	\$10,000		\$10,000

Appeals:	2002	Volunteer Fire	\$8,234	2004	Volunteer Fire	\$8,798
	2003	Three-Year Growth	\$3,485		Annexation	\$48,278

Threshold	1.0326
Unit Qualifies	1.0808
Three-year average unit growth factor	1.0808
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	0.0408
Multiplied by the 2007 Adjusted Levy Limit of	\$193,219
Qualifying Amount	\$7,883
Check 2007 Adj. Limit	\$193,219
2007 Adj. Limit * Unit growth factor	\$208,831
2007 Max Levy after statewide growth factor	\$200,948
Difference	\$7,883

2007 Max Levy	\$200,948
Total Max Levy with Qualifying Appeal Amount	\$215,948
Unit's 2007 Advertised Levy	\$227,000

The maximum amount the unit can qualify for is \$7,883 for 3-Year growth and \$7,117 for Volunteer Fire due to advertising only \$15,000.

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a three-year growth factor appeal in the amount of \$7,883 and a volunteer fire expenses appeal in the amount of \$7,117. Lisa seconded and the motion carried 6-0.

**Nineveh Fire District, Johnson County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Volunteer Fire	\$10,000	\$10,300	\$10,000
Appeals: 1998	Volunteer Fire	\$10,000	1999 Volunteer Fire \$10,000
2007 Max Levy		\$77,268	
Total Max Levy with Qualifying Appeal Amount		\$87,268	
Unit's 2007 Advertised Levy		\$141,875	

The maximum amount the unit can qualify for is \$10,000

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

**Town of Cedar Lake, Lake County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Volunteer Fire	\$10,000	\$103,140	\$10,000
Appeals: Too many to list			
2007 Max Levy		\$2,130,297	
Total Max Levy with Qualifying Appeal Amount		\$2,140,297	
Unit's 2007 Advertised Levy		\$2,837,047	

The maximum amount the unit can qualify for is \$10,000

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Ken motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000. Lisa seconded and the motion carried 5-1 with Dan opposed due to cash balances.

**Gilboa Township, Benton County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil	\$5,750	\$5,750	\$6,421

Appeals: None

2007 Max Levy	\$3,636
Total Max Levy with Qualifying Appeal Amount	\$9,386
Unit's 2007 Advertised Levy	\$14,015

The maximum amount the unit can qualify for is \$5,750

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Ken motioned to recommend approval of a township assistance appeal in the amount of \$5,750. Stan seconded and the motion carried 5-1 with Dan opposed due to cash balances.

**Medina Township, Warren County
Correction of Error**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Corr. of Error	\$2,700	\$Unknown	\$2,700

Appeals: None

	Civil	Fire
2007 Max Levy	\$12,203	\$2,192
Total Max Levy with Qualifying Appeal Amount	\$	
Unit's 2007 Advertised Levy	\$Unknown	

The maximum amount the unit can qualify for is \$2,700

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Stan motioned to recommend approval of a correction of error appeal in the amount of \$2,700 if advertising is provided. Dan seconded and the motion carried 6-0.

**Town of New Palestine, Hancock County
Three-Year Growth**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
3-Yr Growth	\$34,819	\$46,500	\$30,910

Appeals: Many

2007 Max Levy	\$286,504
Total Max Levy with Qualifying Appeal Amount	\$317,414
Unit's 2007 Advertised Levy	\$479,133

Threshold	1.0326
Unit Qualifies	1.1522
Three-year average unit growth factor	1.1522
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	0.1122
Multiplied by the 2007 Adjusted Levy Limit of Qualifying Amount	\$275,485 \$30,909
Check 2007 Adj. Limit	\$275,485
2007 Adj. Limit * Unit growth factor	\$317,414
2007 Max Levy after statewide growth factor	\$286,504
Difference	\$30,910

The maximum amount the unit can qualify for is \$30,910

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Lisa motioned to recommend approval of three-year growth factor appeal in the amount of \$30,910. Stan seconded and the motion carried 6-0.

**Wood Township, Clark County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil	\$19,025	\$19,025	\$19,025
Appeals:	1998 Volunteer Fire	\$1,420	1999 Volunteer Fire \$2,181
	2000 Volunteer Fire	\$2,574	2001 Volunteer Fire \$1,455
2007 Max Levy		\$17,714	
Total Max Levy with Qualifying Appeal Amount		\$36,739	
Unit's 2007 Advertised Levy		\$35,255	

The maximum amount the unit can qualify for is \$19,025

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a township assistance appeal in the amount of \$19,025. Lisa seconded and the motion carried 6-0.

**Round Grove Township, White County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Police Pensions	\$7,510	\$7,510	\$7,510
Appeals:	1987 Volunteer Fire	\$500	
	1990 Volunteer Fire	\$500	
2007 Max Levy		\$8,561	
Total Max Levy with Qualifying Appeal Amount		\$16,071	
Unit's 2007 Advertised Levy		\$12,510	

The maximum amount the unit can qualify for is \$7,510

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a township assistance appeal in the amount of \$7,510. Ken seconded and the motion carried 6-0.

**Harbison Township, Dubois County
Township Assistance and Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil-Twp Asst	\$14,066	\$14,066	\$14,066
Fire-Vol. Fire	\$4,829	\$4,829	\$4,829
Appeals:	None		
		Civil	Fire
2007 Max Levy		\$6,377	\$13,827
Total Max Levy with Qualifying Appeal Amount		\$20,443	\$18,656
Unit's 2007 Advertised Levy		\$20,538	\$19,000

The maximum amount the unit can qualify for is Civil \$14,066 Fire \$4,829

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Stan motioned to recommend approval of a township assistance appeal in the amount of \$14,066 and a volunteer fire expenses appeal in the amount of \$4,829. Lisa seconded and the motion carried 6-0.

**Scott Township, Vanderburgh County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Fire-Vol. Fire	\$10,000	\$10,000	\$10,000

Appeals: This unit has received a \$10,000 volunteer fire appeal in the following years:

1986 (\$3,200)	1991	1992	1997	1998	1999	2000
2001	2002	2003 (\$8,753)	2004	2005	2006	

2007 Max Levy	\$254,307
Total Max Levy with Qualifying Appeal Amount	\$264,307
Unit's 2007 Advertised Levy	\$266,900

The maximum amount the unit can qualify for is \$10,000

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

**Crown Point Library, Lake County
Three-Year Growth and Shortfall**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Three-Year Growth	\$20,000	\$70,000	\$4,565
2004 Shortfall	\$34,831	\$	\$405 – missing verifiable info
2005 Shortfall	\$14,597	\$	\$18,290

Appeals:	2000	Shortfall	\$14,278	2001	Shortfall	\$16,251
	2002	Shortfall	\$26,444	2003	Shortfall	\$35,530

Threshold	1.0326
Unit Qualifies	1.0444
Three-year average unit growth factor	1.0444
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	0.0044
Multiplied by the 2007 Adjusted Levy Limit of	\$1,037,574
Qualifying Amount	\$4,565
Check 2007 Adj. Limit	\$1,037,574
2007 Adj. Limit * Unit growth factor	\$1,083,642
2007 Max Levy after statewide growth factor	\$1,079,077
Difference	\$4,565

2004

Funds	Certified Levy	Actual Collections	Circuit Breaker	Difference
General	\$953,363	\$918,532	\$0	\$34,831

District #	Errors	Refunds	Total	District Rate	Unit's Portion
41	\$0	\$16,683	\$16,683	\$2.7642	\$335
42	\$0	\$0	\$0	\$3.4508	\$0
43	\$0	\$1,619	\$1,619	\$3.2620	\$28
44	\$0	\$1,529	\$1,529	\$2.7639	\$31
47	\$0	\$594	\$594	\$2.8303	\$12
54	\$0	\$0	\$0	\$2.9021	\$0
Totals	\$0	\$20,425	\$20,425		\$405

2005

Funds	Certified Levy	Actual Collections	Circuit Breaker	Difference
General	\$998,953	\$984,368	\$2,698	\$11,887

District #	Errors	Refunds	Total	District Rate	Unit's Portion
41	\$446,476	\$159,699	\$606,175	\$2.8117	\$12,073
42	\$0	\$0	\$0	\$3.4638	\$0
43	\$136,612	\$36,434	\$173,046	\$3.3441	\$2,898
44	\$57,165	\$36,701	\$93,866	\$2.8120	\$1,869
47	\$42,550	\$31,738	\$74,288	\$2.8695	\$1,450
54	\$0	\$0	\$0	\$2.9578	\$0
Totals	\$682,803	\$264,572	\$947,375		\$18,290

Grand Total	\$18,695
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2007 Max Levy	\$1,079,077
Total Max Levy with Qualifying Appeal Amount	\$1,130,360
Unit's 2007 Advertised Levy	\$1,448,223

The maximum amount the unit can qualify for is \$51,283 based on verification of 2004 data – the current verifiable amount is \$23,260.

Attendance

This was a non-appearing unit.

Discussion:

Dan: I recommend denial because they have a 56% fund balance. They are projecting a balance of \$782,625 with a budget of \$1.2 million. They do not need this appeal.

Stan: I can see a library having a 50% balance because they receive no revenue between the two tax draws.

Recommendation:

Stan motioned to recommend approval of a three-year growth appeal in the amount of \$4,565. Lisa seconded and the motion carried 6-0.

Ken motioned to recommend denial of a property tax shortfall appeal. Dan seconded and the motion tied with a 3-3 vote. The appeal will be forwarded to the Commissioner without a recommendation.

**Columbia Township, Dubois County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil	\$6,280	\$6,280	\$6,280

Appeals: None

2007 Max Levy	\$9,404
Total Max Levy with Qualifying Appeal Amount	\$15,684
Unit's 2007 Advertised Levy	\$15,926

The maximum amount the unit can qualify for is \$6,280

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a township assistance appeal in the amount of \$6,280. Lisa seconded and the motion carried 6-0.

**Brandywine Township, Shelby County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Twp Asst	\$12,618	\$12,618	\$21,404

Appeals: 1988 Volunteer Fire \$800

2007 Max Levy	\$14,261
Total Max Levy with Qualifying Appeal Amount	\$26,879
Unit's 2007 Advertised Levy	\$27,600

The maximum amount the unit can qualify for is \$12,618

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Ken motioned to recommend approval of a township assistance appeal in the maximum amount they need to fund the 2007 budget. John seconded and the motion carried 6-0.

**Manchester Township, Dearborn County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Fire-Volunteer Fire	\$10,000	\$10,000	\$10,000
Appeals:	1986 Volunteer Fire	\$1,728	1987 Volunteer Fire \$2,073
	1988 Volunteer Fire	\$2,488	2000 Volunteer Fire \$10,000
	Township Asst	\$274	2001 Volunteer Fire \$10,000
	2002 Volunteer Fire	\$10,000	2005 Volunteer Fire \$10,000
2007 Max Levy		\$74,414	
Total Max Levy with Qualifying Appeal Amount		\$84,414	
Unit's 2007 Advertised Levy		\$88,000	

The maximum amount the unit can qualify for is \$10,000

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

**Grass Township, Spencer County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Fire - Volunteer Fire	\$1,913	\$1,913	\$1,913
Appeals:	None		
2007 Max Levy		\$9,255	
Total Max Levy with Qualifying Appeal Amount		\$11,168	
Unit's 2007 Advertised Levy		\$32,000	

The maximum amount the unit can qualify for is \$1,913

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$1,913. Lisa seconded and the motion carried 6-0.

**Veale Fire Protection District, Daviess County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Volunteer Fire	\$10,000	\$10,000	\$10,000

Appeals: None

2007 Max Levy	\$12,035
Total Max Levy with Qualifying Appeal Amount	\$22,035
Unit's 2007 Advertised Levy	\$22,600

The maximum amount the unit can qualify for is \$10,000

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

**Town of Ossian, Wells County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Volunteer Fire	\$10,000	\$10,000	\$10,000

Appeals: Too many to list

2007 Max Levy	\$441,543
Total Max Levy with Qualifying Appeal Amount	\$451,543
Unit's 2007 Advertised Levy	\$736,096

The maximum amount the unit can qualify for is \$10,000

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

**Gary Storm Water, Lake County
Property Tax Shortfall**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
2005 Shortfall	\$60,684	\$61,000	\$60,684

Appeals: None

<u>Funds</u>	<u>Certified Levy</u>	<u>Actual Collections</u>	<u>Circuit Breaker</u>	<u>Difference</u>
Storm Sewer	\$1,016,957	\$924,034	\$32,239	\$60,684

District #	Errors	Refunds	Total	Unit's Portion
3	\$7,833,720	\$1,884,879	\$9,718,599	\$62,102
4	\$539,650	\$85,550	\$625,200	\$3,953
17	\$1,749	\$1,776	\$3,525	\$28
Totals	\$8,375,119	\$1,972,205	\$10,347,324	\$66,083

2007 Max Levy	\$1,098,008
Total Max Levy with Qualifying Appeal Amount	\$1,158,692
Unit's 2007 Advertised Levy	\$1,269,000

The maximum amount the unit can qualify for is \$60,684

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a property tax shortfall appeal in the amount of \$60,684. Lisa seconded and the motion carried 6-0.

**Gary Sanitary Water, Lake County
Property Tax Shortfall**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
2005 Shortfall	\$478,880	\$480,000	\$478,880

Appeals: 1999 Annexation \$2,500,000

Funds	Certified Levy	Actual Collections	Circuit Breaker	Difference
Sanitary General	\$4,212,417	\$3,828,790	\$126,365	\$257,262
Solid Waste General	\$3,628,781	\$3,298,306	\$108,857	\$221,618
Total Levy	\$7,841,198	\$7,127,096	\$235,222	\$478,880

District #	Errors	Refunds	Total	Unit's Portion
2	\$7,833,720	\$1,884,879	\$9,718,599	\$671,682
3	\$1,749	\$1,776	\$3,525	\$164
4	\$49,134	\$408	\$49,542	\$2,284
17	\$0	\$0	\$0	\$0
19	\$2,588	\$128,190	\$130,778	\$10,609
31	\$539,650	\$85,550	\$625,200	\$64,675
Totals	\$8,426,841	\$2,100,803	\$10,527,644	\$749,415

2007 Max Levy \$8,471,891
 Total Max Levy with Qualifying Appeal Amount \$8,950,771
 Unit's 2007 Advertised Levy \$9,235,000

The maximum amount the unit can qualify for is \$478,880

Attendance
 This was a non-appearing unit.

Discussion:
 None

Recommendation:
 Stan motioned to recommend approval of a property tax shortfall appeal in the amount of \$478,880. Lisa seconded and the motion carried 6-0.

**City of Portage, Porter County
 Property Tax Shortfall**

Max Levy	Requested	Advertised	Qualifies (per worksheet)	
2005 Shortfall	\$630,000	\$630,000	\$593,148	
Appeals:	1999 Shortfall	\$239,547	2002 Police Pension	\$48,255
	2001 Annexation	\$342,184	2003 Shortfall	\$633,043
	Police Pension	\$56,385	2006 Shortfall	\$813,456
	Shortfall	\$118,351		
2007 Max Levy		\$11,996,268		
Total Max Levy with Qualifying Appeal Amount		\$12,589,416		
Unit's 2007 Advertised Levy		\$15,545,439		

<u>Funds</u>	<u>Certified Levy</u>	<u>Actual Collections</u>	<u>Difference</u>
General	\$7,981,782	\$7,554,500	\$427,282
Fire Pension	\$4,300	\$4,018	\$282
Police Pension	\$4,300	\$4,018	\$282
Insurance	\$594,800	\$563,156	\$31,644
Health Insurance	\$1,178,133	\$1,115,293	\$62,840
MVH	\$385,545	\$364,947	\$20,598
Storm Sewer	\$77,396	\$73,232	\$4,164
Park & Rec	\$862,818	\$816,762	\$46,056
Total Levy	\$11,089,074	\$10,495,926	\$593,148

District #	Errors	Refunds	Total	Unit's Portion
16	\$1,919	-\$1,144	\$775	\$226
22	\$1,785,229	\$474,391	\$2,259,620	\$632,811
Totals	\$1,787,148	\$473,247	\$2,260,395	\$633,037

The maximum amount the unit can qualify for is \$593,148

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Lisa motioned to recommend approval of a property tax shortfall appeal in the amount of \$593,148. Stan seconded and the motion carried 6-0.

**Gregg Township, Morgan County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Volunteer Fire	\$10,000	\$50,000	\$10,000
Appeals:	2003 Volunteer Fire Fire Services	\$10,000 \$59,951	2005 Volunteer Fire \$10,000
2007 Max Levy		\$97,392	
Total Max Levy with Qualifying Appeal Amount		\$107,392	
Unit's 2007 Advertised Levy		\$355,509	

The maximum amount the unit can qualify for is \$10,000

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

**City of Carmel, Hamilton County
Three-Year Growth**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Three-Yr. Growth	\$2,917,080	\$10,000,000	\$2,918,152

Appeals:	1990	Shortfall	\$230,512
	2004	Annexation	\$6,000,000
	2005	Annexation	\$1,000,000

Threshold	1.0326
Unit Qualifies	1.1524
Three-year average unit growth factor	1.1524
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	0.1124
Multiplied by the 2007 Adjusted Levy Limit of Qualifying Amount	\$25,962,206 \$2,918,152
Check 2007 Adj. Limit	\$25,962,206
2007 Adj. Limit * Unit growth factor	\$29,918,846
2007 Max Levy after statewide growth factor	\$27,000,694
Difference	\$2,918,152

2007 Max Levy	\$27,000,694
Total Max Levy with Qualifying Appeal Amount	\$29,917,774
Unit's 2007 Advertised Levy	\$47,000,000

The maximum amount the unit can qualify for is \$2,917,080

Attendance

This was a non-appearing unit.

Discussion:

Ken: This seems like a large amount for them not to be an appearing unit.

Stan: It is less than ten percent increase – they have a budget over \$42 million.

Recommendation:

John motioned to recommend that the unit be an appearing unit. Dan seconded and the motion tied 3-3. The appeal will be forwarded to the Commissioner with no recommendation.

**Wayne Township, Hamilton County
Volunteer Fire Expenses**

Max Levy		Requested		Advertised		Qualifies (per worksheet)
Volunteer Fire		\$10,000		\$10,000		\$10,000
Appeals:	1989	Volunteer Fire	\$1,510	2006	Volunteer Fire	\$10,000
	1990	Shortfall	\$422		Township Asst	\$28,821
	1997	Volunteer Fire	\$300			
2007 Max Levy				\$51,678		
Total Max Levy with Qualifying Appeal Amount				\$61,678		
Unit's 2007 Advertised Levy				\$62,000		

The maximum amount the unit can qualify for is \$10,000

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

**Cleveland Township, Elkhart County
Volunteer Fire Expenses**

Max Levy		Requested		Advertised		Qualifies (per worksheet)
Volunteer Fire		\$10,000		\$10,000		\$0
The unit does not have a volunteer fire expense budget – their budget is 100% full-time firefighters						
Appeals:	1986	Volunteer Fire	\$10,000	1990	Volunteer Fire	\$8,900
	2005	Volunteer Fire	\$10,000	2006	Volunteer Fire	\$10,000
		Fire Pension	\$2,865			
2007 Max Levy				\$141,543		
Total Max Levy with Qualifying Appeal Amount				\$151,543		
Unit's 2007 Advertised Levy				\$1,213,894		

The maximum amount the unit can qualify for is \$0; this unit does not qualify since they have no volunteer firefighters.

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:

Ken motioned to recommend denial of a volunteer fire expenses appeal. Dan seconded and the motion carried 6-0.

**Adams Township, Hamilton County
Fire Contract with a Municipality**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Fire Contract	\$10,000	\$1,000,000	\$252,879

Appeals:	1987	Volunteer Fire	\$1,932
	2006	Township Asst	\$24,526

Current Year Municipal General Fund Budget	\$1,526,855
Current Year Municipal Fire Budget	\$784,436
Current Year General Fund Rate of Municipality	0.8492
Current Year Township Fire Rate	0.0444
Current Year Township Assessed Valuation	\$129,058,150

Current Year Municipal Fire Rate	0.4363
Difference Between Township & Municipal Rate	0.3919
1st Year at 50%	0.1959

Qualified Levy	\$252,879
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2007 Max Levy	\$60,264
Total Max Levy with Qualifying Appeal Amount	\$70,264
Unit's 2007 Advertised Levy	\$68,000

The maximum amount the unit can qualify for is \$10,000

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a fire contract with a municipality appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

**Hudson Township, LaPorte County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Volunteer Fire	\$10,000	\$0	\$0

The unit did not advertise an excessive levy appeal; also, they have reported a volunteer fire expenses budget of \$68,000 but have zero volunteer firefighters.

Appeals:	1988	Volunteer Fire	\$3,125
	1900	Volunteer Fire	\$1,100

2007 Max Levy	\$56,591
Total Max Levy with Qualifying Appeal Amount	\$56,591
Unit's 2007 Advertised Levy	\$105,561

The maximum amount the unit can qualify for is \$0 because of not advertising and because they do not qualify due to having no volunteer firefighters.

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Ken motioned to recommend denial of a three-year growth appeal due to the unit not advertising an excessive levy appeal with their 2007 budget. Dan seconded and the motion carried 6-0.

**Jennings Township, Crawford County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Township Asst	\$6,313	\$6,300	\$6,313

The unit has provided no explanation or reason for the appeal.

Appeals: None

2007 Max Levy	\$6,870
Total Max Levy with Qualifying Appeal Amount	\$13,170
Unit's 2007 Advertised Levy	\$14,000

The maximum amount the unit can qualify for is \$6,300 if unit can demonstrate need.

Attendance

This was a non-appearing unit.

Discussion:

Judy: The unit's financial advisor has submitted an explanation for the appeal and I have given each of you a copy of it.

Recommendation:

John motioned to recommend approval of a township assistance appeal in the amount of \$6,300. Stan seconded and the motion carried 6-0.

**Liberty Township, Howard County
Township Assistance and Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil-Twp Asst	\$8,350	\$10,000	\$8,350
Fire-Vol. Fire	\$1,950	\$10,000	\$1,950

Appeals:	2001	Volunteer Fire	\$582	2004	Twp Asst	\$5,500
	2005	Twp Asst	\$11,500	2006	Twp Asst	\$5,000
			Civil		Fire	
2007 Max Levy			\$33,496		\$13,963	
Total Max Levy with Qualifying Appeal Amount			\$41,846		\$15,913	
Unit's 2007 Advertised Levy			\$64,000		\$20,000	

The maximum amount the unit can qualify for is Civil \$8,350 and Fire \$1,950

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a township assistance appeal in the amount of \$8,350 and a volunteer fire expenses appeal in the amount of \$1,950. Lisa seconded and the motion carried 6-0.

**Brownsburg Public Library, Hendricks County
Three-Year Growth**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Three-Year Growth	\$50,000	\$50,000	\$17,129

Appeals:	2004	Three-Year Growth	\$6,573
	2005	Three-Year Growth	\$10,437

Threshold	1.0326
Unit Qualifies	1.0725
Three-year average unit growth factor	1.0725
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	0.0325
Multiplied by the 2007 Adjusted Levy Limit of	\$527,024
Qualifying Amount	\$17,128
Check 2007 Adj. Limit	\$527,024
2007 Adj. Limit * Unit growth factor	\$565,233
2007 Max Levy after statewide growth factor	\$548,104
Difference	\$17,129

2007 Max Levy	\$548,104
Total Max Levy with Qualifying Appeal Amount	\$565,233
Unit's 2007 Advertised Levy	\$813,367

The maximum amount the unit can qualify for is \$17,129

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Lisa motioned to recommend approval of a three-year growth factor appeal in the amount of \$17,129. Stan seconded and the motion carried 6-0.

**Raccoon Creek Township, Parke County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Fire-Vol. Fire	\$3,869	\$Unknown	\$3,869
Appeals:	1988 Volunteer Fire	\$990	
	Township Asst	\$1,262	
	2006 Volunteer Fire	\$4,000	
2007 Max Levy		\$9,649	
Total Max Levy with Qualifying Appeal Amount		\$13,518	
Unit's 2007 Advertised Levy		\$Unknown	

The maximum amount the unit can qualify for is \$3,869

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$3,869 contingent upon the unit providing proof of publication and they are not a part of the Raccoon Creek Fire Protection Territory. John seconded and the motion carried 6-0.

**Center Township, Porter County
Township Assistance**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Civil	\$48,287	\$60,000	\$144,451
Appeals:	1993 Volunteer Fire	\$10,000	1994 Volunteer Fire \$7,100
	1996 Township Asst	\$15,895	1997 Fire Contract \$107,987
	Fire Contract	\$40,469	1998 Fire Contract \$319,731
			Township Asst \$125,800
	2006 Shortfall	\$52,248	2006 Shortfall \$19,047

2007 Max Levy	\$353,971
Total Max Levy with Qualifying Appeal Amount	\$402,258
Unit's 2007 Advertised Levy	\$461,686

The maximum amount the unit can qualify for is \$48,287

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:
Stan motioned to recommend approval of a township assistance appeal in the amount of \$48,287. Lisa seconded and the motion carried 6-0.

**Town of Hudson, Steuben County
Three-Year Growth**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Three-Year Growth	\$6,000	\$0	\$0

The unit qualifies for zero, plus they did not advertise an excessive levy appeal.

Appeals: Too many to list

Threshold	1.0326
Unit Qualifies	1.0369
Three-year average unit growth factor	1.0369
Statewide non-farm personal income growth factor	1.0400
Additional Qualifying Factor	-0.0031
Multiplied by the 2007 Adjusted Levy Limit of	\$98,091
Qualifying Amount	(\$304)
Check 2007 Adj. Limit	\$98,091
2007 Adj. Limit * Unit growth factor	\$101,711
2007 Max Levy after statewide growth factor	\$102,014
Difference	(\$303)

2007 Max Levy	\$102,014
Total Max Levy with Qualifying Appeal Amount	\$102,014
Unit's 2007 Advertised Levy	\$127,190

The maximum amount the unit can qualify for is \$0

Attendance
This was a non-appearing unit.

Discussion:
None

Recommendation:

Ken motioned to recommend denial of a three-year growth appeal due to the unit not advertising an excessive levy appeal with their 2007 budget. Dan seconded and the motion carried 6-0.

**Jackson Township, Howard County
Volunteer Fire Expenses**

Max Levy	Requested	Advertised	Qualifies (per worksheet)
Volunteer Fire	\$1,000	\$1,000	\$1,000

Appeals: None

2007 Max Levy	\$9,765
Total Max Levy with Qualifying Appeal Amount	\$10,765
Unit's 2007 Advertised Levy	\$11,000

The maximum amount the unit can qualify for is \$1,000

Attendance

This was a non-appearing unit.

Discussion:

None

Recommendation:

Stan motioned to recommend approval of a volunteer fire expenses appeal in the amount of \$1,000. Lisa seconded and the motion carried 6-0.
