

**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 WESTFIELD, )  
HAMILTON COUNTY, FOR AN ) A23-031  
EXCESS LEVY DUE TO )  
THREE-YEAR GROWTH )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal by City of Westfield (“City”) for an excess levy in the amount of \$2,750,000 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>3,105,706,419</i>
<i>2021:</i>	<i>3,394,206,384</i>
<i>2022:</i>	<i>3,782,191,595</i>
<i>2023:</i>	<i>4,692,661,490</i>

*Step 2 quotients:*

<i>2021/2020:</i>	<i>1.0929</i>
<i>2022/2021:</i>	<i>1.1143</i>
<i>2023/2022:</i>	<i>1.2407</i>

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

*1.1493 ([1.0929+1.1143+1.2407]/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:  
*1.0637 (1.1493/1.0804)*

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 IC 6-1.1-18.5-2 (this amount is 1.04 or 4% for 2024; since 1.0637 is greater than 1.020, the City is eligible for a three-year growth appeal):

*0.1093 (10.93%) (1.1493-1.0400)*

The City’s 2023 maximum civil levy is \$25,231,156. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 10.93% growth factor calculated above results in a figure of \$2,757,993, which is the maximum for which the City could qualify under the statutory formula. Under IC 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 enable its fire protection services to keep up with the City’s rapid growth. The City states that its service calls has “jumped by double-digit percentages over the last few years.” The City also referenced a strategic plan to hire additional staff and acquire equipment, as follows:

- In 2024, hire 12 firefighters.
- In 2025, open a new station and hire 24 firefighters to staff that station.
- In 2026-2026, open another new station and hire 27 new firefighters to staff that station.

The City provided the Department with a copy of its Fire Department’s Capital Improvement Plan for 2023-2027, drafted in 2022. The fiscal plan represents that, the base salary plus benefits for a firefighter in 2024 is \$103,696, subject to a 4% annual salary increase through 2027 plus health insurance and workers comp increases at variable rates. At a base salary plus benefits of \$103,696 for each firefighter, hiring 12 firefighters in 2024 will cost the City \$1,244,352. The plan also indicates “ancillary costs” with hiring firefighters. This includes pre-employment physicals, turnout gear, uniform, and recruit school. The Department is skeptical that these costs will be regularly incurred for each firefighter hired. The plan also represents that the cost to provide salaries and benefits to 24 new firefighters after 2025, will be approximately \$2,590,950, or \$107,956.25 each. This is based on the assumption that the new fire station will be built.

The City also provided a memo which indicates their intent to hire 12 new firefighters and a community risk reduction officer in 2024. No mention is made about the salary or benefits cost for the risk reduction officer. This memo goes on to state that “the addition of twelve new firefighters will continue our phased-in approach to meet the NFPA 1710 standard of 4 persons per fire apparatus” and claims the City’s fire department is “currently understaffed and understationed.”

The fiscal plan and memo also cite to other expenses, such as fuel, maintenance, and debt service. The City's Form 4 represents the City does not have a cumulative firefighting building and equipment fund but does have a capital development fund, which is exempt of the maximum levy limits by virtue of Ind. Code § 6-1.1-18.5-9.8.

The City also provided data on fire and EMS runs from 2018 through 2023, as follows:

Year	Fire Runs	EMS Runs	Total
2018	1156	2126	3282
2019	1329	2323	3652
2020	1153	2352	3505
2021	1389	3051	4440
2022	1617	3336	4953
2023 (through 11/6)	1401	2727	4128

Finally, the Department asked to what extent the new firefighters or police officers will service the annexation area for which the City petitioned to the Department for an excess levy. The City responded that "the annexation appeal addresses other increases in costs to the City."

The City stated on its Budget Form 3 that it seeks an excess levy appeal of \$2,750,000 for its Municipal Fire Fund.

After a review of the petition, the Department, following IC 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

**APPROVED:**

The City's excess levy appeal is approved in the amount of **\$2,750,000**. 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 17 day of  
November, 2023.



**Daniel Shackle, Commissioner**