

**LOCAL GOVERNMENT TAX CONTROL BOARD**



**RECOMMENDATIONS**  
**TO THE**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**FROM**  
**NOVEMBER 8, 2007**

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## Call To Order

Dave Christian called the November 8, 2007 Local Government Tax Control Board meeting to order at 8:00 am. Board members present were Dan Jones, Ken Kobe, Dave Christian, Kenneth Giffin, Bruce Hartman and John Stafford. Erin Mays was the administrative officer for the meeting. Ken Kobe motioned to approve the minutes from September 27, 2007. Kenneth Giffin seconded and the minutes passed with a vote of 6-0.

### Town of Zionsville, Boone County Three-Year Growth Appeal

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$124,097	\$125,000	\$ unknown

Appeals History:	2003	Volunteer Fire	\$10,000
		Three-Year Growth	\$45,192
	2005	Annexation	\$595,046
		Three-Year Growth	\$28,105
		Volunteer Fire	\$10,000
	2006	Three-Year Growth	\$125,762
		Volunteer Fire	\$10,000
	2007	Annexation	\$376,014
		Three-Year Growth	\$124,097
		Establish Fire Territory	\$1,982,700

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0099	.5256	\$2.6199	1.88%	.37%

**Maximum appeal unit can qualify for is            \$124,097**

**Attendance:**

The following people attended the meeting: Paige Gregory (Umbaugh), John Yeo (Clerk-Treasurer), Christina Cromer (Umbaugh), Tony Veljanoski (Umbaugh)

**Discussion:**

Paige Gregory: We are here for a Three-Year Growth Appeal. The Town of Zionsville qualifies for this appeal because of a 3.9% growth. Our calculation excludes 2007 trending, so we are using the same percentage as last year. On slide four the growth in the assessed value is shown. The average Three-Year growth is more than the eight (8) percent average growth; it is about twenty-two (22) percent. The town needs this appeal to provide services and reduce the need for borrowing. Zionsville just purchased a golf course with money on hand. Currently, the town has less than 1.5 police officers per 1000 residents, and we would like to have two (2). Currently the police department is only reacting to calls, there is a need and a desire to step up patrols. Because the town is rapidly growing, street work needs to be done. The Town is realigning 106<sup>th</sup> Street. On slide eight (8) you can see the estimated impact of this appeal. Including all funds, the rate increase will be about 1.8%. For a median homeowner this is an increase of

about sixteen (16) dollars per year. The graphs on slide ten (10) show actual and estimated tax rates. The 2008 tax rate is estimated to go down by nine (9) percent.

Questions by board members:

Ken Kobe: What causes the rate increase in 2007?

Paige Gregory: Fire territory.

Ken Kobe: Would they have gone down otherwise?

Paige Gregory: Yes, likely.

Dan Jones: What is the total tax rate for the district?

Paige Gregory: Slide twelve (12) shows the district rates. They went down in 2006 to \$2.4764. Slide eleven (11) shows a breakdown of that rate.

Ken Kobe: Fire Services are coming off?

Paige Gregory: Yes, it's an \$800,000 reduction. Slide thirteen (13) shows growth in AV, slide fourteen (14) total receipts for operating, slide fifteen (15) operating disbursements (going up in a growing town), and slide sixteen (16) shows population increases (huge growth, 47% since census).

Dave Christian: Why?

Paige Gregory: People are moving away from Indianapolis, Zionsville has good schools. We are asking for \$124,000, less than a one (1) percent impact on the district, and we had no taxpayer objections.

Dan Jones: On slide fifteen (15), is that excluding the fire territory?

Paige Gregory: Yes.

Dan Jones: On fourteen (14) also?

Paige Gregory: Yes, the rates went down without paying fire.

Dan Jones: Looking at your 2007 Budget, there is a sixty (60) to seventy (70) percent cash balance.

Paige Gregory: At the end of 2007 the Town spent over \$1,000,000 on a golf course. Estimates say the balance will be about 43 percent.

Dan Jones: With that much cash, why the levy appeal?

Paige Gregory: With so much continuing growth, we don't want to continue to have to borrow.

John Stafford: A levy appeal without rate increase; how much would that be?

Paige Gregory: We anticipate the rate will actually go down due to continued growth. On slide nine (9), the nine (9) percent decrease is including the appeal.

John Stafford: Slide eight (8) inappropriately shows what is going on here.

Paige Gregory: We are accountants, we show worst case. No growth would mean a .4% increase. Historically you can see how much growth there has been.

Dan Jones: Has the annexation appeal been approved for 2007?

Paige Gregory: Yes, I don't know about 2008, it would have to be 2009.

John Stafford: The chart on page twelve (12), does that include annexation appeal?

Paige Gregory: Yes, it includes what has already been approved. This is the only appeal for 2008.

Ken Kobe: Was there a growth appeal in 2007?

Paige Gregory: Yes, same amount due to trending.

Recommendation: Ken Kobe motioned to recommend approval of a Three-Year Growth appeal in the amount of \$124,097. John Stafford seconded and the motion carried with a vote of 5-1 with Dan Jones opposed due to existing fund balances.

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**Town of Whitestown, Boone County  
Three-Year Growth & Fire Pensions Appeals**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$133,203	\$350,000	\$ unknown
Civil-Fire	\$36,750	\$20,000	\$ 36,750

Appeals History:	1988	Volunteer Fire	\$360
	2007	Annexation	\$216,033
		Three-Year Growth	\$34,575

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.2407	.5300	\$2.3445	45.4%	10.27%

**Maximum appeal unit can qualify for is            Civil \$133,203            Fire \$20,000**

Attendance:

The following people attended the meeting: Debra Zachelmeyer (Clerk-Treasurer), Carla Jackson (Town Council), Eric Reedy (Accountant)

Discussion:

Eric Reedy: First, we are here for Three-Year growth and Police Pension, not fire. On September 10<sup>th</sup>, we held the required hearing. The story on Whitestown is growth over the last five (5) years. Boone County Utility has been purchased. There are multiple developments in early stages with many new homes being built. The town's current annexation (for 2009 assessed value) will be over \$29 million. Whitestown has seen a 350% growth in AV in only four (4) years. Last year was the first year the town came before this board. The census will swell to over 12,000 for the next census. A level tax rate is the goal. Prior to 2007 Whitestown did not ask for appeals and thus did not increase services.

Questions by board members:

John Stafford: Can you explain this rate chart?

Eric Reedy: Sure, it shows the town's growth. Assessed value started out at \$7 million and then the 350% increase happened. The town didn't apply for appeals and thus saw a decreasing tax rate. There is a level rate now thanks to appeal relief.

John Stafford: Annexation and three-year growth last year resulted in a 30 cent rate increase?

Eric Reedy: Yes.

Dan Jones: In addition to assessed value?

Answer: We qualified for the statutory growth factor and received permission. The rate is middle of the road.

John Stafford: Your appeals last year added about \$250,000 and resulted in a 30 cent rate increase? And the only things that changed were two (2) appeals?

Eric Reedy: Yes, but the town will have a flat rate of 53 cents.

John Stafford: You aren't answering my question. If last year with a growing assessed value caused a 30 cent increase, how will the tax rate not be impacted this year?

Eric Reedy: We need to wait for AV's for 2008. We have a flat tax rate at 53 cents and the AV will decide the levy.

Carla Jackson: The council has committed to the tax rate; it will not change.

John Stafford: Thirty cents might be the largest increase in the state.

Eric Reedy: And 85 cents to 20-some cents might be the biggest decrease in the state. Health and safety have become a huge concern.

Ken Kobe: How much budget growth since 2002? Missing information is budgetary.

Eric Reedy: We can provide that to you, we don't have it with us. The 2007 certified is \$415,875 in general fund, which is growing to 2008 adopted general fund of \$930,850 which we know will be cut.

Ken Kobe: The budget has doubled, that starts to explain the rate increase.

Answer: We were way behind the ball. We have to make up for this now.

Dan Jones: This is the first year for police pension?

Answer: Yes.

Dan Jones: That explains the \$36,000 appeal.

Debra Zachelmeyer: We need to take care of our loyal employees, our full timers have no retirement.

Dan Jones: In 2006 your levy was \$91,000, it is over \$450,000 in 2008.

Debra Zachelmeyer: Yes, we just took what we were granted before that.

Ken Kobe: Yield \$450,000?

Debra Zachelmeyer: No, we will hold back for a growth of 25%.

Dan Jones: What levy was adopted?

Eric Reedy: High enough for appeals.

John Stafford: So the levy is meaningless?

Debra Zachelmeyer: Yes, the rate is what is important.

Recommendation: John Stafford motioned to recommend approval of a Three-Year Growth appeal in the amount of \$133,203, requiring that the rate not exceed fifty-three (53) cents. Kenneth Giffin seconded and the motion failed with a vote of 2-4. Dan Jones motioned to deny the Three-Year Growth appeal. Ken

Kobe seconded and the motion carried with a vote of 6-0. Dan Jones motioned to approve the Fire Pensions appeal in the amount of \$36,750. John Stafford seconded and the motion carried with a vote of 6-0.

**Town of McCordsville, Hancock County  
Three-Year Growth**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$168,922	\$200,000	\$ unknown

Appeals History:	1987	Volunteer Fire	\$1,300
	1988	Volunteer Fire	\$10,000
	1995	Volunteer Fire	\$10,000
	2001	Three-Year Growth	\$4,606
	2003	Three-Year Growth	\$54,647
		Fire Services	\$811,000
		Three-Year Growth	\$38,960
	2004	Three-Year Growth	\$42,957
		Three-Year Growth	\$110,753
	2006	Three-Year Growth	\$35,280
		Three-Year Growth	\$12,409

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0777	.4327	\$2.4545	17.96%	3.17%

**Maximum appeal unit can qualify for is \$168,922**

**Attendance:**

The following people attended the meeting: Cathy Gardner (Clerk-Treasurer), Paige Gregory (Umbaugh)

**Discussion:**

Paige Gregory: There is a map of McCordsville on the back of the handout. It is near Lawrence and the Geist Reservoir. The Town qualifies for this appeal with a 27.5% growth in 2006 which exceeds the growth factor. Slide 3 shows this growth. The Town has 12.5 to 27.5% growth each year. This appeal is necessary to keep up with growth. We would like to decrease the need for borrowing. The police need two additional officers. Road improvements are also needed. The Town wants to hire a building inspector. New developments are popping up everywhere. Residential growth is up. There were 73 new homes built in the third quarter of this year. Annual tax liability will increase about \$48 for the average homeowner. That is a 2.5% increase. The population has nearly quadrupled since the census. The current population is about 4600 people. Slide 10 shows you the estimated tax rate along with some historical rates. Slide 11 shows district tax rates of 2.45 cents. The rate in 2003 was about 2.3 cents. There have been dramatic increases in assessed value.

**Questions by board members:**

John Stafford: What is the projected assessed value for 2008?

Paige Gregory: We are projecting a 25% increase. To continue, slide 13 shows the general and MVH funds. Slide 14 is the operating disbursements. Again, this is a 2.5% impact and we have had no objections.

Dan Jones: Do you have CAGIT or COIT?

Paige Gregory: CAGIT.

Dan Jones: This shows \$1.4 million for 2008.

Paige Gregory: Yes, that's the adopted for General and MVH.

Dan Jones: And your fund balances?

Paige Gregory: End of 2007 will be \$268,000, a 25% operating balance. For 2008 we are projecting \$369,000, a 31% operating balance including this appeal.

John Stafford: That is different than in your hearing information sheet.

Paige Gregory: We have more updated information now.

Recommendation: Ken Kobe motioned to recommend approval of a Three-Year Growth Appeal in the amount of \$168,922. Kenneth Giffin seconded and the motion carried with a vote of 3-3 with Dan Jones, Jon Stafford and Bruce Hartman opposed. John Stafford made a new motion to recommend approval of a Three-Year Growth Appeal in the amount of \$68,000. Dan Jones seconded and the motion carried with a vote of 6-0.

Further Discussion: The motion was changed so as to not increase fund balances.

**Washington Township, Hendricks County  
Three-Year Growth & Firefighting Services Appeals**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>		
Civil	\$216,149	\$1,746	\$ Unknown		
Fire	\$1,711,000	\$9,388	\$ 0		
Appeals History:					
	1987	Volunteer Fire	\$1,300		
	1988	Volunteer Fire	\$10,000		
	1995	Volunteer Fire	\$10,000		
	2001	Three-Year Growth	\$4,606		
	2003	Fire Services	\$811,000		
		Three-Year Growth	\$40,705		
		Three-Year Growth	\$38,960		
	2004	Three-Year Growth	\$42,957		
		Three-Year Growth	\$110,753		
	2006	Three-Year Growth	\$35,280		
		Three-Year Growth	\$12,409		
Tax Rate Impact:					
	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0005	.2056	2.2920	.24%	.02%

**Maximum appeal unit can qualify for is Civil \$1,746 Fire \$0**

**\*Unit has not borrowed for 3 consecutive years (2005 borrowed \$0)**

**Unit withdrew request.**

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**Town of Brownsburg, Hendricks County  
Annexation & Three-Year Growth**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>		
Civil – Annexation	\$209,913	\$800,000	\$		
Civil – 3 year	\$25,785	\$800,000	\$ Unknown		
Appeals History:	2005	Three-Year Growth		\$92,270	
		Annexation		\$437,508	
	2006	Annexation		\$154,300	
	2007	Three-Year Growth		\$25,783	
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0245	.8974	\$3.2447	2.73%	.76%

**Maximum appeal unit can qualify for is \$209,913, \$25,785**

Attendance:

The following people attended the meeting: Jeanette Brickler (Clerk-Treasurer), Paige Gregory (Umbaugh)

Discussion:

Paige Gregory: We are asking for the same amount as last year for the Three-Year Growth, with the 2003 and 2007 numbers excluded. Growth is very high. The second appeal is for annexation. Four areas were annexed from 2004-2007 for pay 2006-2008. The total population of those areas was 786 people. Total estimated costs are exactly what we are asking for. To provide services for annexation and the town, they need to add two additional police officers. Brownsburg also wants to purchase land for recreation/parks.

Questions by board members:

Dave Christian: Part time, summer work at these places?

Paige Gregory: Yes, high school camp workers, etc. This has less than a 1% tax impact; a \$15 annual increase for median home value. Slide eleven shows total tax rates including the fire territory. Slide twelve shows the district rate.

Dan Jones: What year was the fire district established?

Paige Gregory: 1995. The slides include the fire district. Slide 13 shows the growth in assessed value. Slide 14 is receipts. They aren't growing, there is less than 1% growth there.

Dave Christian: On slide 13, the assessed values, how far back do we have to go? 2004? Or is it an average?

Paige Gregory: It is 2004, 2005 and 2006 since we are throwing out 2007. Slide 15 is the operating budget. There were no taxpayer objections and the council approved unanimously. The population has grown 31% since the census.

John Stafford: On page seven of your hearing information sheet, it breaks down costs. How does that compare to the fiscal plan?

Paige Gregory: It is the same.

Dan Jones: What has been the taxpayer response to tax bills?

Jeanette Brickler: I got one call.

Dave Christian: How much did they go up?

Dan Jones: A lot. I don't know what it was attributed to.

Jeanette Brickler: Hendricks County went up a lot; not necessarily Brownsburg.

Ken Kobe: The request matches the fiscal plan exactly?

Paige Gregory: Yes.

Ken Kobe: What would you cut without it?

Paige Gregory: They have already added one police officer, one street laborer, one park person and one administration person. Costs are already being incurred. Even with this appeal, they will need to make cuts to the budget. Operating balance will be eaten up.

John Stafford: Can you explain how annexation and three-year growth isn't hitting the same thing twice?

Paige Gregory: Maybe it is. But annexation is just for that area. The entire town is experiencing growth. I think it is overlapping.

Dan Jones: Are you expecting an increase in the rate?

Paige Gregory: Yes, on slide 11, an increase of 4 to 5 cents is expected.

Dan Jones: District shares; what are they used for?

Paige Gregory: To fund the general fund.

Recommendation: John Stafford motioned to recommend approval of an annexation appeal in the amount of \$209,913 and a three-year growth appeal in the amount of \$25,785. Kenneth Giffin seconded and the motion carried with a vote of 6-0.

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**Avon-Washington Township Public Library, Hendricks County  
Three-Year Growth**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$200,000	\$200,000	\$ unknown
Appeals History:	2004	Three-Year Growth	\$31,310
	2005	Three-Year Growth	\$17,221
	2006	Three-Year Growth	\$6,627

2007 Three-Year Growth \$8,247

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0084	.0504	\$2.2920	16.67%	.37%

**Maximum appeal unit can qualify for is \$200,000**

Attendance:

The following people attended the meeting: Laurel Setser (Library Director)

Discussion:

Laurel Setser: We had no idea what we were doing. Bob Harris helped us fill it out. The reality is we get much less.

Questions by board members:

John Stafford: What do you really expect?

Laurel Setser: Between \$8,000 and \$15,000 to put toward the book budget.

John Stafford: I won't vote for \$200,000. What do they qualify for?

Dan Jones: I get about \$47,000.

Laurel Setser: That's more than I anticipated.

John Stafford: What are your needs? That is the basis for this appeal.

Recommendation: John Stafford motioned to recommend approval of a three-year growth appeal in the amount of \$15,000. Kenneth Giffin seconded and the motion carried with a vote of 6-0.

**Pierson Township, Vigo County  
Volunteer Fire, Township Assistance**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Fire	\$6,640	\$6,640	\$ 6,640
Civil	\$12,964	\$12,964	\$12,964

Appeals History: none

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0234	.0723	\$2.2207	32.37%	1.05%

**Maximum appeal unit can qualify for is \$6,640, \$12,964**

Attendance:

The following people attended the meeting: Robin Brown (Trustee), David Brown (Firefighter)

Discussion:

Robin Brown: Our fire department is strictly volunteer. Of our residents, 40% are either over 60 or under 14. We provide service for two coal mines, large farms, etc. We have had a huge influx in semi-truck traffic and an increase in industrial accidents. We have had a 40% increase in reportable responses and a 30% increase in runs. We have struggled to gain compliance with OSHA and we need more funding to stay in compliance. We have the assessed value to support this. The existing tax levy has been in effect for a long time. Within the last few weeks, Vigo County has experienced the closing of International Paper, Pfizer, and other layoffs. Due to these layoffs, which affect our township, the future here is unforeseen. We want to have the potential to help these people. Contributions will also go down. As Trustee I really like to help them find jobs.

Questions by board members:

Ken Kobe: Do you have an estimate of spending on township assistance?

Robin Brown: Between \$1500 and \$2000. We don't typically have a lot.

Dave Christian: But you are asking for \$13,000.

Ken Kobe: What is your maximum ever?

Robin Brown: Maybe \$3000.

Ken Kobe: Would \$3000-\$5000 help?

Robin Brown: Yes.

Dan Jones: The budget is set high just in case?

Robin Brown: Yes, Pierson Township doesn't usually have a lot of assistance.

Dave Christian: When was the last time you had this many layoffs?

Robin Brown: I've never seen anything like it. There are also peripheral jobs disappearing. This has never happened all at once.

Recommendation: Ken Kobe motioned to recommend approval of a volunteer fire appeal in the amount of \$6,640 and a township assistance appeal in the amount of \$5,000. Dan Jones seconded and the motion carried with a vote of 6-0.

**Kokomo-Howard County Public Library, Howard County  
Shortfall Appeal**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>		
Civil	\$35,000	\$35,000	\$ 24,633		
Appeals History:	None				
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0009	.0914	\$3.5154	.98%	.03%

**Maximum appeal unit can qualify for is \$24,633**

Attendance:

The following people attended the meeting: Bill Zook (Business Manager), Charles Joray (Director)

Discussion:

Charles Joray: We were shorted in the 2006 levy. We feel like we are entitled to this money. We didn't have exact numbers when we filed; I'm just now hearing different numbers.

Questions by board members:

Dan Jones: What is the fund balance for 2008?

Charles Joray: For the beginning of 2007 it was \$10,000.

Dan Jones: And adopted for 2008? Is this 4B for 2008?

Charles Joray: So we are projecting \$29,000.

Dan Jones: Does that include this appeal?

Charles Joray: Yes, we advertised it.

Bill Zook: No, I guess not.

Dan Jones: Did the board approve the levy with the appeal in it?

Charles Joray: The board signed the page with the larger amount on it.

Dan Jones: We will have to figure this out later, when we are sitting down with the budget. We should proceed for now.

John Stafford: What happens if this is not approved?

Charles Joray: We will be tighter and shorter.

John Stafford: Is that a problem? I'm looking for some justification.

Charles Joray: We are entitled to it in the approved levy. A lot of it is because Delphi is in bankruptcy.

Bruce Hartman: The collections were not there. You didn't get shorted. Collections just came in short. That revenue will come in.

Charles Joray: I thought that's what this is.

Bill Zook: This is a certificate of errors.

John Stafford: Where the assessed value was successfully appealed, that money will never come back.

Dave Christian: My cheat sheet says shortfalls will not be considered without extreme financial hardship. Only appeals due to erroneous assessed values will be considered.

Dan Jones: The calculations are based on certificates of error. They were billed and then appealed.

Dave Christian: But hardship?

Charles Joray: We are in a building project. We are adding onto a branch. We need these funds for that.

John Stafford: Is it underway?

Charles Joray: No, we asked for a bond issue. Either way this money is important.

Recommendation: John Stafford motioned to recommend approval of a shortfall appeal in the amount of \$24,633. Ken Kobe seconded and the matter moved forward to the Commissioner with no recommendation by a vote of 3-3 with Dan Jones, Dave Christian and Bruce Hartman opposed.

Further Discussion:

Dan Jones: You could transfer to LIRF fund, to finance the construction project that is not yet approved (still pending before the Commissioner).

Dave Christian: How much is in LIRF?

Charles Joray: \$4,000,000.

Dave Christian: Why the bonds then?

Charles Joray: Two different projects; \$4,500,000 and \$2,000,000. There is enough in LIRF to fund one.

**Aboite Township, Allen County  
Township Assistance Appeal**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>		
Civil	\$112,456	\$112,456	\$ 317,376		
Appeals History:	1989	Volunteer Fire		\$8,178	
	1990	Volunteer Fire		\$9,814	
	2003	Volunteer Fire		\$10,000	
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0045	.0645	\$2.4422	6.98%	.18%

**Maximum appeal unit can qualify for is \$112,456**

Attendance:

The following people attended the meeting: Barbara J. Krisher (Trustee)

Discussion:

Barbara Krisher: We need this appeal to increase poor relief. There are two new apartment projects, one built and one purchased. One of the buildings goes up to four bedrooms for these apartments.

Transportation is a huge problem. I have to assess those who qualify. I discuss their situations and their plans. I want to help get them on solid financial footing. Everything in the budget is direct assistance. As of last night, I have \$50 from a \$70,000 budget. You can't turn people away who need help.

Questions by board members:

Dan Jones: Your levy is \$10,000.

Barbara Krisher: I can't answer that, I worked with Jane on that.

Dan Jones: The budget for next year is \$120,000?

Barbara Krisher: Yes.

Dan Jones: That's really a \$3,000 difference then. That's better.

Barbara Krisher: I require everyone to take advantage of every government program. I make them apply for food stamps even if they aren't coming for food because they can use that money to pay for rent. Part of the problem is that everyone is talking and they know they can come to me for rent, etc.

Dave Christian: Do you check what they say?

Barbara Krisher: Yes.

Dave Christian: How do you treat people who apply for jobs and fail a drug test?

Barbara Krisher: I direct them to some kind of program to get off the drugs. I suggest places to go for help and always suggest school. I try to help them apply for grants and student loans. I even help previous felons find those who will employ them. I tell them you can work a job while you look for *the* job. Babysitting and cars are also a problem.

Ken Kobe: Expenses the last few years?

Barbara Krisher: In 2003, about \$52,000; in 2004 \$53,338; in 2005 \$51,721; in 2006 \$62,683 and in 2007 it looks like about \$90,000. It has started to increase since I took office.

Dave Christian: Is unemployment going up?

Barbara Krisher: It's very flat. Most of mine don't have employment backgrounds. People are having a hard time, but many who have been let go don't know anything about township assistance.

Dan Jones: You'll have a \$40,494 fund balance at the end of next year? (Line 11, form 4B)

Barbara Krisher: That's with the additional. My board approved \$17,000 rather than the \$30,000.

Dan Jones: Line 1, form 4B for general fund, you have a budget with an ending fund balance?

Barbara Krisher: I reduced the general fund by \$20,000. I'm told that is a low operating balance.

Dan Jones: I don't like seeing an operating balance after an appeal. I suggest changing the request from \$112,000 to \$71,962.

Barbara Krisher: I can move between the funds?

Dan Jones: Yes.

Barbara Krisher: So you are reducing my budget?

Dan Jones: The rate, but you will still get \$50,000 more. That doesn't even take township assistance to zero.

Barbara Krisher: If I run out though?

Dan Jones: Come back for an emergency loan, but I don't think that you will need to. I don't think you need the full amount.

Ken Kobe: Do you have a township assistance loan?

Barbara Krisher: No.

Dan Jones: We said next year.

Barbara Krisher: I will have my attorney check these statutes.

John Stafford: I still don't understand how you are supporting on this year's \$10,000 levy.

Barbara Krisher: That's a mistake. That's if I loan poor relief from the general fund.

Dan Jones: I don't think you will need to.

Recommendation: Dan Jones motioned to recommend approval of a Township Assistance appeal in the amount of \$71,962. Bruce Hartman seconded and the motion carried with a vote of 6-0.

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**Fremont Township, Steuben County  
Fire Contract with a Municipality Appeal**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Fire	\$18,565	\$18,565	\$27,735

Appeals History: None

<b>Tax Rate Impact:</b>	<b>Appeal Rate</b>	<b>Unit's Rate</b>	<b>District Rate</b>	<b>Unit Increase</b>	<b>District Increase</b>
	.0101	.0246	\$1.2299	41.06%	.82%

Current Year Municipal General Fund Budget	\$0
Current Year Municipal Fire Budget	\$0
Current Year General Fund Rate of Municipality	0.0000
Current Year Township Fire Rate	0.0000
Current Year Township Fire Assessed Valuation	\$51,171,500

Current Year Municipal Fire Rate	0.1266
Current Year Township Rate	0.0182
Difference Between Township & Municipal Rate	0.1084
1st Year at 50%	0.0542

Qualified Levy	\$27,735
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**Maximum appeal unit can qualify for is \$18,565**

Attendance:

The following people attended the meeting: Freda Ludy (Trustee), John Ludy (Clerk)

Discussion:

Freda Ludy: For the past three years we have contracted with the fire municipality but this wasn't approved for the full amount in our budget. Next year we will be short. People living in outlying areas aren't paying as much for the same services.

Questions by board members:

Dan Jones: What is the current levy?

Freda Ludy: .0182

John Stafford: The levy?

Freda Ludy: \$16,412

John Stafford: What is the contract amount?

Freda Ludy: \$21,500

John Stafford: Then with the levy at \$16,412, why do you need \$18,565?

Dave Christian: So you want to bring it up to \$21,500?

Freda Ludy: Yes. The taxpayers have to pick up the bill. The question is; which taxpayers?

Dave Christian: Dan, why are they getting cut?

Dan Jones: I'm confused. The total levy that you are requesting is what?

Freda Ludy: I can't answer that.

Ken Kobe: So with no other revenue or expenses, this is your entire budget?

John Stafford: Let me complicate this further. Looking at this sheet, it seems you are looking for a \$40,000 levy. My problem is with the calculations.

Freda Ludy: We are \$4800 short.

Dave Christian: That is what the town ends up paying?

Freda Ludy: Yes.

Dan Jones: The current levy is \$9681.

Dave Christian: But they only need a maximum of \$6000.

Recommendation: John Stafford motioned to recommend approval of a fire contract with a municipality appeal in an amount not to exceed \$6,000. Ken Kobe seconded and the motion carried with a vote of 6-0.

**Town of Hamilton, Steuben and DeKalb County  
Three-Year Growth Appeal**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
	\$36,885	\$50,000	\$ Unknown

Appeals History:           None

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
Steuben:	.0198	.3706	\$1.5855	5.34%	1.25%
DeKalb:	.0198	.3665	\$1.7962	5.4%	1.1%

**Maximum appeal unit can qualify for is   \$36,885**

Attendance:

The following people attended the meeting: Paige Gregory (Umbaugh), Tony Veljanoski (Umbaugh), Milton Otero (Town Manager)

Discussion:

Tony Veljanoski: We are here for the same amount as last year. On page four you can see a 13.5% increase in assessed value for 2007. That's a pretty dramatic increase. The Town wants to continue providing better services. They are also adding additional police officers. The Town would also like to add an administrative person with the police. Personnel and training costs are also a factor. Page six shows police coverage should be 6.5 officers for 24-hour coverage. The Town only has four full-time police. Slide eight shows median home value at \$95,000 where the estimated impact is \$6.00 a year. Trending is shown in the next few slides. There have been a couple of annexations in the past few years. Past annexations have caused rates to go up once.

Questions by board members:

John Stafford: No bond issues?

Tony Veljanoski: No.

Ken Kobe: This is mostly residential growth?

Tony Veljanoski: Yes.

Ken Kobe: To what degree are the tax impacts felt? What is the mood?

Tony Veljanoski: There is some concern.

Dave Christian: Have you received tax bills?

Tony Veljanoski: No.

Paige Gregory: This is not a huge impact on the district rate.

John Stafford: No tax bills for pay 2007 yet?

Tony Veljanoski: No, so no distributions yet.

Paige Gregory: There might be a cross-county issue.

Dan Jones: They should be getting close.

Tony Veljanoski: Look at the assessed value on slide 10. It shows that it is steadily increasing.

John Stafford: On slide 10, is that pay '08 or '07?

Paige Gregory: It's pay '07, but just the Steuben County part.

Tony Veljanoski: The Town had to do temporary loans in 2004 due to no receiving tax distribution. That's why expenses are down for that year and it looks like a larger jump.

Ken Kobe: So that is being funded by a \$200,000 drawdown?

Paige Gregory: More than a 50% drawdown.

Ken Kobe: What is the current maximum levy?

Paige Gregory: Around \$690,000.

Dave Christian: On the increase of disbursements, would that be a contributing factor in such a large amount?

Milton Otero: We are adding and replacing cars.

Paige Gregory: We are only talking about \$36,885 which won't even pay for one police officer.

John Stafford: What is the history of three-year growth appeals?

Paige Gregory: In 2006 there was a \$51,900 annexation and in 2007 a \$36,000 three-year growth.

Recommendation: Ken Kobe motioned to recommend approval of a three-year growth appeal in the amount of \$36,885. Kenneth Giffin seconded and the motion carried with a vote of 6-0.

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**Eden Township, LaGrange County  
Fire Contract with a Municipality**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Fire	\$17,237	\$17,237	\$51,467

Appeals History: None

<b>Tax Rate Impact:</b>	<b>Appeal Rate</b>	<b>Unit's Rate</b>	<b>District Rate</b>	<b>Unit Increase</b>	<b>District Increase</b>
	.0086	.0253	\$1.6665	33.93 %	.52%

**Maximum appeal unit can qualify for is \$17,237**

Attendance:

The following people attended the meeting: Christina Minnick (Trustee/Assessor)

Discussion:

Christina Minnick: Eden Township's need to raise the current tax levy in the Fire Fund is a result of a change in Homeland Security doing away with the Fire Marshal Department and requiring more from the local fire chief. Inspections are a large part of the local fire chief's responsibilities. Eden Township currently has over 100 "mom and pop" business operations, mostly woodworking and wood-finish using many different chemicals. This is due to our large Amish population. There are also several industrial parcels in this taxing district. Topeka-Eden taxing district, which is in the town limits, has approximately 27 businesses. Many of these are industrial parcels such as Nishikawa Standard Co. which is a rubber-extrusion industrial and we also have fiberglass industrials, mobile home industrials and several RV manufacturers just to name a few. All of these are to be inspected making this a full-time position in itself. Not to mention the other responsibilities our fire chief must attend to such as care of the fire department, fire runs, fire reports (often several pages in length), training for himself and training his men, and care of the fire equipment. There are also several large hog, chicken and duck operations that need to be inspected as we had a hog barn and a chicken barn burn this year. In conclusion, I have for years kept the tax rate for the fire fund to a minimum to pay my fire contract with the Town of Topeka. When my board and I sat down to discuss the issues before us it was clear that Eden Township, Clearspring Township and the Town of Topeka's need for a paid full-time fire chief was not "if" but "when." We did not think it ethical to ask so much from one person without adequate compensation. I would like you to consider that even with this increase in levy, the total fire fund levy for Eden Township would be much less than the maximum levy. Also, the burden of tax increase will not be much per parcel. I would also like to draw your attention to the fact that Eden Township pays a third of the total fire protection for our area. Clearspring Township and the Town of Topeka pay the other portions and their areas need to be inspected and cared for in addition to Eden Township. Thank you for your consideration in this matter.

Questions by board members:

Dave Christian: We are looking at about a one cent increase?

Christina Minnick: Yes.

Ken Kobe: How much is the contract?

Christina Minnick: \$12,000 plus 1/3 of \$20,000 for the fire chief.

Ken Kobe: The proposal is to increase to \$32,000?

Christina Minnick: Yes.

Recommendation: Dan Jones motioned to recommend approval of a fire contract with a municipality appeal in the amount of \$17,237. John Stafford seconded and the motion carried with a vote of 6-0.

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**Town of Topeka, LaGrange County  
Three Year-Growth and Annexation**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil – 3 year	\$38,804	\$14,000	\$ Unknown
Civil – Annexation	\$30,000	\$30,000	\$

Appeals History:            2007    Three-Year Growth                            \$13,381

<b>Tax Rate Impact:**</b>	<b>Appeal Rate</b>	<b>Unit's Rate</b>	<b>District Rate</b>	<b>Unit Increase</b>	<b>District Increase</b>
Clearspring Twp	.0892	1.2858	\$2.9335	6.94%	3 %
Eden Twp			\$2.9305		3%

    \*\* Assuming \$44,000 granted

**Maximum appeal unit can qualify for is Civil \$44,000**

Attendance:

The following people attended the meeting: DeWayne Bontrager (Clerk-Treasurer)

Discussion:

DeWayne Bontrager: I think I annexed too late.

Dan Jones: You can apply for that next year. We are only talking about the \$14,000 annexation.

Recommendation: Kenneth Giffin motioned to withdraw the annexation appeal. Dan Jones seconded and the motion carried with a vote of 6-0.

Questions by board members:

John Stafford: Why do you need this appeal?

DeWayne Bontrager: We are tied in with a full-time fire chief. I pay the bill and pick up any extra balance.

Ken Kobe: Who is the third party?

DeWayne Bontrager: Clearspring Township. The contract is not yet complete. I want to establish a fire territory.

John Stafford: What if he hadn't approved the last one?

Recommendation: Ken Kobe motioned to recommend approval of a three-year growth appeal in the amount of \$14,000. Kenneth Giffin seconded and the motion carried with a vote of 6-0.

**Town of Munster, Lake County  
Volunteer Fire and Shortfall Appeals**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$23,168	\$50,000	\$ 624
Fire	\$10,000	\$10,000	\$ 10,000

Appeals History:	1992	Shortfall	\$123,056
	1994	Shortfall	\$190,849
	1995	Shortfall	\$60,229
	2001	Shortfall	\$161,900
	2007	Shortfall	\$269,588
		Volunteer Fire	\$10,000
		Math Error	\$227,913

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0017	.5542	\$3.4268	.31%	.05%

**Maximum appeal unit can qualify for is \$624 and \$10,000**

**\*Unit not appearing due to low Shortfall amount.**

Attendance:

The following people attended the meeting: Non-appearing

Discussion:

Dan Jones: I have two drastically different tax rates; thirty-one cents on hearing information sheet and seventy-one cents on other paperwork.

Ken Kobe: Thirty cents is closer to right.

Recommendation: Kenneth Giffin motioned to recommend approval of a volunteer fire appeal in the amount of \$10,000. John Stafford seconded and the motion carried with a vote of 5-0.

**Lake County Unit, Lake County  
Shortfall Appeal and Extension of Services**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil – Shortfall	\$417,000	\$417,000	\$ 745,862
Civil – Extension	\$614,610	\$614,610	\$

Appeals History:	Year	Description	Amount
	1991	Family and Children	\$6,266,282
	1992	Family and Children	\$178,262
	1994	Family and Children	\$13,868,000
	1995	Family and Children	\$5,953,603
	1999	Family and Children	\$6,500,000
	2001	Court Costs	\$1,818,565
	2002	Shortfall	\$2,447,114
	2003	Shortfall	\$5,500,000
	2004	Shortfall	\$1,897,000
	2005	New Voting Machine	\$1,200,000
	2007	Shortfall	\$1,000,000

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0045	.5508	\$4.1130	.82%	.11%

**Maximum appeal unit can qualify for is \$417,000 & \$614,610**

**Attendance**

The following people attended the meeting: Larry Blanchard (Lake County Council), Dante Rundell

**Discussion:**

Larry Blanchard: This is due to the annexation of the Hammond Health Department. There are 9 new bodies, 7 raises, and supplies represented in the \$614,610. There are 3 health departments in Lake County. Hammond is eliminating theirs but we aren't sure they willingly reduced their levy.

**Questions by board members:**

Ken Kobe: Does the Commissioner have the authority to order a reduction in levy?

Dan Jones: Yes.

Dave Christian: Is there a resolution?

Larry Blanchard: Yes, the last page of the packet, a general catch-all resolution.

Ken Kobe: Transfer of budget and responsibility?

Larry Blanchard: Yes, it's almost linear.

Dave Christian: Does this meet the requirements of the law? It is so general, with no amounts. Doesn't it have to be by resolution and a little more specific?

Dan Jones: I think so.

Larry Blanchard: We are meeting Tuesday; I could have them do that.

Dave Christian: Please do.

Dan Jones: This might fall under the code about consolidation of services that was passed a year or so ago.

Ken Kobe: The resolution is to cover both appeals?

Answer: Yes.

Dan Jones: I would feel better if it was more specific.

Larry Blanchard: I don't think that will be a problem with my colleagues.

Ken Kobe: What is the relevance of the circuit breaker?

Dan Jones: It is taken out; can't be recovered.

Recommendation: Ken Kobe motioned to recommend approval of a shortfall appeal in the amount of \$417,000. John Stafford seconded and the motion carried with a vote of 6-0.

Further Discussion:

Ken Kobe: The budget and levy are different. The \$600,000 ties to the budget?

Larry Blanchard: It is all going to the bottom line.

John Stafford: What happens to excise tax, etc.?

Dan Jones: It is usually around 8-12% of the total.

Ken Kobe: So \$50,000.

Recommendation: Ken Kobe motioned to recommend approval of an annexation, consolidation or extension of services appeal in the amount of \$560,000 with the stipulation that the Commissioner reduces the levy for Hammond. John Stafford seconded and the motion carried with a vote of 6-0.

**West Creek Township, Lake County  
Volunteer Fire and Township Assistance**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$50,000	\$50,000	\$48,479
Fire	\$2,500	\$2,500	\$2,500

Appeals History:           None

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0151	.0962	\$2.9895	15.7%	.51%

**Maximum appeal unit can qualify for is   \$48,479, \$2,500**

Attendance:

The following people attended the meeting: Rick Niemeyer (Trustee/Assessor)

Discussion:

Rick Niemeyer: We had a shortfall 3-4 years ago when the levy was frozen. We have built up a surplus so we relieved the tax rate and we've had a shortfall every year since.

Questions by board members:

Dave Christian: How much did you spend last year for poor relief?

Rick Niemeyer: In the \$38,000 range. I've been in that area for five or six years. The population and housing are growing every year.

Dan Jones: Do you have a copy of this page three?

Rick Niemeyer: Yes.

Dan Jones: Was that, line "C", your approved budget?

Rick Niemeyer: That wasn't my request at the budget workshop.

John Stafford: What is your levy?

Rick Niemeyer: I don't quite understand what happened originally, I just got reduced.

Ken Kobe: Your maximum levy is the combination of your general fund and township assistance. What is the combination and your maximum levy?

Rick Niemeyer: I don't know that, whatever they told me in the workshop.

Ken Kobe: Mr. Niemeyer, you must be able to make the case. I'm just trying to find the basis for the \$50,000.

Dave Christian: We need some assistance. We need more substantiating paperwork. Can we get him in touch with someone?

Dan Jones: Maybe just get the paperwork to us and we can put this as non-appearing.

Dave Christian: We will save you a trip.

Recommendation: Dan Jones motioned to postpone decisions on both issues to the December 13, 2007 meeting. Ken Kobe seconded and the motion carried with a vote of 6-0.

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**Crown Point Public Library, Lake County  
Three-Year Growth Appeal**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$30,000	\$30,000	\$ Unknown

Appeals History:           None

<b>Tax Rate Impact:</b>	<b>Appeal Rate</b>	<b>Unit's Rate</b>	<b>District Rate</b>	<b>Unit Increase</b>	<b>District Increase</b>
	.0013	.0573	\$3.6702	2.27%	.04%

**Maximum appeal unit can qualify for is \$30,000**

Attendance:

The following people attended the meeting: Lynn Frank (Library Director), Kate Lodovisi (Business Manager)

Discussion:

Lynn Frank: This is one of the fastest growing areas in the state. It has the lowest tax rate of any area in Lake County. We have a 100-year-old Carnegie building and the debt is paid off on the renovation. We are not a community that likes debt. We need a new building. Even the addition (1972) is outdated. It was all before the computer era. We are in the site selection process. We are seeking our growth factor so we can bond as little as possible.

Questions by board members:

Dave Christian: So the \$30,000 will be going to a new building?

Lynn Frank: We are using LIRF and CPF, but this may be included.

Dave Christian: If you weren't building would you still need it?

Lynn Frank: Our services would need improvements. We can't even hold large meetings in our building. We would need to make up for these services. So I can't answer that very easily. We haven't had to borrow this year because we are cutting back.

Dave Christian: The \$30,000 is for growth that has already taken place.

Lynn Frank: It would go into our operating fund and be used in that manner. We are falling behind.

Dan Jones: What is your current rate?

Lynn Frank: Operating is .0466 and CPF is .0107.

Dan Jones: And your LIRF balance?

Lynn Frank: \$141,000.

Dan Jones: Do you have an estimate for building costs?

Lynn Frank: Not yet, we are in site selection mode.

Dave Christian: Your cash balance in 2007 was close to \$800,000.

Lynn Frank: We received all of our tax money the first week in January last year.

Dave Christian: What is your cash balance now?

Lynn Frank: We have enough to get through until mid-February, but the bills won't go out until December. We've had to cut back hours. We squeezed so that we can make it.

John Stafford: You got '06 in January of '07?

Lynn Frank: Correct.

Bruce Hartman: You still have 87% of taxes coming. So, you are going to have a ton of money in your fund. You have a cash flow problem.

Lynn Frank: We haven't gotten distributions on time since 2002. You cut back. You make sure you can get by as long as you can. We operated responsibly and now we are being punished.

Dave Christian: I commend you on that, but the taxpayers haven't gotten their bills. There was a struggle and uncertainty, but you have a balance and now you want us to increase it.

Ken Kobe: The purpose of a three-year growth appeal is to provide relief for rapidly growing areas. That's not what we have here.

Dan Jones: We aren't talking about many dollars here; only about \$7,000.

Recommendation: Dan Jones motioned to recommend approval of a three-year growth appeal of \$7,000 over the maximum levy. Kenneth Giffin seconded and the motion carried with a vote of 6-0.

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

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$3,900,000	\$4,000,000	\$
Civil-Fire	\$10,000	\$ same	\$ 10,000

Appeals History: None

<b>Tax Rate Impact:</b>	<b>Appeal Rate</b>	<b>Unit's Rate</b>	<b>District Rate</b>	<b>Unit Increase</b>	<b>District Increase</b>
	.0896	.5222	\$3.5927	17.16%	2.5%

**Maximum appeal unit can qualify for is \$4,000,000 total for both appeals**

Attendance:

The following people attended the meeting: Jim Bennett (Financial Advisor), Ian Nicolini (Assistant Town Manager), Joan Boyer (Town Manager), Amy Sund (Chief Deputy Clerk), Maralynn Echterling (Clerk-Treasurer), Robert Carnahan (Town Council President)

Discussion:

Jim Bennett: This helps show the importance of this appeal. We are a small community in southern Lake County. As areas fill up, Cedar Lake is now growing as well as people come across from Illinois. Areas are ready to develop right now. Residential growth is occurring; 2700 units, 20 miles in new roads and 8,800 in population growth. We anticipate spending this excess levy over three years.

Questions by board members:

Dave Christian: You are asking for \$3,900,000?

Jim Bennett: Yes.

Erin Mays: Sorry, that was a typo.

Jim Bennett: Everything is spelled out in the document. I know we will have to sit with the Tax Board and work out the details.

Ken Kobe: This triples the current levy?

Jim Bennett: Over three years. But, because of the statute, we did it all at once. Big commercial projects are coming in and people are coming over from Illinois.

John Stafford: When it comes to the annexation appeal, you would prefer no recommendation because you have no specific application in front of us?

Jim Bennett: We know we need to work this out. In three years, we don't think we would create a big rate increase. This is trying to get it so we can conserve the community.

Dave Christian: You want us to approve the entire thing?

Jim Bennett: That would be great. We know it is complicated and we are willing to work with you. We are growing.

John Stafford: I see two options. We can move it on with no recommendation, but she can send it back if she wants to.

Ken Kobe: We are going to need more paperwork. We need fiscal plans for all these annexations.

Jim Bennett: We can provide you with more information if you need it.

Recommendation: John Stafford motioned to forward the appeal to the Commissioner with no recommendation. Kenneth Giffin seconded.

Further Discussion:

Dan Jones: Are you looking for a three-year abatement?

Jim Bennett: Yes, they don't need it all at once, but they will need it over time. We are trying not to increase the tax rate beyond this range. It was 63 cents in 2006, went down to 52 cents due to assessed value, but we want to get it back up around 65 cents.

Dave Christian: You want to try to maintain a flat tax rate?

Jim Bennett: We always try.

Kenneth Giffin: Will this come back to us?

Dan Jones: It's hard to say.

Robert Carnahan: We have expanded so much. It is draining everyone in the Town to try and pay for all these people coming across from Illinois.

John Stafford: Should I modify my recommendation to say rate mustn't exceed 66 cents?

Dan Jones: We don't have enough information to do that.

Ken Kobe: It's a long term goal it seems, but it may fluctuate some.

Dave Christian: The motion is adequate. The Commissioner can send it back if she wants. It doesn't include a rate cap.

Recommendation: John Stafford modified his motion to include approval of a volunteer fire appeal in the amount of \$10,000 with the total issue not to exceed \$4,000,000. Kenneth Giffin seconded and the motion carried by a vote of 5-0 with Ken Kobe abstaining.

## Shortfall Appeal

<b>Max Levy</b> Civil	<b>Requested</b> \$903,000	<b>Advertised</b> \$1,000,000	<b>Worksheet</b> \$ 427,211
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Appeals History:	1996	Police Pension	\$14,084
		Court Costs	\$581,718
	2001	Family and Children	\$662,460
	2005	Family and Children	\$1,643,209

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0101	.3451	2.5523	2.92%	.396%

**Maximum appeal unit can qualify for is \$427,211**

Attendance:

The following people attended the meeting: Jim Kopp (Auditor), Karl Cender (Financial Advisor), Dave Hollenbeck (Attorney)

Discussion: Asking for \$903,000 but according to DLGF calculation only qualify for \$427,211.

Questions by board members:

John Stafford: What happened?

Jim Kopp: Some is still leftover from appeals in 2004. The problem is pretty much county-wide. Beta Steel was settled last year.

John Stafford: We don't see these from every county in this magnitude.

Karl Cender: We understand that. It is very hard to come to a compromise with these people. We have had a lot of trouble with the settlement.

Jim Kopp: We will now allow the DLGF to do our appraisals.

Dave Christian: Do you see yourselves coming back next year?

Jim Kopp: We hope not. We hope this clears it up. We are going to be better next year. We are still trying to get an abstract together. The problems are getting corrected. It may not be perfect, but it is getting better.

Ken Kobe: What is the total levy of the county?

Answer: \$30,700,000.

Dave Christian: This agreement, it is the biggest reason for the request?

Jim Kopp: We don't think Porter County will be hit especially hard with tax increases when we get our bills. The comfort level of the mills, they seem to have some input. This will take headaches away from assessors and make the system much more equitable.

Dan Jones: On your advertisement in 2008, you show a \$31.8 million tax levy. The 2008 levy is \$41,252,000, and when I go back to form 4B, the adopted levy is \$30,947,118. I think on the ad the budget was carried over onto the levy column.

Karl Cender: During advertising we didn't have our 1782 statement yet.

Dan Jones: 2007 max levy?

Jim Kopp: \$28,541,439.

Dan Jones: That's the working max?

Jim Kopp: Health is in a separate one too; \$966,592.

Dan Jones: On your 16-line statement you show an operating balance of \$15.2 million in column for adopted.

Karl Cender: I don't know what happened. The council may have cut it after it was advertised.

Dan Jones: I see a 50% fund balance. With an operating balance like this is there a need for a shortfall?

Karl Cender: I should go see how much they are over their max levy. My guess is they kept it high for advertisement.

Dave Christian: Do we want to forward this?

Karl Cender: I think maybe we should if that's going to be an issue.

Recommendation: Dan Jones motioned to postpone action to December 13, 2007. Kenneth Giffin seconded and the motion carried with a vote of 6-0.

**City of Portage, Porter County  
Shortfall Appeal**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>		
Civil	\$835,000	\$835,000	\$ 509,970		
Appeals History:	1999	Shortfall	\$239,547		
	2001	Shortfall	\$118,351		
		Annexation	\$342,184		
		Police Pension	\$56,385		
	2002	Police Pension	\$48,255		
	2003	Shortfall	\$633,043		
	2006	Shortfall	\$813,456		
	2007	Shortfall	\$593,148		
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0582	1.0047	\$2.8431	5.8%	2.05%

**Maximum appeal unit can qualify for is \$509,970**

Attendance:

The following people attended the meeting: Donna Pappas (Clerk-Treasurer), Karl Cender (Financial Advisor)

Questions by board members:

Dan Jones: We have the same issue here on the fund balance.

Donna Pappas: We always put in a higher fund balance for advertising purposes. It is probably going to be reduced to zero.

Dan Jones: I encourage that. I'm not seeing anywhere near what was advertised, but the cash balance is still almost \$800,000.

Donna Pappas: That is an estimated amount.

Dan Jones: Have you had a tax settlement yet?

Donna Pappas: No.

Dan Jones: It would help if we could get the adopting ordinance that shows the projected fund balance. I know it will be high.

Donna Pappas: I think that because we advertise high it is going to be zero.

John Stafford: If this were the case, \$900,000 on \$13 million, what would be an appropriate fund balance?

Dan Jones: I consider 20% more than adequate.

John Stafford: Where are we?

Dan Jones: It is in an acceptable range.

John Stafford: Then why appeal?

Donna Pappas: It would require significant cuts.

John Stafford: This isn't a cash-flow issue.

Donna Pappas: We are asking for it to make up for last year.

John Stafford: Will there be a reduction in services?

Donna Pappas: Yes, next year if we don't get this.

Recommendation: Ken Kobe motioned to recommend approval of a shortfall appeal in an amount not to exceed \$510,000. John Stafford seconded and the motion carried with a vote of 5-0.

Further Discussion:

Dan Jones: There would be a reduction in services even with the \$1,000,000 in Rainy Day?

Donna Pappas: We used that this year to make up for the shortfall in the budget. We have \$29,000 left.

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**City of Valparaiso, Porter County  
Shortfall Appeal**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$365,000	\$400,000	\$ 218,488

Appeals History:	2006	Shortfall	\$603,183
	2007	Annexation	\$1,860,667

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0258	1.0569	\$3.2938	2.44%	.78%

**Maximum appeal unit can qualify for is \$218,488, subject to verification of advertising**

Attendance:

The following people attended the meeting: Karl Cender (Financial Advisor), David Hollenbeck (Attorney)

Discussion:

Karl Cender: This is another of our ongoing appeals. We hope again that we are through the worst. We need this due to errors and assessments that were ruled in favor of taxpayers.

Questions by board members:

Dan Jones: You have \$882,000 in Rainy Day?

Karl Cender: I don't believe that has been appropriated. She did advertise \$3 million in working capitol, but actual received has been very minimal. For 2006 we are showing zero. She does typically advertise very high, but operating balances have been very low.

Dave Christian: That is advertising quite high.

Karl Cender: To not have any issues with advertising.

John Stafford: What do you think your controlled levy will be?

Karl Cender: Closer to \$11.8 million, but we would have to verify that with the Clerk-Treasurer.

John Stafford: So the actual levy number is applied to the \$11.8 million. That puts you \$200,000 in the red.

Karl Cender: So with \$218,488 we might break even.

Dave Christian: Shouldn't the advertising be close?

John Stafford: Lots of people/units do exactly this.

Karl Cender: There weren't any objections.

Dave Christian: I can understand some leeway, but that is a lot.

Karl Cender: It's done out of self defense. Our numbers came after the fact.

Ken Kobe: What is your actual balance for 2006?

Karl Cender: As of January 1, 2007 it was \$299,145 according to the hearing information sheet. That is a low cash balance.

Dan Jones: According to the rates column, it has gone up every year.

Karl Cender: 2008 is just a rough balance.

John Stafford: This allows for funding of the budget.

Recommendation: Ken Kobe motioned to recommend approval of a shortfall appeal in the amount of \$218,488. John Stafford seconded and the motion carried with a vote of 4-1 with Dan Jones opposed because of the balance in the Rainy Day Fund.

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**Town of Mooresville, Morgan County  
Annexation**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>
Civil	\$317,216	\$500,000	\$

Appeals History: None

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0770	.6461	\$2.4605	11.92%	3.13%

**Maximum appeal unit can qualify for is \$317,216**

**Attendance:**

The following people attended the meeting: Paige Gregory (Umbaugh), Christina Cromer (Umbaugh), Sandra Perry (Clerk-Treasurer), Tom Warthen (Town Council President), Tim Currens

**Discussion:**

Paige Gregory: The Town of Mooresville is asking for an annexation appeal in the amount of \$317,216. The annexations have taken place from 2005 to 2007 for pay 2006 through 2008. The annexations include 131 acres and a population of 907. There is a need to hire additional personnel which has not yet been done because there is an inability to fund the salaries. Personnel needed for the Town as a whole are three police officers, three firefighters and three street laborers. For the annex alone two police officers, one firefighter and one street laborer are needed. Slide four shows the annexed areas. This does count industrial growth.

**Questions by board members:**

Dave Christian: Is this area undeveloped?

Paige Gregory: Marthena Smith is undeveloped at this time. It is being marketed. Both parcels have been looked at. It could be one development; it is being looked at as one parcel. You can see more properties on slide five. All of these are voluntary annexations.

Ken Kobe: All together this is 131 acres?

Paige Gregory: Yes. The annexation fiscal plans do not have specific dollar amounts; we calculated our own.

Dan Jones: How many miles?

Paige Gregory: Three road miles.

Ken Kobe: Those calculations add up to the \$317,000?

Paige Gregory: Yes.

Dave Christian: Based upon the existing Town population?

Paige Gregory: Yes, and the 907 in the annexed areas. Slide seven shows the estimated impact; a 3.0% estimated rate increase. Slide nine shows the historical and estimated tax rates. We are estimating that this will impact the rate. We calculated with a 0% growth in assessed value. Slides eleven and twelve show receipts. This is just an estimate for 2008 including this appeal. LOIT will start in 2008 and they will get that monthly like COIT.

Dan Jones: Yes, I think it comes monthly.

Ken Kobe: Are there levy consequences thanks to this LOIT?

Answer: Yes, the levy is frozen.

Ken Kobe: So the 4% increases are off?

Answer: Yes, normal growth is only about \$200,000.

Paige Gregory: There were no taxpayer objections and a unanimous vote.

Dave Christian: On slides three and six – I'm not sure I agree with the methodology. My math on slide six shows 907 people times \$178.53 = \$161,926.71.

Paige Gregory: Some is on people, some on road miles.

Dave Christian: So that comes to \$162,000 plus \$98,000 for fire and \$20,000. Wouldn't it be more accurate to get a salary number and maintenance charge? That won't be near \$161,000 for two police officers.

Paige Gregory: We aren't just looking at personnel costs though. This is how it is typically done, a cost per person.

Ken Kobe: There have to be some marginal costs.

Dave Christian: Some costs will stay the same.

John Stafford: The fiscal plans included no estimate for costs?

Answer: Most were done incrementally, we are just guessing really.

John Stafford: My concern is for existing residents. There is a seven cent increase in rate for current residents.

Answer: Not one person showed up to protest this; they see the need.

Dan Jones: Was there anything in the fiscal plan about the tax increase?

Answer: No, it was unknown at the time.

Dan Jones: Didn't the council adopt LOIT to avoid this type of increase?

Recommendation: Dan Jones motioned to recommend denial of the annexation appeal in the amount of \$317,216 based on the inadequate fiscal plan. John Stafford seconded and the motion carried by a vote of 5-0.

Further Discussion:

Tom Warthen: During the last reassessment, I was a member of the Council. We tried to protect the taxpayers. We missed our levy intentionally by \$350,000 and were surprised later when the levies were

frozen. We did a bad thing by playing by the rules. We didn't anticipate these things in 2006. We are bound by our levy and the rules and we try to protect the taxpayers. Yes, this is why the county adopted LOIT, we just want everything we can get for our taxpayers. Of the pay for police officers and firefighters, 21% is paid into pensions. Yes those numbers are fixed, but we don't know those numbers. There are too many variables for us to give accurate numbers.

Dave Christian: I commend you, you aren't alone. Other communities have faced the same thing. Some of this needs to be addressed at the legislature. But, others come in with educated financial guesses. You need to come in with that in the future.

**Monroe County Unit, Monroe County  
Operation of a New Court**

<b>Max Levy</b>	<b>Requested</b>	<b>Advertised</b>	<b>Worksheet</b>		
Civil	\$2,110,337	\$2,110,337	\$		
Appeals History:	1991	Family and Children	\$520,956		
	1992	Family and Children	\$768,327		
	1994	Family and Children	\$1,433,405		
	1996	Family and Children	\$1,246,637		
	1997	Family and Children	\$643,432		
	2000	Police Pension	\$6,204		
	2004	Family and Children	\$289,648		
	2006	Court Costs	\$1,003,231		
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0333	.2589	\$1.9596	12.86%	1.7%

**Maximum appeal unit can qualify for is \$2,110,337**

**Attendance:**

The following people attended the meeting: Kenneth Todd (Judge), Iris Kiesling (President, Monroe Co. Commission), Jeff Cockerill (Attorney), Charles Newmann (County Council), Jim Kennedy (Sheriff), Sandy Newmann (Auditor), Greg Guerrettaz (Financial Advisor), Francie Hill (Judge), David Welch (Judge), Teresa Harper (Judge), Bonnie Austin (Court Administrator), Bret Raper (Court Commissioner), E. Michael Hoff (Judge), Chris Gaal (Prosecuting Attorney), Bob Miller (Prosecutor), Michael Herd (Public Defender), Stephen Galvin (Judge), Larry Smith (Chief Technology Officer), Catherine Smith (Court Financial Director), Linda Brady (Chief Probation Officer), Victor Kelson (County Council), Michael Woods (County Council)

**Discussion:**

Kenneth Todd: We have nine judges; another will be effective on January 1. We need this appeal to fund the needs of this court. The Bar Association agreed with the need. After that concurrence, the Commissioners and the Council also agreed, followed by the General Assembly. A bill was drawn up and heard at a public hearing, then passed the General Assembly (84-11 in the House and 48-0 in the Senate). We have met and worked diligently to come up with the petition before you today. We have supplied

supporting documentation. Citizens have asked that this judgeship/court be formed. There has been no one speaking against it.

Jeff Cockerill: I'm here to talk about the legal aspects. In 2005, the Indiana General Assembly passed legislation (HB 1189) requiring the creation of two new courts. This bill created new expenses. The initial inquiry is whether the unit needs the levy increase. We have provided this proof. The majority of the costs are the personnel costs. Direct costs all, they fall under the statute. The new judge will preside over a criminal court. Bailiffs, Deputies, Clerks, Sheriff, administrative staffs, attorneys, etc. must be paid. Current employees must be compensated for this additional work. Other charges make up only 1% of this cost. Capital items are included only minimally.

Greg Guerrettaz: This is a \$2.1 million appeal for a new criminal court. This is a unified court system, one of only three in the state. The average cost for 2006 was \$1.6777 million per court. I have laid out very specifically the costs of the new criminal court. Monroe's assessed value is growing substantially. Cash balances are usually a question and 12/31/06 was a little higher than usual. Rainy Day is also usually a question. I checked court appeals and Hendricks asked for \$3.6 million; Hendricks is very comparable to Monroe. This is an estimate, but we spent a lot of time trying to get it right.

Questions by board members:

Dave Christian: How many courts in Hendricks?

Greg Guerrettaz: Seven or eight I believe. They are not unified though.

Dave Christian: This biggest part of this, the \$1.9 million in personnel services (page 12); do we have a breakdown?

Greg Guerrettaz: Yes on pages 13-15.

Dave Christian: You would be hiring new people?

Answer: These are new people. We don't have available people to staff a new criminal court.

Ken Kobe: The case load won't go up the day the court opens.

Kenneth Todd: We don't currently have the staff to send to the new court.

Dave Christian: How many criminal courts do you have currently?

Kenneth Todd: Three criminal courts. We will be redistributing the current caseloads. Any other division has been very inefficient. The method is the most effective in terms of managing caseloads. Two new prosecutors will be busy at least 40 hours per week.

Dave Christian: The caseloads won't suddenly go up. Each court has each of these people currently.

Greg Guerrettaz: Yes, that is how we calculated this. These courts were created because of the inability to serve current high and growing caseloads. There is less time for judges to hear cases. The real issue isn't the ability to press through; it's the level of justice.

Dave Christian: We aren't trying to infringe on Constitutional Rights here.

Ken Kobe: The line items don't look like you've missed much.

Kenneth Todd: We don't need all these for each court, but we do need people as personnel are brought in.

Bob Miller: The vast majority of the time, the courts are in session simultaneously. Personnel can't be in two places at once.

Dave Christian: Exhibit H; correctional officers? There are seven, correct? Is that equivalent to other courts?

Jim Kennedy: It's actually 6.2 per court for security and movement.

Dave Christian: So the seven is adding breathing room?

Jim Kennedy: That is correct. The prior excess levy was for a civil court; not the same costs as a criminal court.

Greg Guerrettaz: We went line by line as a team to try and come up with the right numbers.

Dave Christian: Exhibit G; legal secretaries?

Answer: There is one assigned to each court.

Dave Christian: Victim Assistance?

Answer: One to each court.

Dave Christian: We want to protect the interests of taxpayers.

Greg Guerrettaz: We have been able to lower the rate thanks to the increase in assessed value. The unified court offers greater efficiency than any other system. We are sensitive to taxpayers but no one has objected.

Dave Christian: How is your tax bill?

Greg Guerrettaz: Monroe has no delinquency. We are right on track.

Ken Kobe: What is the average increase?

Sandy Newmann: We lowered every tax rate in every unit. We are well below the 2% circuit breaker.

John Stafford: What is a unified system?

Kenneth Todd: No superior courts, etc.

John Stafford: On page 12 you show \$182,000 in capital improvements. What is the expectation for the life of these?

Answer: These are small capital improvements.

Ken Kobe: Not all people will be there yet on January 1.

Greg Guerrettaz: Yes, but we have one shot at this.

John Stafford: Is the president of the County Council here?

Michael Woods: Yes.

John Stafford: We could plow through this, but you had a 5-2 vote. Are you convinced that they have brought a financially prudent package?

Michael Woods: Yes, I am. I do believe it is fiscally prudent. We need this to add services for our taxpayers. We want an efficient court or we aren't maximizing what money we do spend to seat this new judge. It seems to be the Council's opinion that the status quo is not adequate.

Dan Jones: Did Monroe adopt LOIT?

Sandy Newmann: Yes, to address public safety issues, but not PTRC LOIT because we are COIT.

Dan Jones: My concern coming from the DLGF is that every other appeal for a court is going to be large.

Greg Guerrettaz: The distinction is the unified court.

Dan Jones: Marion County is unified.

Greg Guerrettaz: Not like Monroe under one administrative system. They aren't organized the same way we are. Allen and St. Joseph are the only others.

Dan Jones: We don't have to fund this 100% with property taxes.

Greg Guerrettaz: Anything that isn't approved today will not be spent on this court. There simply isn't any more room in the general fund.

Dan Jones: That is close to 20% of the levy.

Answer: We have supplemented funds from all sorts of other funds. We have tried to find alternatives for funding. We are trying to compete with a large city with a large levy. Any increase would be too minimal and unpredictable to fund the court.

Ken Kobe: I'm with Jon. We could go through this line by line but the collective impact is greater than I am willing to support.

Dave Christian: In 2008 we go away. What happens then?

Greg Guerrettaz: We will make presentations to the County Board; at this point we would be approved.

Dave Christian: When this goes to local approval, the Board won't just be the Council. People will still have to stand before a critical Board. I think even though you need to establish the court, I'm not sure you need it all right now. As it grows it can progress. Come January 1 you won't have all these expenses.

Kenneth Todd: Yes we will. We are taking cases and spreading them out. There will be plenty of work for these people right off the bat. Up until 2006, half of the courts' time was dedicated to criminal. It is up 70% from last year.

Recommendation: Ken Kobe motioned to recommend approval of a court appeal in the amount of \$1,450,000. Kenneth Giffin seconded and asked to amend the amount to \$1,800,000.

Further Discussion:

Dan Jones: I would suggest using the average of costs and fees: \$1,359,000, so I would be willing to second \$1,450,000. The City won't adopt the LOIT to help. What are these fees?

Sandy Newmann: LOIT would hurt our people; we have lots of low income. We have been struggling.

Dave Christian: I propose we amend the amount to \$1,700,000.

Kenneth Giffin seconded the amendment.

Ken Kobe accepted the amendment.

Recommendation: The motion on the floor is for a court services appeal in the amount of \$1,700,000. The motion carried with a vote of 4-0 with Dan Jones abstaining.