

Rec approval 11.1.2024  
\$245,838

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

IN THE MATTER OF THE REQUEST )  
OF THE TOWN OF BRISTOL, )  
ELKHART COUNTY, FOR AN ) A24-007  
EXCESS LEVY DUE TO )  
THREE-YEAR GROWTH )

246058  
245,838  
220 less than app

The Department of Local Government Finance (“Department”) has reviewed an appeal by the Town of Bristol (“Town”) for an excess levy in the amount of \$246,058 to its civil maximum levy due to three-year growth. Ind. 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:

*2024, 2023, and 2022*

Step 2: Compute separately, for each of the calendar years determined in Step 1, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the civil taxing unit's total assessed value of all taxable property divided by the sum determined under this Step for the calendar year immediately preceding the particular calendar year:

*Town assessed values for 2021, 2022, 2023, and 2024, respectively:*

*2021: 182,332,640*

*2022: 202,396,400*

*2023: 241,522,326*

*2024: 278,139,050*

*Step 2 quotients:*

*2022/2021: 1.1100*

*2023/2022: 1.1933*

*2024/2023: 1.1516*

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

$(1.1100+1.1933+1.1516)/3=1.1516$

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 2022, 2023, and 2024, respectively:  
1.0541; 1.1481; 1.0594*

Step 5: Add the Step 4 results and divide by three:

$$(1.0541+1.1481+1.0594)/3=1.0872$$

Step 6: Divide the Step 3 results by the Step 5 results:

$$1.1516/1.0872=1.0592$$

Since 1.0592 is greater than 1.02, the Town is eligible for a three-year growth appeal. 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 2025):

$$1.1516-1.0400=0.1116 (11.16\%)$$

The Town’s 2024 maximum civil levy is \$2,202,848. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 11.16% growth factor calculated above results in a figure of \$245,838, which is the maximum for which the Town could qualify under the statutory formula.

Under Ind. Code § 6-1.1-18.5-12(a), the Town must also state that it will be unable to perform its government functions without this increase and must support these allegations by reasonably detailed statements of fact.

The Town states in its appeal that the excess levy is needed to support police salaries and benefits, to cover increases in fire department costs, and to provide services to a growing population. The Town claims that while its population is approximately 1,700 according to the last decennial census, commercial and manufacturing development has brought “more than an estimated 8,000 to 10,000 employees into the Town during the workday,” causing increased traffic, police activity, and demand for fire and EMS services. The Town states that the excess levy is needed to “ensure adequate department operations, as well as the Town’s ability to recruit and retain public safety personnel.”

The Town states that the excess levy would support an increase in police salaries and wages/benefits from \$864,623 in 2024 to \$923,896 in 2025, an increase of \$59,273 or around 6.85%.

In response to an inquiry from the Department, the Town explained that it is working towards a total of 10-12 officers for its police department and that it currently has seven, including the Marshal. The Town shared that it had recently lost some officers to other departments, though it did not explain why hiring replacement officers to fill vacant positions required additional funds, as presumably the Town would have already budgeted to fund those positions prior to the vacancy.

Nevertheless, the Town has indicated that it plans to increase police salaries and wages/benefits to help with attraction and retention of officers. It also shared that calls for police service have increased approximately 14% from 2022 to 2023, with 2024 calls for service tracking closely with 2023.

For the Fire Department, the Town states that calls from service were as follows: 2022 total calls = 1,189; 2023 total calls = 1,418; 2024 currently projecting to be 1,500.

The Town states that its fire department-related costs are estimated to increase from \$654,659 in 2024 to \$920,114 in 2025. The Department requested additional information about this increase, and the Town explained that it contracts for fire service and the increase is related to the services contract for 2025.

After the Department asked for more information about the requirement of additional infrastructure upkeep associated with growth, the Town shared that it has added 2.6 miles to its street inventory since 2022. It explained that the total street miles now total about 19 miles; however, the new street miles are designed for commercial traffic. The Town went on to state that, compared to residential streets, which are 24 feet wide, the commercial streets are 40 feet wide including the wider shoulders. As the manufacturing areas have built out, the existing commercial streets are experiencing higher traffic volumes and require more frequent maintenance/service. The Town states it fully utilizes the INDOT Community Crossing Grant program for paving maintenance programs, but this program requires matching funds. The Town says that its 2025 approved budget is not able to fully utilize the program in 2025 because it lacks sufficient MVH funds for the match requirement.

The Department notes that the Town received a permanent excess levy of \$143,513 for Pay-2024, \$56,549 for Pay-2023, \$15,328 for Pay-2022, and \$29,192 for Pay-2021.

After a review of the petition and additional information provided by the Town, the Department, following Ind. Code § 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

**APPROVED WITH MODIFICATION:**

The Town's excess levy appeal is approved in the amount of **\$245,838**. This figure reflects the amount for which the Town qualifies under the statutory three-year growth formula and

does not exceed the amount for which the Town advertised and petitioned the Department.  
This is a one-time, permanent increase.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

**WITNESS MY HAND AND SEAL** of this Department on this 29 day of  
October, 2024.

A handwritten signature in black ink, appearing to read 'D. Shackle', written over a horizontal line.

**Daniel Shackle, Commissioner**