

**Department of Local Government Finance  
Report of Appealing Taxing Unit**

**Three-Year Growth**

Ind. Code § 6-1.1-18.5-13(a)(2) permits a unit to seek an appeal if its average assessed value growth over the last three (3) years exceeds the statewide average assessed value growth by at least 2%. The amount, if any, of an appeal for which a unit may be eligible is determined by the following formula:

**Step 1:** Determine the unit's certified assessed valuation for the last four (4) years.

**Step 2:** Calculate the assessed value growth for each of the last three (3) years.

**Step 3:** Calculate the average assessed value growth by taking the sum of the results of Step 2 and dividing them by three (3).

**Step 4:** Calculate the statewide assessed value growth for each of the last three (3) years.

2023    1.1481

2024    1.0594

2025    1.0897

**Step 5:** Calculate the statewide average assessed value growth by taking the sum of the results of Step 4 and dividing by three (3):

$$(1.0541 + 1.1481 + 1.0897)/3 = \mathbf{1.0991}$$

**Step 6:** Divide the Step 3 amount by the Step 5 results.

For a unit to qualify for the appeal, the Step 6 amount must be equal to or greater than 1.02. The maximum amount by which an appealing unit's maximum levy may be increased is equal to the amount by which Step 3 exceeds the maximum levy growth quotient ("MLGQ") as calculated according to Ind. Code § 6-1.1-18.5-2. The MLGQ is 1.040 for 2026. This appeal may qualify as a permanent adjustment to the unit's maximum levy.

**In addition, the Department of Local Government Finance ("Department") will adjust the eligible excess levy, if approved, to offset any increases to the civil taxing unit's excise tax and local income tax distributions as a result of the excess levy.**

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The Department has prescribed this template through which a petitioner supplies the information the Department requires pursuant to Ind. Code § 6-1.1-18.5-12(c). The required information must be filed with the Department on or before **October 21, 2025**. Only email submissions bearing a timestamp of **OCTOBER 21** or earlier will be considered. Completed submissions and additional questions about excess levy appeals should be sent by email to your [Budget Field Representative](#).

Note that Ind. Code § 6-1.1-17-3(a)(6) requires that any request for an excess levy appeal be advertised as part of the notice to taxpayers of the estimated budget. Failure to comply with Ind. Code § 6-1.1-17-3(a)(6) will be cause for denial.

All requests for consideration of an appeal must be specific. Please note that the Department will utilize reports from the budget certification process (Form 3, Fund Report, and Estimate of Miscellaneous Revenues) during its review of an appeal application. The Department may also consider the unit's submitted Gateway reports, including the Annual Financial Report Employee Compensation Report, and Budget Form 4B. If this information is not representative of your unit's current financial situation, please provide updated financial information and explanations as to the differences.

To submit a petition to the Department units will complete the following pages specific to the appeal and the certification page. Petitions must also include any additional supporting documentation that contains an explanation or justification of the appeal and the appeal amount. Pursuant to Ind. Code § 6-1.1-18.5-12(a), the Department may deny an excess levy appeal on the basis that the unit has not provided an explanation that the unit will not be able to perform its government functions without an excess levy.

**The Department may also deny or modify an excess levy appeal on the basis that the unit has sufficient fund balances to allow it to carry out its governmental functions. There will be a rebuttable presumption that maintaining a cumulative operating balance of twenty percent (20%) or more for the civil taxing unit's levy-controlled funds for the last three (3) years, plus the first six (6) months of the current year, is sufficient. Additionally, the Department will take circuit breaker credits into consideration when estimating fund balance amounts.**

Pursuant to Ind. Code § 6-1.1-18.5-12(c), the Department reserves the right to require the appropriate unit official to produce relevant records or books in consideration of the appeal. **Failure to timely respond with requested information will be cause for denial of the appeal.**

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**EXCESS LEVY APPEAL PETITION – SECTION 1: COVER PAGE**  
Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

<b>Taxing Unit Name:</b>	Danville Civil Town
<b>County:</b>	Hendricks County
<b>Fiscal Officer Name:</b>	Carrie Lofton
<b>Office Address:</b>	49 N Wayne St, Danville, IN 46122
<b>Telephone Number:</b>	(317) 745-4180
<b>Email Address:</b>	<a href="mailto:clofton@danvillein.gov">clofton@danvillein.gov</a>
<b>Financial Advisor Contact Information:</b>	Matt Trimnell – Reedy Financial Group
<b>Appeal Amount:</b>	\$500,881

For consideration, the submission **must** include the following documentation. Confirm that the following documents have been prepared and are included with your submission.

	Required Documentation	Included:
1.	Cover page – Section 1.	<input checked="" type="radio"/> Y or N
2.	Excess Levy Appeal Petition - Section 2, Section 3, Section 4.	<input checked="" type="radio"/> Y or N
3.	Petition to appeal for an increase above the maximum levy.	<input checked="" type="radio"/> Y or N
4.	Signed Certification of Appeal Information.	<input checked="" type="radio"/> Y or N

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**EXCESS LEVY APPEAL PETITION – SECTION 2**

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

1.	Appeal amount requested.	\$500,881
2.	Did the fiscal body approve this excess levy appeal?	<input checked="" type="radio"/> Yes or <input type="radio"/> No
3.	Was there any opposition or objection to the excess levy appeal?  If yes, please provide additional information about the opposition or objection in a separate document.	Yes or <input checked="" type="radio"/> No
4.	Was there public commentary or testimony provided on the excess levy appeal?  If yes, please provide a detailed summary along with any documentation including but not limited to letters, minutes, newspaper articles.	Yes or <input checked="" type="radio"/> No
5.	Were any public comments received in opposition or support of the excess levy appeal?	Yes or <input checked="" type="radio"/> No
6.	Was an excess levy appeal included in the ensuing year's budget notice to taxpayers (Budget Form 3 – Column 4)?	<input checked="" type="radio"/> Yes or <input type="radio"/> No
7.	Will an approved appeal increase the operating balance of any funds in the ensuing budget year?	Yes or <input checked="" type="radio"/> No
8.	Is the excess levy appeal being requested due to one-time costs or purchase(s)?	Yes or <input checked="" type="radio"/> No

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**EXCESS LEVY APPEAL PETITION – SECTION 3**

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

**Section 3.1 – Non-Property Tax Revenue Available to Unit – report revenue for all funds**

<b>Revenue Type</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026 (Estimated)</b>
LIT – Certified Shares	1,732,484	1,860,242	2,039,080	2,185,775
LIT – Supplemental	361,780	0	398,476	0
LIT – Public Safety	118,646	127,335	139,345	148,613
LIT – Economic Development	578,204	613,833	804,651	970,445
CVET	5,846	5,784	6,577	5,651
Excise	251,186	254,936	289,872	249,068
FIT	34,671	28,743	32,681	28,080
EMS Reimbursement	1,707,546	2,176,753	3,121,860	0
Fire Contract	14,981	38,834	26,901	0
CCD	286,272	335,902	413,115	429,185
Other Revenue Source 4 (Please describe):				
Other Revenue Source 5 (Please describe):				

**Section 3.2 – Percentage Increase to the Levy**

<b>Requested Appeal</b>	<b>2026 Max Levy</b>	<b>Percentage Increase (Requested Appeal / 2026 Max Levy)</b>
500,881	2,677,855	18.7%

**Section 3.3 – Estimated Impact to the Tax Rate**

<b>Requested Appeal</b>	<b>2026 Certified Net Assessed Value General Fund<sup>1</sup></b>	<b>Percentage Increase (Requested Appeal / 2026 CNAV)</b>
500,881	964,535,974	0.000015%

***Note 1: The 2026 NAV must be certified by the county auditor by August 1. If the NAV has not been certified, contact the county auditor for an estimated value.***

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**Section 3.4 – Operating Balances as of December 31, unless noted differently.** Include levy-controlled funds, only.

<b>Fund</b>	December 31, 2022	December 31, 2023	December 31, 2024	2025 (June 30)
General	4,922,292	5,794,571	6,531,460	7,233,696
Park	207,146	505,035	671,207	727,195

*Note: A separate fund report for the years shown can be submitted with the Appeal Petition in addition to completing Section 3.4.*

**Section 3.5 – Operating Balances as a Percentage of Budget by Fund of December 31, unless noted differently.** Include levy-controlled funds, only.

<b>Fund</b>	December 31, 2022	December 31, 2023	December 31, 2024	2025 (June 30)
General	75%	86%	80%	86%
Park	82%	64%	79%	81%

1. If the unit has maintained a cumulative operating balance for the above levy-controlled funds of at least twenty percent (20%) for 2022 through mid-year 2025, please explain why the operating balance will not be sufficient to support the funds for which the unit is seeking an excess levy.
- The Town is losing a large portion of its max levy to the new Fire Territory that begins in 2026 (roughly \$1.3M in levy loss) + Fire Contract Revenue + EMS Reimbursement – all impacting General Fund.

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- The Town's new Fire Territory will generate a tax rate increase. The Town has several projects on the horizon where revenue bonds can allow the projects to be funded without further increasing tax rates due to debt issuance.
  - Another big financial restriction for the Town in projected years is employee retention. The Town continues to lose employees to surrounding municipalities where there are more competitive wages. The Town has steadily tried to get on par with surrounding areas, but there is still a large gap in Salaries & Wages, PERF, and other benefits.
  - The Town has a relatively low Rainy Day fund balance that needs funded due to future unforeseen circumstances or financial crisis. These transfers would be funded primarily from the Town's General Fund.
  - With the Town's growth, there is not only need for increases in wages and benefits - the Town needs more employees, specifically in public safety, to support continued growth.
  - The operating balance that is carried forward in the Park fund is cumulating to help financially support a large park project that will begin soon. The goal is to limit the amount of debt needed to fund the project.
2. Will the additional property tax revenue granted by this excess levy appeal increase operating balances?
- The intention of the excess levy appeal is not to increase operating balances, but instead, to help retain personnel and fund large projects on the horizon.

**Section 3.6 – Prior Adjustments to the Maximum Levy**

1. Has the maximum levy of the civil taxing unit been adjusted, other than by the MLGQ, at least once each year in three (3) of the last five (5) years?

Yes ☒ No ☐

2. If the answer to the above is yes, please state the amount of the adjustments below. Include the sum total of the adjustments for each year. **Exclude any adjustments that are solely attributable to the MLGQ.**

Pay year	Adjustment Amount
2021	\$
2022	\$
2023	\$84,438
2024	\$208,334
2025	\$287,290

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Please explain how the adjustments stated above have not satisfied the taxing unit's needs to continue to perform its government functions under Ind. Code § 6-1.1-18.5-12(a).

As stated in section 3.5, the Town continues to grow and has an abundance of needs to sustain its growth (i.e., Personnel, QOL Projects, Road and Expansion Projects, etc.). The assessed value growth in the last three years has continuously increased to where the adjustment for 2026 will have a greater impact. A restrictive revenue environment is driving the need for a levy adjustment to continue to support the Town's overall fiscal plan, especially in a period where the Town is growing rapidly.

**EXCESS LEVY APPEAL PETITION – SECTION 4**

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

**Section 4.1 – Inability to Perform Government Function Without the Excess Levy**

Answer all questions below. Failure to do so will result in denial of the appeal. The Department reserves the right to request additional information, including when a response to a question is given as "Not applicable" or an equivalent response.

1. In addition to meeting the mathematical qualifications for the appeal, the civil taxing unit must state that it will be unable to carry out the governmental functions committed to it by law unless it is given the authority that it is petitioning. The civil taxing unit must support these allegations with reasonably detailed statements of fact. Please use the box below to provide the requested detailed statements. Provide additional pages, as needed.

Without the growth appeal, the Town's 2026 General Fund and Park Fund budgets would combine deficit spend by roughly (\$188K) – we've shifted more levy to Park with the hopes of receiving the requested growth appeal amount. We've utilized the Town's CCD and LIT ED funds to eliminate capital expenditures within the general fund, which is GFOA Best Practices recommended, while also shifting more max levy into Park to support the Town's growing Park budget. The Town has a relatively small revenue stream in LIT PS, which doesn't create much flexibility for anymore shifts from General Fund.

2. Of the governmental functions that the civil taxing unit is unable to carry, which specific expense(s) are going to be funded by the excess levy? A generic response or references to broad categories (e.g., "administrative expenses," "salary increases," etc.) without further detail will be considered an incomplete response. Provide additional pages, as needed.

- New Positions – Public Safety, Park, and Utilities
- Salary & Wage Increases
- Insurance
- Benefits – PERF, FICA, Longevity, etc.
- It will also help subsidize larger projects – Fire Station (\$10M), Lincoln Street (\$18M), and Park projects (\$4.1M)



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3. Will the civil taxing unit use the excess levy in whole or in part on capital expenses? Please provide a capital improvement plan, equipment replacement plan, or similar plan demonstrating the continual replacement of capital assets for which the excess levy will be used.

It will primarily be used for operating expenses, especially looking forward to 2027's budget and beyond. Any cash surplus and cash on hand will be considered for larger projects listed – Fire Station (\$10M), Park projects (\$4.1M), and Lincoln Street (\$18M).

4. a. Has the civil taxing unit created new positions or hired new staff, full-time and/or part-time in the current budget year (i.e., 2025)? If yes, list the number of new employees, the position(s), anticipated salary, and benefit costs.

Yes - 9

Planning Tech (PT) - \$31,065

Facility Aide - \$42,848

Benefits - \$23,926

Maintenance (PT) - \$18,639

Assis. Superintendent - \$74,299

Benefits - \$23,926

Sergeant/Detective - \$77,251

Benefits - \$23,926

Captain - \$77,251

Benefits - \$23,926

Lieutenant - \$75,705

Benefits - \$23,926

Lieutenant - \$75,705

Benefits - \$23,926

Utility Laborer/Locator - \$59,751

Benefits - \$23,926

- b. Are any of the new positions or staff stated in "a." unsustainable in the long-term given the political subdivision's current property tax limitations?

Yes ☒ No ☐

If yes, list the number of new employees, the position(s), anticipated salary, and benefit costs.

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Yes – 5

Assis. Superintendent - \$74,299

Benefits - \$23,926

Sergeant/Detective - \$77,251

Benefits - \$23,926

Captain - \$77,251

Benefits - \$23,926

Lieutenant - \$75,705

Benefits - \$23,926

Lieutenant - \$75,705

Benefits - \$23,926

c. If the civil taxing unit previously received an excess levy appeal for which at least part of the justification for the appeal was the hiring of staff to fill new positions, are those positions created and still maintained with the wages and benefits as reported on the previous appeal?

Yes ☒ No ☐

If no, please explain why.

NA

5. Is the civil taxing unit providing new services? If yes, please explain.

Danville isn't providing new services, but is trying to extend their current services (Highway, Park, Public Safety, etc.)

6. For municipality and county applicants:

a. Is year-over-year net assessed value growth attributable to abatement roll-off? Please provide the year-over-year net increase in assessed value due to abatement roll-off.

No

b. Does your political subdivision receive public safety or economic development local income tax revenue? If the excess levy appeal is to be used for public safety-related expenses, please clarify why public safety revenue/local income tax revenue is insufficient to fund these expenses.

The town does plan to use the growth appeal to help subsidize public safety costs. These costs include salary increases, PERF match increase from 20.3% to 23.3%, 1<sup>st</sup> class pay increase to become more competitive with surrounding areas, and implementation of Longevity. The Town's revenue in LIT PS for 2026 is \$148,613. As we know, this specific revenue will become generalized in 2028 (per SEA1) and will no longer be solely dedicated to public safety.

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- c. If there are TIF allocation areas or granted abatements created or granted within the jurisdiction of the unit by the unit, does the existence of those contribute to the submission of this appeal?

NO

7. Of the governmental functions that the civil taxing unit is unable to carry, which specific expenses are the highest priority to fund, and why? Provide additional pages, as needed.

The highest priority for the Town to fund through this appeal would be staffing and personnel. As stated before, the Town has struggled to retain employees due to lower wages and benefits compared to surrounding municipalities. The goal of the appeal would be to provide steady and sufficient wage/benefit increases, without negatively impacting cash on hand.

8. Are there any facts specific to this appeal that the Department should consider in our review of the submission? Provide additional pages, as needed.

The most important fact for this appeal would be the insufficient funding of the 2026 proposed budget without the additional revenue, along with the inability to provide sufficient wage increases for employees.

9. Are there TIF districts located within the civil taxing unit? This includes TIF districts not established by a redevelopment commission of the civil taxing unit.

Yes ☒ No ☐

If the answer to the above is Yes, please state the estimated receipt of property tax revenue from the excess levy attributable to the incremental assessed value of the TIF district(s).

\$16,160

10. Was there an annexation, extension of services, or consolidation which contributed to the increase in assessed valuation of the civil taxing unit in the last three (3) years?

Yes ☒ No ☐

If yes, please state the assessment dates when the annexations were first effective.

4/25/2022  
7/11/2022  
7/11/2022  
8/29/2022  
9/26/2022  
11/2/2022

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11/2/2022  
12/27/2022  
5/3/2023  
5/29/2024  
6/24/2024  
6/24/2024  
11/25/2024  
11/25/2024  
12/30/2024  
12/30/2024  
12/30/2024  
12/30/2024

11. Does the political subdivision have a cash reserve policy?

Yes ☒ No ☐

If yes, please provide copies of the documentation authorizing the cash reserve policy as set forth by the fiscal body (e.g. minutes, ordinance, etc.).

12. If your taxing unit has a Rainy Day fund, please demonstrate why the fund's cash reserves are insufficient to funding the programs in which the excess levy appeal is based upon.

The current (June 30) balance within Rainy Day is \$640,131. The Town's intent for this fund is to proactively build a cash reserve in case of emergencies and/or unforeseen circumstances. The Town plans to continue to build this reserve.

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**PETITION TO APPEAL FOR AN INCREASE ABOVE THE MAXIMUM LEVY**

The Town Council of Danville,  
(Fiscal Body) (Taxing Unit)

Hendricks County, State of Indiana, has determined to appeal to the  
(County Name)

Department of Local Government Finance for an excess property tax levy.

Appeal Type	Appeal Amount
THREE-YEAR GROWTH FACTOR	\$500,881

We do hereby resolve to proceed with a petition for an excess property tax levy to the Department of Local Government Finance to increase the taxing unit's maximum levy and we represent that the taxing unit cannot carry out its governmental functions under its current maximum levy for the ensuing calendar year without the excess levy.

Adopted this 1<sup>st</sup> day of October, 2025.

FOR	AGAINST

ATTEST: \_\_\_\_\_

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**CERTIFICATION**

I, the undersigned, hereby certify that the attached appeal information and supporting documentation are correct to the best of my knowledge and belief.

Signed this 1<sup>st</sup> day of October, 2025.

\_\_\_\_\_  
(Printed Name of Fiscal Officer)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Printed Name of Financial Advisor/Consultant)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Email)