

RESOLUTION 08-56

A RESOLUTION OF THE CITY OF WESTFIELD APPEALING THE MAXIMUM LEVY

WHEREAS, the City of Westfield's Comprehensive Financial Plan has projected revenue and expenditures for the next five years;

WHEREAS, the Comprehensive Financial Plan has identified a need for a consistent source of revenue in order to have a sustainable budget to provide services such as public safety, planning, economic development and infrastructure improvements and repair;

WHEREAS, in past years, the City of Westfield has appealed the maximum levy to address the needs of the community.

WHEREAS, the City of Westfield can appeal the 2009 maximum levy due to a property tax shortfall;

WHEREAS, the City of Westfield has a three-year growth factor higher than the statewide growth factor;

WHEREAS, the City of Westfield prays for relief from the adjustment made to the computations whereas this is a unique appeal qualifying under various parts of the current statute;

WHEREAS, the total amount of the shortfall is estimated to be \$1,726,037 (see attached);

WHEREAS, the City has been required to borrow \$1,000,000;

WHEREAS, the Council will need to sign the State form titled "Petition to Appeal for an Increase to the Maximum Levy", in addition to this Council Resolution;

NOW, THEREFORE, the Westfield City Council hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the maximum levy.

Section 1. That Council does now find that the foregoing statements are true and that all required actions necessary to appeal the

current maximum levy for the City of Westfield are hereby ordered and authorized.

Section 2. This Resolution shall be in full force and effect immediately.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY]

ALL OF WHICH IS RESOLVED THIS _____ DAY OF _____ 2008.

WESTFIELD CITY COUNCIL

Voting For

Voting Against

Abstain

John Dippel

John Dippel

John Dippel

Bob Horkay

Bob Horkay

Bob Horkay

Ken Kingshill

Ken Kingshill

Ken Kingshill

Bob Smith

Bob Smith

Bob Smith

Thomas Smith

Thomas Smith

Thomas Smith

Rob Stokes

Rob Stokes

Rob Stokes

Melody Sweat

Melody Sweat

Melody Sweat

ATTEST:

Cindy Gossard, Clerk Treasurer

I hereby certify that RESOLUTION 08-56 was delivered to the Mayor of Westfield

on the _____ day of _____, 2008, at _____ m.

Cindy Gossard, Clerk-Treasurer

I hereby APPROVE RESOLUTION 08-56

this _____ day of _____, 2008.

J. Andrew Cook, Mayor

I hereby VETO RESOLUTION 08-56

this _____ day of _____, 2008.

J. Andrew Cook, Mayor

ATTEST:

Cindy Gossard, Clerk Treasurer

This document prepared by
Brian J. Zaiger, Esq.
KRIEG DEVAULT, LLP
(317) 238-6266

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
REPORT OF APPEALING TAXING UNIT TO THE
LOCAL GOVERNMENT TAX CONTROL BOARD

THE INFORMATION REQUESTED MUST BE COMPLETED IN TOTAL FOR EACH APPEAL TO BE CONSIDERED. THE REQUIRED INFORMATION MUST BE FILED WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE ON OR BEFORE **SEPTEMBER 19, 2008**, OR BEFORE DECEMBER 31, 2008 FOR A PROPERTY TAX SHORTFALL APPEAL PERTAINING TO IC 6-1.1-18.5-16. FORWARD TO THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE THIS PAGE, PAGES APPLICABLE TO THE APPEAL(S) TO BE CONSIDERED, CERTIFICATION PAGE AND ANY SUPPORTING DOCUMENTATION ONLY. **DO NOT FORWARD UNUSED PAGES AND DO NOT SUBMIT MORE THAN ONE APPLICATION; CHECK ALL APPEALS THAT YOU ARE APPLYING FOR ON THIS PAGE AND SUBMIT APPROPRIATE WORKSHEETS. THIS APPEAL MUST BE SUBMITTED TO THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE DIRECTLY - DO NOT SUBMIT WITH BUDGET PAPERWORK SENT TO THE COUNTY AUDITOR.**

TAXING UNIT: City of Westfield COUNTY Hamilton

FISCAL OFFICER: Cindy J. Gossard

ADDRESS: 17535 Dartown Road

CITY/STATE/ZIP: Westfield, IN 46074

TELEPHONE: (317)896-1676 FAX: (317)896-1677

E-MAIL ADDRESS: cgossard@westfield.in.gov

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

\$ _____ Annexation, Consolidation or Extension of Services

\$ 681,921.64 Three Year Growth Factor Exceeding 1.02% of Statewide Growth Factor

\$ _____ Emergency Levy Appeal

\$ _____ Correction of Advertising, Mathematical or Data Error

\$ 1,726,037.00 Property Tax Shortfall Due to Erroneous Assessed Value

For consideration before the Local Government Tax Control Board *all submissions must include, in addition to the information required for the type of appeal under consideration, the following:* (Please indicate by a [✓], or explanation of exclusion, attach indicated items.) **All copies must be collated and ready to forward to the Local Government Tax Control Board members.**

- Copy of Appeal Worksheet and Signed Certification.
(Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- Copy of Ensuing (following) Year Maximum Levy Sheet
- Copy of Ensuing (following) Year Budget Proof of Publication
- Copy of Estimate of Miscellaneous Revenue (Budget Form 2) for Funds Under Appeal
- Copy of "16 Line" Financial Statement (Budget Form 4B) for Funds Under Appeal
- Copy of Resolution from Fiscal Body Approving the Excessive Levy Appeal.
- Eight (8) copies of all of the above including the appeal worksheet and the information required for the type of appeal under consideration.
- All documentation required for specific appeals per list on specific appeal worksheet(s).

NOTICE

THIS FORM AND SUPPORTING DOCUMENTATION AS REQUESTED MUST BE FILED WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE ON OR BEFORE **SEPTEMBER 19** OF THE CALENDAR YEAR IMMEDIATELY PRECEDING THE ENSUING BUDGET YEAR, OR BY **DECEMBER 31 FOR SHORTFALL APPEALS**. SUBMISSIONS BEARING POSTMARKS OF SEPTEMBER 19 OR DECEMBER 31 (IF APPLICABLE) OR BEFORE WILL BE HONORED. IN ADDITION, THE PROVISIONS OF IC 6-1.1-17-3(A)(4) REQUIRES THAT ANY REQUESTS FOR EXCESSIVE LEVY APPEALS BE PUBLISHED AS A PART OF THE NOTICE TO TAXPAYERS OF THE ESTIMATED BUDGET. FAILURE TO COMPLY WITH IC 6-1.1-17-3(A)(4) MAY BE CAUSE FOR DENIAL. ALL REQUESTS FOR CONSIDERATION FOR AN APPEAL MUST BE SPECIFIC.

APPEALS MUST BE FILED WITH THE DLGF CENTRAL OFFICE IN INDIANAPOLIS TO BE CONSIDERED.

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

FINANCIAL INFORMATION

Please complete the following for funds within the maximum levy, rounded to the nearest dollar
(do not include debt or cumulative funds):

Operating Balance (line 11 on Fund Report)	2006	2007	2008	2009 (proposed)
Fund: General	\$ 276	\$ 6,712	\$ 1,350,365	\$ 3,700,599
MVH	\$ 0	\$ 101,350	\$ 0	\$ 105,022
Fire	\$ 0	\$ 29,041	\$ 1,019,439	\$ 904,442
	\$	\$	\$	\$
Total	\$ 276	\$ 137,103	\$ 2,369,804	\$ 4,710,063

Jan. 1 st Cash Balance	2006	2007	2008	2009 (estimated)
Fund: General	\$ 181,723	\$ 574,535	\$ 743,963.81	\$ 150,000
MVH	\$ 229,732	\$ 213,313	\$ 515,786.78	\$ 65,000
Fire	\$ 0	\$ 146,347	\$ 120,251.69	\$ 5,000
	\$	\$	\$	\$
Total	\$ 411,455	\$ 934,195	\$ 1,380,002.28	\$ 220,000

Unit's Total Rate (line 17 on Fund Report)	2006	2007	2008	2009 (proposed)
General	.2284	.1544	.1943	.4027
MVH	.0020	.0002	.0000	.0000
Fire	.0842	.0992	.1263	.2778
Total	.3146	.2538	.3206	.6805

Revenue History	2006	2007	2008	2009 (proposed)
Levy (line 16 for all funds)	\$ 4,059,957	\$ 4,131,305	\$ 7,612,037	\$ 11,680,000
CAGIT (Budget Form 2)	\$	\$	\$	\$
CEDIT (Budget Form 2)	\$	\$	\$	\$
COIT (Budget Form 2)	\$ 2,341,083	\$ 2,701,861	\$ 2,786,436	\$ 2,900,000
Misc. Rev. (Other) (Form 2)	\$ 3,617,937	\$ 4,051,074	\$ 3,925,748	\$ 3,930,431

Total District Rate (found on our web site)	2005	2006	2007	2008
	2.8154	2.8376	2.52080	2.5089

Tax Rate Impact:

- A. 2008 Net assessed value \$ 2,057,307,423
- B. Total amount of appeal(s) \$ 2,407,958.64
- C. Unit's Rate Impact of appeal(s) = [B / (A/100)] \$.1170 (to four decimal places)
- D. District Rate Impact = C / 2008 Total District Rate \$.0466 (to four decimal places)

Did the Fiscal Body approve this excessive levy appeal(s)? Yes No Vote _____
(Please submit resolution/ordinance approving appeal)

Was there any opposition or objectors to the excessive levy appeal? Yes No
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?
 Yes No (Please attach copy of ensuing year's budget proof of publication).

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

THREE YEAR GROWTH FACTOR
(IC 6-1.1-18.5-13a(3))

A unit qualifies for this appeal if its average assessed value growth quotient (AVGQ) over the last three years exceeds the statewide average AVGQ by at least 2%. **The statewide average AVGQ is 4.000% for 2009.** The following information is for illustration purposes only and does not reflect the AVGQ. Since 2006 pay 2007 was an annual adjustment year, do not use 2007 assessed values to compute the three-year growth factor.

Example:

Step 1: Determine your certified assessed values for the last five years.

2008 AV = \$2,120,814,072
2007 AV = \$2,036,244,300
2006 AV = \$1,815,322,707
2005 AV = \$1,572,155,628
2004 AV = \$1,368,661,455

Step 2: Calculate your assessed value growth for each of the last three years.

2008 AV divided by 2007 AV 2,120,814,072 / 2,036,244,300 = 1.0415
2006 AV divided by 2005 AV 1,815,322,707 / 1,572,155,628 = 1.1547
2005 AV divided by 2004 AV 1,572,155,628 / 1,368,661,455 = 1.1487

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

1.0415 + 1.1547 + 1.1487 = 3.3449
3.3449 / 3 =
Average AVGQ = 1.1150

Note: Your AVGQ (Step 3) must be equal to or greater than 1.02 to qualify for this appeal.

Answer the following questions:

1. Determine your average AVGQ by using the example above:

Step 1: 2007p2008 AV = 2,057,307,423
2006p2007 AV = 1,243,620,064
2005p2006 AV = 965,736,295
2004p2005 AV = 783,881,915
2003p2004 AV = 721,187,440

Step 2: 2007p2008 AV 2,057,307,423 divided by 2006p2007 AV 1,243,620,064 = 1.6543
2005p2006 AV 965,736,295 divided by 2004p2005 AV 783,881,915 = 1.2320
2004p2005 AV 783,881,915 divided by 2003p2004 AV 721,187,440 = 1.0869

Step 3: Add the results of Step 2 and divide by three (3) = 1.3244 (Average AVGQ)

2. Requested amount of increase to the maximum levy = \$681,921.64
(Result of **Step 3** multiplied by the "2009 Adjusted Limit" from maximum levy worksheet minus "2009 Unit Maximum Levy" from maximum levy worksheet)

3. Is the result of Step 3 above (your average AVGQ) at least 1.02? Yes No

4. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.

See attachment

5. State precisely the circumstances as to why those items in 4 above are of highest priority to be funded.

See attachment

6. Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b? () Yes No

If yes, indicate the anticipated amount \$ _____

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

CITY OF WESTFIELD

2009

THREE-YEAR GROWTH FACTOR APPEAL

QUESTION 5. State precisely the circumstances as to why those items in 4 above are of highest priority to be funded.

The City of Westfield continues to grow significantly in terms of population and annexed land. A recent certification of the special census, conducted in 2006, placed the population of Westfield at 18,368. The current estimate is 24,075. This is in comparison to the 2000 decennial census number of 9,293 or a 98% increase in population over a 6-year period. We continue to be challenged with the need for increased administrative staff, as well as public safety personnel in our police ranks.

Because Westfield converted from a Town to a City, additional administrative staff are necessary to fulfill the needs of the City. The Town made strides to improve efficiency by utilizing the best technology available. With the increase in staff, the need for computers and software licenses will continue to rise.

Westfield's City Council continues to view public safety as one of their highest priorities in terms of staff expansions to serve the community. The Council has continued to support expansion of staff to provide the continuing level of service that our constituents have come to expect.

The line items identified in Question 4 directly impact the public safety police personnel. The additions to the police department are required as part of the need to properly staff the additional patrol districts created by the growth experienced within the City.

CITY OF WESTFIELD
2009
THREE-YEAR GROWTH FACTOR APPEAL

QUESTION 4. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.

	2008 Budget	Proposed 2009 Budget	Difference	Funded by Excessive Levy Appeal
General Fund: All Departments				
Personal Services - All Departments (except Police)	\$ 1,134,737	\$ 1,163,420	\$ 28,683	\$ 25,000 (A)
Personal Services - Police	3,158,072	3,519,057	360,985	320,000 (A)
Other Services & Charges	1,560,072	1,921,693	361,621	336,922 (A)
TOTAL	\$ 5,852,881	\$ 6,604,170	\$ 751,289	\$ 681,922

(A) Remaining increase in the budget would be funded within normal maximum levy.

PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION

(IC 6-1.1-18.5-16)

(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3)

Do you want to omit appearing before the Local Government Tax Control Board and have this appeal go directly to the Commissioner of the DLGF? Yes No

Note: If Yes is marked, then only one copy of the petition and supporting documentation is needed.

1. State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (ie: which budget year experienced a shortfall?).

Pay 2008 \$ 1,726,037 Pay _____ \$ _____

1. Describe in detail what caused the error(s) in assessed value and the dollar amount associated with the error(s).
In the 1782 Notice, the tax rate was shown being applied to the total AV. Due to abatements in this City, the actual amount that will be received is \$5,887,188 instead of \$7,612,037. We would note that the additional \$23 Million of AV is due to the abstract being updated.

2. Complete the following calculation:

- (a) Unit's District Number(s) per Auditor's Reports: 9 or 15
- (b) Total District Net Certificates of Error (per 127CER report) \$ 133,464.81
- (c) Total District Net Tax Refund Claims (per 17TC report) \$ 51,112.64
- (d) Total District Net Errors and Refunds Issued (b+c) \$ 184,577.45

Please highlight on Auditor's reports the pertinent information used in this calculation.

Note: Please use the "Net" column – penalty and interest amounts do not qualify

The following information is required to be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
- (b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
- (c) County Form 22 (County Auditor's Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

4. Please complete the following calculation:

Note: List only funds within the maximum levy – debt funds and cumulative funds do not qualify for this appeal

(A) Fund	(B) Certified Levy	(C) Actual Distribution	(D) Circuit Breaker	(E) Difference (B-C-D)
General	\$ 3,997,348	\$ 3,091,082	\$	\$ 906,266
Fire	\$ 2,598,379	\$ 2,009,333	\$	\$ 589,046
Debt Service	\$ 397,060	\$ 306,889	\$	\$ 90,171
Bond #2	\$ 117,267	\$ 90,539	\$	\$ 26,728
Bond #3	\$ 131,668	\$ 101,812	\$	\$ 29,856
CCD	\$ 370,315	\$ 286,345	\$	\$ 83,970
	\$	\$	\$	\$
Total	\$ 7,612,037	\$ 5,886,000	\$	\$ 1,726,037

5. In the past three (3) years, has the unit experienced a Levy Excess? Yes No
 (If Yes, state the taxing year and amount)

2007 \$ 0

2006 \$ 548

2005 \$ 13,327

6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) Yes No

If Yes: Fund _____ Amount \$ _____

If No: Yes No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal. 8

CER127

CER 127
CORRECTION OF ERRORS
POSTED IN 2007
BY TAXING UNIT

UNIT #	Taxing unit	CEReport GROSS TAX	CEReport PTRC	CEReport HMASTD	CEReport STATE processing fee	CEReport +GT_PTRC -tc net per Dan Basin	CEReport NET TAX	CEReport PEN & INT	bal to CEReport alfon+net -rpl TOTAL	+net +pen +sprchg Total per Dan Basin	TAX SET TOTAL	GT + PEN + spf	positive SPF's Dif G&H Dan & sys ->
1	ADAMS	29,587.22	7,072.94	83.22 (25.04)		22,431.06	22,431.06	437.80	22,868.86	22,868.86	30,025.02		
2	SHERIDAN	126,760.26	16,365.46			110,394.80	110,394.80	2,535.20	112,930.00	112,930.00	129,295.46		
3	JACKSON	81,852.78	18,185.10	488.48		63,179.20	63,179.20	210.28	63,389.48	63,389.48	82,063.06		
4	ARCADIA	4,223.42	826.14	42.80		3,354.48	3,354.48	35.96	3,390.44	3,390.44	4,259.38		
5	CICERO	20,547.16	4,118.86	199.56		16,228.74	16,228.74	484.27	16,723.01	16,723.01	21,041.43		
6	ATLANTA	1,561.84	338.62	18.10		1,205.12	1,205.12	0.66	1,205.78	1,205.78	1,562.50		
7	WHITE RIVER	111,873.67	20,422.10	1,032.76	4.30	90,418.81	90,423.11	256.47	90,679.58	90,683.88	112,125.84		(4.30)
8	WASHINGTON	214,975.40	35,609.22	668.14		178,498.04	178,498.04	2,157.95	180,655.99	180,655.99	217,133.35		
9	WESTFIELD	152,609.35	23,801.92	96.86		128,710.57	128,710.57	4,754.24	133,464.81	133,464.81	157,363.59		
10	NOBT	90,687.90	18,912.98	538.00		71,296.92	71,296.92	1,897.42	73,134.34	73,134.34	92,665.32		
11	NOBC	430,650.75	61,349.74	3,600.50	(2.14)	345,700.51	345,700.51	7,695.86	353,396.37	353,396.37	436,336.77		
12	WAYNE	34,107.76	6,769.92	689.94		26,647.90	26,647.90	1,052.26	27,700.16	27,700.16	35,160.04		
13	FALL CREEK	68,610.14	15,085.80	(413.48)		53,037.82	53,037.82	1,116.77	54,154.59	54,154.59	69,726.91		
14	DELAWARE	17,866.46	3,927.12			13,474.46	13,474.46	623.44	14,097.90	14,097.90	18,509.90		
15	FISHERS	724,177.25	147,113.76	818.64	3.32	576,244.85	576,248.17	13,894.82	590,142.99	590,146.31	736,088.75		(3.32)
16	CARMEL	681,843.06	166,310.30	4,408.92		711,123.84	711,127.34	33,294.91	744,422.25	744,422.25	915,137.97		(3.50)
17	CLAY	125,093.73	30,356.30	4,705.74		90,031.69	90,031.69	2,038.09	92,069.78	92,069.78	127,131.62		
18	NOBSE	9,349.38	1,821.22	302.68	2.84	7,528.16	7,528.16	6,854.40	7,528.16	7,528.16	9,349.38		(2.84)
19	FISHERS/FLC	85,186.43	13,823.36			71,063.23	71,063.23	6,854.40	77,917.63	77,920.47	92,037.96		
20	NOBWAYNE	839.35	25.50	0.74		813.11	813.11	247.02	1,060.13	1,060.13	1,066.37		
21	NOBFLC	5,330.18	1,037.80	77.80		4,214.58	4,214.58	110.13	4,324.71	4,324.71	5,440.31		
22	CARMEL CO TIF												
9A	WEST AG AB	2,079.16	338.14	78.90		1,662.12	1,662.12		1,662.12	1,662.12	2,079.16		
9B	WEST AB												
9C	WEST AB C												
19A	FFC AB												
TOTAL ->		3,219,832.67	613,632.30	18,068.14	8.32	2,588,192.25	2,588,116.19	79,791.63	2,667,907.82	2,667,916.14	3,269,615.98		(13.96)

plus Dan menus system (13.96)

16 has +3.50 & -3.50
SPF (reflects as zero for 16)
(this explains the 3.50 difference between Dan & system nets & SPF column total)

positive SPF's	7	4.30	2.14	11
	15	3.32	3.50	16
	19	2.84		
	16	3.50		
diff Dan & sys ->		13.96		
SPF net ->>>		(8.32)		
5.64 - - - - equals the sum of the negatives		5.64		

This Column's sum includes any positive SPF (negatives are not factored in)

plus Dan menus system 8.32

17TC

Prescribed by State Board of Accounts
 County Form No 17TC (Rev 1993)
 State Form 40168

HAMILTON COUNTY
 CERTIFICATE OF COUNTY AUDITOR OF TAX REFUND CLAIMS
 FOR WHICH CREDIT IS TAKEN ON DECEMBER SETTLEMENT
 YEAR 2007
 TAXING UNIT RECAP

sum of - f,g,h &
 rc, hc, ex & tot

Taxing Unit and To Whom Paid (List each claim, enter total for each taxing unit and grand total)	Date Paid	Warrant Number	Refunded to Taxpayer	Interest Refund to Taxpayer	Tax Replacement Credit Due State	Homestead Credit Due State	Excise Tax	Total	Total to proof in MVP dist wizard	Outstanding
1 Adams			9,348.34	670.54	5,637.94	0.00	0.00	10,018.88	15,656.82	0.00
2 Sheridan			5,767.88	441.81	944.80	0.00	0.00	6,209.69	7,154.49	0.00
3 Jackson Twp			15,455.06	955.84	4,884.12	325.46	23.50	16,434.40	21,643.98	0.00
4 Arcadia			108.08	7.27	33.32	11.34	0.00	115.35	160.01	0.00
5 Cicero			885.65	53.69	257.41	9.27	0.00	939.34	1,206.02	0.00
6 Atlanta			118.18	1.38	35.48	0.00	0.00	119.56	155.04	0.00
7 White River Twp			1,763.58	78.92	263.74	0.00	0.00	1,842.50	2,106.24	0.00
8 Washington Twp			3,481.54	143.39	747.66	-389.18	0.00	3,624.93	3,983.41	0.00
9 Westfield			49,037.41	2,075.23	11,240.28	-358.78	0.00	51,112.64	61,994.14	0.00
10 Noblesville Twp			6,667.97	480.72	2,069.70	225.47	0.00	7,148.69	9,443.86	0.00
11 Noblesville City			102,533.24	5,438.46	29,321.92	1,386.56	126.50	108,098.20	138,806.68	0.00
12 Wayne Twp			1,367.86	68.26	463.88	28.56	0.00	1,436.12	1,928.56	0.00
13 Fall Creek Twp			13,004.18	599.82	2,938.32	-4,141.42	952.20	14,556.20	13,353.10	0.00
14 Delaware Twp			1,724.46	113.83	580.52	65.11	151.50	1,989.59	2,635.22	0.00
15 Fishers			56,213.55	2,714.77	16,816.35	622.14	20.00	58,948.32	76,386.81	0.00
16 Carmel			572,735.08	46,310.67	186,950.06	-1,884.93	13.00	619,058.75	804,123.88	0.00
17 Clay Twp			227,808.19	42,361.76	41,341.32	9,043.47	35.00	270,204.95	320,589.74	0.00
18 Noblesville Southeastern			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Fishers Fall Creek			59,249.64	2,151.01	17,359.49	-654.53	0.00	61,400.65	78,105.61	0.00
20 Noblesville Wayne			1,078.64	23.26	344.68	114.14	0.00	1,101.90	1,560.72	0.00
21 Noblesville Fall Creek			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Carmel County TIF			21,770.54	1,090.27	6,935.44	0.00	0.00	22,860.81	29,796.25	0.00
23 Carmel Washington			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS			1,150,119.07	105,780.70	329,166.43	4,402.68	1,321.70	1,257,221.47	1,580,790.58	0.00

CERTIFICATE

I, the undersigned County Auditor, hereby certify the foregoing to be a true and correct list of tax refunds allowed by the Board of County Commissioners of the above named County, for which credit has been taken on the December Settlement 2007

All Refunds Minus
 Outstanding 1,257,221.47
 Eden Total 1,257,221.47
 0.00

Date _____

Signed _____

Hamilton County Auditor

Sum
2007 (2007)

ed by State Board of Accounts

County Form No. 22 (Rev. 1998)

June Settlement

COUNTY AUDITOR'S CERTIFICATE OF TAX DISTRIBUTION

Noblesville, IN

RE FOUR COPIES

g Unit

I hereby certify that I have this day issued Warrant No

27-Jul-07

ty Treasurer

on the Treasurer of Hamilton County, Noblesville, Indiana.

ty Auditor

in favor of **Town of Westfield**

Vendor #3863

in the sum of **\$277,571.88**

on account of taxes due said government unit as follows

588 ID	2007 YEAR	4 CO	3060 TYPE	KEY	JUNE SETTLEMENT				NET
	DESCRIPTION	PROPERTY TAX	EXCISE TAX	GROSS TAX	TAX ADV	EXCISE ADV	EXAM RECORDS		
2391	CCD-335	159,935.08	19,049.93	178,985.01	142,920.07	14,256.74	0.00	21,818.29	
0182	CORP BOND #2-335	61,277.14	7,295.80	68,575.94	54,758.00	5,462.33	0.00	8,355.61	
0183	CORP BOND #3-335	54,538.40	6,495.98	61,034.38	48,736.21	4,861.52	0.00	7,497.65	
0180	DEBT SERVICE-335	204,667.22	24,377.99	229,045.21	182,893.35	18,244.19	0.00	27,907.67	
1111	FIRE OPERATING	607,869.22	72,404.11	680,273.33	543,200.02	54,186.34	0.00	82,887.97	
0101	GENERAL-332	946,119.02	112,693.49	1,058,812.51	845,464.52	84,338.42	0.00	129,009.57	
0708	MVH-335	1,227.11	145.98	1,373.09	1,096.57	109.25	0.00	267.27	
	TOTAL	2,035,633.19	242,466.26	2,278,099.47	1,819,068.80	181,458.79	0.00	277,571.88	

Prepared by State Board Accounts

COUNTY AUDITOR'S CERTIFICATE OF TAX DISTRIBUTION

County Form No. 22 (Rev. 1988)

I hereby certify that I have this day issued Warrant No. Hamilton on the Treasurer of Hamilton County, Indiana, in favor of Hamilton who is release of Hamilton at the sum of release on account of taxes due said governmental unit as follows:

- Prepare for copies
- 1.earing Unit
 2. County Treasurer
 3. County Auditor
 4. SBTC (State Tax Board)

\$339,720.43

Name of Fund	Taxes						Deductions				Net Total Distributed	
	General Property	License Excise	Federal Institutions	Local Option	Total	Advance Tax	Advance Excise	Exemption of Records	Other	Church Schools		
100% General Corp Ab	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.381 25% CCD 335	215.89	0.00	0.00	0.00	215.89	183.25	0.00	0.00	0.00	0.00	0.00	32.64
0182 25% Corp Bond #2 - 335	82.82	0.00	0.00	0.00	82.82	70.48	0.00	0.00	0.00	0.00	0.00	12.44
0183 25% Corp Bond #3 - 335	72.97	0.00	0.00	0.00	72.97	62.02	0.00	0.00	0.00	0.00	0.00	10.95
0180 25% Debt Service - 335	278.60	0.00	0.00	0.00	278.60	236.86	0.00	0.00	0.00	0.00	0.00	41.80
1111 25% Fire Operating - 335	822.54	0.00	0.00	0.00	822.54	699.16	0.00	0.00	0.00	0.00	0.00	123.38
0101 25% General - 335	1,280.24	0.00	0.00	0.00	1,280.24	1,088.20	0.00	0.00	0.00	0.00	0.00	192.04
0708 25% MVH - 335	3.32	0.00	0.00	0.00	3.32	2.62	0.00	0.00	0.00	0.00	0.00	0.50
2.381 50% CCD 335	604.46	0.00	0.00	0.00	604.46	586.94	0.00	0.00	0.00	0.00	0.00	105.90
0182 50% Corp Bond #2 - 335	265.06	0.00	0.00	0.00	265.06	224.64	0.00	0.00	0.00	0.00	0.00	40.42
0183 50% Corp Bond #3 - 335	238.55	0.00	0.00	0.00	238.55	202.18	0.00	0.00	0.00	0.00	0.00	36.37
0180 50% Debt Service - 335	886.30	0.00	0.00	0.00	886.30	790.28	0.00	0.00	0.00	0.00	0.00	135.01
1111 50% Fire Operating - 335	2,629.39	0.00	0.00	0.00	2,629.39	2,228.48	0.00	0.00	0.00	0.00	0.00	400.89
0101 50% General - 335	4,092.52	0.00	0.00	0.00	4,092.52	3,468.41	0.00	0.00	0.00	0.00	0.00	624.11
0708 50% MVH - 335	5.30	0.00	0.00	0.00	5.30	4.48	0.00	0.00	0.00	0.00	0.00	0.81
2.381 75% CCD - 335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0180 75% Debt Service - 335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1111 75% Fire Operating - 335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0182 75% G.O. Bond - 335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0101 75% General - 335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0708 75% MVH - 335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75% Telegraph Bond - 335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

County Auditor

Copy (2)
Spoke

Prescribed by State Board of Accountants

COUNTY AUDITOR'S CERTIFICATE OF TAX DISTRIBUTION

County Form No. 25 (Rev. 1/2001)

Hamilton includes **Hamilton** on the Treasurer of **Hamilton**

I hereby certify that I have this day issued Warrant No. _____ of _____ County, Indiana, in favour of _____ of _____ Town of Westfield #03063, in the sum of \$ 336,720.43 on account of taxes due said governmental unit as follows:

- Prepare four copies:
 1. Telling Unit
 2. County Treasurer
 3. County Auditor
 4. SBTC (State Tax Board)

Name of Fund	Taxes					Deductions				Net Total Distributed	
	General Property	Licenses Excise	Financial Institutions	Local Option	Total	Advance Tax	Advance Excise	Examination of Records	Other		Charter Schools
2301 CCD - 336	161,887.00	19,135.47	0.00	0.00	180,993.40	138,175.43	16,265.15	0.00	0.00	0.00	26,552.82
0102 Corporation Bond #2 - 336	62,014.63	7,331.60	0.00	0.00	69,346.13	52,940.77	6,231.86	0.00	0.00	0.00	10,173.50
0103 Corporation Bond #3 - 336	55,192.93	6,525.12	0.00	0.00	61,718.05	47,117.30	5,540.26	0.00	0.00	0.00	9,054.49
0100 Debt Service - 336	207,128.54	24,487.53	0.00	0.00	231,616.07	176,822.21	20,614.40	0.00	0.00	0.00	33,979.46
1311 Fire Operating - 336	615,184.15	72,729.43	0.00	0.00	687,913.58	525,172.54	61,820.02	0.00	0.00	0.00	100,921.02
0101 General - 336	957,504.37	113,199.85	0.00	0.00	1,070,704.22	817,405.64	96,219.87	0.00	0.00	0.00	157,078.71
0208 MNH - 336	1,240.20	146.03	0.00	0.00	1,386.92	1,056.82	124.04	0.00	0.00	0.00	203.46
Totals	2,071,689.50	243,555.63	0.00	0.00	2,315,245.13	1,768,502.41	207,022.29	0.00	0.00	0.00	339,720.43

December Settlement

Robin K. Miller

County Auditor

CERTIFICATION

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

Signed this _____ day of _____, 20 _____

Cindy J. Gossard
(Printed Name of Fiscal Officer)

(Signature)

Clerk-Treasurer
(Title)

Gregory T. Guerrettaz
(Printed Name of Financial Advisor)

Gregory T. Guerrettaz
(Signature)

Forward all information to:
Department of Local Government Finance
Budget Division – Chuck McLean
100 North Senate Avenue, Room N1058
Indianapolis, IN 46204-2211

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY

The Common Council of the City of Westfield
(Fiscal/Governing Body) (Taxing Unit)

Hamilton County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested:

- Annexation (IC 6-1.1-18.5-13a(2)) \$ _____
- Three Year Growth (IC 6-1.1-18.5-13a(4)) \$ 681,921.64
- Property Tax Shortfall (IC 6-1.1-18.5-16) \$ 1,726,037.00
- Correction of Error (IC 6-1.1-18.5-14) \$ _____
- Emergency Levy Appeal (C-1.1-18.5-13) \$ _____

The fiscal/governing body of _____, _____ County hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit's maximum levy.

Adopted this _____ day of _____, _____.

FOR

AGAINST

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ATTEST: _____

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal. 10

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2008 UNIT MAXIMUM LEVY WORKSHEET

01/08/2008

County: 29 Hamilton
Unit Type: City/Town

Unit: 0644 WESTFIELD CIVIL TOWN

CAGIT Adopted: 0.00%
CEDIT Adopted: 0.00%

COIT Adopted: 1.00%

Calculate Maximum Permissible Levy and Adjust for CAGIT

2007 Total Certified Levy	3,480,892.00	
- 2007 Temporary Adjustments to Maximum	324,824.00	
+ 1/2 of 2007 Unused Maximum Levy	154,065.00	
= 2008 Maximum Permissible Levy		3,310,133.00
+ 2007 CAGIT Property Tax Replacement Credit	.00	
+ 2007 Amount to be Determined Pursuant to PL 78-1987 (PL 64-1986)	.00	
= 2008 Adjusted Levy Limit		3,310,133.00

Personal Nonfarm Income Growth Factor

Average 6 Year Growth Rate		1.037
Final Growth Factor must not be greater than the maximum factor (1.06)		1.037
2008 Unit Maximum Levy		3,432,608.00

Calculate Annexation Factor (worksheet for Cities, Towns, and Libraries Only)

2008 Annexation Factor = $\frac{2008 \text{ Certified TTV}}{2008 \text{ TTV Using 2007 Geographic Area}}$ =

Final Annexation Factor must not be less than the minimum factor (1) or greater than the maximum factor (1.15)
= 2008 Annexation Factor

2008 Levy Adjusted by Annexation Factor (Worksheet for Units w/Annexation in 2008)

= 2008 Levy adjusted for Growth * 2008 Annexation Factor

2008 Levy Adjusted for Services Provided in 2007 (Worksheet for Units w/ Annexation in 2008)

2008 Levy Adjusted for Growth	3,432,608.00	
+ 2007 Services Provided for Area annexed in 2008		<input type="text"/>
= 2008 Levy Adjusted for Services Provided		<input type="text"/>

2008 Levy Adjusted for Annexation

The greater of 2008 Levy Adjusted by Annexation Factor or 2008 Levy Adjusted for Services Provided in 2007

2008 Unit Maximum Levy

2008 Levy Adjusted for Annexation	<input type="text"/>	
- 2008 Amount Determined Pursuant to PL 78-1987 (PL 64-1986)	.00	
- 2008 Property Tax Replacement Credit	.00	
= 2008 Unit Maximum Levy		<input type="text"/>

Adjustments to 2008 Unit Maximum Levy

- 2008 HB1478 LOIT's	<input type="text"/>	
+ 2008 LGTCB Rec./ STB Approved Levy Appeal Increases		<input type="text"/>
= 2008 Adjusted Maximum Levy		<input type="text"/>
+ 2008 Adjustment to Correct Error and/or Shortfall		<input type="text"/>
+ Fit Adjustment		<input type="text"/>
= 2008 Working Maximum Levy		<input type="text"/>

WESTFIELD TOWN HALL
COUNTY, INDIANA

To: INDIANAPOLIS NEWSPAPERS
307 N PENNSYLVANIA ST - PO BOX 145
INDIANAPOLIS, IN 46206-0145

PUBLISHER'S CLAIM

LINE COUNT
Display Matter - (Must not exceed two actual lines, neither of which shall total more than four solid lines of the type in which the body of the advertisement is set). Number of equivalent lines \$ _____
Head - Number of lines _____ \$ _____
Body - Number of lines _____ \$ _____
Tail - Number of lines _____ \$ _____
Total number of lines in notice _____

COMPUTATION OF CHARGES
50.0 lines 4.0 columns wide equals 200.0 equivalent \$ 117.90
lines at .590 cents per line
Additional charge for notices containing rule and figure work (50 per cent of above amount) \$ _____
Charges for extra proofs of publication (\$1.00 for each proof in excess of two) \$.00 \$.00
TOTAL AMOUNT OF CLAIM \$ _____

DATA FOR COMPUTING COST
Width of single column 7.83 ems Size of type 5.7 point \$ _____
Number of insertions 1.0 \$ 117.90

Pursuant to the provisions and penalties of Chapter 155, Acts of 1953, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

DATE: 08/20/2008

Karen Mullins Clerk
Title

81371-5296877

PUBLISHER'S AFFIDAVIT

State of Indiana SS:

PRESCRIBED BY DEPARTMENT OF LOCAL GOVERNMENT FINANCE Budget Form No. 3 (REV. 2004)
APPROVED BY STATE BOARD OF ACCOUNTS

Notice is hereby given to the taxpayers of the City of Westfield, Indiana, that the City Council of the Town of Westfield at City Hall, 130 Penn St, on September 8, 2008, at 7:00 P.M. will conduct a public hearing on the budget. Following this meeting, any ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objecting petition with the proper officers of the political subdivision within seven (7) days after the hearing. The objecting petition must identify the provisions of the budget, tax rate or tax levy that taxpayers object to. If a petition is filed, the political subdivision shall adopt with its budget a finding concerning the objections filed and testimony presented. Following the aforementioned meeting, the fiscal body will meet at Town Hall, 130 Penn St, on September 22, 2008, at 7:00 p.m. to adopt the following budget.

BUDGET ESTIMATE Net Assessed Valuation 1,440,115,196
Complete details of budget estimates by fund and/or department may be seen at the County Auditor, City Controller, Clerk Treasurer's or Fire Protection District Offices.

1	2	3	4	5
Fund Name	Budget Estimate	Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	Excessive Levy Appeals (included in Column 3)	Current Tax Levy
General	7,300,000	5,800,000	1,800,000	3,997,348
Debt Service	580,000	580,000	0	397,060
Bond #2	175,000	175,000	0	117,257
Bond #3	300,000	300,000	0	131,568
LR & S	300,000	0	0	0
MVH	625,000	75,000	0	0
Fire	6,000,000	4,000,000	1,200,000	2,598,379
CCI	110,000	0	0	0
CCD	750,000	750,000	0	370,315
COIT Special Distribution	400,000	0	0	0
TOTAL	16,540,000	11,680,000	3,000,000	7,612,037

The 2009 estimated maximum levy limitation for this unit is \$8,500,000.
The Property Tax Replacement Credit used to reduce the rate for this unit is \$0.
Taxpayers appearing at the hearing shall have an opportunity to be heard. Pursuant to IC 6-1.1-17-13, after the tax levies have been determined, fixed by the appropriate governing body, and the tax rates published by the County Auditor, ten (10) or more taxpayers or one (1) taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision may initiate an appeal from the county board of tax adjustment's action on a political subdivision's budget by filing a statement of their objections with the County Auditor. The statement must be filed no later than ten (10) days after the publication of the notice. The statement shall specifically identify the provisions of the budget and tax levy to which the taxpayers object. The County Auditor shall forward the statement, with the budget, to the Department of Local Government Finance.
Date July 29, 2008
Cindy Gossard, Clerk-Treasurer, Town of Westfield (S - 8/20, 8/28/08 - 5296877)

I, me, a notary public in and for said county and state,
Karen Mullins who, being duly sworn, says that SHE is clerk
of INDIANAPOLIS NEWSPAPERS a DAILY STAR newspaper of general circulation
in the English language in the city of INDIANAPOLIS in state
and that the printed matter attached hereto is a true copy,
of said paper for 1 time(s), between the dates of:
8/20/08 and 8/28/08

Karen Mullins Clerk
Title

Subscribed and sworn to before me on 08/20/2008
Louise M. Powell Notary Public

LOUISE M. POWELL
NOTARY PUBLIC
SEAL
STATE OF INDIANA
MY COMMISSION EXPIRES February 28, 2016

My commission expires: _____

STATE PRESCRIBED FORMULA

7.83 PICA COLUMN - 94 POINT
94 POINTS / 5.7 PT. TYPE - 16.49
16.49 EMS / 250 - .06596 SQUARES
.06596 SQUARES x \$5.14 - .339 CENTS PER LINE

RATE PER LINE

PUBLISHED 1 TIME = .339
PUBLISHED 2 TIMES = .509
PUBLISHED 3 TIMES = .679
PUBLISHED 4 TIMES = .848

ID YEAR CO TYPE KEY
 City of Westfield

Hamilton

COUNTY, INDIANA

**ESTIMATE OF MISCELLANEOUS REVENUES General - Fund 101
 FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
 FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2008**

		ESTIMATED AMOUNTS TO BE RECEIVED			
		~A~ July 1, 2008 to Dec 31, 2008	~X~ Department of Local Government Finance	~B~ Jan. 1, 2009 to Dec. 31, 2009	~X~ Department of Local Government Finance
OTHER TAXES:					
0201	Financial Institutions Tax	1,000		1,600	
0202	License Excise Tax.....	350,000		429,854	
0203	CAGIT Certified Shares.....				
0204	CAGIT Property Tax Replacement Credit.....			XXXXXXXXXX	
0212	County Option Income Tax (COIT).....	707,650		1,650,000	
0217	(CVET) Commercial Vehicle Excise Tax	6,000		12,000	
0207	Wheeltax				
0206	Surtax				
LICENSES AND PERMITS:					
3101	Dog Licenses.....				
3102	Cable TV.....	90,000		180,000	
<hr/>					
3201	Building Permits.....	150,000		300,000	
	Plan Commission Fees	20,000		55,000	
	BZA Fees	2,000		7,000	
<hr/>					
3202	Street and Curb Cut Permits.....				
INTERGOVERNMENTAL REVENUE:					
1121	Federal Matching Funds.....				
1300	Federal payments in Lieu of Taxes.....				
1399	Motor Vehicle Highway Distributions.....				
1417	Local Road & Street				
1501	Liquor Excise Tax Distributions.....	5,500		9,000	
1502	Alcohol Beverage Gallonage Tax Distribution....	9,000		18,000	
1503	Cigarette Tax Distribution-General.....	8,000		16,000	
1504	Cigarette Tax to CCIF.....				
1505	Cigarette Tax-Fire Pension Fund.....				
1506	Cigarette Tax-Police Pension Fund.....				
1600	State Payments in Lieu of Taxes.....				
CHARGES FOR SERVICES:					
2206	Fire Protection contracts.....				
2501	Dog Pound Receipts.....				
FINES AND FORFEITURES:					
4101	Court Docket Fees.....				
4104	Ordinance Violations.....				
MISCELLANEOUS REVENUE:					
6100	Interest on Investments.....	25,000		50,000	
6200	Rental Property.....				
6500	Miscellaneous Revenue.....				
OTHER FINANCING SOURCES:					
5201	Transfer from Parking Meter Fund.....				
5202	Transfer from CCIF.....				
5205	Transfer from _____ Utility.....				
	Riverboat	115,824		115,824	
	Food & Beverage	250,000		400,000	
	PILT	115,902		231,804	
	Antenna Rental	25,000		50,000	
9999	Total Columns A and B.....	1,880,876		3,526,082	
		Line 8A		Line 8B	

NOTE: Col. A is for the period from July 1 to December 31 of the present year.
 Col. B is for the period from January 1 to December 31 of the incoming year.
 Cols. X are reserved for the Department of Local Government Finance.
 CAGIT means County Adjusted Gross Income Tax.

ID YEAR CO TYPE KEY

City of Westfield

Hamilton

COUNTY, INDIANA

**ESTIMATE OF MISCELLANEOUS REVENUES Motor Vehicle Highway - FUND 201
 FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
 FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2009**

					ESTIMATED AMOUNTS TO BE RECEIVED			
					~A~ July 1, 2008 to Dec 31, 2008	~X~ Department of Local Government Finance	~B~ Jan. 1, 2009 to Dec. 31, 2009	~X~ Department of Local Government Finance
OTHER TAXES:								
0201	Financial Institutions Tax							
0202	License Excise Tax							
0203	CAGIT Certified Shares							
0204	CAGIT Property Tax Replacement Credit						XXXXXXXXXX	
0212	County Option Income Tax (COIT)							
0217	(CVET) Commercial Vehicle Excise Tax							
0207	Wheeltax							
0206	Surtax							
LICENSES AND PERMITS:								
3101	Dog Licenses							
3102	Cable TV							
3201	Building Permits							
3202	Street and Curb Cut Permits							
INTERGOVERNMENTAL REVENUE:								
1121	Federal Matching Funds							
1300	Federal payments in Lieu of Taxes							
1399	Motor Vehicle Highway Distributions				260,000		520,000	
1417	Local Road & Street							
1501	Liquor Excise Tax Distributions							
1502	Alcohol Beverage Gallonage Tax Distribution							
1503	Cigarette Tax Distribution-General							
1504	Cigarette Tax to CCIF							
1505	Cigarette Tax-Fire Pension Fund							
1506	Cigarette Tax-Police Pension Fund							
1600	State Payments in Lieu of Taxes							
CHARGES FOR SERVICES:								
2206	Fire Protection contracts							
2501	Dog Pound Receipts							
FINES AND FORFEITURES:								
4101	Court Docket Fees							
4104	Ordinance Violations							
MISCELLANEOUS REVENUE:								
6100	Interest on Investments							
6200	Rental Property							
6500	Miscellaneous Revenue							
OTHER FINANCING SOURCES:								
5201	Transfer from Parking Meter Fund							
5202	Transfer from CCIF							
5205	Transfer from _____ Utility							
	Plan Review Fees				8,000		16,000	
	Encroachment Fees				10,400		20,800	
	Const Inspection Fees				9,000		18,000	
	Letter of Credit Fee				500		1,000	
9999	Total Columns A and B				287,900		575,800	
					Line 8A		Line 8B	

NOTE: Col. A is for the period from July 1 to December 31 of the present year.
 Col. B is for the period from January 1 to December 31 of the incoming year.
 Coils. X are reserved for the Department of Local Government Finance.
 CAGIT means County Adjusted Gross Income Tax.

ID YEAR CO TYPE KEY

City of Westfield

Hamilton

COUNTY, INDIANA

**ESTIMATE OF MISCELLANEOUS REVENUES Fire Operating - FUND 203
 FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
 FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2009**

				ESTIMATED AMOUNTS TO BE RECEIVED			
				~A~	~X~	~B~	~X~
				July 1, 2008	Department of	Jan. 1, 2009	Department of
				to	Local Government	to	Local Government
				Dec 31, 2008	Finance	Dec. 31, 2009	Finance
OTHER TAXES:							
0201	Financial Institutions Tax			700		1,000	
0202	License Excise Tax.....			228,000		275,000	
0203	CAGIT Certified Shares.....						
0204	CAGIT Property Tax Replacement Credit.....					XXXXXXXXXX	
0212	County Option Income Tax (COIT).....			685,000		1,250,000	
0217	(CVET) Commercial Vehicle Excise Tax			4,000		8,000	
0207	Wheeltax						
0206	Surtax						
LICENSES AND PERMITS:							
3101	Dog Licenses.....						
3102	Cable TV.....						
3201	Building Permits.....						
3202	Street and Curb Cut Permits.....						
INTERGOVERNMENTAL REVENUE:							
1121	Federal Matching Funds.....						
1300	Federal payments in Lieu of Taxes.....						
1399	Motor Vehicle Highway Distributions.....						
1417	Local Road & Street						
1501	Liquor Excise Tax Distributions.....						
1502	Alcohol Beverage Gallonage Tax Distribution....						
1503	Cigarette Tax Distribution-General.....						
1504	Cigarette Tax to CCIF.....						
1505	Cigarette Tax-Fire Pension Fund.....						
1506	Cigarette Tax-Police Pension Fund.....						
1600	State Payments in Lieu of Taxes.....						
CHARGES FOR SERVICES:							
2206	Fire Protection contracts.....			600,000		600,000	
2501	Dog Pound Receipts.....						
FINES AND FORFEITURES:							
4101	Court Docket Fees.....						
4104	Ordinance Violations.....						
MISCELLANEOUS REVENUE:							
6100	Interest on Investments.....						
6200	Rental Property.....						
6500	Miscellaneous Revenue.....						
OTHER FINANCING SOURCES:							
5201	Transfer from Parking Meter Fund.....						
5202	Transfer from CCIF.....						
5205	Transfer from _____ Utility.....						
	<u>Ambulance Revenue</u>			105,250		210,500	
9999	Total Columns A and B.....			1,622,950		2,344,500	
				Line 8A		Line 8B	

NOTE: Col. A is for the period from July 1 to December 31 of the present year.
 Col. B is for the period from January 1 to December 31 of the incoming year.
 Cols. X are reserved for the Department of Local Government Finance.
 CAGIT means County Adjusted Gross Income Tax.

ID YEAR CO TYPE KEY FUND

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

UNIT ON APPEAL Y

TAXING UNIT City of Westfield

COUNTY Hamilton

FUND General - Fund 101

NET ASSESSED VALUATION \$1,440,115,196

(This form is to be prepared for each fund that requires either a tax rate or an appropriation)

(NOT TO BE PUBLISHED)

	AMOUNT USED TO COMPUTE PUBLISHED BUDGET	APPROVED ADVERTISED AMOUNT	TAX ADJUSTMENT BOARD	CONTROL BOARD AND DLGF FINAL ACTION
FUNDS REQUIRED FOR EXPENSES TO DECEMBER 31st OF INCOMING YEAR:				
1. Total budget estimate for incoming year	7,300,000			
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	3,855,163			
3. Additional appropriation necessary to be made July 1 to December 31 of present year	0			
4. Outstanding temporary loans				
a. To be paid not included in lines 2 or 3	1,000,000			
b. Not repaid by December 31 of present year	0			
5. Total funds required (add lines 1, 2, 3, 4a and 4b)	12,155,163	0.00	0.00	
FUNDS ON HAND TO BE RECEIVED FROM SOURCES OTHER THAN PROPOSED TAX LEVY:				
6. Actual balance, June 30 of present year	973,542			
7. Taxes to be collected, present year (December Settlement)	3,675,262			
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year (Schedule on File):				
a. Total Column A Budget Form 2	1,880,876			
b. Total Column B Budget Form 2	3,526,082			
9. TOTAL FUNDS (add lines 6, 7, 8a and 8b)	10,055,762	0.00	0.00	
10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from line 5)	2,099,401	0.00	0.00	
11. Operating balance (not in excess of expense January 1 to June 30, less miscellaneous revenue for same period)	3,700,599			
12. Amount to be raised by tax levy (add lines 10 and 11)	5,800,000	0.00	0.00	
13. Property Tax Replacement Credit from Local Option Tax				
14. NET AMOUNT TO BE RAISED BY TAX LEVY (line 12 less line 13)	5,800,000	0.00	0.00	
15. Levy Excess Fund Applied to Current Budget	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
16. Net Amount to be Raised	5,800,000	0.00	0.00	
17. Net Tax Rate on Each One Hundred Dollars of Taxable Property	0.4027	0.0000		

Note: Please be sure total of amounts in line 2,3 and 4 do not exceed total amounts in lines 6,7 and 8a

ID YEAR CO TYPE KEY FUND

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

UNIT ON APPEAL

Y

TAXING UNIT City of Westfield

COUNTY Hamilton

FUND Motor Vehicle Highway - Fund 201

NET ASSESSED VALUATION \$1,440,115,196

(This form is to be prepared for each fund that requires either a tax rate or an appropriation)

(NOT TO BE PUBLISHED)

	AMOUNT USED TO COMPUTE PUBLISHED BUDGET	APPROVED ADVERTISED AMOUNT	TAX ADJUSTMENT BOARD	CONTROL BOARD AND DLGF FINAL ACTION
FUNDS REQUIRED FOR EXPENSES TO DECEMBER 31st OF INCOMING YEAR:				
1. Total budget estimate for incoming year	625,000			
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	624,323			
3. Additional appropriation necessary to be made July 1 to December 31 of present year	0			
4. Outstanding temporary loans				
a. To be paid not included in lines 2 or 3				
b. Not repaid by December 31 of present year	0			
5. Total funds required (add lines 1, 2, 3, 4a and 4b)	1,249,323	0.00	0.00	
FUNDS ON HAND TO BE RECEIVED FROM SOURCES OTHER THAN PROPOSED TAX LEVY:				
6. Actual balance, June 30 of present year	415,645			
7. Taxes to be collected, present year (December Settlement)				
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year (Schedule on File):				
a. Total Column A Budget Form 2	287,900			
b. Total Column B Budget Form 2	575,800			
9. TOTAL FUNDS (add lines 6, 7, 8a and 8b)	1,279,345	0.00	0.00	
10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from line 5)	-30,022	0.00	0.00	
11. Operating balance (not in excess of expense January 1 to June 30, less miscellaneous revenue for same period)	105,022			
12. Amount to be raised by tax levy (add lines 10 and 11)	75,000	0.00	0.00	
13. Property Tax Replacement Credit from Local Option Tax				
14. NET AMOUNT TO BE RAISED BY TAX LEVY (line 12 less line 13)	75,000	0.00	0.00	
15. Levy Excess Fund Applied to Current Budget	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
16. Net Amount to be Raised	75,000	0.00	0.00	
17. Net Tax Rate on Each One Hundred Dollars of Taxable Property	0	0.0000		

Note: Please be sure total of amounts in line 2,3 and 4 do not exceed total amounts in lines 6,7 and 8a

ID YEAR CO TYPE KEY FUND

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

UNIT ON APPEAL

Y

TAXING UNIT City of Westfield

COUNTY Hamilton

FUND Fire Operating - Fund 203

NET ASSESSED VALUATION \$1,440,115,196

(This form is to be prepared for each fund that requires either a tax rate or an appropriation)

(NOT TO BE PUBLISHED)

	AMOUNT USED TO COMPUTE PUBLISHED BUDGET	APPROVED ADVERTISED AMOUNT	TAX ADJUSTMENT BOARD	CONTROL BOARD AND DLGF FINAL ACTION
FUNDS REQUIRED FOR EXPENSES TO DECEMBER 31st OF INCOMING YEAR:				
1. Total budget estimate for incoming year	6,000,000			
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	0 2,439,314			
3. Additional appropriation necessary to be made July 1 to December 31 of present year	0			
4. Outstanding temporary loans				
a. To be paid not included in lines 2 or 3	0			
b. Not repaid by December 31 of present year	0			
5. Total funds required (add lines 1, 2, 3, 4a and 4b)	8,439,314	0.00	0.00	
FUNDS ON HAND TO BE RECEIVED FROM SOURCES OTHER THAN PROPOSED TAX LEVY:				
6. Actual balance, June 30 of present year	-1,012,705			
7. Taxes to be collected, present year (December Settlement)	2,389,011			
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year (Schedule on File):				
a. Total Column A Budget Form 2	1,622,950			
b. Total Column B Budget Form 2	2,344,500			
9. TOTAL FUNDS (add lines 6, 7, 8a and 8b)	5,343,756	0.00	0.00	
10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from line 5)	3,095,558	0.00	0.00	
11. Operating balance (not in excess of expense January 1 to June 30, less miscellaneous revenue for same period)	904,442			
12. Amount to be raised by tax levy (add lines 10 and 11)	4,000,000	0.00	0.00	
13. Property Tax Replacement Credit from Local Option Tax				
14. NET AMOUNT TO BE RAISED BY TAX LEVY (line 12 less line 13)	4,000,000	0.00	0.00	
15. Levy Excess Fund Applied to Current Budget	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	
16. Net Amount to be Raised	4,000,000	0.00	0.00	
17. Net Tax Rate on Each One Hundred Dollars of Taxable Property	0.2778	0.0000		

Note: Please be sure total of amounts in line 2,3 and 4 do not exceed total amounts in lines 6,7 and 8a

October 27, 2008

State of Indiana

before the Department of Local Government Finance

**PETITION OF THE CITY OF WESTFIELD
FOR RELIEF FROM PROPERTY TAX LEVY LIMITATIONS**

The Petitioner, the City of Westfield, pursuant to the procedures provided in Indiana Code 6-1.1-17-15 and Indiana Code 6-1.1-18.5-12, files this petition for relief from the limitations imposed under Indiana Codes 6-1.1-18.5-13a(4), 6-1.1-18.5-16 and alleges:

1. This petition has been duly authorized by resolution of the City Council of the City of Westfield, a copy of which is attached; and
2. These costs are the result of the need to provide increased public services due to annexation and growth and have, in fact, occurred and are not being funded as a result of the abstract being less than the "1782 Notice/Budget Order".

The Petitioner asks the Board that the City of Westfield be granted relief from the provisions of Indiana Codes 6-1.1-18.5-13a(2), 6-1.1-18.5-16 and that pursuant to Indiana Code 6-1.1-18.5-14 it be allowed to impose an additional property tax levy to fund increases in its FY 2009 for all tax supported budgets.

Respectfully Submitted,

J. Andrew Cook, Westfield Mayor

CITY OF WESTFIELD, INDIANA

Pay 2008 1782 Notice Compared to Abstract Billing Amounts

Pay 2008 Abstract Assessed Valuations and City Property Tax Billing Amounts

	<u>Assessed Value</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
City of Westfield	\$ 1,430,632,095	\$ 0.3700	\$ 5,293,340
Westfield AG Abatement	48,892,180	-	-
Westfield Abatement	16,619,220	0.2775	46,118
Westfield Abatement 09C	6,427,580	0.1852	11,904
Westfield Abatement 09D	577,987,060	0.0925	534,638
	<u>\$ 2,080,558,135</u>		<u>\$ 5,886,000</u>

Pay 2008 1782 Notice Assessed Valuation and Property Tax Levy

	<u>Assessed Value</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
City of Westfield	\$ 2,057,307,423	\$ 0.3700	<u>\$ 7,612,037</u>
			<u>\$ 1,726,037</u>

Note

Actual June 2008 property tax distribution was \$3,151,423.

CITY OF WESTFIELD, INDIANA

Pay 2008 Abstract Assessed Valuations and Billing Amounts By Fund

General Fund			Fire Fund		
<u>Assessed Value</u>	<u>Adjusted Tax Rate</u>	<u>Tax Levy</u>	<u>Assessed Value</u>	<u>Adjusted Tax Rate</u>	<u>Tax Levy</u>
\$1,430,632,095	\$ 0.1943	\$2,779,718	\$1,430,632,095	\$ 0.1263	\$1,806,888
48,892,180	-	-	48,892,180	-	-
16,619,220	0.1457	24,214	16,619,220	0.0947	15,738
6,427,580	0.0972	6,248	6,427,580	0.0632	4,062
577,987,060	0.0486	280,902	577,987,060	0.0316	182,644
<u>\$2,080,558,135</u>		<u>\$3,091,082</u>	<u>\$2,080,558,135</u>		<u>\$2,009,333</u>
Debt Service Fund			Bond #2 Fund		
<u>Assessed Value</u>	<u>Adjusted Tax Rate</u>	<u>Tax Levy</u>	<u>Assessed Value</u>	<u>Adjusted Tax Rate</u>	<u>Tax Levy</u>
\$1,430,632,095	\$ 0.0193	\$ 276,112	\$1,430,632,095	\$ 0.0057	\$ 81,546
48,892,180	-	-	48,892,180	-	-
16,619,220	0.0145	2,410	16,619,220	0.0043	715
6,427,580	0.0097	623	6,427,580	0.0029	186
577,987,060	0.0048	27,743	577,987,060	0.0014	8,092
<u>\$2,080,558,135</u>		<u>\$ 306,889</u>	<u>\$2,080,558,135</u>		<u>\$ 90,539</u>
Bond #3 Fund			CCD Fund		
<u>Assessed Value</u>	<u>Adjusted Tax Rate</u>	<u>Tax Levy</u>	<u>Assessed Value</u>	<u>Adjusted Tax Rate</u>	<u>Tax Levy</u>
\$1,430,632,095	\$ 0.0064	\$ 91,560	\$1,430,632,095	\$ 0.0180	\$ 257,514
48,892,180	-	-	48,892,180	-	-
16,619,220	0.0048	798	16,619,220	0.0135	2,244
6,427,580	0.0032	206	6,427,580	0.0090	578
577,987,060	0.0016	9,248	577,987,060	0.0045	26,009
<u>\$2,080,558,135</u>		<u>\$ 101,812</u>	<u>\$2,080,558,135</u>		<u>\$ 286,345</u>
Total Billed For All Funds		<u>\$5,886,000</u>			