

**IN THE MATTER OF THE REQUEST)
OF CITY OF GREENFIELD, HANCOCK)
COUNTY, FOR AN EXCESS LEVY) A24-057
DUE TO THREE-YEAR GROWTH)**

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

1.0872 ([1.0541; 1.1481; 1.0594]/3)

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

1.0435 (1.1345/1.0872)

The maximum amount that the Department may award is the amount by which Step 3 exceeds the maximum levy growth quotient (“MLGQ”) as calculated according to IC 6-1.1-18.5-2 (this amount is 1.04 or 4% for 2024; since 1.0435 is greater than 1.020, the Township is eligible for a three-year growth appeal):

0.0945 (9.45%) (1.1345-1.0400)

The City’s 2024 civil maximum levy is \$7,283,061. This is the most recent fire territory maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 9.45% growth factor calculated above results in a figure of \$688,249, which is the maximum for which the City could qualify under the statutory formula. Under IC 6-1.1-18.5-12(a), the City must also show that it is unable to perform its government functions without this increase.

The City states in its appeal that it has to direct a significant portion of its local income tax funds to the fire territory¹. The City also states that it is planning to expand its police and parks services if the excess levy is approved. The City emphasizes in its appeal that it has had to reduce funding for parks services in order to direct funding to other needs. The City states that the excess levy will be used to fund park master plans and expand programs, specifically by hiring more staff. The City also states that the cemetery is developing a capital improvement plan and that staffing will be added for a new animal control facility.

The City represents in its petition that its local income tax (LIT) certified shares receipts in 2024 and 2025 (estimated) are \$6,054,686 and \$5,185,656, respectively. The Department’s LIT report for 2024 distributions² indicates the City’s certified shares to be \$6,404,801, including a distribution under Ind. Code § 6-3.6-6-3(a)(2). Likewise, the Department’s LIT report of estimated distributions³ indicates the City is expected to receive \$7,022,889 in certified shares in 2025. This represents an increase of \$618,088 from 2024 (\$7,022,889 - \$6,404,801 = \$618,088). When combined with other revenues, including excise, CVET, other charges and fees, and interest, the City’s non-property tax revenue is expected to increase by \$879,818 in 2025.

The end of year cash balances for the General Fund (DLGF Fund Number 0101) from 2021 to 2024 (projected), and as a percentage of the immediately following year’s budget, are as follows:

¹ The Department approved an excess levy appeal of \$506,733 for the fire protection territory for pay-2025 taxes. See Department Order A24-058, dated November 22, 2024.

² Available at <https://www.in.gov/dlgf/files/2024-reports/231215-2024-Certified-Local-Income-Tax-Distributions-all.pdf>.

³ Available at <https://www.in.gov/dlgf/files/2025-reports/241015-2025-Estimated-Local-Income-Tax-Distributions.pdf>.

	2021	2022	2023	2024 (Projected)
End of year cash balance	\$8,812,434	\$11,275,148	\$15,752,823	\$16,557,291
Next year's budget	\$11,519,005	\$12,664,136	\$14,907,042	\$20,000,000
Percent of next year's budget	77%	89%	106%	83%

The end of year cash balances for the Parks Fund (DLGF Fund Number 1301) from 2021 to 2024 (projected), and as a percentage of the immediately following year's budget, are as follows:

	2021	2022	2023	2024 (Projected)
End of year cash balance	\$741,062	\$1,119,906	\$851,947	\$964,267
Next year's budget	\$1,280,520	\$1,519,085	\$2,044,980	\$2,500,000
Percent of next year's budget	58%	74%	42%	39%

The City's Form 3 advertised an excess levy appeal amount in Column 4 of \$750,000 for the General Fund. The City received a permanent excess levy appeal for pay-2024 in the amount of \$457,405.

After a review of the petition, 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 City's excess levy appeal is approved in the amount of **\$688,249**. This figure reflects the amount for which the City qualifies under the statutory three-year growth formula and does not exceed the amount for which the Township 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 3 day of

December, 2024.



Daniel Shackle, Commissioner