

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

**IN THE MATTER OF THE REQUEST )  
OF FRANKLIN TOWNSHIP, NEEDHAM )  
TOWNSHIP, AND UNION TOWNSHIP, )  
JOHNSON COUNTY, FOR THE ) IML21-001  
ESTABLISHMENT OF AN INITIAL )  
MAXIMUM LEVY FOLLOWING )  
CONSOLIDATION UNDER IC 36-6-1.5 )**

The Department of Local Government Finance (“Department”) has reviewed the request of Franklin Township, Needham Township, and Union Township, Johnson County (collectively “Townships”), for an initial maximum levy in the amount of \$235,930.

The Townships consolidated their governments under IC 36-6-1.5 and indicated that Franklin Township will be administering the consolidated government’s budget and levy. The Townships are requesting an initial maximum levy pursuant to IC 36-6-1.5-12 for the consolidated township government.

As part of this request, the Townships report the following proposed expense amounts for pay-2022:

<b>General Fund</b>	
Personal Services	\$44,200
Supplies	\$4,350
Services and Charges	\$47,650
Capital Outlays	\$17,000
<b>Total General Fund</b>	<b>\$113,200</b>
<b>Township Assistance Fund</b>	
Personal Services	\$89,800
Services and Charges	\$3000
Relief	\$129,750
<b>Total Township Assistance Fund</b>	<b>\$222,550</b>

The Townships also report the following non-property tax revenues expected to be received in pay-2022:

<b>General Fund</b>	
FIT	\$328
Excise	\$3,859

CVET	\$337
LIT Certified Shares	\$51,159
<b>Total General Fund</b>	<b>\$55,683</b>

<b>Township Assistance Fund</b>	
FIT	\$900
Excise	\$8,580
CVET	\$473
LIT Certified Shares	\$36,586
<b>Total Township Assistance Fund</b>	<b>\$46,539</b>

Finally, the Townships report the following operating balances

General Fund	\$78,657
Township Assistance Fund	\$130,177

Indiana Code 6-1.1-18.5-10.4 provides that a township have a maximum levy for its general, township assistance, and other non-fire funds (the “civil maximum levy”) and a separate maximum levy for its township fire fund (the “fire maximum levy”). The Townships have indicated that the requested amount is only for the civil maximum levy.

The Townships have not specified an amount by which the consolidated township government’s maximum levy shall be reduced pursuant to IC 36-6-1.5-12(b). Finally, the Townships indicate that the requested amount (\$235,930) represents the combined pay-2021 levy for the Townships (\$226,420) adjusted by an assumed maximum levy growth quotient of 1.042 for pay-2022.

After a review of the petition, the Department, following IC 36-6-1.5-12 and IC 6-1.1-18.5-7, and in consideration of all evidence provided, finds as follows:

**APPROVED WITH MODIFICATION:**

The Department approves a 2022 civil maximum levy for the consolidated township government in the amount of \$233,528. The approved amount reflects the pay-2022 proposed expenses for the general and township assistance funds ( $\$113,200 + \$222,550 = \$335,750$ ) less estimated non-property tax receipts for pay-2022 for said funds ( $\$335,750 - \$55,683 - \$46,539 = \$233,528$ ).

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Dated this 28th day June, 2021.

*Wesley R. Bennett*  
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**Wesley R. Bennett, Commissioner**