



Department of Local Government Finance
2011 Levy Freeze Certification
County: Marion

IC 6-3.5-1.5(a)

IC 6-3.5-1.1-24(g) for CAGIT
 IC 6-3.5-6-30(g) for COIT

Unit Code	Unit Name	Max Levy Type	Levy Freeze Amount: This represents the full growth in max levies since the adoption of the levy freeze rate.	Property Tax Levy Growth 2010-2011 ¹	LOIT Equivalency Rate ²	Levy Freeze Distribution: This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2011.	Difference ³
4910000	MARION COUNTY	General Unit	17,758,683	2,219,435	0.0454	9,976,085	5,563,163
4920001	CENTER TOWNSHIP	General Unit	429,022	0	0.0099	241,007	188,015
4920002	DECATUR TOWNSHIP	Township Fire	580,070	122,442	0.0432	325,859	131,769
4920002	DECATUR TOWNSHIP	General Unit	17,162	619	0.0016	9,641	6,902
4920003	FRANKLIN TOWNSHIP*	Township Fire	0	0	0.0000	0	0
4920003	FRANKLIN TOWNSHIP	General Unit	83,171	16,672	0.0036	46,722	19,777
4920004	LAWRENCE TOWNSHIP*	Township Fire	0	0	0.0000	0	0
4920004	LAWRENCE TOWNSHIP	General Unit	48,991	8,546	0.0008	27,521	12,924
4920005	PERRY TOWNSHIP*	Township Fire	0	0	0.0000	0	0
4920005	PERRY TOWNSHIP	General Unit	52,970	10,172	0.0013	29,756	13,042
4920006	PIKE TOWNSHIP	Township Fire	1,759,402	371,735	0.0316	988,359	399,308
4920006	PIKE TOWNSHIP	General Unit	0	0	0.0000	0	0
4920007	WARREN TOWNSHIP	General Unit	42,422	0	0.0013	23,831	18,591
4920008	WASHINGTON TOWNSHIP	General Unit	107,426	0	0.0016	60,348	47,078
4920009	WAYNE TOWNSHIP	Township Fire	2,746,857	572,756	0.0867	1,543,069	631,032
4920009	WAYNE TOWNSHIP	General Unit	159,082	31,280	0.0033	89,365	38,437
4930306	LAWRENCE CIVIL CITY	General Unit	1,326,648	0	0.1010	745,255	581,393
4930312	BEECH GROVE CIVIL CITY	General Unit	824,953	169,944	0.1590	463,424	191,585
4930459	SOUTHPORT CIVIL CITY	General Unit	28,795	0	0.0636	16,176	12,619
4930508	SPEEDWAY CITY CIVIL TOWN	General Unit	704,050	141,138	0.0976	395,506	167,406
4930760	CLERMONT CIVIL TOWN	General Unit	61,135	14,696	0.0920	34,343	12,096
4930762	CUMBERLAND CIVIL TOWN	General Unit	123,996	28,441	0.1333	69,656	25,899
4930764	HOMECROFT CIVIL TOWN	General Unit	12,251	2,459	0.0433	6,882	2,910
4930766	MERIDIAN HILLS CIVIL TOWN	General Unit	25,304	180	0.0133	14,215	10,909



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4930769	ROCKY RIPPLE CIVIL TOWN	General Unit	3,871	0	0.0225	2,175	1,696
4930772	WARREN PARK CIVIL TOWN	General Unit	761	0	0.0019	428	333
4930773	WILLIAMS CREEK CIVIL TOWN	General Unit	11,494	0	0.0153	6,457	5,037
4930774	WYNNEDALE CIVIL TOWN	General Unit	1,707	344	0.0102	959	404
4950142	BEECH GROVE PUBLIC LIBRARY	General Unit	113,260	23,893	0.0232	63,625	25,742
4950143	SPEEDWAY CITY PUBLIC LIBRARY	General Unit	111,838	0	0.0194	62,826	49,012
4950144	INDIANAPOLIS-MARION COUNTY PUBLIC LIBRAR	General Unit	4,794,313	441,010	0.0131	2,693,244	1,660,059
4960818	INDIANAPOLIS SANITATION (LIQUID)	General Unit	0	0	0.0000	0	0
4960820	INDIANAPOLIS SANITATION (SOLID)	General Unit	3,945,755	464,505	0.0109	2,216,560	1,264,690
4960821	INDIANAPOLIS POLICE SPECIAL SERVICE	General Unit	5,929,265	272,791	0.0594	3,330,813	2,325,661
4960822	INDIANAPOLIS FIRE SPECIAL SERVICE*	General Unit	9,993,040	3,102,842	0.0290	5,613,673	1,276,525
4960877	INDIANAPOLIS PUBLIC TRANSPORTATION	General Unit	2,920,184	503,497	0.0075	1,640,437	776,250
4960890	MARION COUNTY HEALTH AND HOSPITAL	General Unit	13,464,021	2,821,176	0.0311	7,563,524	3,079,321
4960894	MARION COUNTY AIRPORT	General Unit	0	0	0.0000	0	0



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4960919	SPEEDWAY PUBLIC TRANSPORTATION	General Unit	35,947	7,471	0.0049	20,193	8,283
4960938	INDIANAPOLIS CONSOLIDATED CITY	General Unit	70,025	0	0.0002	39,337	30,688
4960939	INDIANAPOLIS CONSOLIDATED COUNTY	General Unit	6,004,967	1,042,252	0.0145	3,373,339	1,589,376
Totals			74,292,838	12,390,296		41,734,610	20,167,932

* In 2011, the Franklin, Lawrence and Perry township fire districts no longer exist and are included in the Indianapolis Fire Special Service (IFD) calculation. As a result, the following modifications to the formulas were made:

- a) the 2011 Levy Freeze Amounts values calculated for these units (Franklin \$791,418; Lawrence \$1,185,415; Perry \$241,216) were added to the 2011 IFD Levy Freeze Amount (\$7,774,991);
- b) the 2011 Levy Freeze Distribution values for these units (Franklin \$444,586; Lawrence \$665,917; Perry \$135,505) were added to the 2011 IFD Levy Freeze Distribution (\$4,367,665);
- c) the 2010 budget line 14 values and 2010 max levy values for these units were added to the corresponding 2010 IFD values;
- d) the IFD modified budget line 14 and modified max levy values for 2010 were compared to the IFD 2011 values in calculating the IFD property tax growth value.

¹ The growth is determined by examining the 2010 and 2011 levy calculations and taking the lesser of the growth in property taxes (defined as the year over year difference in line 14 on the 16 line statement) or the growth in max levies.

² The LOIT equivalency rate is the portion of the property tax rate that would have been imposed had the county elected to fund growth through property tax levy instead of LOIT Levy Freeze revenues. If a county has elected to return to property tax levy for future growth, the LOIT equivalency rate is based only on the portion of the total levy freeze amount that is funded from LOIT Levy Freeze revenues.

³ Differences between the levy freeze amount and the levy freeze distribution typically occur when the adopted rate is higher or lower than the rate certified by the Department in July. Pursuant to IC 6-3.5-1.1-24(o) and IC 6-3.5-6-30(o), if for a year the certified distributions attributable to a tax rate under this section exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the department of local government finance and the department of state revenue to determine the tax rate under this section, the excess shall be deposited in the county stabilization fund. Money shall be distributed from the county stabilization fund in a year by the county auditor to political subdivisions entitled to a distribution of tax revenue attributable to the tax rate under this section if: (1) the certified distributions attributable to a tax rate under this section are less than the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the department of local government finance and the department of state revenue to determine the tax rate under this section for a year; or (2) the certified distributions attributable to a tax rate under this section in a year are less than the certified distributions attributable to a tax rate under this section in the preceding year.