

ADOPTED 2022 BUDGET

For the Consolidated City of Indianapolis - Marion County



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We Will Find A Way, 2018
Acrylic on Canvas



**THE CITY OF
INDIANAPOLIS**



Members of the Indianapolis-Marion County City-County Council –

I am honored to present to you the 2022 budget for the Consolidated City of Indianapolis and Marion County.

This 2022 budget is the fifth balanced budget introduced to the Council since 2010. The structural budget deficit is eliminated, fund balances are protected, and, while we are taking a conservative approach to spending in response to COVID-19, we are continuing to make meaningful investments in public safety, infrastructure, criminal justice reform, neighborhood development, and inclusive growth initiatives.

Building on the funding of previous budget initiatives, this budget funds several expansions of municipal services to our residents as well as increases funding for capital projects. The 2022 budget funds expanded capacity for the Assessment and Intervention Center from 30 beds to 60 beds by the end of 2022 along with funding 24/7 staffing at the facility. Public safety is another area of increased funding, and this budget includes an expansion of IMPD's civilian public safety officer program from 18 to 40. Criminal justice funding initiatives include increased funding for the Guardian Ad Litem program to \$7 million, increased funding for additional staff, supplies, and pathology services for the Coroner's Office, and no funding for a private jail operator for the first time since 1996. Additionally, 2022 will be the first year of consolidated court and jail operations within the new courthouse and Adult Detention Center, respectively. To address public infrastructure, this budget includes the annual commitment made under the four-year infrastructure plan to invest more than \$163 million for roads, resurfacing, bridges, sidewalks, and trails and \$107 million for stormwater projects. To further enhance the capabilities of DPW, this budget expands the engineering division, completes the operations second shift staffing, and creates a dedicated levees and channels team. Additional initiatives include an expansion of the Re-entry and Food Policy and Community Nutrition programs, an expansion of the BNS permit review staff, additional personnel in the community investments division of DMD, an expansion of the Parks programming staff as well as an increase in Parks capital funding.

Finally, this budget marks the beginning of a \$190 million initiative to upgrade critical government facilities and enhance service delivery to residents through the Circle City Forward initiatives, which includes the reimagining of several Parks, a new, modern Crime Lab and Coroner facility, replacement of the juvenile justice facilities, and a fire station replacement.

I want to offer my thanks to our partners across all city departments and county agencies for their work on behalf of the people of Indianapolis. I look forward to a collaborative discussion with this fiscal body about the 2022 budget.

Sincerely,

Joe Hogsett

Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Indianapolis and Marion County
Indiana**

For the Fiscal Year Beginning

January 1, 2021

Christopher P. Morill

Executive Director

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INTRODUCTION

Executive Summary



Budget Overview

The adopted 2022 budget for the Consolidated City of Indianapolis, Marion County is the fifth balanced budget since 2010. As a result of strong fiscal policy and management, the City has received multiple credit rating upgrades since 2017. The adopted 2022 budget increases investments across Indianapolis-Marion County to benefit residents and taxpayers, maintains positive fund balances, protects the Fiscal Stability fund, and continues to operate an efficient City-County government. Fiscal challenges brought on by the pandemic continue to require strategic investment and conservative revenue forecasting in 2022.

Expenditures for 2022 are budgeted at \$1,353,767,739 and revenues are projected at \$1,353,864,977. As a result of modest growth in property tax revenues and expenditure control, the 2022 budget is balanced. While the 2022 budget is largely an operational budget, necessitated by the continued economic uncertainty of the pandemic, it protects fund balances, pays off existing debt, maintains the Fiscal Stability fund above \$80 million, and makes critical investments within the enterprise.

Budget Highlights

The 2022 Budget is guided by the priorities of Mayor Joe Hogsett and the City-County Council. It keeps Indianapolis-Marion County on a path of strong fiscal stability while making strategic investments in public safety, infrastructure, neighborhoods, and economic development. Most notably, the 2022 budget does not diminish the level of government service, but includes strategic investments as outlined below, without increasing fees or taxes. As adopted, this budget includes the following:

Public Health and Safety

- Investment in community programs that helps reduce the prevalence of homelessness, treat addiction, and address mental health challenges
- New and existing violence reduction and intervention initiatives and grants managed by the Office of Public Health and Safety (OPHS) including \$3 million for Community Crime Prevention Grants, as well as funding for the Witness Protection Program and the Group Violence Intervention program
- \$250,000 in continued funding for the Tenant Legal Assistance Project and the Eviction Avoidance Project with Indiana Legal Services
- \$250,000 in continued funding for the James E. Waters Mediation Center
- Expanded capacity at the Assessment and Intervention Center from 30 beds to 60 beds by the end of 2022 with funds for 24/7 operations
- Funding for 1,743 police officers
- Funding for 1,220 firefighters

Criminal Justice

- Continued support of the Public Defender’s services for legal defense for children in need of social services (TPR-CHINS) and the Initial Hearings Court
- Fully funding Guardian Ad Litem within the Marion Superior Court at \$7 million
- Continued investment in the transition to the new Community Justice Campus
- Increased funding for additional staff, supplies, and pathology services for the Coroner’s office
- Mandatory salary increases for probation officers of the Marion Superior Court
- No funding for private jail operator(s)

Infrastructure and Neighborhood Investments

- The annual commitment of the four-year infrastructure plan to invest more than \$163 million in roads, bridges, and greenways
- \$107 million for storm water systems across Indianapolis’ neighborhoods
- Completion of DPW second shift to increase capacity and reduce overtime spending
- Expansion of LIFT Indy program to two neighborhoods hardest hit by the pandemic
- Appropriation for the anticipated debt issuance for the Circle City Forward initiatives as explained in greater detail below
- Total of five veteran service officers
- Programming that supports and connects individuals experiencing homelessness to permanent supportive housing
- Scholarships for Indianapolis residents pursuing a post-secondary degree or credential through the Indy Achieves program
- \$1.1 million for direct grants to Indianapolis arts organizations

Capital and Equipment

- Funding for 290 patrol vehicles
- \$1 million for IFD apparatuses
- \$250,000 increase for the Parks Department to respond to critical infrastructure needs for a total of \$1.25 million
- \$1.25 million for new solid waste trucks
- Increased funding for Department of Metropolitan Development property acquisition for economic development initiatives
- \$270,000 for Indianapolis Animal Care Services trucks and cage inserts

Contractual Commitments

- Honors commitments made under labor agreements with the Fraternal Order of Police (FOP), International Association of Firefighters (IAFF), AFSCME (for Public Works, BNS, DPR, and certain County employees), and 911 Dispatch

Additionally, the 2022 budget includes two departmental reorganizations with the goal of increasing government efficiency and improved service to constituents. The first of these reorganizations is the merger of the Telecom and Video Services Agency into the Information Services Agency. The second is the creation of the Metropolitan Emergency Services Agency (MESA), a new County

department. MESA was created by taking siloed portions of other divisions within the Enterprise and uniting them under one common department to ensure that emergency management operations are being coordinated and centralized. This new department consists of the former 911 Dispatchers from the Marion County Sheriff's Department, the division of Homeland Security from the Indianapolis Metropolitan Police Department, the division of Communications from the Office of Public Health and Safety, and telecommunicators from the Indianapolis Fire Department.

One final highlight of the 2022 budget is the opening of the new criminal justice facilities, located at the Community Justice Campus. When Mayor Hogsett took office in 2016, a criminal justice reform task force was created to develop and recommend systematic changes and optimization of the County criminal justice system with a focus on holistic, data-driven criminal justice reform. After multiple years of planning, bonds were issued in 2019 and the proceeds were used to build a new adult detention center, courthouse, and Assessment and Intervention Center. The detention center will replace and consolidate the arrestee processing center, Jail I, and Jail II, and will consist of roughly 2,700 general population beds, 300 specialty beds, and 40,000-50,000 square feet of space for inmate education, job-training, counseling and other programs. The courthouse will consolidate the Marion County Courts (namely, the civil, criminal, juvenile and probate courts) into one building. The Assessment and Intervention Center is a two-story, ~38,000 square foot building with a 90-bed capacity, which will provide temporary shelter, case assessment, and treatment referral services to facilitate pre-and post-arrest assessment and diversion. The Assessment and Intervention Center opened in December of 2020 and the Adult Detention Center and courthouse will begin operating in early 2022.

Reserves and Fund Balances

The 2022 balanced budget does not rely on management reserves or fund balances since revenues are projected to exceed appropriations. The Office of Finance and Management (OFM) projects the City and County's budgeted funds will end 2021 with approximately \$312 million in fund balance. By balancing revenue and expenses, the 2022 budget maintains fund balances in accordance with the fund balance policy as outlined in the Funds narrative and provides City and County departments and agencies with sufficient appropriations to support operations with the insurance that reserves are available should unplanned events occur.

Revenues

This budget was developed amid substantial continued economic uncertainty, the City of Indianapolis still experienced growth in our largest sources of revenue – property and income taxes. The 2022 certified income tax distribution, a guaranteed amount to be distributed by the State to localities, is \$10M lower than the 2021 amount. In Indiana, municipalities receive income taxes that are based on earnings two years in arrears, so the City knew that most of the pandemic impacts to earnings would be felt during the 2022 budget. To reduce the impact, the 2021 income tax budget was held at 2020 levels. Therefore, the decrease in certified distributions from 2021 to 2022 resulted in a \$18M increase in budgeted income tax revenue.

The City's other largest source of revenue, property taxes, also continues to have strong growth. Forbes ranked Indianapolis as one of the top housing markets to watch in 2021 and home values have increased by 16.6% over the last year. Additionally, building permits are on pace to break the record set in 2005. The strong property tax growth and forward-thinking budgeting strategy for income tax allowed the City to experience moderate expense growth without having to rely on one-time revenue sources or supplement with federal stimulus dollars, putting us on strong financial footing for the future.

Circle City Forward

Although the 2022 budget is largely an operational budget in nature, it does mark the beginning of a \$190 million initiative to upgrade critical government facilities and enhance service delivery to residents. This project, named Circle City Forward, demonstrates the Hogsett administration's commitment to public investment in neighborhoods and jump-starting the economy.

The payoff of existing pension bonds, which had approximately \$9.5 million in annual debt service payments have provided a financing mechanism to allow these projects to move forward, by offsetting the expiring pension levy with a mix of additional general obligation debt projects and by levying additional county cumulative funds. The \$190 million will be issued in late 2021 and the changed property tax levies will be in place for the 2022 budget. The debt will fund the following projects:

- \$20 million for Frederick Douglass Park and Family Center facility
- \$11 million for upgrades to Riverside Park
- \$7 million for Krannert Park
- \$7 million for Grassy Creek Park
- \$30 million for a modern Forensics Crime Lab
- \$40 million Youth and Family Services Center to replace the Juvenile Detention Center
- \$16 million for an upgraded Coroner facility
- \$7.5 million fire station replacement in Broad Ripple
- \$19 million for a new Animal Care facility
- \$10 million for a new solid waste garage

Economic Recovery – Stimulus Funding

In addition to the \$168 million in CARES Act funding received in 2020 to address the impacts of COVID, the City and County have been allocated more than \$419 million in Coronavirus State and Local Fiscal Recovery Funds through the American Rescue Plan Act provided by the Federal government. The City's total distribution will be \$232 million, and the County will be allocated \$187 million with half of those funds received in 2021 and the other half to be distributed in 2022. Preliminary guidance from the U.S. Treasury describes the eligible uses of these funds, which include: responding to acute pandemic-response needs, filling revenue shortfalls, and supporting the communities and populations hardest-hit by the COVID-19 crisis. The programs can incur expenses between March 1, 2021 through December 31, 2024. These funds will help extend critical resources for our community, which will help stem the tide of the pandemic's economic fallout and lay the foundation for a strong and equitable recovery.

Like the Circle City Forward initiative, the City-County Council will be approving the appropriation and programming of the first distribution of this federal funding. Appropriations are being deployed in response to the Administration's identified strategic priorities of violence reduction, housing, and hunger. The stimulus funding has allowed the City-County budget to focus on the general government operations while still making transformative investments across the City of Indianapolis-Marion County.

2022 Budget Process and Public Input

The 2022 budget was submitted to the City-County Council for their review in August. Each agency and department presented their budget to the appropriate Council committee throughout the months of August and September. Agency presentations covered the highlights of their requested budget and changes to levels of service, but also addressed a series of questions related to an agency's budget and their work to ensure they are providing services equitably, both for their employees and citizens.

These questions were modeled on national best practices for municipal budget equity and developed by a group of executive staff and city-county leaders across departments and municipal corporations. Given Council's interest in reviewing budgets through an equity lens, this topic dominated the discussion throughout the 2022 budget committee hearings.

Public input on the 2022 budget was offered at various times during the council review process. After each department presentation, there was an opportunity for public comment. Additionally, committee hearings were also broadcast across government access television and are available on the City-County website for review after the hearing. Finally, Indiana code IC 6-1.1-17-5 requires a public hearing be held on the proposed budget, which gives residents an additional opportunity to comment on the budget. This hearing is held at the final full Council hearing prior to the budget passage, typically at the end of September.

After all the agency budget presentations were completed, each Council committee met for one final review of the agency budgets that were heard before their committee, known as review and analysis. This final hearing gives the Councilors an opportunity to ask any final questions of the agencies and offer any budget amendments before voting to send the committee's section of the 2022 budget back to the full Council with a recommendation. The 2022 budget was not amended by Council and was adopted on Monday, October 18, 2021.

Conclusion

The 2022 budget supports vital services that make the Consolidated City of Indianapolis, Marion County a great city. This budget demonstrates the Administration's commitment to fiscal stability and long-term financial planning, while also making substantial investments in forward-looking projects that will shape Indianapolis' future. Eliminating the structural deficit and maintaining a balanced budget was accomplished by a commitment to hold spending, utilize innovative problem solving, and allocate revenue to benefit public safety, infrastructure, and neighborhood development. While challenges lay ahead, the financial plan presented in this budget serves all residents of Marion County and makes Indianapolis a great city to live, work, and play.

Strategic Goals

The formulation of an annual budget, at its core, is a strategic exercise. Although the budget is important for ensuring good financial management through expenditure control and planning, the most important function of the budget is to ensure resources are allocated to the priorities of the Administration.

The 2022 budget was developed with the five below priorities and the Executive Summary highlights the many programs and initiatives that were included in the budget. The following sections provide additional details about the goals of each priority and the metrics that agencies and departments are tracking their progress of these initiatives. Agencies and departments were tasked with developing performance metrics after the passage of the 2022 budget to start the process of bringing more performance conversations into budget development. The goals that were identified have been classified into the five key priorities.

The Office of Audit and Performance is working throughout 2022 to assist agencies and departments on identifying goals and metrics through their Indy Performs program. The goals outlined below are the City’s first attempt to improve service delivery through data, and these goals will likely look substantially different in future budgets.



Rethink Neighborhood Health + Safety

Several agencies and departments, identified below, have goals to improving both neighborhood health and safety in Indianapolis. These strategies are geared toward ensuring public safety presence and response, continued community justice reform, and meeting the basic needs of residents. This goal focuses on both the root causes of crime, such as poverty, food and housing insecurity, along with improving outcomes for those in the criminal justice system by providing alternatives to incarceration and focusing on improvements in the relationship between the criminal justice system and the community. For more information on each agency and other strategies, please refer to those agencies’ sections in this book. Performance measures for rethinking neighborhood health and safety are as follows:

Performance Measures

Agency Name	Metric	2020 Actual	2021 Estimated	2022 Goal
Metropolitan Development	Increase housing opportunities for persons experiencing homelessness	100	30	50
Metropolitan Development	Increase the number of affordable homeownership units and rental units	73	91	75
Metropolitan Development	Increase the number of affordable rental units through creation or preservation.	New in 2022	New in 2022	320
Office of Public Health & Safety	Increase, in pounds, the amount of affordable, locally grown produce provided for sale at local grocery stores	750	3,000	5,500
Office of Public Health & Safety	Increase, in pounds, the amount of free produce provided to minority populations	12,000	301,139	1.1M
Office of Public Health & Safety	Increase the number of rides per month to and from SNAP/WIC Certified Grocery Stores	321	1,200	2,500
Office of Public Health & Safety	Increase the number of non-congregate shelter clients permanently housed by 3% annually.	27	311	320
Office of Public Health & Safety	Ensure the number of households saved from eviction by the Tenant Advocate Program is at least 50% of those served.	0	0	50%
Sheriff	Increase Behavioral Management assessments in the Jail by 10% annually	939	1,032	1,136
Sheriff	Increase suicide prevention efforts in Marion County Jail by hiring and retaining Suicide Prevention Advocates	0	3	12
Metropolitan Police Department	Increase the number of contacts from the mobile crisis assistance team	4,881	5,118	5,375
Metropolitan Police Department	Increase the number of ballistics evaluations completed using the National Integrated Ballistic Information Network	3,090	4,044	5,300
Fire Department	By Q4 of 2024, the agency will reduce its number of working fires by 5% as compared to 2016-18 baseline data	813	864	855
Fire Department	Increase the number of Fire Marshal inspections completed to help prevent fires	11,927	16,908	21,000
Fire Department	Ensure that 2,498 sets of fire gear are washed to support cancer prevention initiatives	2,137	3,100	2,498
Prosecutor	Expand the number of participants in drug diversion treatment programs	36	50	65

Agency Name	Metric	2020 Actual	2021 Estimated	2022 Goal
Forensic Services Agency	As cases are projected to grow by 61 average monthly cases over 2021, ensure the monthly average case backlog stays within the 2022 goal	1,462	1,616	1,787
Forensic Services Agency	Increase the number of average monthly cases completed	948	1,081	1,232
Forensic Services Agency	Increase the number of average monthly items analyzed	4,686	5,315	6,028
Forensic Services Agency	Ensure the monthly average case turnaround time, measured in days, remains at the 2022 goal.	47	54	62
Community Corrections	Reduce the number of post-conviction violations filed by 5% agency-wide when compared to 2020.	2,515	1,480	2,389
Coroner	Ensure that 65% of physicians perform at or less than 200 autopsy equivalents per year	63%	61%	65%
Coroner	Ensure that the case closure rate is at 90 days or less for at least 70% of cases	56%	66%	70%

Realize Economic Prosperity for All

The City of Indianapolis is making a commitment to ensuring economic prosperity for all. In addition, to ensuring prosperity for the citizens of Indianapolis, this is also an internal priority for City-County operations, by ensuring equity in hiring, compensation, contracting, and making investments in infrastructure across the city. Ensuring economic prosperity for all includes ensuring Indianapolis citizens are skilled for success, there is inclusive economic growth, and improving mobility. For more information on each agency and other strategies, please refer to those agencies' sections in this book. Performance measures for realizing economic prosperity for all are as follows:

Performance Measures

Agency Name	Metric	2020 Actual	2021 Estimated	2022 Goal
Office of the Mayor	50% of mayor-sponsored charter schools have at least 50% of eligible students signed up for the 21st century scholars program.	33%	24%	50%
Office of Public Health & Safety	Increase participation in the expungement process by 5% quarterly over FY22	0	200	244
Prosecutor	Expand the number of participants in second chance events.	684	1,035	1,085
Prosecutor	Expand the number of participants in the Parents that Work program. *2020 Numbers affected by COVID-19	0	30	40
Community Corrections	Maintain a less than 3% unemployment rate for residents of the Duvall Residential Center for more than 30 days.	1%	1%	3%
Office of Minority & Women Business Development	Collaborate with City and County agencies to improve XBE spending on vendors by 3% annually	17.88%	17.85%	20.8%
Office of Minority & Women Business Development	Provide a minimum of 300 business consultations to certified and prospective certified vendors	379	459	300

Agency Name	Metric	2020 Actual	2021 Estimated	2022 Goal
Office of the Mayor	Ensure at least 80% participation from mayor-sponsored charter school boards in annual recruitment event.	Not held due to COVID	Not held due to COVID	80%
Public Defender Agency	Increase social work referrals by 10%	1,151	1,650	1,815

Redefine the Delivery of Public Services

Improving citizen’s access to their local government is another strategic priority. To improve the delivery of public services, there is a concerted effort to improve the access to government services, cultivate professional and high performing teams, and use data to effectively deliver services. For more information on each agency and other strategies, please refer to those agencies’ sections in this book. Performance measures for redefining the delivery of public services are as follows:

Performance Measures

Agency Name	Metric	2020 Actual	2021 Estimated	2022 Goal
Office of the Mayor	Decrease the year-end call abandonment rate to under 10% for constituents that call the Mayor's Action Center.	13.36%	11.65%	9.99%
Office of the Mayor	Strive for an average speed to answer time of 1 minute and 30 seconds for constituents that call the Mayor's Action Center.	2:03	1:57	1:30
Forensic Services Agency	Increase the percentage of filled positions.	78%	98%	100%
Auditor	Reduce the number of annual tax bill corrections, made by the Auditor's Office, to 8% or less.	8.8%	24.6%	8.0%
Auditor	Decrease the percentage of payments made by paper check.	95.2%	88.7%	85.0%
Clerk	Increase the number of payments made online by 10%	45,656	45,081	49,589
Clerk	Decrease the wait time, measured in days, for online court records requests by 10%	3	11	10
Clerk	Increase the percentage of virtual marriage license applications by 5%	2,579	1,157	1,215
Election Board	Decrease the percentage of provisional ballots cast compared to the total number each election	0.46%	N/A	0.35%
Election Board	Increase the percentage of annual campaign finance reports are filed by candidates or campaign committees on time	84%	95%	90%
Election Board	Maintain Vote Center staffing at 100% for both General and Primary Election Days	100%	N/A	100%
Voters Registration	Increase social media presence with at least 4 posts per month and addition of one social media platform	27	6	48
Voters Registration	Increase team cohesion with at least 12 team-building activity per year	2	2	12

Agency Name	Metric	2020 Actual	2021 Estimated	2022 Goal
Recorder	Maintain the percentage of electronically recorded documents at 80% or more	81%	83%	80%
Recorder	Increase Property Fraud Alert subscriptions by 10%	420	541	595
Recorder	Increase military discharge recordings to more than 40	6	2	41
Treasurer	Increase the percentage of property tax collections processed through E-Billing by 5% annually.	\$233M	\$270M	\$283.5M
Surveyor	Increase the number of customer inquiries fulfilled	1,264	1,664	1,700
Surveyor	Increase the number of jobs completed for other government agencies	25	17	22
Surveyor	Maintain the number of corners perpetuated at 122	55	122	122
Information Services Agency	Ensure exceptional technology service is provided by maintaining our annual customer satisfaction score at 90% or above.	93%	92%	90%
Information Services Agency	Be regarded as a trusted technology advisor by receiving survey response rates of 8% or more.	7.98%	8.00%	8.00%
Assessor	Assign 95% of appeals to an analyst by November 10th	74%	87%	95%
Public Defender Agency	Increase staffing within our allotted FTE	262	258	272
Office of Audit & Performance	Work with agencies to ensure that 80% of audit findings are remediated within 6 months	56%	100%	80%
Office of Corporation Council	Increase the number of communications with city/county agencies and officials on laws and topics of general applicability, such as those governing access to public records, open meetings, public records management, and contracts.	New in 2022	New in 2022	3

Reset Fiscal Health for the Century Ahead

One of the greatest achievements of the current Administration is introducing balanced budgets from 2017 to today, which hadn't been done since 2010. This continues to be a high priority and sets the City up for financial success, especially in times of financial uncertainty, like 2020 and 2021 have been. The prudent financial planning since 2017 has set the City up to make critical investments during a time of uncertainty for many individuals. Resetting fiscal health for the century ahead includes ensuring that long-term revenues support expenditures and investments, regional infrastructure partnerships, and implementing a more robust and funded capital plan. For more information on each agency and other strategies, please refer to those agencies' sections in this book. Performance measures for resetting fiscal health for the century ahead are as follows:

Performance Measures

Agency Name	Metric	2020 Actual	2021 Estimated	2022 Goal
Treasurer	Collect and distribute at least 100% of the certified property tax levy to units of government	102.3%	101%	100%
Treasurer	Increase interest income by 10% in 2022	\$2.5M	\$1.1M	\$1.2M
Office of Audit & Performance	Increase the amount of identified savings and/or cost avoidance	\$128,000	\$250,000	\$275,000
Office of Finance & Management	Increase the recovery of debts owed to the City from fines, fees, and other sources by 2%	\$3.4M	\$4.5M	\$4.6M
Office of Finance & Management	Maintain unrestricted fund balance in the City general funds above the threshold of 17% of expenditures	44.6%	22.3%	27.7%

Reinforce Community Vitality

The Administration is focused not only on the current welfare of the City’s citizens and neighborhoods but is also concerned with their long-term vitality by ensuring continued investment in our community, both through our assets, such as roads and bridges, and providing more resources to communities through Parks and Cooperative Extension programming across the city. For more information on each agency and other strategies, please refer to those agencies’ sections in this book. Performance measures for reinforcing community vitality are as follows:

Performance Measures

Agency Name	Metric	2020 Actual	2021 Estimated	2022 Goal
Public Works	Maintain 99% resident satisfaction among all valid Solid Waste requests	99.99%	99.97%	99%
Public Works	Maintain 90% of service requests resolved annually	97%	98%	90%
Public Works	Achieve 100 lane miles of annual road rehabilitation	173	100.34	100
Business & Neighborhood Services	Increase the diversion of animals from the Shelter	551	658	675
Parks & Recreation	Increase Arts Program participants	1,279	1,338	1,673
Parks & Recreation	Increase program offerings for Art/Nature in Parks with minority and lower income residents	23	22	50
Parks & Recreation	Increase Nature Program participants	998	2,300	2,530
Cooperative Extension	Increase Marion County residents served by programming by 5%	10,862	3,520	3,696
Cooperative Extension	Increase current community partnerships by 10 to expand impact in Marion County	76	86	96
Business & Neighborhood Services	Increase the number of residential permit reviews (including structural and location improvement)	11,039	11,007	11,574
Office of Public Health & Safety	Increase the number of youth served by the safe summer program	462	1,055	1,730

OVERVIEW

2022 Budget Preparation Calendar

Annually developed for fiscal year beginning January 1st – December 31st

May 2021

Budget Instructions Released to Agencies and Departments

The Office of Finance and Management releases the budget instructions to department finance leadership at the monthly enterprise finance meeting. Major priorities and assumptions related to budget submissions are reviewed and discussed. Each department has four weeks to prepare and submit a budget in the web based financial system. Submissions, in addition to the budget, include a budget justification document for new requests, a detailed personnel model by employee (total FTE's), departmental revenue estimates, agency narrative, and authorized memberships.

June 8th –
July 9th

Comprehensive Budget Review

The Office of Finance and Management meets with each agency/department to review their budget submission. The discussion covers revenue trends, grant submissions, budget savings/shortfalls, capital schedule if applicable, and current year trending.

July 10th –
August 6th

Budget Prepared for Introduction

Based on input received during agency meetings and revenue projections, the Office of Finance and Management works with the Mayor's office to develop a recommended budget for introduction to the City-County Council.

August 9th

Budget Introduction

The Mayor introduces the budget ordinance to the Council followed by a presentation from the Controller.

August 10th
– September
23rd

Budget Hearings

Agencies and Departments present their proposed budget to their respective council committee.

September
27th

Public Hearing

Public hearing of the City/County budget at the full council meeting. Budget is published on the State of Indiana's Gateway website 10 days before the public hearing.

September
29th –
October 7th

Review and Analysis

Council committees review, amend, and vote to send their respective portion of the budget to the full council for adoption.

October
18th

Budget Adoption

The City-County Council requires a majority of its 25 members vote to adopt the City/County budget, including the property tax rates and levies. Additionally, the rates and levies of the City's three special service districts (SSD) must be approved (Fire SSD, Police SSD and Solid Waste SSD).

November
8th

Budget Submission for Certification

The City must submit the Council adopted budget into the State of Indiana's Gateway system for review and certification by the Indiana Department of Local Government Finance (DLGF). The DLGF must certify a county's budget, tax rates, and tax levies of all local governmental units therein by December 31st.

Fiscal Year
Beginning
January 1st

Budget Management, Amendment, and Control Process

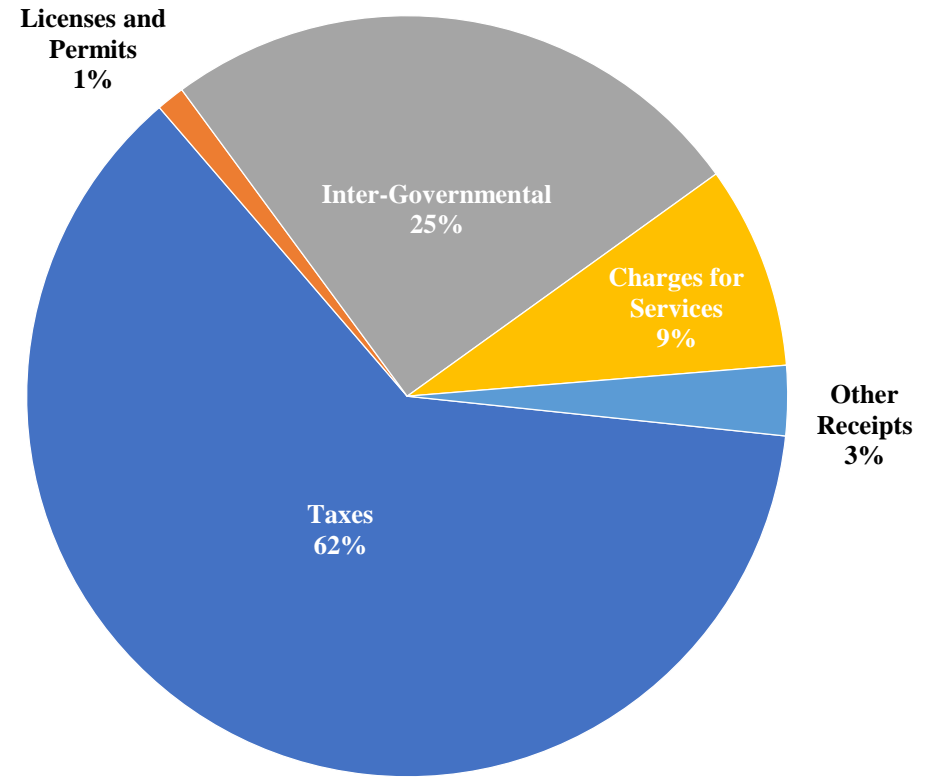
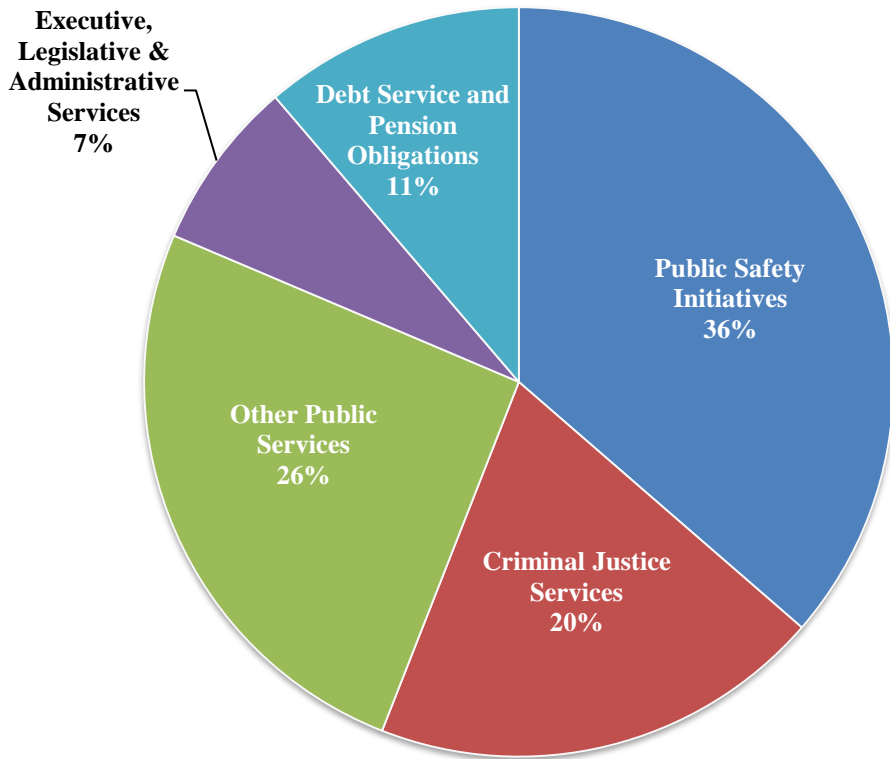
On a monthly basis, the fiscal officers of each department and the Office of Finance and Management review spend to date reports by department, fund and expenditure classification (character). These reports are submitted to the Council's Office and posted on the Office of Finance and Management's website. Any change request to a department's budget either increasing, decreasing or transferring appropriations by the fund or expenditure classification (character) level must be submitted as a fiscal proposal to council amending the current year budget. Once approved by the Council, such requests are submitted to the DLGF for final approval. The City's accounting system has built-in controls that ensure the aforementioned expenditure limitations defined in the annual budget ordinance remain in compliance.

2022 Adopted Budget

Consolidated City of Indianapolis, Marion County Revenues and Expenses

Total Appropriations by Service
\$1,353,767,739

Total Revenue by Source
\$1,353,864,977



Not Shown	
Other Financing Sources	0.15%
Investment Earnings	0.08%
Fines and Forfeitures	0.53%
Interfund Transfers	0.00%
Contributions	0.13%

Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Function - All Council Appropriated Funds
2018-2022

	2018 Actual	2019 Actual (c)	2020 Actual (d)	2021 Adopted	2022 Adopted
Sources (a)					
Taxes	\$ 726,791,677	\$ 767,678,657	\$ 813,605,126	\$ 796,667,079	\$ 832,446,245
Licenses and Permits	\$ 16,153,429	\$ 17,576,198	\$ 15,805,431	\$ 15,878,242	\$ 16,080,083
Inter-Governmental	\$ 231,234,099	\$ 234,248,690	\$ 407,384,120	\$ 316,162,752	\$ 337,655,865
Charges for Services	\$ 115,936,426	\$ 114,326,260	\$ 109,620,981	\$ 113,695,411	\$ 115,744,294
Fines and Forfeitures	\$ 6,946,120	\$ 5,523,935	\$ 6,902,104	\$ 5,777,487	\$ 7,170,600
Other Receipts	\$ 33,340,193	\$ 37,558,025	\$ 37,015,075	\$ 38,527,833	\$ 39,807,953
Interfund Transfers	\$ (9,118,901)	\$ 52,319,549	\$ (1,325,529)	\$ -	\$ -
Other Financing Sources	\$ 399,843	\$ 2,154,821	\$ 175,384,970	\$ 1,987,000	\$ 2,049,000
Investment Earnings	\$ 9,000,144	\$ 13,218,234	\$ 7,488,917	\$ 2,284,000	\$ 1,125,328
Contributions	\$ 1,939,251	\$ 2,008,616	\$ 2,573,080	\$ 914,962	\$ 1,785,609
Total	\$ 1,132,622,283	\$ 1,246,612,984	\$ 1,574,454,275	\$ 1,291,894,766	\$ 1,353,864,977
Uses (b)					
Public Safety Initiatives	\$ 416,565,779	\$ 434,821,304	\$ 409,129,088	\$ 471,906,991	\$ 492,431,675
Criminal Justice Services	\$ 248,527,845	\$ 256,010,380	\$ 262,603,247	\$ 276,398,113	\$ 264,989,416
Other Public Services	\$ 284,077,031	\$ 287,097,034	\$ 294,957,465	\$ 320,786,047	\$ 344,365,985
Executive, Legislative & Administrative Services	\$ 85,368,322	\$ 93,733,867	\$ 91,078,429	\$ 103,610,911	\$ 99,519,739
Debt Service and Pension Obligations	\$ 114,811,949	\$ 161,769,579	\$ 499,465,895	\$ 119,078,819	\$ 152,460,924
Total	\$ 1,149,350,925	\$ 1,233,432,164	\$ 1,557,234,123	\$ 1,291,780,882	\$ 1,353,767,739
Adjustments to Annual Surplus/(Deficit)					
Net Transfers In From/(Out to) Rainy Day Fund	\$ 29,000,000	\$ 25,860,670	\$ -	\$ -	\$ -
Adjusted Annual Surplus/(Deficit)	\$ 12,271,358	\$ 39,041,490	\$ 17,220,151	\$ 113,885	\$ 97,238

Notes:

a) 2018, 2019, and 2020 *Sources* reflect revenue reported in the accounting system on a cash basis.

b) 2018, 2019, and 2020 *Uses* reflect expenses and encumbrances attributable to the specified budget year. *Uses* is based on departmental mission. Historically, non-departmental has been utilized solely for debt service and pension payments. However, it was utilized in 2020 and 2021 for appropriations associated with the Coronavirus pandemic. The ACFR has reclassified the expenses associated with the pandemic to the appropriate functional category.

c) 2019 *Taxes* include \$15.4M one-time supplemental income tax distribution.

d) 2020 *Taxes* includes \$24.7M one-time supplemental income tax distribution

FINANCIAL SUMMARIES

Funds

The Indiana State Board of Accounts (SBOA) defines ‘fund’ to mean “cash or a group of accounts set aside for the purpose of accounting for monies or other resources of general functions or specific activities . . . in accordance with the system of accounts prescribed by the State Board of Accounts or as required by statute” (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, State of Indiana, reissued 2006).

Funds that the SBOA prescribes for use by cities include but are not limited to general funds, special revenue funds, debt services funds, capital projects funds, internal service funds, and agency funds.

Funds included in the budget represent those that require an appropriation by the City-County Council. Appropriation is the authorization of the Council by ordinance to make disbursements or to incur obligations for specific purposes.

City Fund Balance

Fund balance is a measure of the financial resources available in a fund or grouping of funds. Strong fund balances protect the City’s creditworthiness as well as its financial position during emergencies or economic fluctuations.

In 2016, the City-County Council passed Ordinance 5, which adopted a

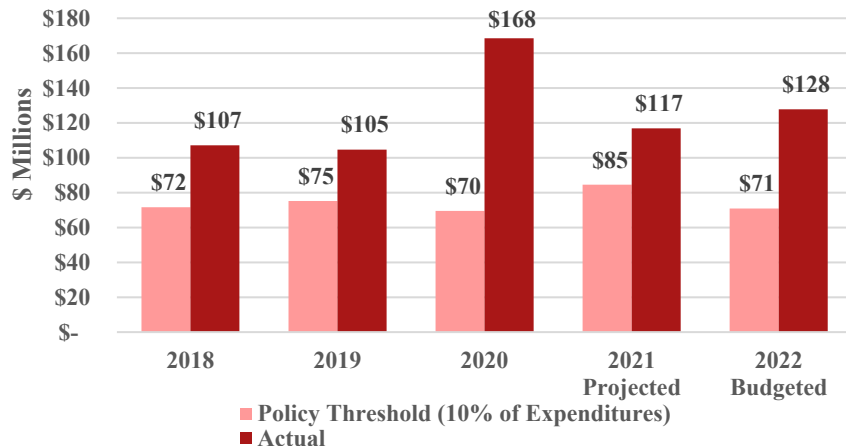
fund balance policy requiring the City to maintain an unassigned general fund balance of at least 10% of total general fund expenditures and an unrestricted fund balance of 17% of total general fund expenditures.

As defined by GFOA, unassigned funds are monies that have not been restricted by external parties, Council, or the City Controller. Unassigned funds include City General fund, Fiscal Stability fund, and Rainy Day funds not associated with the 2016 income tax distribution restricted to transportation uses. Unrestricted funds, as defined by GFOA, have a broader definition that includes monies committed to other uses by Council, assigned to a use by the City Controller, and other unassigned funds. Unrestricted funds include all general funds except Transportation General funds, Stormwater General funds, and Rainy Day funds restricted to transportation uses.

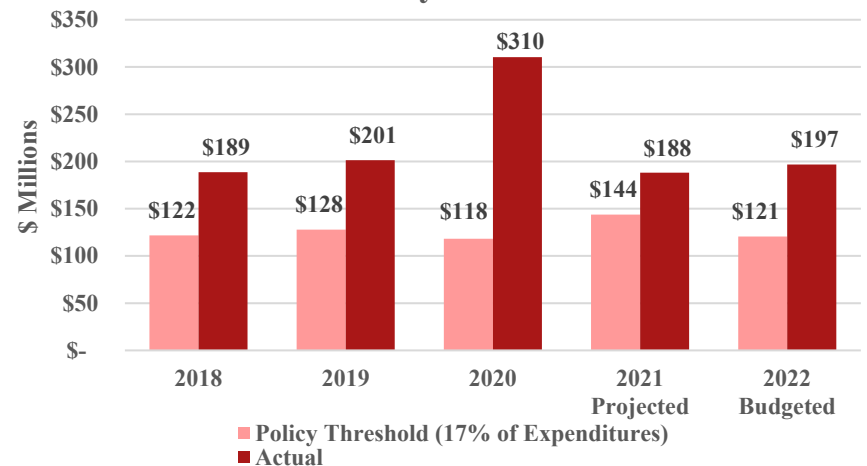
Should the budgeted fund balances drop below the minimum identified in the policy, the City will establish a plan to replenish the fund balances in the following year.

The substantial increase in fund balances in 2020 is mainly attributed to the reimbursement of eligible public safety salaries as out lined in the CARES Act. The projected spend down of the fund balances in 2021 represent the use of general funds for continued response to the pandemic and a \$25M investment in greenway projects.

**Unassigned Fund Balance
Policy v. Actual**



**Unrestricted Fund Balance
Policy v. Actual**



Note: 2018-2020 are audited figures.

Note: 2018-2020 are audited figures.

STATEMENT OF FUND BALANCE
CONSOLIDATED CITY OF INDIANAPOLIS, MARION COUNTY
APPROPRIATIONS, LEVIES, AND MISCELLANEOUS REVENUE
2022 Adopted Budget

	June 30, 2021 Starting Cash Balance	Dec. 31, Budgetary Fund Balance	2022 Adopted Appropriations	2022 Property Tax Net Levy	2022 Local Income Tax Revenue	2022 Other Misc. Revenue	2022 Inter-fund Transfers	Dec. 31, 2022 Budgetary Fund Balance
CITY OF INDIANAPOLIS FUNDS:								
Consolidated County	286,621,956	160,796,328	73,458,812	28,159,616	190,700,000	48,807,125	(185,111,759)	169,892,498
Transportation General	77,086,324	17,063,904	91,444,472	0	0	103,404,189	(11,786,768)	17,236,854
Parks General	6,929,401	1,786,292	30,438,447	19,295,313	4,036,865	6,984,341	0	1,664,364
Redevelopment General	13,520,554	11,916,315	4,643,562	542,010	55,286	3,950,200	(892,924)	10,927,325
Solid Waste Collection	6,492,373	4,945,836	42,048,695	32,420,710	3,104,817	6,224,200	0	4,646,868
Solid Waste Disposal	(2,610,842)	(230,645)	8,905,359	0	0	9,188,500	0	52,496
IFD General	6,581,845	3,249,062	175,555,446	84,579,215	7,820,542	14,818,600	68,739,008	3,650,981
IMPD General	20,871,058	4,829,596	248,097,980	41,291,778	4,823,736	19,576,811	182,872,644	5,296,584
Metro Emergency Communications	3,881,918	856,288	0	0	0	0	0	856,288
Storm Water Management	46,511,283	26,816,505	34,707,194	0	0	46,084,782	(11,251,283)	26,942,810
<i>Subtotal General Operating</i>	465,885,872	232,029,482	709,299,968	206,288,641	210,541,246	259,038,749	42,568,918	241,167,068
Parking Meter	9,809,444	6,769,936	3,358,267	0	0	5,000,302	(800,000)	7,611,972
State Law Enforcement	4,686,851	3,900,465	805,600	0	0	1,642,339	(836,739)	3,900,465
Federal Law Enforcement	7,005,093	5,618,056	1,178,000	0	0	2,445,551	(1,267,551)	5,618,056
City Public Safety Income Tax	1,961,075	0	0	0	67,792,168	0	(67,792,169)	(1)
Federal Grants - City	(14,581,899)	101,389	103,607,380	0	0	103,607,380	0	101,389
Stimulus Funds - City	64,021	64,021	0	0	0	0	0	64,021
Drug Free Community- City	180,861	(83,176)	180,000	0	0	0	300,000	36,824
Stimulus-Coronavirus Pandemic	232,242,148	30,831	0	0	0	0	0	30,831
<i>Subtotal Dedicated Operating</i>	241,367,594	16,401,522	109,129,247	0	67,792,168	112,695,572	(70,396,459)	17,363,556
PILOT Debt Service Fund	6,277,334	14,005	12,084,850	0	0	20,152,282	(8,081,437)	0
Flood Control District Bonds	3,274,787	1	11,751,283	0	0	0	11,751,283	1
Metro Thoroughfare Bonds	5,129,517	306,283	9,742,882	2,250,000	0	197,000	7,311,483	321,884
Park District Bonds	430,653	58,520	2,198,020	2,300,000	0	47,300	0	207,800
County Wide (MECA) Bonds	3,008,603	1,220,825	7,738,137	6,800,000	0	615,000	0	897,688
Civil City Bond	7,872,351	749,539	4,804,834	3,000,000	0	962,000	575,000	481,705
Revenue Bond Funds	1,518,269	204,456	6,691,259	0	0	1,070,774	5,620,485	204,456
Economic Development Bonds - Non TIF	576,830	997,949	1,597,993	0	0	1,597,993	0	997,949
<i>Subtotal Debt Service</i>	28,088,345	3,551,576	56,609,257	14,350,000	0	24,642,349	17,176,814	3,111,482
Cnty Cum Capital Improvements	5,040,306	4,233,928	0	0	0	0	0	4,233,928
City Cum Capital Improvements	11,254,777	1,874,859	12,146,377	11,467,158	0	1,114,000	1,340,000	3,649,640
Fire Cumulative	3,861,239	2,548,440	4,835,103	4,176,315	0	384,000	(575,000)	1,698,652
Cap Asset Lifecycle & Dev	0	0	1,000,000	0	0	1,002,609	0	2,609
<i>Subtotal Capital</i>	20,156,321	8,657,227	17,981,480	15,643,473	0	2,500,609	765,000	9,584,829
Police Pension Trust Fund	(390,330)	265,131	30,080,000	0	0	30,080,000	0	265,131
Fire Pension Trust Fund	(401,031)	412,227	28,298,124	0	0	28,298,124	0	412,227
<i>Subtotal Pension</i>	(791,361)	677,359	58,378,124	0	0	58,378,124	0	677,359
TOTAL CITY OF INDIANAPOLIS FUNDS	\$754,706,770	\$261,317,165	\$951,398,075	\$236,282,114	\$278,333,414	\$457,255,403	\$(9,885,727)	\$271,904,294

STATEMENT OF FUND BALANCE
CONSOLIDATED CITY OF INDIANAPOLIS, MARION COUNTY
APPROPRIATIONS, LEVIES, AND MISCELLANEOUS REVENUE
2022 Adopted Budget

	June 30, 2021 Starting Cash Balance	Dec. 31, Budgetary Fund Balance	2022 Adopted Appropriations	2022 Property Tax Net Levy	2022 Local Income Tax Revenue	2022 Other Misc. Revenue	2022 Inter-fund Transfers	Dec. 31, 2022 Budgetary Fund Balance
MARION COUNTY FUNDS:								
County General	56,474,766	18,562,110	187,034,909	150,104,156	13,945,384	44,755,989	(28,365,124)	11,967,607
<i>Subtotal General Operating</i>	56,474,766	18,562,110	187,034,909	150,104,156	13,945,384	44,755,989	(28,365,124)	11,967,607
Property Reassessment	2,105,537	1,809,228	1,992,734	1,810,544	0	165,000	0	1,792,038
Auditor Ineligible Deduction	2,818,142	1,675,486	419,526	0	0	27,500	0	1,283,460
Public Safety Emergency Phone System	841,581	1,540,319	10,415,437	0	0	7,651,404	1,240,000	16,286
Public Safety (MECA)	372,948	10,180	12,375,966	0	11,900,000	485,000	0	19,214
County State Law Enforcement	1,701	(1)	833,810	0	0	0	836,739	2,929
County Federal Law Enforcement	14,034	649	1,268,200	0	0	0	1,267,551	0
MC Elected Officials Training	681,151	691,863	29,000	0	0	72,696	0	735,559
ID Security Protection	181,783	186,061	66,000	0	0	72,696	0	192,757
Surveyor's Perpetuation	1,062,121	1,020,082	740,345	0	0	747,648	0	1,027,385
County Records Perpetuation	3,663,535	3,854,442	1,628,988	0	0	2,162,236	0	4,387,690
Endorsement Fee - Plat Book	915,741	1,071,589	423,243	0	0	423,240	0	1,071,586
County Sales Disclosure	393,922	489,584	256,471	0	0	277,680	0	510,792
Clerk's Perpetuation	681,020	408,987	934,134	0	0	799,000	0	273,853
Enhanced Access	689,518	739,862	0	0	0	184,784	0	924,646
Adult Probation Fund	179,592	738,408	600,000	0	0	601,000	0	739,409
Superior Court Equipment	233,910	175,420	62,500	0	0	12,660	0	125,580
Juvenile Probation Fees	110,113	110,613	0	0	0	2,000	0	112,613
Comm & Guardian Ad Litem	650,213	396,144	0	0	0	1,320,000	(1,320,000)	396,144
Guardian Ad Litem	484,941	0	7,000,000	0	0	1,452,525	5,547,475	0
Domestic Relations Counseling	110,068	120,868	0	0	0	21,600	0	142,468
Diversion Fees	563,657	398,959	317,014	0	0	222,240	0	304,185
Alt Dispute Resolution	114,016	186,447	65,585	0	0	68,500	0	189,361
Alcohol & Drug Services	266,028	294,937	360,000	0	0	360,000	0	294,937
Drug Free Community - County	19,258	0	30,000	0	0	330,000	(300,000)	0
County Extradition	15,760	15,760	0	0	0	0	0	15,760
Sheriff's Civil Division Fees	120,262	(17,462)	200,000	0	0	331,237	0	113,775
Sheriff's Med Care for Inmates	710,637	0	18,622,401	0	6,924	6,924	18,615,477	0
Sex & Violent Offender Admin	58,870	35,775	15,000	0	0	3,810	0	24,585
Sheriff's Continuing Education	36,184	36,184	12,000	0	0	1,550	0	25,734
Cnty Public Safety Income Tax	2,273,136	8,215,110	56,987,455	0	48,772,344	0	0	0
County Option Income Tax	0	0	0	0	19,420,541	0	(19,420,541)	0
Supplemental Public Defender	205,050	205,609	125,400	0	0	160,000	0	240,209
Deferral Program Fees	2,453,006	1,773,263	1,406,347	0	0	753,725	0	1,120,641
Jury Pay	116,092	164,304	75,000	0	0	97,000	0	186,304
Drug Treatment Diversion	138,197	97,823	50,000	0	0	18,500	0	66,323
Section 102 HAVA Reimbursement	55,916	37,737	50,000	0	0	50,000	0	37,737
Loc Emerg Plan & Right to Know	282,650	277,890	110,000	0	0	110,000	0	277,890
County (Corr) Misdemeanant	247,523	636,846	578,725	0	0	582,583	0	640,704
Home Detention User Fees	(90,373)	1,657,920	2,658,666	0	0	1,883,000	700,000	1,582,254
County Offender Transportation	60,413	60,413	0	0	0	0	0	60,413
Child Advocacy	32,380	0	0	0	0	0	0	0
Drug Testing Laboratory	2,173	2,173	0	0	0	0	0	2,173
Conditional Release	46,359	46,359	0	0	0	0	0	46,359
Federal Grants - County	748,432	0	7,902,167	0	0	7,902,167	0	1
State of Indiana Grants - County	4,538,847	115,311	12,594,527	0	0	12,594,526	0	115,310
County Grants	1,371	0	8,500	0	0	8,500	0	0
<i>Subtotal Dedicated Operating</i>	27,439,223	29,281,143	141,215,140	1,810,544	80,092,886	41,962,932	7,166,701	19,099,066
Capital Improvement Leases	880,846	212,721	2,024,000	1,870,000	0	143,000	0	201,721
CJC Lease Fund	0	0	37,486,317	0	0	2,700,000	34,786,317	0
<i>Subtotal Debt Services</i>	880,846	212,721	39,510,317	1,870,000	0	2,843,000	34,786,317	201,721
Cumulative Capital Improvement	(487,118)	1,850,026	760,000	10,552,746	0	469,000	(4,305,000)	7,806,772
<i>Subtotal Capital</i>	(487,118)	1,850,026	760,000	10,552,746	0	469,000	(4,305,000)	7,806,772
Information Services Fund	405,994	1,044,718	33,849,298	0	0	33,587,408	602,833	1,385,661
<i>Subtotal Internal Service</i>	405,994	1,044,718	33,849,298	0	0	33,587,408	602,833	1,385,661
TOTAL MARION COUNTY FUNDS	\$84,713,711	\$50,950,718	\$402,369,663	\$164,337,447	\$94,038,270	\$123,618,329	\$9,885,727	\$40,460,827
TOTAL CITY/COUNTY FUNDS	\$839,420,482	\$312,267,883	\$1,353,767,739	\$400,619,561	\$372,371,684	\$580,873,732	\$0	\$312,365,121

Department/Fund Relationship—City

Percent share of each Funds appropriation by Department

	Business and Neighborhood Services	City County Council	Office of Corporation Counsel	Metropolitan Development	Parks and Recreation	Public Works	Fire	Office of the Mayor	Police	Minority & Women Business Dev	Debt Service Entity	Audit & Performance	Finance & Management	Office of Public Health and Safety	Total
General Funds															
<i>Consolidated County</i>	37.0%	3.7%	1.8%	10.0%	1.5%	4.9%		8.5%		1.1%		2.6%	12.0%	16.9%	\$ 73,458,812
<i>IFD General</i>							100.0%								\$ 175,555,446
<i>IMPD General</i>									100.0%						\$ 248,097,980
<i>Parks General</i>					100.0%										\$ 30,438,447
<i>Redevelopment General</i>				100.0%											\$ 4,643,562
<i>Solid Waste Collection</i>						100.0%									\$ 42,048,695
<i>Solid Waste Disposal</i>						100.0%									\$ 8,905,359
<i>Storm Water Management</i>						100.0%									\$ 34,707,194
<i>Transportation General</i>						100.0%									\$ 91,444,472
Special Revenue Funds															
<i>Drug Free Community</i>													100.0%		\$ 180,000
<i>Federal Grants</i>				72.9%	3.0%	3.0%	8.1%		8.5%				1.5%	3.0%	\$ 103,607,380
<i>Federal Law Enforcement</i>									100.0%						\$ 1,178,000
<i>Parking Meter</i>						98.8%							1.2%		\$ 3,358,267
<i>State Law Enforcement</i>									100.0%						\$ 805,600
Debt Service Funds															
<i>Civil City Bond</i>											100.0%				\$ 4,804,834
<i>County Wide (MECA) Bonds</i>											100.0%				\$ 7,738,137
<i>Flood Control District Bonds</i>											100.0%				\$ 11,751,283
<i>Metro Thoroughfare Bonds</i>											100.0%				\$ 9,742,882
<i>Park District Bonds</i>											100.0%				\$ 2,198,020
<i>PILOT Debt Service Fund</i>											100.0%				\$ 12,084,850
<i>Revenue Bond Funds</i>				16.0%							84.0%				\$ 6,691,259
<i>Economic Development Bonds - Non TIF</i>											100.0%				\$ 1,597,993
Capital Project Funds															
<i>City Cumulative Capital Improvements</i>	2.3%			4.9%	37.9%	4.6%			50.3%						\$ 12,146,377
<i>Fire Cumulative</i>							100.0%								\$ 4,835,103
Fiduciary Funds															
<i>Fire Pension Trust Fund</i>							100.0%								\$ 28,298,124
<i>Police Pension Trust Fund</i>									100.0%						\$ 30,080,000

Note: Major funds are identified in italics. All funds included in this matrix are subject to appropriation by the Indianapolis-Marion County City-County Council and are included in the Annual Comprehensive Financial Report

Department/Fund Relationship—County

Percent share of each Funds appropriation by Department

	Sheriff's Office	Superior Court	Circuit Court	Clerk	Prosecutor	Prosecutor - Child Support	Public Defender	Community Correctios	Forensic Services	Coroner	Auditor	Assessor	Treasurer	Voters Registration	Election Board	Recorder	Surveyor	Cooperative Extension	Information Services Agency	MESA	Debt Service Entity	Total
General Funds																						
<i>County General</i>	27.3%	17.4%	0.9%	3.1%	9.7%	2.4%	13.4%	3.9%	3.8%	2.6%	6.8%	2.2%	1.6%	0.6%	3.8%		0.1%	0.4%				\$ 187,034,909
Special Revenue Funds																						
Property Reassessment												100.0%										\$ 1,992,734
Auditor Ineligible Deduction											100%											\$ 419,526
911 Dispatch																				100.0%		\$ 10,415,437
Public Safety Communications																				100.0%		\$ 12,375,966
County State Law Enforcement	2.4%				98%																	\$ 833,810
County Federal Law Enforcement	0.9%				99%																	\$ 1,268,200
MC Elected Officials Training											34.5%		17.2%				27.6%	20.7%				\$ 29,000
ID Security Protection																	100%					\$ 66,000
Surveyor's Perpetuation																					100.0%	\$ 740,345
County Records Perpetuation																	100%					\$ 1,628,988
Endorsement Fee - Plat Book											27.6%	72%										\$ 423,243
County Sales Disclosure												100%										\$ 256,471
Clerk's Perpetuation				100%																		\$ 934,134
Adult Probation Fund		100%																				\$ 600,000
Superior Court Equipment		100%																				\$ 62,500
Guardian Ad Litem		100%																				\$ 7,000,000
Diversion Fees					100%																	\$ 317,014
Alt Dispute Resolution		100%																				\$ 65,585
Alcohol & Drug Services		100%																				\$ 360,000
Drug Free Community					100%																	\$ 30,000
Sheriff's Civil Division Fees	100%																					\$ 200,000
Sheriff's Med Care for Inmates	100%																					\$ 18,622,401
Sex & Violent Offender Admin	100%																					\$ 15,000
Sheriff's Continuing Education	100%																					\$ 12,000
<i>City Public Safety Income Tax</i>	63.1%	28.0%			5.2%			3.7%														\$ 56,987,455
Supplemental Public Defender							100%															\$ 125,400
Deferral Program Fees					100%																	\$ 1,406,347
Jury Pay		100%																				\$ 75,000
Drug Treatment Diversion		100%																				\$ 50,000
Section 102 HAVA Reimbursement															100%							\$ 50,000
Loc Emerg Plan & Right to Know											100%											\$ 110,000
County (Corr) Misdemeanant	89.9%							10.1%														\$ 578,725
Home Detention User Fees		44.4%						55.6%														\$ 2,658,666
Federal Grants	10.2%	31.8%			23.8%		1.9%	3.6%	22.9%	5.7%												\$ 7,902,167
State Grants	2.3%	30.2%			8.0%		0.9%	58.5%														\$ 12,594,527
Local Grants		100%																				\$ 8,500
Debt Service Funds																						
Capital Improvement Leases	48%																				52.3%	\$ 2,024,000
CJC Lease																					100.0%	\$ 37,486,317
Capital Project Funds																						
Cumulative Capital Improvement									8.6%						46.1%						45.4%	\$ 760,000
Internal Service Funds																						
Information Services Fund																					100%	\$ 33,849,298

Note: Major funds are identified in italics. All funds included in this matrix are subject to appropriation by the Indianapolis-Marion County City-County Council and are included in the Comprehensive Annual Financial Report

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

Consolidated County

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	40,881,639	43,798,613	47,157,957	47,725,457	49,291,201
Materials and Services	16,537,907	14,777,510	15,558,552	15,634,802	16,278,478
Other Services and Charges	51,383,015	65,937,862	52,141,309	141,506,173	43,897,125
Properties and Equipment	1,564,416	895,590	1,021,845	1,992,735	1,017,959
Internal Charges	-33,581,734	-32,101,741	-35,497,387	-35,497,387	-37,025,950
Total:	76,785,243	93,307,835	80,382,277	171,361,781	73,458,812

Revenue					
Taxes	211,394,122	232,012,509	217,698,362	258,474,030	222,241,616
Licenses and Permit	16,976,999	14,937,349	15,337,371	15,337,371	15,951,515
Inter-Governmental	16,902,035	11,113,071	11,491,118	11,491,118	8,983,896
Charges for Services	15,618,096	15,357,314	14,630,462	14,630,462	14,064,737
Fines and Forfeitures	1,507,787	1,361,752	1,744,487	1,744,487	1,306,542
Other Receipts	5,305,268	5,087,470	4,636,022	4,636,022	4,955,108
Interfund Transfers	-176,391,251	-119,548,545	-174,903,541	-216,592,330	-185,111,759
Other Financing Sources	961,904	128,238	488,168	488,168	22,000
Investment Earnings	3,857,136	2,670,307	1,200,000	1,200,000	141,328
Total:	96,132,095	163,119,464	92,322,448	91,409,327	82,554,983

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

Transportation General

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	22,328,408	22,715,074	23,190,561	23,190,561	26,980,769
Materials and Services	6,029,542	5,389,944	5,603,003	7,553,003	7,051,078
Other Services and Charges	20,357,383	15,502,662	14,474,753	18,949,753	15,408,316
Properties and Equipment	43,262,191	31,904,663	29,973,353	63,276,353	34,047,624
Internal Charges	6,686,485	7,839,958	7,704,933	7,704,933	7,956,685
Total:	98,664,008	83,352,302	80,946,603	120,674,603	91,444,472

Revenue					
Taxes	15,664,187	15,234,496	15,538,000	15,538,000	17,513,000
Licenses and Permit	9,956	4,426	0	0	0
Inter-Governmental	57,042,969	70,746,257	74,682,000	76,760,000	81,969,889
Charges for Services	1,807,102	1,762,563	1,811,300	1,811,300	1,811,300
Other Receipts	2,583,985	1,174,365	2,110,000	2,110,000	2,110,000
Interfund Transfers	18,919,757	-11,428,564	-13,023,547	19,976,453	-11,786,768
Investment Earnings	1,092,072	612,820	0	0	0
Total:	97,120,028	78,106,364	81,117,753	116,195,753	91,617,421

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

Parks General

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	15,097,923	16,200,943	17,665,790	17,665,790	17,730,141
Materials and Services	810,751	599,620	860,919	860,919	969,338
Other Services and Charges	8,132,315	8,166,350	8,553,469	10,681,469	8,689,261
Properties and Equipment	859,962	2,838,235	1,425,812	1,425,812	1,548,788
Internal Charges	1,232,990	1,302,454	1,347,456	1,347,456	1,500,919
Total:	26,133,942	29,107,602	29,853,447	31,981,447	30,438,447

Revenue					
Taxes	20,872,069	25,248,110	24,645,458	24,782,484	25,360,178
Inter-Governmental	37,189	87,706	100,000	100,000	100,000
Charges for Services	4,052,932	2,703,670	4,699,741	4,699,741	4,679,341
Other Receipts	3,318	1,602	425,937	425,937	177,000
Investment Earnings	65,738	42,949	0	0	0
Total:	25,031,245	28,084,037	29,871,136	30,008,162	30,316,519

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

Redevelopment General

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	886,969	963,938	1,288,058	1,288,058	1,461,682
Materials and Services	2,317	820	3,400	3,400	3,400
Other Services and Charges	2,878,792	2,000,197	2,930,153	2,930,153	2,846,590
Properties and Equipment	271,493	250,000	170,000	170,000	170,000
Internal Charges	83,721	161,771	156,252	156,252	161,889
Total:	4,123,293	3,376,727	4,547,862	4,547,863	4,643,562

Revenue					
Taxes	981,312	1,221,058	617,206	1,559,495	776,496
Licenses and Permit	128,956	123,444	108,000	108,000	0
Inter-Governmental	73	1,500,000	750,000	750,000	750,000
Charges for Services	1,220,772	1,095,045	1,119,000	1,119,000	1,070,000
Other Receipts	136,295	11,605	200,000	200,000	250,000
Interfund Transfers	-1,958,293	-1,273,352	0	0	-892,924
Other Financing Sources	704,710	2,202,124	1,233,832	1,233,832	1,701,000
Investment Earnings	273,744	165,740	0	0	0
Total:	1,487,569	5,045,665	4,028,038	4,970,327	3,654,572

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

Solid Waste Collection

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	9,409,572	9,018,016	9,252,094	9,252,094	7,919,002
Materials and Services	79,098	80,794	80,950	80,950	80,950
Other Services and Charges	20,080,753	20,428,960	21,346,906	25,346,906	23,420,510
Properties and Equipment	2,236,044	3,514,273	1,858,932	1,858,932	3,108,932
Internal Charges	7,154,550	5,989,032	7,722,513	7,722,513	7,519,301
Total:	38,960,017	39,031,075	40,261,394	44,261,394	42,048,695

Revenue					
Taxes	36,194,753	37,552,386	37,751,429	37,940,547	39,142,527
Inter-Governmental	0	24,750	0	0	0
Charges for Services	2,291,726	2,539,206	2,366,200	2,366,200	2,366,200
Other Receipts	99,064	79,062	241,000	241,000	241,000
Investment Earnings	88,596	26,981	0	0	0
Total:	38,674,138	40,222,385	40,358,629	40,547,747	41,749,727

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

Solid Waste Disposal

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Other Services and Charges	9,858,731	9,290,509	9,198,256	9,198,256	8,725,359
Properties and Equipment	0	0	0	0	180,000
Internal Charges	61,735	64,183	0	0	0
Total:	9,920,466	9,354,692	9,198,256	9,198,256	8,905,359

Revenue					
Charges for Services	8,912,755	8,992,042	9,388,500	9,388,500	9,188,500
Other Receipts	171	0	0	0	0
Investment Earnings	-43,348	-42,211	0	0	0
Total:	8,869,578	8,949,830	9,388,500	9,388,500	9,188,500

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

IFD General

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	148,569,840	135,796,703	152,452,735	152,452,735	157,839,504
Materials and Services	1,733,101	1,765,584	2,084,505	2,084,505	2,084,505
Other Services and Charges	8,060,142	7,937,752	7,969,230	7,969,230	9,740,872
Properties and Equipment	2,700,000	0	0	0	0
Internal Charges	5,070,059	5,003,967	4,995,914	4,995,914	5,890,565
Total:	166,133,142	150,504,006	167,502,384	167,502,384	175,555,446

Revenue					
Taxes	93,113,887	96,833,457	97,231,292	97,815,375	100,894,757
Licenses and Permit	23,026	24,911	20,000	20,000	20,000
Inter-Governmental	1,689,304	1,296,351	1,484,000	1,484,000	1,465,000
Charges for Services	498,493	311,266	908,600	908,600	1,228,600
Other Receipts	3,779,154	3,758,417	3,610,000	3,610,000	3,610,000
Interfund Transfers	67,633,420	45,330,372	64,534,000	64,534,000	68,739,008
Other Financing Sources	26,357	143,005	0	0	0
Investment Earnings	-468,621	-302,421	0	0	0
Total:	166,295,020	147,395,356	167,787,892	168,371,975	175,957,365

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

IMPD General

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	197,967,928	183,405,017	211,094,209	211,314,209	213,300,330
Materials and Services	1,498,136	1,602,017	1,616,367	1,616,367	1,596,367
Other Services and Charges	18,691,732	20,624,759	21,981,247	22,551,247	21,911,359
Properties and Equipment	4,833,179	17,359	55,000	55,000	69,811
Internal Charges	10,626,011	9,318,449	10,901,249	10,901,249	11,220,113
Total:	233,616,987	214,967,602	245,648,072	246,438,072	248,097,980

Revenue					
Taxes	47,622,549	49,359,656	49,598,961	49,833,124	51,377,514
Licenses and Permit	337,678	636,348	328,300	328,300	40,000
Inter-Governmental	3,027,538	2,663,059	3,108,000	3,108,000	3,507,811
Charges for Services	3,255,751	3,090,409	2,829,000	2,829,000	3,099,000
Fines and Forfeitures	624,369	536,758	640,000	640,000	575,000
Other Receipts	7,088,794	7,045,416	7,010,000	7,010,000	6,967,000
Interfund Transfers	165,777,926	153,312,643	182,386,506	183,966,506	182,872,644
Other Financing Sources	73,928	116,604	65,000	65,000	126,000
Investment Earnings	-616,737	-472,109	0	0	0
Total:	227,191,796	216,288,784	245,965,767	247,779,930	248,564,969

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

Metro Emergency Communications

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	3,791,986	3,969,660	4,925,110	4,925,110	0
Materials and Services	117,390	64,620	73,550	73,550	0
Other Services and Charges	5,128,302	6,006,649	6,384,494	6,384,494	0
Properties and Equipment	78,829	415,578	116,600	116,600	0
Internal Charges	30,833	32,805	14,303	14,303	0
Total:	9,147,342	10,489,312	11,514,058	11,514,058	0

Revenue					
Taxes	7,824,308	10,317,856	10,320,000	10,320,000	0
Inter-Governmental	320,500	391,840	320,000	320,000	0
Charges for Services	221,838	185,077	155,000	155,000	0
Other Receipts	207	68	0	0	0
Interfund Transfers	851,076	0	0	0	0
Investment Earnings	30,528	34,071	0	0	0
Total:	9,248,457	10,928,912	10,795,000	10,795,000	0

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

Storm Water Management

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	6,888,840	6,490,948	6,840,319	6,840,319	6,894,542
Materials and Services	44,252	36,357	38,800	38,800	78,800
Other Services and Charges	12,006,692	13,884,775	14,681,409	16,181,409	14,725,954
Properties and Equipment	9,932,174	11,088,221	10,601,837	12,521,837	10,540,821
Internal Charges	2,289,654	2,250,377	2,348,962	2,348,962	2,467,078
Total:	31,161,612	33,750,678	34,511,327	37,931,327	34,707,194

Revenue					
Inter-Governmental	362,500	741,313	763,552	763,552	786,458
Charges for Services	41,314,068	42,829,950	43,095,324	43,095,324	44,640,324
Other Receipts	127,542	750	0	0	350,000
Interfund Transfers	-8,790,110	-8,750,541	-9,316,120	-9,316,120	-11,251,283
Investment Earnings	581,791	393,619	0	0	0
Contributions	0	0	0	0	308,000
Total:	33,595,790	35,215,090	34,542,756	34,542,756	34,833,499

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

City Special Revenue Funds

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	6,728,430	66,019,009	16,631,769	24,939,643	11,831,167
Materials and Services	680,734	7,259,763	1,589,692	1,858,442	1,996,751
Other Services and Charges	27,084,348	173,244,109	73,275,204	410,006,448	85,566,209
Properties and Equipment	6,271,617	5,569,662	11,454,595	47,563,345	9,425,720
Internal Charges	345,696	138,736	305,805	305,805	309,400
Total:	41,110,825	252,231,279	103,257,065	484,673,683	109,129,247

Revenue					
Taxes	65,609,208	70,475,283	65,467,506	69,199,376	67,792,168
Inter-Governmental	26,722,687	199,881,856	95,535,146	186,989,854	103,607,380
Charges for Services	3,487,182	2,246,528	3,525,302	3,525,302	3,800,302
Fines and Forfeitures	3,387,054	5,001,021	3,390,000	3,390,000	5,287,890
Other Receipts	475,980	27,682	0	0	0
Interfund Transfers	-66,759,907	-72,389,995	-67,551,106	-69,131,106	-70,396,459
Other Financing Sources	9,700	0	0	0	0
Investment Earnings	625,458	1,179,094	0	0	0
Total:	33,557,364	206,421,468	100,366,848	193,973,425	110,091,281

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

City Debt Service Funds

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Other Services and Charges	99,468,965	232,392,071	62,339,270	62,352,685	56,609,257
Total:	99,468,965	232,392,071	62,339,270	62,352,685	56,609,257

Revenue					
Taxes	20,141,815	22,492,132	23,683,158	23,601,794	16,171,300
Inter-Governmental	808,104	834,369	0	0	0
Charges for Services	2,541,772	2,009,491	1,602,913	1,602,913	1,597,993
Other Receipts	16,647,129	18,908,306	19,739,159	19,739,159	20,748,056
Interfund Transfers	53,567,593	13,488,848	15,765,208	15,765,208	17,176,814
Other Financing Sources	0	172,795,000	0	0	0
Investment Earnings	298,340	158,964	0	0	0
Contributions	2,008,616	2,573,080	914,962	914,962	475,000
Total:	96,013,370	233,260,190	61,705,400	61,624,036	56,169,163

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

City Capital Funds

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Materials and Services	194,242	60,874	325,000	312,875	509,000
Other Services and Charges	3,058,661	2,855,107	3,310,077	6,560,077	2,715,000
Properties and Equipment	14,241,056	15,805,099	14,053,980	37,286,272	14,757,480
Total:	17,493,959	18,721,079	17,689,057	44,159,224	17,981,480

Revenue					
Taxes	14,446,847	14,839,714	15,050,959	15,188,785	17,141,473
Inter-Governmental	193,476	0	0	0	0
Other Receipts	51,070	1,090	0	0	0
Interfund Transfers	3,529,337	3,821,087	825,000	25,825,000	765,000
Other Financing Sources	340,000	0	0	0	0
Investment Earnings	291,888	156,473	0	0	0
Contributions	0	0	0	0	1,002,609
Total:	18,852,617	18,818,364	15,875,959	41,013,785	18,909,082

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

City Fiduciary Funds

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
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Expenditure					
Personal Services	55,603,046	54,444,792	57,817,307	57,817,307	58,378,124
Total:	55,603,046	54,444,792	57,817,307	57,817,307	58,378,124

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Revenue					
Inter-Governmental	56,085,657	53,379,835	57,817,307	57,817,307	58,378,124
Interfund Transfers	0	485,184	0	0	0
Investment Earnings	-68,483	-29,812	0	0	0
Total:	56,017,174	53,835,207	57,817,307	57,817,307	58,378,124

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

County General

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	111,604,056	101,581,367	118,098,961	118,146,462	119,054,412
Materials and Services	2,439,012	2,410,252	2,617,387	2,642,387	3,030,554
Other Services and Charges	77,872,408	91,057,759	79,665,832	79,789,582	63,698,360
Properties and Equipment	773,094	509,834	869,622	873,372	1,251,583
Total:	192,688,569	195,559,212	201,251,801	201,451,802	187,034,909

Revenue					
Taxes	178,323,085	178,303,289	172,988,915	173,821,331	178,904,540
Licenses and Permit	69,280	55,940	65,000	65,000	48,000
Inter-Governmental	22,226,926	19,386,216	19,405,333	19,405,333	20,164,217
Charges for Services	8,260,899	7,519,922	7,577,603	7,577,603	8,270,911
Fines and Forfeitures	4,724	2,548	3,000	3,000	1,168
Other Receipts	873,576	664,451	195,530	195,530	232,694
Interfund Transfers	-16,915,727	-15,228,516	-3,349,414	12,231,797	-28,365,124
Other Financing Sources	0	0	200,000	200,000	200,000
Investment Earnings	7,201,853	2,892,589	1,084,000	1,084,000	984,000
Total:	200,044,616	193,596,438	198,169,967	214,583,594	180,440,406

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

County Special Revenue Funds

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	69,825,011	74,335,765	78,811,757	79,252,247	93,331,442
Materials and Services	792,180	915,132	1,459,465	2,193,590	1,280,077
Other Services and Charges	27,683,653	28,675,991	29,234,523	30,536,603	45,835,296
Properties and Equipment	865,950	639,451	995,875	1,223,280	768,325
Total:	99,166,793	104,566,338	110,501,620	113,205,720	141,215,140

Revenue					
Taxes	49,397,907	53,040,274	58,795,141	66,272,334	82,095,930
Licenses and Permit	30,304	23,014	19,572	19,572	20,568
Inter-Governmental	14,546,920	16,155,614	20,039,661	20,039,661	21,655,680
Charges for Services	20,842,874	18,978,500	19,986,465	19,986,465	19,927,087
Fines and Forfeitures	0	25	0	0	0
Other Receipts	362,461	102,559	360,186	360,186	167,096
Interfund Transfers	17,055,727	15,655,850	8,833,014	8,833,014	7,166,701
Investment Earnings	8,279	1,864	0	0	0
Total:	102,244,471	103,957,699	108,034,039	115,511,232	131,033,062

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

County Debt Service Funds

		2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<hr/>						
Expenditure						
Other Services and Charges		966,000	1,224,000	2,022,000	2,022,000	39,510,317
	Total:	966,000	1,224,000	2,022,000	2,022,000	39,510,317

<hr/>						
Revenue						
Taxes		1,072,070	1,333,305	1,871,000	1,866,705	2,013,000
Inter-Governmental		0	0	0	0	2,700,000
Other Receipts		1,662	0	0	0	0
Interfund Transfers		0	0	0	0	34,786,317
	Total:	1,073,732	1,333,305	1,871,000	1,866,705	39,499,317

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

County Capital Funds

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Other Services and Charges	2,349,079	355,961	750,304	750,304	695,000
Properties and Equipment	24,180	703,263	65,000	65,000	65,000
Total:	2,373,259	1,059,224	815,304	815,304	760,000

Revenue					
Taxes	5,020,538	5,341,601	5,409,692	5,442,501	11,021,746
Other Receipts	8,865	0	0	0	0
Interfund Transfers	-4,200,000	-4,800,000	-4,200,000	-4,200,000	-4,305,000
Total:	829,404	541,601	1,209,692	1,242,501	6,716,746

**Consolidated City of Indianapolis, Marion County
Revenues and Expenses by Fund**

2022 Adopted Budget

County Internal Service Funds

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Expenditure					
Personal Services	2,753,930	2,746,649	4,115,651	4,115,651	4,873,352
Materials and Services	73,077	76,958	90,500	90,500	92,305
Other Services and Charges	27,018,066	26,827,523	27,365,625	28,095,625	28,713,641
Properties and Equipment	69,621	143,168	150,000	150,000	170,000
Total:	29,914,694	29,794,298	31,721,776	32,451,776	33,849,298

Revenue					
Inter-Governmental	34,282,812	29,181,885	30,666,636	30,666,636	33,587,408
Other Receipts	13,485	152,231	0	0	0
Interfund Transfers	0	0	0	730,000	602,833
Other Financing Sources	38,222	0	0	0	0
Total:	34,334,519	29,334,115	30,666,636	31,396,636	34,190,241

REVENUES

Revenues

State law requires adoption of a balanced budget, which shall include all anticipated revenues and expenses of every organizational unit (with the exception of utilities). As such, all appropriations adopted by the City-County Council must be fully supported by revenue that is legally eligible to support proposed expenses, and/or fund balance (prior year, unencumbered revenue) that is legally eligible to support the proposed expense.

The methodology used to estimate major revenue sources for the Consolidated City varies by type. For the largest source of revenue, property tax, the City relies on a sophisticated modeling technique that incorporates anticipated assessed values, deductions, exemptions and abatements for each individual parcel within the Consolidated City and County. Such model allows for the most accurate projection of the property tax cap impact and collections of budgeted levies.

The second largest source of revenue supporting the Consolidated City's budget is income tax. Pursuant to State statute, by August 1st of each year, the State Budget Agency is to provide local units an estimate of the certified distribution (guaranteed amount) for the following year. This is the amount included in the introduced budget. By October 1st of each year the Budget Agency must formally certify each County's distribution. If the certified amount is different than the August 1st estimate the budget can be amended before adoption.

The following pages provide more detailed information about property tax rates, levies, and districts, the various types of income taxes and their tax rates, and the available uses of such funds.

The following revenue sources derive a significant portion of the remaining budget. These various taxes are administered by the State, primarily the Indiana Department of Revenue, and are distributed to the Consolidated City on specific schedules. The estimation methodology for the following revenue sources is a three-year moving average that adjusts for anomalies while also factoring any legislative changes to the

tax rate and/or allocation formula.

Local Taxes Set by the State

- *Auto Excise*: Tax paid by owners of passenger cars, motorcycles, and trucks with a declared gross weight of 11,000 lbs. or less based on a defined rate schedule by vehicle type.
- *Financial Institutions*: Tax rate applied to the adjusted gross income of any business which is primarily engaged in the business of extending credit, engaged in leasing that is the economic equivalent of extending credit, or credit card operations.
- *Commercial Vehicle Excise*: Vehicle registration fee based on the plated weight of the vehicle paid by owners of Indiana-based trucks, tractors, trailers, semitrailers, and truck-tractors subject to registration with the Bureau of Motor Vehicles.

State Taxes Shared by the State

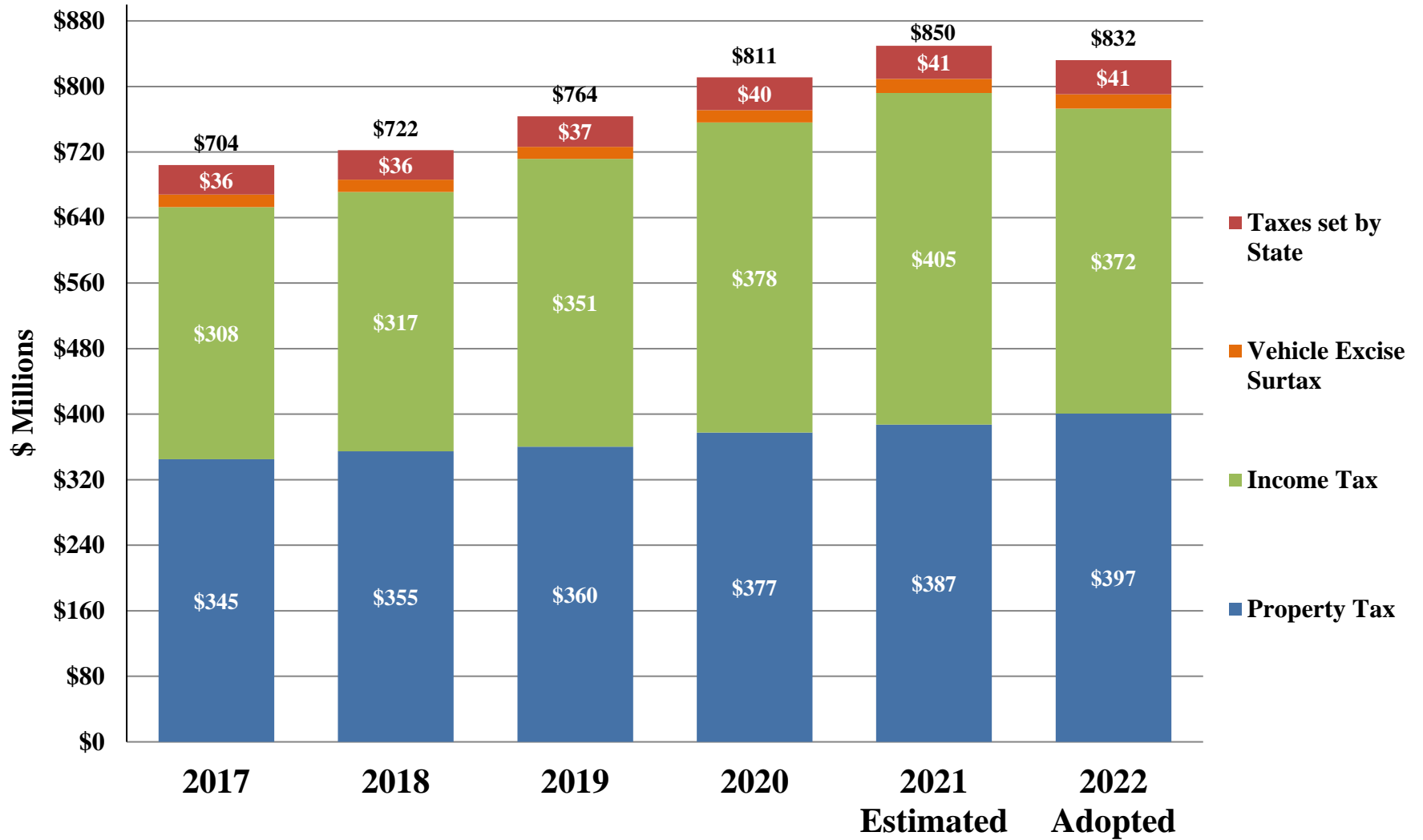
- *Gasoline*: Tax rate per gallon on all invoiced gallons of gasoline paid by the licensed distributor in the State who is first to receive the gasoline. The tax is added to the selling price.
- *Riverboat Wagering/Gaming*: Tax rate applied to the adjusted gross receipts, which are wagers minus winnings and uncollectible receivables, paid by a person or organization that holds an owner's license for riverboat gambling operations.
- *Cigarette*: Defined tax amount per pack of cigarettes paid by the distributor.
- *Alcohol Excise/Gallonage*: Tax rate imposed on gallons of beer, flavored malt beverage, liquor, wine, mixed beverages, liquid malt, and wort sold, typically paid by the wholesaler.

Local Taxes Set Locally

- *County Motor Vehicle Excise Surtax and Wheel*: surtax paid at the time of vehicle registration for adopting counties based on a rate for a particular class of vehicle, and for each weight classification within the class of vehicle.

Local Taxes Paid in Marion County

Consolidated City/County Share of Revenues



*2019 includes a \$15.4 million supplemental income tax distribution.

*2020 includes a \$24.7 million supplemental income tax distribution

*2021 Estimated includes a \$27 million supplemental income tax distribution

Property Tax

Citizens of the Consolidated City are subject to several overlapping property tax districts, which levy taxes to be used both for city and county general purpose funds and specific services. Taxpayers residing in overlapping districts are subject to the tax rates of each applicable district.

Certified Levy (Gross Levy)

The certified levy is the specific dollar amount that a taxing unit may raise each year through property taxes. This levy is referred to as “certified” because it is approved by the State Department of Local Government Finance (DLGF). DLGF approval is required to ensure that the levy amount does not grow more than the annual growth factor set by the State, known as the Maximum Levy Growth Quotient (MLGQ). The MLGQ is calculated based on a moving six-year average of Indiana non-farm income, shown as a percentage.

Net Levy

The net levy is calculated by taking the certified levy less the property tax circuit breaker credits attributable to the property tax caps.

Gross Assessed Value

The gross assessed value of a property is its assessed value before applying any eligible property tax deductions or abatements, which lower the property’s taxable assessed value. The property tax caps are set based on each parcel’s gross assessed value.

Net Assessed Value (Taxable Assessed Value)

This is the taxable value of property after all eligible property tax deductions and abatements are applied.

Property Tax Cap (aka Circuit Breaker)

The property tax cap, also known as the “circuit breaker,” was enacted by the Indiana General Assembly in 2008 and subsequently amended into the Indiana Constitution. The cap guarantees that property owners

do not pay more than a fixed percent of the property’s gross assessed value in taxes. The “circuit breaker” amount represents property tax liability waived because it is above the threshold allowed under the property tax caps. The property tax caps are as follows:

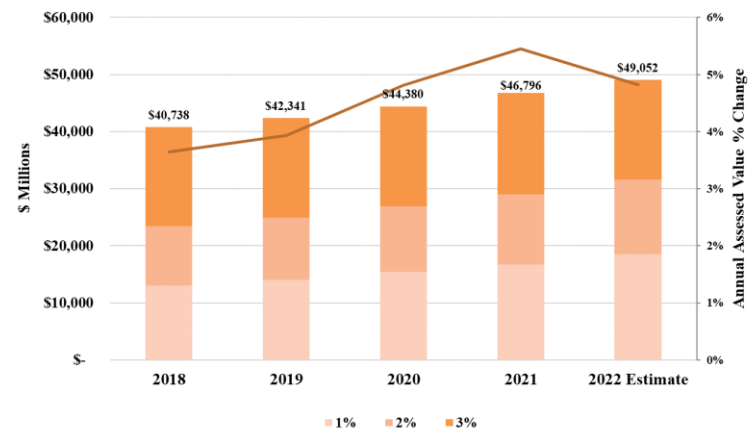
- 1% - Homestead property
- 2% - other residential property and agricultural land
- 3% - commercial and industrial property

Taxing Districts & Rates

The following pages show the Consolidated City and County’s taxing districts along with the Net Assessed Values (NAV) of taxable property within those districts for pay year 2022. The tax rate for a district is determined by the following formula:

$$\text{Tax Rate} = \frac{\text{Total Tax Levy}}{\frac{\text{Total Net Assessed Value}}{100}}$$

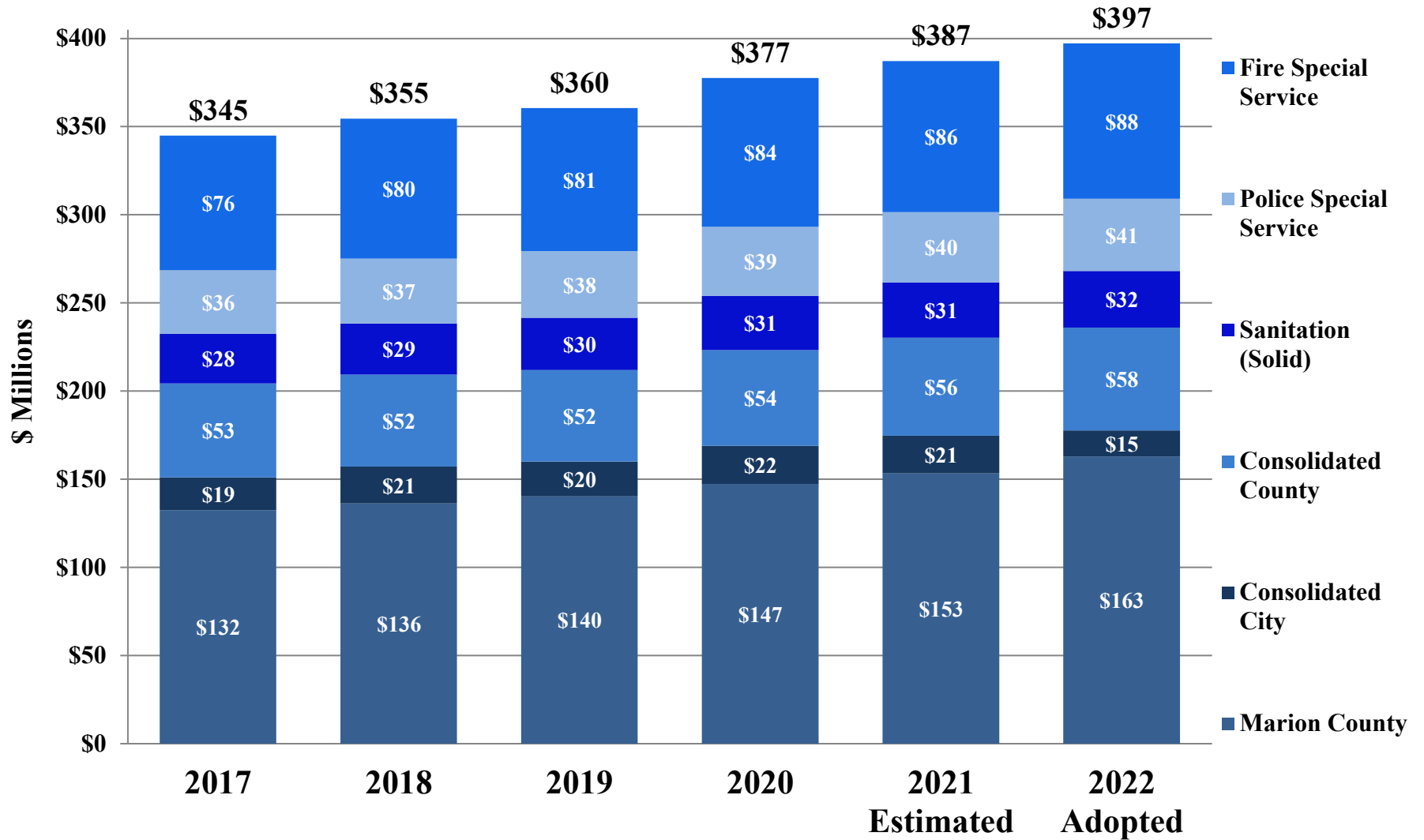
Marion County Net Assessed Value by Cap Type



*Annual certified NAV and billable AV will vary due to the annual appeals withholding process, historically 6% in Marion County.
*Data Source: Marion County Billing Abstract

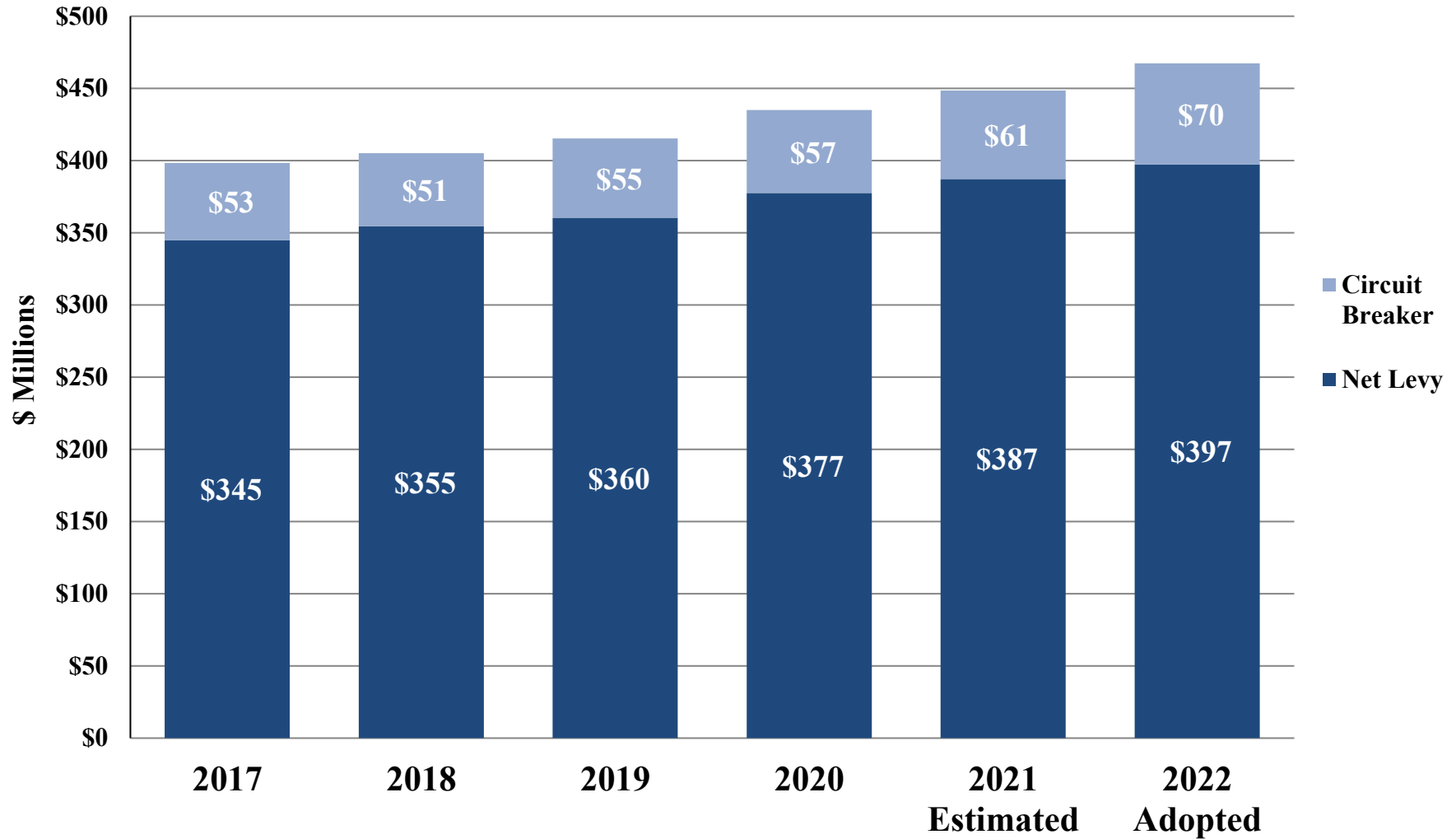
Property Tax Revenue

Consolidated City/County Units



Property Tax Revenue

Certified Net Levy and Circuit Breaker



Property Tax Information By Fund
Operating, Capital, and Debt Service Levy Detail
Consolidated City of Indianapolis, Marion County
MLGQ 4.3%
2022 Adopted Budget

	2022		
	Levy	Circuit Breaker	Net Levy
<u>Marion County</u>			
County General Fund	176,162,601	27,198,163	148,964,438
Property Reassessment Fund	2,127,300	321,785	1,805,515
Cumulative Capital Improvement Fund	12,382,891	1,916,085	10,466,806
Capital Improvement Debt Service	1,870,000	-	1,870,000
County Total	192,542,792	29,436,033	163,106,759
<u>City of Indianapolis</u>			
Consolidated County Fund (City General Fund)	34,141,899	6,242,493	27,899,406
Consolidated County - Park General Fund	23,400,310	4,277,103	19,123,207
Indianapolis Fire Department Fund	97,813,634	13,808,331	84,005,303
Indianapolis Metropolitan Police Department Fund	48,251,993	7,295,565	40,956,428
Sanitation Solid Waste General Fund	37,884,421	5,728,287	32,156,134
Consolidated City Redevelopment General Fund	658,057	114,535	543,522
Subtotal Operating	242,150,314	37,466,315	204,683,999
City Cumulative Capital Development Fund	13,880,931	2,511,600	11,369,331
Indianapolis Fire Cumulative Capital Development Fund	4,829,924	678,861	4,151,063
Subtotal Capital	18,710,855	3,190,461	15,520,394
Consolidated City Debt Service	3,000,000	-	3,000,000
Consolidated County Park Debt Service	2,300,000	-	2,300,000
Consolidated County Metro Thoroughfare Debt Service	2,250,000	-	2,250,000
Consolidated County MECA Debt Service	6,800,000	-	6,800,000
Subtotal Debt Service	14,350,000	-	14,350,000
City Total	275,211,169	40,656,776	234,554,393
City/County Total	\$467,753,961	\$70,092,809	\$397,661,152

Note: All budgeted levy and circuit breaker amounts are subject to change. Final levies are established when the Department of Local Government Finance (DLGF) publishes the Marion County Budget Order, which must be issued before the statutory deadline of December 31st. Circuit breaker amounts become final after the spring tax bills are generated by the Marion County Treasurer.

Property Taxes – Descriptions of Tax Districts

All tax rates sourced from 2022 Marion County Budget Order

Marion County Tax District

Tax Rate (County): \$0.4063 on each \$100 of net assessed value

Tax Rate (Cons County): \$0.1452 on each \$100 of net assessed value

This district includes all taxable property within Marion County's borders. This tax district supports the County General Fund, the Property Reassessment Fund, the County Cumulative Capital Fund, County Debt Service Funds, the Consolidated County Fund (City General Fund), the Parks General Fund and some City General Obligation Debt Service Funds. Revenue from this tax district supports all of County government and a portion of City government general operations and debt service.

Indianapolis Consolidated City District

Tax Rate: \$0.0392 on each \$100 of net assessed value

This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. This tax district supports Redevelopment General Fund, City Cumulative Capital Fund, and most City General Obligation Debt Service Funds. Tax revenues support City government expenses for which property owners in the excluded cities and town are not required to contribute.

Indianapolis Police Special Service District

Tax Rate: \$0.1089 on each \$100 of net assessed value

This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. Tax revenues are deposited into the Indianapolis Metropolitan Police Department (IMPD) General Fund, which provides funding for IMPD operating expenses.

Indianapolis Fire Special Service District

Tax Rate: \$0.3009 on each \$100 of net assessed value

This taxing district includes most of the central and eastern portions of the county with minimal western portions included. This configuration reflects the consolidation of all township fire departments with the Indianapolis Fire Department (IFD), except Pike, Wayne, and Decatur townships. The district also excludes the cities of Lawrence, Beech Grove, and Southport, and the towns of Cumberland and Homecroft. Tax revenues generated from this district are deposited into the IFD General Fund and the IFD Cumulative Fund, which provide funding for IFD operating and capital expenses.

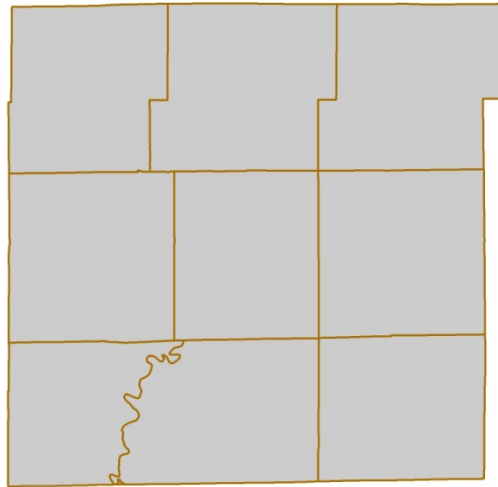
Indianapolis Solid Waste Special Service District

Tax Rate: \$0.0854 on each \$100 of net assessed value

This district includes all taxable property within Marion County borders, excluding the cities of Lawrence and Beech Grove and the town of Speedway. Tax revenues from this district are deposited into the Solid Waste Collection Fund, which provides funding for the Department of Public Works (DPW) to perform trash collection and solid waste removal services.

Consolidated City of Indianapolis, Marion County – 2022 Property Tax Districts

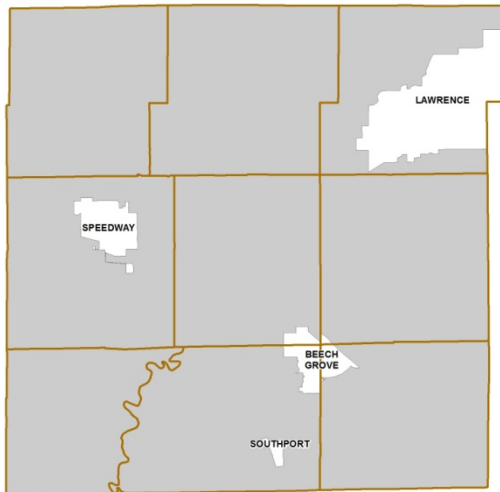
MARION COUNTY
Net Assessed Value: \$47,348,842,945



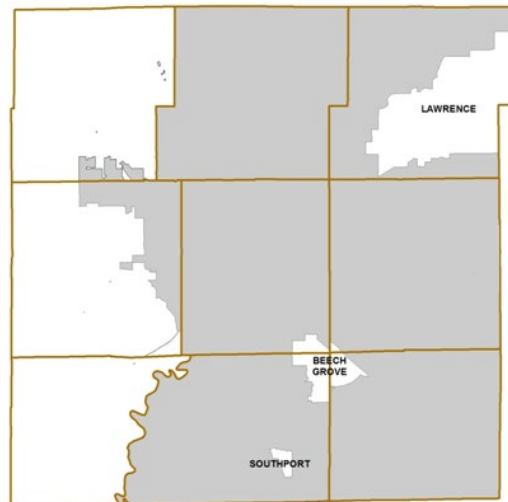
INDIANAPOLIS CONSOLIDATED CITY
Net Assessed Value: \$44,291,086,868



**INDIANAPOLIS POLICE
SPECIAL SERVICE DISTRICT**
Net Assessed Value: \$44,291,086,868



**INDIANAPOLIS FIRE
SPECIAL SERVICE DISTRICT**
Net Assessed Value: \$34,103,840,331



**INDIANAPOLIS SOLID WASTE
SPECIAL SERVICE DISTRICT**
Net Assessed Value: \$44,358,929,465



Income Tax

Indiana law allows counties to impose a local income tax on the State adjusted gross income of county taxpayers with five rate components, of which Marion County utilizes all but expenditure rate—economic development.

- Property Tax Relief Rates
- Expenditure Rate—Public Safety
- Expenditure Rate—Economic Development
- Expenditure Rate—Certified Shares
- Special Purpose Rates

LIT is collected by the State Department of Revenue and held in a trust account for each county imposing an income tax. The State Budget Agency, before October 1st of the current year, will certify a county distribution for the following year based on the amount of tax returns processed between July 1st of the previous year and June 30th of the current year. The certified distribution is a guaranteed amount that is sent to the County Treasurer at the beginning of each month in 1/12th increments.

Governor Eric Holcomb issued Executive Order #20-31 in June 2020, which extended the statutory deadline for the calculation and distribution of LIT revenue from June 30th to August 30th. For 2021, the certified distribution was based on 14 months of processed returns, subsequently making the 2022 distribution based on 10, rather than 12, months of processed returns, which largely accounts for the decrease in income tax revenue Marion County will receive in 2022.

Supplemental Distributions

In 2016, General Assembly Senate Bill 67 lowered the maximum amount held in a county's trust account to 15% of the current year's certified distribution. Previously, a county would receive a supplemental distribution when the balance reached 50% of the annual certified distribution.

County Income Tax Council (CITC)

Local income tax is imposed or modified in a county by the action of the CITC. In Marion County, the CITC is composed of the City-County Council and the fiscal body of each city or town that lies either partially or entirely within the county. Lawrence City Council, the Beech Grove City Council, the Southport City Council, and the Speedway Town Council are also members of the CITC.

Voting representation on the CITC is based on each member unit's share of the total county population. In Marion County, the City-County Council

holds over 90% of the voting representation on the CITC.

Expenditure Rate (Maximum Rate of 2.75%)

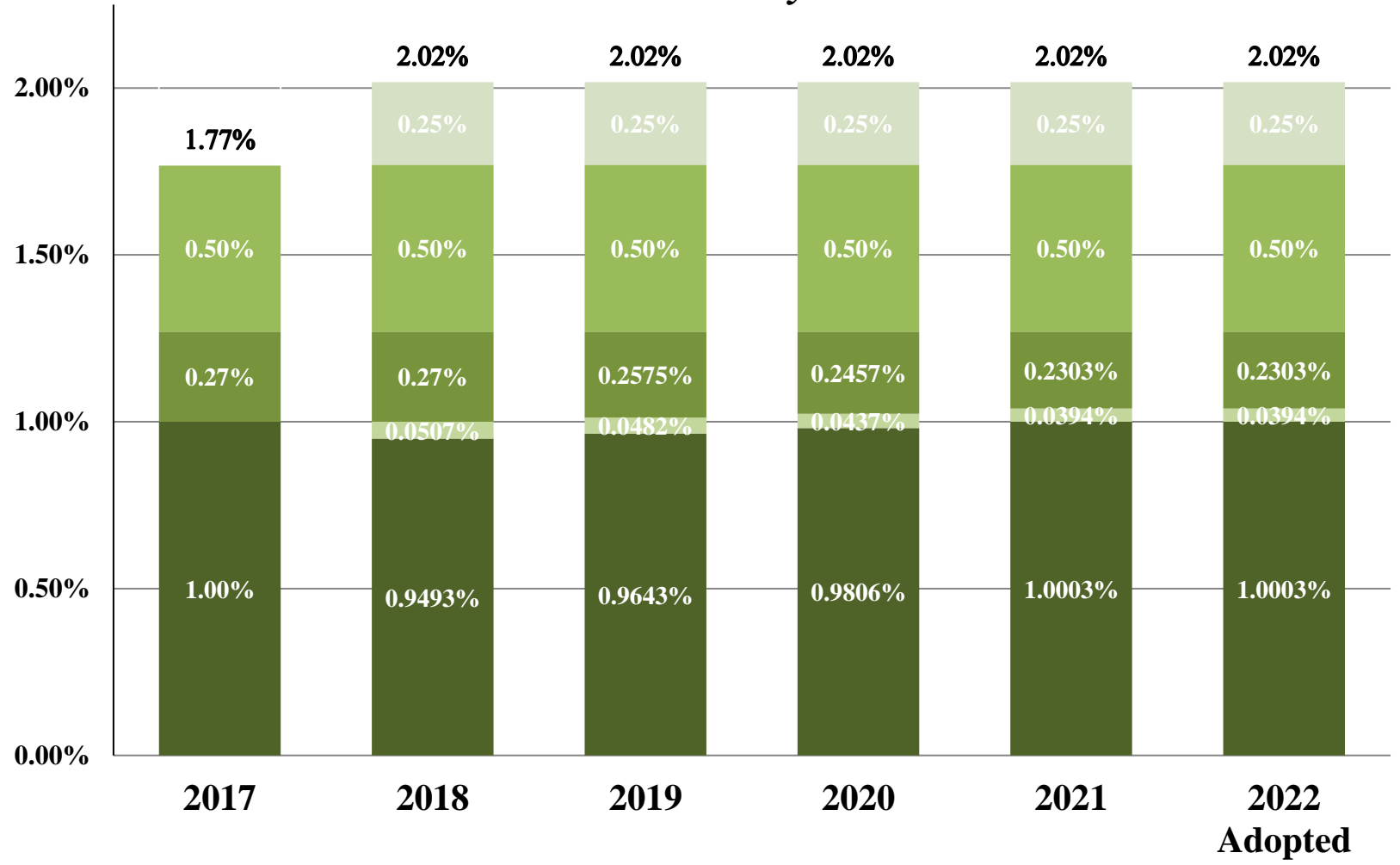
- **Certified Shares (COIT) - Current Rate: 1.0030%**
COIT revenue may be used for any lawful purpose of the governmental unit.
- **Levy Freeze Tax (LOIT) - Current Rate: 0.2303%**
In 2008 and 2009, Marion County chose to enact an additional income tax rate designed to replace annual allowable property tax growth, which totaled \$58.4M across the County. Imposing the Levy Freeze tax reflects a policy choice to shift fiscal reliance from property tax to income tax, not an overall tax increase. SB67 discontinued the ability to freeze levy growth in future years. However, once imposed, this rate may neither be rescinded nor decreased to an amount that would generate less than the frozen property tax levy growth.
- **Public Safety Tax (PST) - Current Rate: 0.50%**
PST revenues may be used for police and fire, including pensions, emergency services, communications systems, jails and related facilities, and other public safety items.
- **Special Purpose Rate - Current Rate: 0.25%**
Special purpose taxes may be imposed to generate revenue for debt service or operating revenue for specific projects as specified in Indiana Code and determined by the Indiana General Assembly. The Marion County rate was approved via referendum with an effective date of October 1, 2017 to fund IndyGo capital improvements and expansion of operations. Though not considered a component of the expenditure rate, per statute, it is factored into the maximum allowable expenditure rate.

Property Tax Relief Rate (Maximum Rate of 1.25%)

- **Homestead Credit Relief Rate - Current Rate: 0.0394%**
Money collected from this rate is used to apply a percentage credit to reduce the property tax liability of taxpayers within the county. This credit "becomes" property tax revenue by replacing portions of the property taxes that residential taxpayers pay.

Income Tax Rate

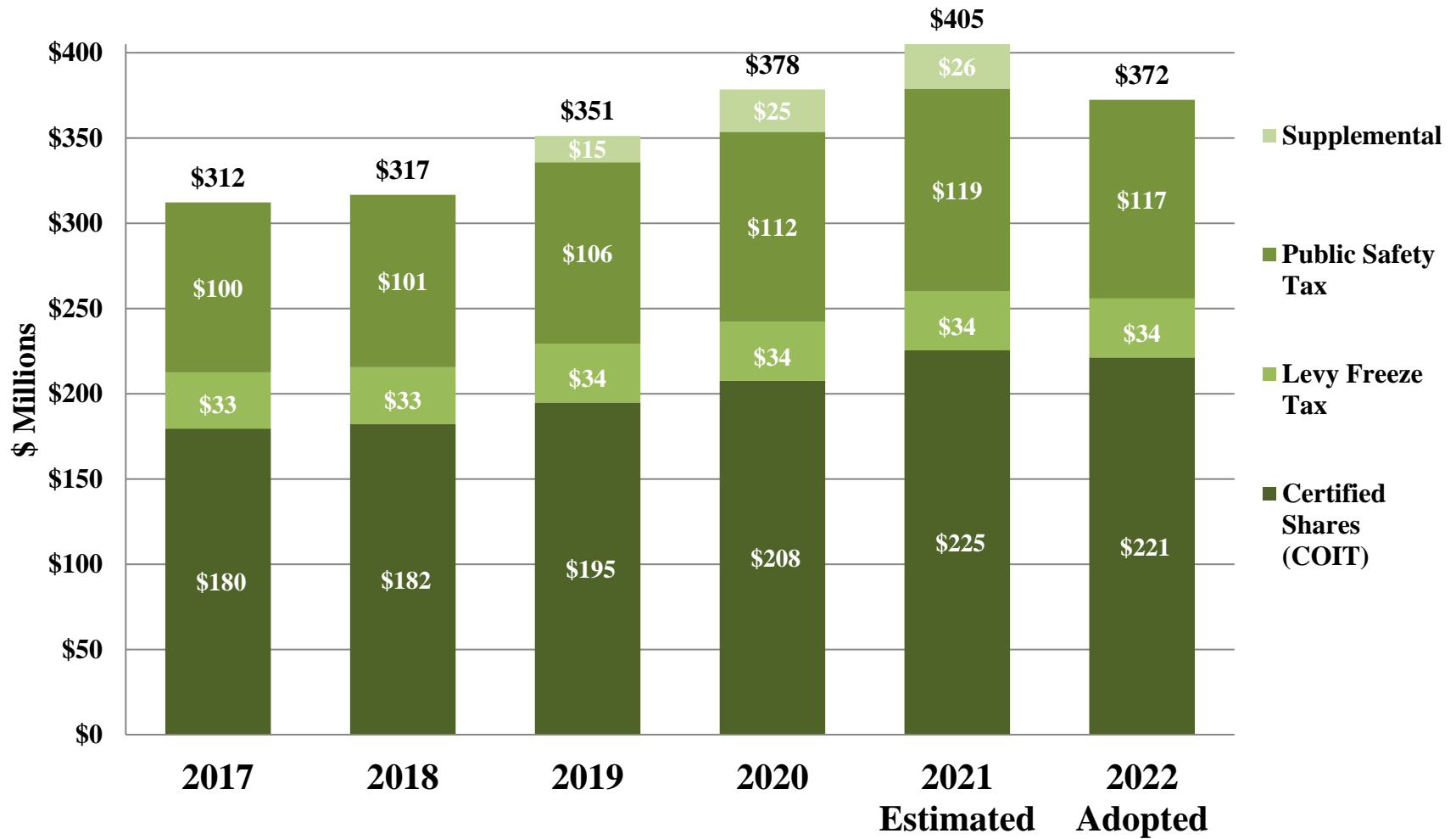
Marion County



■ Certified Shares (COIT)
 ■ Property Tax Relief
 ■ Levy Freeze Tax
 ■ Public Safety Tax
 ■ Special Purpose

Income Tax Revenue

Consolidated City/County Units



*Revenue excludes Special Purpose distribution to IndyGo

Income Tax Allocation

Consolidated City of Indianapolis, Marion County

2022 Adopted Budget

2022 Marion County Certified Distribution: \$503,271,252 (a)

Fund/Agency	Certified Shares (COIT)	Public Safety Tax (PST)	Levy Freeze Tax (LOIT) (b)	Property Tax Relief Rate	Special Purpose Rate
Public Safety Communications	\$11,900,000				
Public Safety Income Tax Fund - City		\$67,797,468			
Public Safety Income Tax Fund - County		\$48,776,157			
IFD General			\$7,820,542		
IMPD General			\$4,823,736		
DPW Solid Waste Collection			\$3,104,817		
Parks General			\$4,036,865		
Redevelopment General			\$55,286		
Consolidated County General (aka City General)	\$190,000,000		\$700,000		
County Option Income Tax Fund (c)	\$19,437,842		\$13,945,384		
City/County Subtotal	\$221,337,842	\$116,573,625	\$34,486,630	\$0	\$0
Indianapolis/Marion County Public Library	\$498,438		\$3,854,584		
Indianapolis Public Transportation Corp (IndyGo)			\$2,296,402		\$62,286,046
Marion Co Health and Hospital Corporation			\$10,587,162		
Local Homestead Credit (d)				\$9,816,281	
Other Units	\$27,382,647	\$7,998,467	\$7,319,987		
Countywide Total	\$249,218,927	\$124,572,092	\$58,544,765	\$9,816,281	\$62,286,046

(a) The allocations displayed represent the amounts attributed to each respective LIT rate component based on the final amount certified by the State Budget Agency on November 22, 2021.

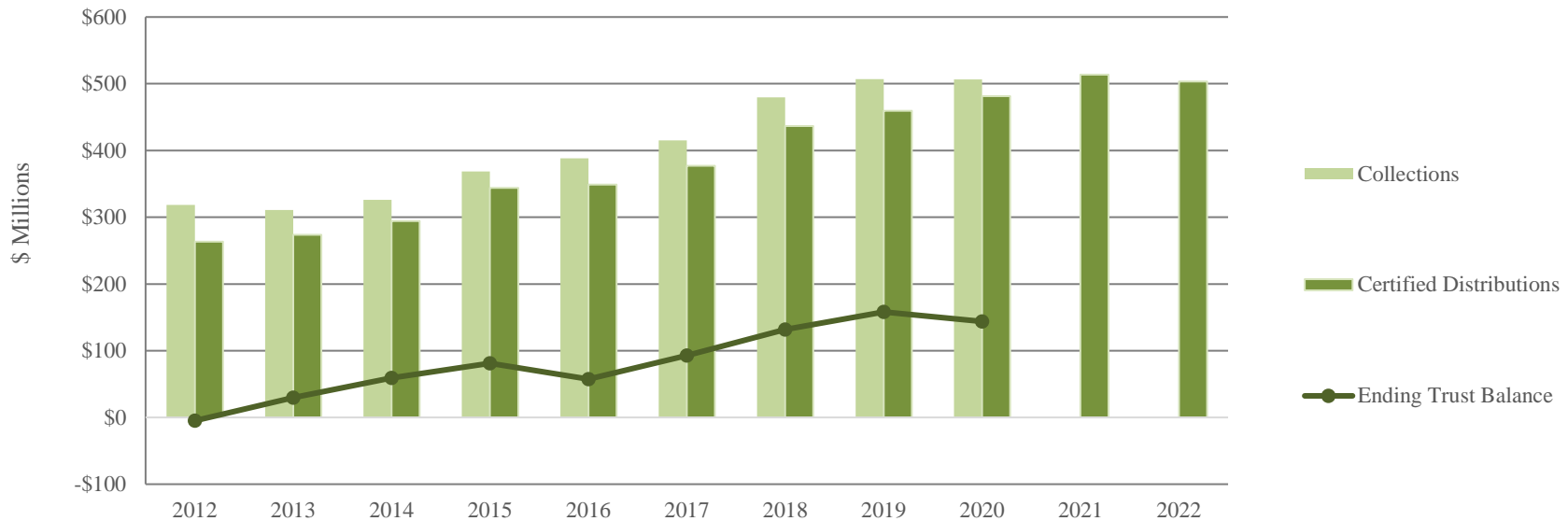
(b) The allocation displayed represents the 2022 distribution to the rate component and the use of \$1,171,345 from the Levy Freeze LOIT stabilization fund attributed to 2020 and 2021 supplemental distributions.

(c) This fund was created in 2013 to comply with State Board of Accounts guidelines for all Indiana counties that receive COIT. Entire amount transferred to County General Fund.

(d) A supplemental income tax distribution in 2021 allocated \$946,911, which is combined with the certified amount for a total of \$10,762,425 in 2022.

Trust Account Balance

**Marion County Income Tax Collections, Distributions, and Trust Fund Balance
2012-2022**



Source: State Budget Agency – Local Income Tax Balance Reports Through 2019 Actuals and Estimated for 2020 and 2021 – November 2021

The State Budget Agency (SBA) maintains each county’s trust account information and publishes a county specific report on their website. Before February 15th of each year, the SBA updates the information for the purpose of calculating a supplemental distribution, and before May 2nd, they provide the amount of the supplemental distribution to eligible units.

To calculate a supplemental distribution, the SBA determines if the balance in a county trust account exceeds fifteen percent (15%) of the certified distributions to be made to the county in the determination year. The amount in excess of 15% shall become the supplemental distribution to the county from the county's trust account. The budget agency uses the trust account balance as of December 31 of the year that precedes the determination year by two years.

The supplemental distribution must be allocated in the same manner as certified distributions to the eligible county units.

IC 6-3.6-9-15 Trust account; excess balance; supplemental distribution; amount; allocation

Summary of Interfund Transfers
Consolidated City of Indianapolis, Marion County
 2022 Adopted Budget

OPERATING FUND TRANSFERS	TRANSFERS OUT											TOTAL TRANSFERS IN
TRANSFERS IN	CONSOLIDATED COUNTY GENERAL	PARKING METER	REDEVELOPMENT GENERAL	PUBLIC SAFETY INCOME TAX	STATE LAW ENFORCEMENT - CITY	FEDERAL LAW ENFORCEMENT - COUNTY	PILOT REFUNDING BONDS OF 2017	COUNTY GENERAL FUND	COUNTY OPTION INCOME TAX FUND	COMM & GUARDIAN AD LITEM	DRUG FREE COMMUNITY - COUNTY	TOTAL TRANSFERS IN
CONSOLIDATED COUNTY GENERAL		\$300,000										\$300,000
UTILITY MONITORING	\$100,000											\$100,000
FIRE GENERAL	\$68,739,008											\$68,739,008
IMPD GENERAL	\$116,420,475			\$67,792,169								\$184,212,644
REDEVELOPMENT GENERAL	\$252,276											\$252,276
TRANSPORTATION GENERAL			\$1,145,200									\$1,145,200
STORM WATER MGMT		\$500,000										\$500,000
DRUG FREE COMMUNITY - CITY											\$300,000	\$300,000
COUNTY GENERAL FUND									\$19,420,541			\$19,420,541
INFORMATION SERVICES								\$602,833				\$602,833
CJC LEASE FUND							\$8,081,437	\$22,399,880				\$30,481,317
STATE LAW ENFORCEMENT - COUNTY					\$836,739							\$836,739
FEDERAL LAW ENFORCEMENT - COUNTY						\$1,267,551						\$1,267,551
GUARDIAN AD LITEM										\$1,320,000		\$5,547,475
MC SHERIFF'S MED CARE INMATES								\$18,615,477				\$18,615,477
MECA EMERGENCY PHONE SYSTEM								\$1,240,000				\$1,240,000
HOME DETENTION								\$700,000				\$700,000
TOTAL TRANSFERS OUT	\$185,511,759	\$800,000	\$1,145,200	\$67,792,169	\$836,739	\$1,267,551	\$8,081,437	\$47,785,665	\$19,420,541	\$1,320,000	\$300,000	\$334,261,061

DEBT & CAPITAL FUND TRANSFERS	TRANSFERS OUT					TOTAL TRANSFERS IN
TRANSFERS IN	TRANSPORTATION GENERAL	IMPD GENERAL	STORM WATER MGMT	FIRE CUMULATIVE FUND	COUNTY CUMULATIVE CAPITAL IMPROVEMENT	TOTAL TRANSFERS IN
METRO THOROUGHFARE DEBT	\$7,311,483					\$7,311,483
REVENUE TAX SUPPORTED DEBT	\$5,620,485					\$5,620,485
FLOOD CONTROL TAX SUPPORTED DEBT			\$11,751,283			\$11,751,283
CIVIL CITY DEBT				\$575,000		\$575,000
IMPD GENERAL--CRUISER SUBFUND		\$1,340,000				\$1,340,000
CJC LEASE FUND					\$4,305,000	\$4,305,000
TOTAL TRANSFERS OUT	\$12,931,968	\$1,340,000	\$11,751,283	\$575,000	\$4,305,000	\$30,903,251

EXPENDITURES

Expenditures

In addition to the restrictions imposed by agencies/departments regarding funding sources, agency spending is further restricted by limiting the total funds available to support various spending categories or ‘characters.’ The Consolidated City employs five separate characters to segregate spending. Each is described as follows:

Personal Services (Character 1)

This category includes expenditures for salaries, wages, and related employee benefits provided for all Consolidated City employees. Employee benefits include employer contributions to group health and life insurance, pension benefits, unemployment compensation, uniform allowance, and similar benefits.

Materials and Supplies (Character 2)

This category includes articles and commodities that are consumed or materially altered when used. Supplies include office supplies, operating supplies, repair and maintenance supplies, and other similar items.

Other Services and Charges (Character 3)

This category includes expenditures for services other than personal services required by the Consolidated City either to carry out its assigned functions or to fulfill moral or legal obligations. Other character 3 expenses include professional services, communication and transportation, printing and advertising, insurance (excluding group health, life, and self-insurance), utility expenditures, contracted repairs and maintenance, rentals, and debt service expenditures for principal and interest payments including long-term debt.

Properties and Equipment (Character 4)

This category includes expenditures for the acquisition of assets such as land, infrastructure, buildings, improvements other than buildings, as well as machinery and equipment.

Internal Charges (Character 5)

This category includes internal charges such as expenditures for the Mayor’s Action Center, the Office of Corporation Counsel, and Fleet Services.

If a department has a negative appropriation for character 5, it means that department is a provider of internal services and a net recipient of internal charges.

This category exists for only City departments. Similar expenditures from county agencies are reported as character 3. Since the Information Services Agency (ISA) is a County agency, their charges are not administered through character 5, and both City departments and County agencies pay ISA charges through character 3.

**Consolidated City of Indianapolis, Marion County
2022 Adopted Budget by Department by Service**

	2019 Actual Final	2020 Actual Final	2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<u>Public Safety Services</u>					
Indianapolis Metropolitan Police Department	242,049,292	223,802,681	261,245,103	262,035,103	264,964,602
Indianapolis Fire Department	178,245,262	168,202,912	190,303,745	192,898,745	188,783,747
Office of Public Health and Safety	14,526,750	17,123,495	20,358,142	24,943,013	15,546,922
Metropolitan Emergency Services Agency	0	0	0	0	23,136,403
Public Safety Services Total	434,821,304	409,129,088	471,906,991	479,876,862	492,431,675
<u>Criminal Justice Services</u>					
MC Sheriff	115,119,955	118,454,434	122,654,647	123,772,148	108,511,949
Marion Superior Court	58,629,835	59,179,539	63,014,919	64,101,519	64,141,418
MC Circuit Court	1,355,285	1,490,898	1,704,817	1,704,817	1,766,246
MC Prosecutor	25,225,823	24,834,187	28,032,335	28,032,335	27,899,773
MC Prosecutor - Child Support	4,438,376	4,363,751	4,449,207	4,449,207	4,460,162
MC Public Defender	23,013,965	23,784,163	25,059,005	25,059,005	25,451,942
MC Community Corrections	17,504,153	19,343,425	18,203,499	18,203,499	18,550,069
MC Forensic Services	7,460,041	7,350,976	9,304,770	9,304,770	8,925,601
MC Coroner	3,262,948	3,801,874	3,974,914	4,074,914	5,282,255
Criminal Justice Services Total	256,010,380	262,603,247	276,398,113	278,702,214	264,989,416
<u>Other Public Services</u>					
Parks and Recreation	32,776,763	35,975,891	37,536,939	39,664,939	39,237,698
Public Works	188,123,836	178,592,098	178,026,140	251,674,140	187,700,848
Metropolitan Development	39,461,425	55,354,950	76,906,104	76,906,104	89,197,752
Business and Neighborhood Services	26,064,741	24,359,784	27,507,667	27,507,667	27,430,333
MC Cooperative Extension	670,270	674,742	809,197	809,197	799,354
Other Public Services Total	287,097,034	294,957,465	320,786,047	396,562,047	344,365,985
<u>Executive, Legislative and Administrative Services</u>					
Office of the Mayor	9,798,943	5,399,149	5,987,043	5,987,043	6,307,859
Minority & Women Business Development	860,941	736,176	827,240	827,240	824,561
Audit & Performance	1,716,664	2,767,333	1,871,921	1,871,921	1,876,536
City County Council	1,786,097	2,079,443	2,334,356	2,334,356	2,724,654
Office of Corporation Counsel	1,292,996	1,524,829	1,595,295	1,595,295	1,317,794
Finance & Management	9,273,030	9,932,517	21,287,004	21,287,004	11,568,161
Telecom and Video Services	576,529	687,271	602,862	602,862	0
MC Information Services Agency	29,950,694	29,990,480	31,721,776	32,451,776	33,849,298
MC Auditor	10,906,353	11,739,624	13,546,649	13,546,649	13,396,851
MC Assessor	6,029,004	5,892,482	6,772,879	6,772,879	6,608,251
MC Treasurer	2,582,034	2,659,945	2,914,163	2,914,163	2,924,227
MC Clerk	6,330,311	6,434,908	6,694,928	6,694,928	6,811,421

**Consolidated City of Indianapolis, Marion County
2022 Adopted Budget by Department by Service**

	2019 Actual Final	2020 Actual Final	2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
MC Election Board	9,406,813	8,121,258	3,736,204	3,736,204	7,546,562
MC Voters Registration	952,169	1,017,765	1,214,118	1,214,118	1,195,936
MC Recorder	1,527,006	1,406,238	1,651,893	1,651,893	1,702,988
MC Surveyor	744,282	689,010	852,581	852,581	864,639
Executive, Legislative and Admin Services Total	93,733,867	91,078,429	103,610,911	104,340,911	99,519,739
<u>Debt & Pension Obligations</u>					
Consolidated City Debt Service	106,166,533	255,926,836	61,261,512	127,907,227	55,538,483
County Debt Service	0	0	0	0	38,544,317
Pension Obligations	55,603,046	54,444,792	57,817,307	57,817,307	58,378,124
Total - All Departments/Agencies	1,233,432,164	1,368,139,856	1,291,780,882	1,445,206,568	1,353,767,739
% Change in Spend from FY21 Adopted				11.9%	4.8%

Expenditures/Appropriations by Type

CITY

Personal Services	508,154,582	542,822,714	548,315,910	557,411,284	551,626,462
Materials and Supplies	27,727,472	31,637,903	27,834,739	30,117,614	30,648,667
Other Services and Charges	286,189,833	578,271,762	298,585,779	740,618,302	294,255,812
Properties and Equipment	86,250,962	72,298,680	70,731,954	166,266,885	74,867,135
Internal Charges	0	-9	0	0	-1
TOTAL EXPENDITURES	908,322,848	1,225,031,050	945,468,381	1,494,414,084	951,398,075

COUNTY

Personal Services	184,182,997	178,663,780	201,026,369	201,514,360	217,259,205
Materials and Supplies	3,304,269	3,402,342	4,167,351	4,926,476	4,402,936
Other Services and Charges	135,889,206	148,141,234	139,038,284	141,194,114	178,452,614
Properties and Equipment	1,732,844	1,995,717	2,080,497	2,311,652	2,254,908
Internal Charges	0	0	0	0	0
TOTAL EXPENDITURES	325,109,316	332,203,073	346,312,501	349,946,602	402,369,663

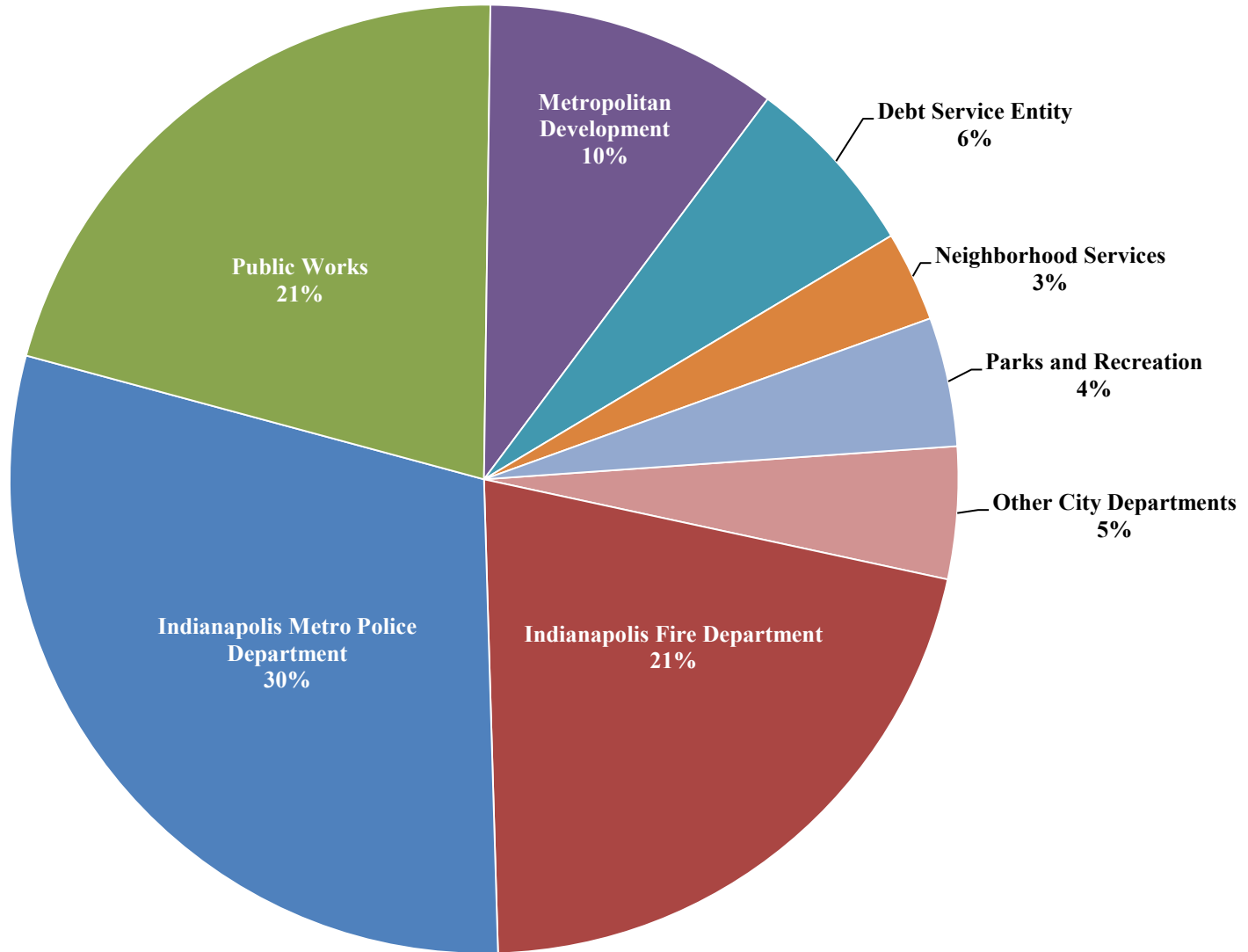
CITY/COUNTY TOTAL

1,233,432,164 1,557,234,123 1,291,780,882 1,844,360,686 1,353,767,739

Note: 2021 Revised budget column in “Expenditure/Appropriations by Type” reflect an additional \$398,569,188 in City “Non-Departmental” appropriation from the Coronavirus Relief Fund, Consolidated County General Fund, and FEMA Federal Grants Fund.

2022 Adopted Appropriations by City Department

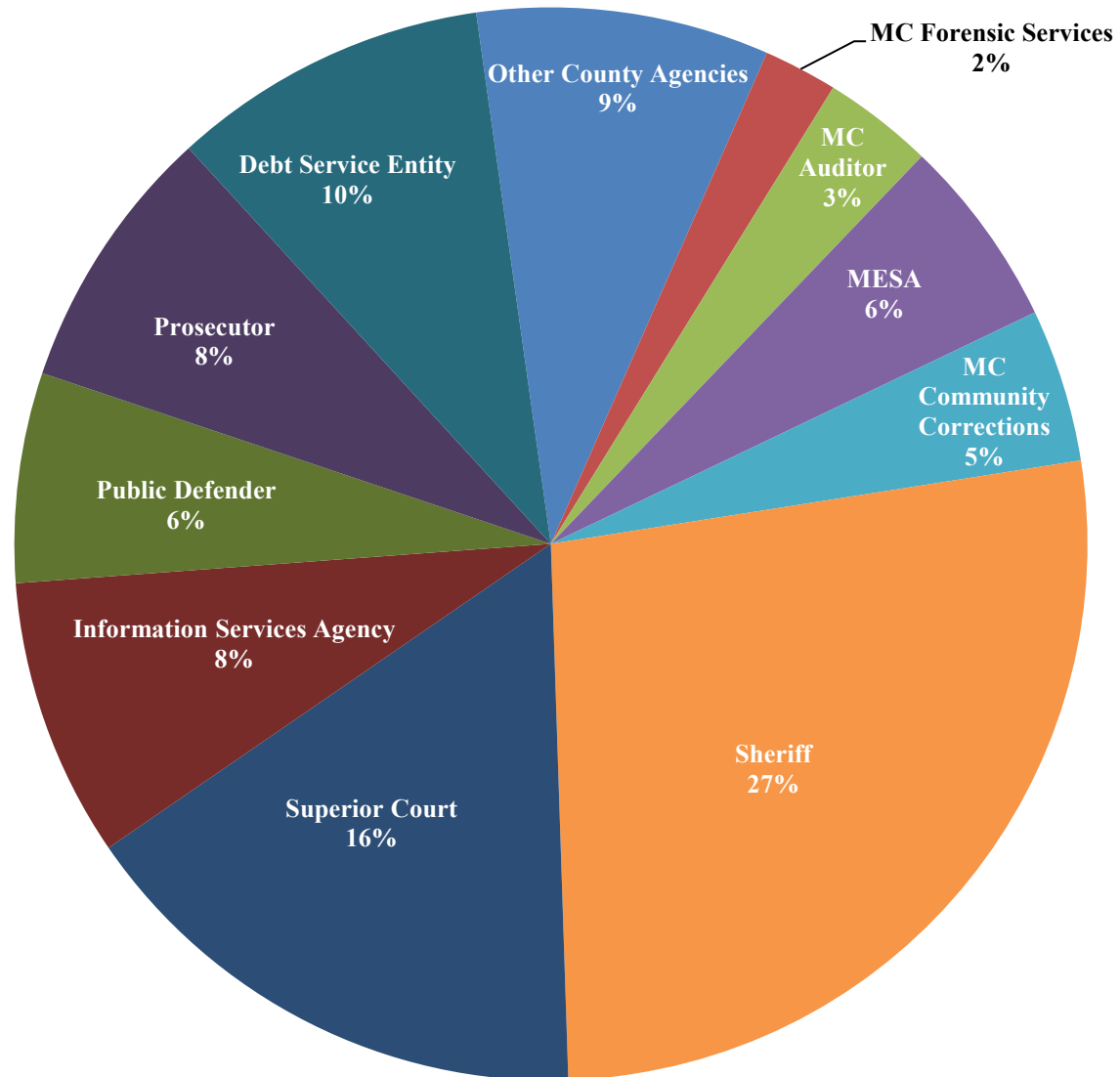
\$893,019,951



* Refer to Budget by Department by Service report for appropriation amounts by department/agency

*City Pension Budget of \$58,378,124 is not reflected in above total

2022 Adopted Appropriations by County Agency \$402,369,663



* Refer to Budget by Department by Service report for appropriation amounts by department/agency.

Debt Service

The Consolidated City issues different types of debt in two primary forms: (1) general obligation debt, which is supported by a pledge of the full faith and credit of the Consolidated City and is usually funded by tax revenue, and (2) special revenue debt, which is supported by a pledge of a specific revenue stream.

General Obligation Debt

Most of the Consolidated City's general obligation debt is related to transportation, parks, and emergency communications infrastructure. Another general obligation debt is related to police and fire pension costs.

Debt service payments for general obligation debt are typically funded entirely, or in part, with property tax revenue associated with a specific fund and levy certified by the DLGF.

Special Revenue Debt

Special revenue debt includes economic development bonds which are typically supported by a revenue stream generated by a specific investment, such as pledging parking fees to the debt service of a parking garage. Another example would be financing stormwater projects, undertaken by the Consolidated City to address flood control problems, with stormwater fees pledged to pay the debt service. Other special revenue debt includes Tax Increment Financing (TIF) districts throughout Marion County, and the debt is supported through

property tax increment capture. This financing tool is used to develop and grow various communities and neighborhoods but for the local government investment would have little growth potential.

TIF funds, including debt service for TIF bonds, are not appropriated by the City-County Council. In Marion County, the Metropolitan Development Commission (MDC) serves as the fiscal body for all tax increment financing debt and other expenditures. As such, this debt is not included in the report below.

Debt Limitations

Pursuant to Indiana Code, direct debt for the City may not exceed a percentage of the net assessed value (NAV) within the respective taxing district boundaries for which the debt is associated. The table below shows the debt limits by district. Projects greater than five million dollars must go through a petition remonstrance process. For 2022, projects greater than \$17,446,334 are required to be approved by a voter's referendum. The referendum threshold is annually increased by the maximum levy growth quotient (MLGQ).

Bond ratings

Today, the City's general obligation bonds are rated AA+ by Standard and Poor's, AAA by Fitch, Aaa by Moody's and AAA by Kroll. The City's other debt, principally revenue bonds and notes, are rated to reflect the creditworthiness of the supporting revenue.

	Legal Debt Margin			Bonds Outstanding	Remaining Debt Margin	Total Net Debt
	Assessed Value	Debt Limit Percentage	Debt Limit			Applicable to the Limit as a Percentage of Debt Limit
Marion County	\$ 47,348,842,945	0.67%	\$ 317,237,248	\$ -	\$ 317,237,248	0.00%
Civil City	\$ 44,291,086,868	0.67%	\$ 296,750,282	\$ 43,595,000	\$ 253,155,282	14.69%
Park District	\$ 47,348,842,945	0.67%	\$ 317,237,248	\$ 39,500,000	\$ 277,737,248	12.45%
Metropolitan Thoroughfare District	\$ 47,348,842,945	1.33%	\$ 629,739,611	\$ 202,050,000	\$ 427,689,611	32.08%
Solid Waste Special Service District	\$ 44,358,929,465	2.00%	\$ 887,178,589	\$ -	\$ 887,178,589	0.00%
Public Safety Communications and Computer Facilities District	\$ 47,348,842,945	0.67%	\$ 317,237,248	\$ 42,225,000	\$ 275,012,248	13.31%

Note: Legal debt margin excludes lease rental bonds and bonds not payable from ad valorem taxes

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report
City & County Non-Departmental and Debt Service**

2022 Adopted Budget

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Consolidated County	9,674,014	25,164,793	0	88,838,133	0
Federal Grants - City	0	5,877,807	0	2,325,000	0
Stimulus-Coronavirus Pandemic	0	182,078,293	0	66,243,559	0
PILOT Debt Service Fund	7,354,000	10,143,000	12,089,700	12,089,700	12,084,850
Flood Control District Bonds	56,574,095	9,197,765	9,816,120	9,816,120	11,751,283
Metro Thoroughfare Bonds	2,434,900	3,900,181	9,727,341	9,740,756	9,742,882
Park District Bonds	641,425	640,344	643,620	643,620	2,198,020
County Wide (MECA) Bonds	7,253,199	44,321,798	7,752,822	7,752,822	7,738,137
Civil City Bond	11,739,551	13,778,791	12,986,785	12,986,785	4,804,834
Revenue Bond Funds	8,911,602	147,358,904	6,642,212	6,642,212	5,620,485
Economic Development Bonds - Non TIF	1,583,746	1,586,053	1,602,913	1,602,913	1,597,993
County General	0	0	0	150,000	0
Federal Grants - County	0	973,373	0	450,000	0
Capital Improvement Leases	0	0	0	0	1,058,000
CJC Lease Fund	0	0	0	0	37,486,317
Total:	106,166,533	445,021,103	61,261,512	219,281,619	94,082,800
Expenditure					
Personal Services	0	55,236,768	0	1,017,000	0
Materials and Services	0	5,604,566	0	325,000	0
Other Services and Charges	106,166,533	383,849,492	61,261,512	217,856,619	94,082,800
Properties and Equipment	0	330,277	0	83,000	0
Total:	106,166,533	445,021,103	61,261,512	219,281,619	94,082,800

Historically, non-departmental has been utilized solely for debt service payment. However, this department was utilized in 2020 and 2021 for appropriations associated with the Coronavirus pandemic, which utilized both general and grant funds and are included in the above table.

Amortization Schedules

The following tables reflect outstanding general obligation and special revenue long-term debt service payments for the fiscal year in which payments will occur. TIF backed bonds, developer backed bonds, and notes are not included.

PILOT Debt Service Fund

The below schedule represents the remaining debt service for PILOT Refunding Bonds Series 2017C backed by payments in lieu of taxes from CWA Authority, Inc. Proceeds were used to advance refund the City's outstanding PILOT Revenue Bonds which funded the construction, renovation, rehabilitation, installation of certain improvements to the City's wastewater works and facilities, and the advanced refunding of previous fund specific bonds.

Year	Principal	Interest	Total
2022	\$ 5,115,000	\$ 6,968,750	\$ 12,083,750
2023	\$ 5,375,000	\$ 6,713,000	\$ 12,088,000
2024	\$ 5,640,000	\$ 6,444,250	\$ 12,084,250
2025	\$ 5,930,000	\$ 6,162,250	\$ 12,092,250
2026	\$ 6,225,000	\$ 5,865,750	\$ 12,090,750
2027	\$ 6,535,000	\$ 5,554,500	\$ 12,089,500
2028	\$ 6,860,000	\$ 5,227,750	\$ 12,087,750
2029	\$ 7,205,000	\$ 4,884,750	\$ 12,089,750
2030	\$ 7,565,000	\$ 4,524,500	\$ 12,089,500
2031	\$ 7,945,000	\$ 4,146,250	\$ 12,091,250
2032	\$ 8,340,000	\$ 3,749,000	\$ 12,089,000
2033	\$ 8,760,000	\$ 3,332,000	\$ 12,092,000
2034	\$ 9,110,000	\$ 2,981,600	\$ 12,091,600
2035	\$ 9,565,000	\$ 2,526,100	\$ 12,091,100
2036	\$ 10,040,000	\$ 2,047,850	\$ 12,087,850
2037	\$ 10,445,000	\$ 1,646,250	\$ 12,091,250
2038	\$ 10,965,000	\$ 1,124,000	\$ 12,089,000
2039	\$ 11,515,000	\$ 575,750	\$ 12,090,750
Total	\$ 143,135,000	\$ 74,474,300	\$ 217,609,300

Flood Control Bonds

The below schedule represents the remaining debt service for Stormwater Bonds Series 2013A, Series 2015A, and Series 2019A backed by stormwater user fees based on impervious area of a parcel. Proceeds were used for additions and improvements to the Stormwater District's stormwater system, and the advanced refunding of previous fund specific bonds.

Year	Principal	Interest	Total
2022	\$ 4,495,000	\$ 3,680,413	\$ 8,175,413
2023	\$ 4,715,000	\$ 3,460,113	\$ 8,175,113
2024	\$ 4,945,000	\$ 3,228,963	\$ 8,173,963
2025	\$ 5,115,000	\$ 3,064,650	\$ 8,179,650
2026	\$ 2,845,000	\$ 2,813,900	\$ 5,658,900
2027	\$ 2,980,000	\$ 2,676,850	\$ 5,656,850
2028	\$ 3,125,000	\$ 2,533,250	\$ 5,658,250
2029	\$ 3,275,000	\$ 2,382,600	\$ 5,657,600
2030	\$ 3,430,000	\$ 2,224,700	\$ 5,654,700
2031	\$ 3,595,000	\$ 2,059,300	\$ 5,654,300
2032	\$ 3,770,000	\$ 1,885,900	\$ 5,655,900
2033	\$ 3,955,000	\$ 1,704,000	\$ 5,659,000
2034	\$ 4,145,000	\$ 1,513,100	\$ 5,658,100
2035	\$ 4,345,000	\$ 1,312,950	\$ 5,657,950
2036	\$ 4,555,000	\$ 1,103,100	\$ 5,658,100
2037	\$ 4,775,000	\$ 883,050	\$ 5,658,050
2038	\$ 5,005,000	\$ 652,300	\$ 5,657,300
2039	\$ 5,215,000	\$ 443,750	\$ 5,658,750
2040	\$ 5,430,000	\$ 226,400	\$ 5,656,400
Total	\$ 79,715,000	\$ 37,849,288	\$ 117,564,288

Metro Thoroughfare Bonds

The below schedule represents the remaining debt service for Metro Thoroughfare Bonds Series 2017A backed by property taxes and Series 2020A and Series 2020B backed by gasoline and wheel tax revenue remitted to the City. Proceeds were used to construct, renovate, and rehabilitate the City's public roads, sidewalks, streets, bridges, curbs, and the advanced refunding of previous fund specific bonds.

Year	Principal	Interest	Total
2022	\$ 4,005,000	\$ 5,534,367	\$ 9,539,367
2023	\$ 4,090,000	\$ 5,445,066	\$ 9,535,066
2024	\$ 5,735,000	\$ 5,347,981	\$ 11,082,981
2025	\$ 7,900,000	\$ 5,166,807	\$ 13,066,807
2026	\$ 10,025,000	\$ 4,952,440	\$ 14,977,440
2027	\$ 10,280,000	\$ 4,700,805	\$ 14,980,805
2028	\$ 10,550,000	\$ 4,427,132	\$ 14,977,132
2029	\$ 12,545,000	\$ 4,136,487	\$ 16,681,487
2030	\$ 12,855,000	\$ 3,823,711	\$ 16,678,711
2031	\$ 13,020,000	\$ 3,492,118	\$ 16,512,118
2032	\$ 11,105,000	\$ 3,166,631	\$ 14,271,631
2033	\$ 11,380,000	\$ 2,892,227	\$ 14,272,227
2034	\$ 11,665,000	\$ 2,604,683	\$ 14,269,683
2035	\$ 11,945,000	\$ 2,328,639	\$ 14,273,639
2036	\$ 12,280,000	\$ 1,993,079	\$ 14,273,079
2037	\$ 12,625,000	\$ 1,647,631	\$ 14,272,631
2038	\$ 12,980,000	\$ 1,291,972	\$ 14,271,972
2039	\$ 13,345,000	\$ 925,777	\$ 14,270,777
2040	\$ 13,720,000	\$ 548,800	\$ 14,268,800
Total	\$ 202,050,000	\$ 64,426,352	\$ 266,476,352

Parks District Bonds

The below schedule represents the remaining debt service for Park District Bonds Series 2017A and Series 2021A backed by property taxes. Proceeds were used for certain community park improvements within the Consolidated City and Marion County.

Year	Principal	Interest	Total
2022	\$ 1,650,000	\$ 1,774,788	\$ 3,424,788
2023	\$ 1,090,000	\$ 1,564,400	\$ 2,654,400
2024	\$ 860,000	\$ 1,509,900	\$ 2,369,900
2025	\$ 900,000	\$ 1,466,900	\$ 2,366,900
2026	\$ 950,000	\$ 1,421,900	\$ 2,371,900
2027	\$ 990,000	\$ 1,374,400	\$ 2,364,400
2028	\$ 1,430,000	\$ 1,324,900	\$ 2,754,900
2029	\$ 1,505,000	\$ 1,253,400	\$ 2,758,400
2030	\$ 1,580,000	\$ 1,178,150	\$ 2,758,150
2031	\$ 1,650,000	\$ 1,099,150	\$ 2,749,150
2032	\$ 1,750,000	\$ 1,016,650	\$ 2,766,650
2033	\$ 2,550,000	\$ 929,150	\$ 3,479,150
2034	\$ 2,660,000	\$ 827,150	\$ 3,487,150
2035	\$ 2,770,000	\$ 720,750	\$ 3,490,750
2036	\$ 2,875,000	\$ 609,950	\$ 3,484,950
2037	\$ 2,990,000	\$ 494,950	\$ 3,484,950
2038	\$ 3,635,000	\$ 375,350	\$ 4,010,350
2039	\$ 3,780,000	\$ 229,950	\$ 4,009,950
2040	\$ 3,885,000	\$ 116,550	\$ 4,001,550
Total	\$ 39,500,000	\$ 19,288,338	\$ 58,788,338

County Wide (MECA) Bonds

The below schedule represents the remaining debt service for Public Safety Communications District Projects, Series 2017A, Series 2020A, and Series 2020B backed by property taxes. Proceeds were used for the acquisition, construction, installation and equipping of a public safety communications computer aided dispatch (“CAD”) system and records management system located within the Public Safety Communications District, and the advanced refunding of previous fund specific bonds.

Year	Principal	Interest	Total
2022	\$ 6,635,000	\$ 1,060,912	\$ 7,695,912
2023	\$ 8,205,000	\$ 915,721	\$ 9,120,721
2024	\$ 5,970,000	\$ 738,638	\$ 6,708,638
2025	\$ 6,150,000	\$ 557,863	\$ 6,707,863
2026	\$ 6,345,000	\$ 370,271	\$ 6,715,271
2027	\$ 4,840,000	\$ 175,269	\$ 5,015,269
2028	\$ 4,080,000	\$ 57,653	\$ 4,137,653
Total	\$ 42,225,000	\$ 3,876,327	\$ 46,101,327

Civil City Bonds

The below schedule represents the remaining debt service for Civil City District, Series 2013A, Series 2017A, Series 2019A, and Series 2021A backed by property taxes. Proceeds were used for the acquisition, construction, installation, equipping and financing of all or a portion of the following projects: solid waste equipment, pursuit police vehicles, repairs to certain City owned facilities, new voting machines, construction and repair of Fire stations, and fire apparatus.

Year	Principal	Interest	Total
2022	\$ 3,140,000	\$ 1,587,215	\$ 4,727,215
2023	\$ 2,375,000	\$ 1,408,035	\$ 3,783,035
2024	\$ 2,355,000	\$ 1,320,131	\$ 3,675,131
2025	\$ 2,440,000	\$ 1,233,825	\$ 3,673,825
2026	\$ 2,520,000	\$ 1,143,867	\$ 3,663,867
2027	\$ 2,635,000	\$ 1,050,507	\$ 3,685,507
2028	\$ 2,130,000	\$ 951,995	\$ 3,081,995
2029	\$ 2,200,000	\$ 879,430	\$ 3,079,430
2030	\$ 2,275,000	\$ 810,563	\$ 3,085,563
2031	\$ 2,350,000	\$ 738,844	\$ 3,088,844
2032	\$ 2,405,000	\$ 670,884	\$ 3,075,884
2033	\$ 1,960,000	\$ 605,769	\$ 2,565,769
2034	\$ 2,035,000	\$ 533,031	\$ 2,568,031
2035	\$ 2,110,000	\$ 456,475	\$ 2,566,475
2036	\$ 2,190,000	\$ 376,075	\$ 2,566,075
2037	\$ 2,270,000	\$ 292,625	\$ 2,562,625
2038	\$ 1,995,000	\$ 206,100	\$ 2,201,100
2039	\$ 2,075,000	\$ 126,300	\$ 2,201,300
2040	\$ 2,135,000	\$ 64,050	\$ 2,199,050
Total	\$ 43,595,000	\$ 14,455,717	\$ 58,050,717

Revenue Bond Funds

The below schedule represents the remaining debt service for Indy Roads Revenue Bonds, Series 2015A, Series 2015B, Series 2018A, and Series 2019A backed by gas and wheel tax revenue. Proceeds were used to finance road and street construction and reconstruction, the repair of streets, roads, bridges, curbs and sidewalk improvements within specified areas of the City, and the advanced refunding of previous fund specific bonds.

Year	Principal	Interest	Total
2022	\$ 4,500,000	\$ 1,094,200	\$ 5,594,200
2023	\$ 4,725,000	\$ 870,500	\$ 5,595,500
2024	\$ 4,960,000	\$ 635,550	\$ 5,595,550
2025	\$ 3,225,000	\$ 388,900	\$ 3,613,900
2026	\$ 1,475,000	\$ 229,050	\$ 1,704,050
2027	\$ 1,545,000	\$ 156,750	\$ 1,701,750
2028	\$ 1,620,000	\$ 81,000	\$ 1,701,000
Total	\$ 22,050,000	\$ 3,455,950	\$ 25,505,950

Economic Development Bonds – Non TIF

The below schedule represents the remaining debt service for Economic Development Refund Bonds, Series 2012A and Series 2012B backed by parking garage receipts. Proceeds were used for the advanced refunding of previous fund specific bonds.

Year	Principal	Interest	Total
2022	\$ 735,000	\$ 844,178	\$ 1,579,178
2023	\$ 760,000	\$ 818,709	\$ 1,578,709
2024	\$ 790,000	\$ 789,856	\$ 1,579,856
2025	\$ 820,000	\$ 760,360	\$ 1,580,360
2026	\$ 850,000	\$ 728,716	\$ 1,578,716
2027	\$ 885,000	\$ 693,960	\$ 1,578,960
2028	\$ 920,000	\$ 656,815	\$ 1,576,815
2029	\$ 960,000	\$ 617,165	\$ 1,577,165
2030	\$ 1,005,000	\$ 575,705	\$ 1,580,705
2031	\$ 1,005,000	\$ 529,375	\$ 1,534,375
2032	\$ 1,055,000	\$ 477,875	\$ 1,532,875
2033	\$ 1,110,000	\$ 423,750	\$ 1,533,750
2034	\$ 1,165,000	\$ 366,875	\$ 1,531,875
2035	\$ 1,225,000	\$ 307,125	\$ 1,532,125
2036	\$ 1,285,000	\$ 244,375	\$ 1,529,375
2037	\$ 1,355,000	\$ 178,375	\$ 1,533,375
2038	\$ 1,420,000	\$ 109,000	\$ 1,529,000
2039	\$ 1,470,000	\$ 36,750	\$ 1,506,750
Total	\$ 18,815,000	\$ 9,158,964	\$ 27,973,964

CJC Lease Fund

The below schedule represents the remaining debt service for Indianapolis Marion County Building Authority Lease Rental Bonds, Series 2019A and Series 2019B backed by income tax revenues. Proceeds were used for the acquisition, construction, installation, and equipping of correctional facilities, courthouse facilities, and the assessment and intervention center.

Year	Principal	Interest	Total	Year	Principal	Interest	Total
2022	\$ 19,701,500	\$ -	\$ 19,701,500	2038	\$ 38,339,000	\$ -	\$ 38,339,000
2023	\$ 56,982,500	\$ -	\$ 56,982,500	2039	\$ 37,280,000	\$ -	\$ 37,280,000
2024	\$ 38,341,000	\$ -	\$ 38,341,000	2040	\$ 37,281,000	\$ -	\$ 37,281,000
2025	\$ 38,339,000	\$ -	\$ 38,339,000	2041	\$ 37,283,000	\$ -	\$ 37,283,000
2026	\$ 38,339,000	\$ -	\$ 38,339,000	2042	\$ 37,280,000	\$ -	\$ 37,280,000
2027	\$ 38,340,000	\$ -	\$ 38,340,000	2043	\$ 37,279,000	\$ -	\$ 37,279,000
2028	\$ 38,340,000	\$ -	\$ 38,340,000	2044	\$ 37,283,000	\$ -	\$ 37,283,000
2029	\$ 38,339,000	\$ -	\$ 38,339,000	2045	\$ 37,279,000	\$ -	\$ 37,279,000
2030	\$ 38,340,000	\$ -	\$ 38,340,000	2046	\$ 37,281,000	\$ -	\$ 37,281,000
2031	\$ 38,339,000	\$ -	\$ 38,339,000	2047	\$ 37,282,000	\$ -	\$ 37,282,000
2032	\$ 38,340,000	\$ -	\$ 38,340,000	2048	\$ 37,283,000	\$ -	\$ 37,283,000
2033	\$ 38,340,000	\$ -	\$ 38,340,000	2049	\$ 37,280,000	\$ -	\$ 37,280,000
2034	\$ 38,341,000	\$ -	\$ 38,341,000	2050	\$ 37,281,000	\$ -	\$ 37,281,000
2035	\$ 38,340,000	\$ -	\$ 38,340,000	2051	\$ 37,281,000	\$ -	\$ 37,281,000
2036	\$ 38,338,000	\$ -	\$ 38,338,000	2052	\$ 37,283,000	\$ -	\$ 37,283,000
2037	\$ 38,339,000	\$ -	\$ 38,339,000	2053	\$ 37,279,000	\$ -	\$ 37,279,000
				Total	\$ 1,210,993,000	\$ -	\$ 1,210,993,000

Capital Improvement Leases

The below schedule represents the remaining lease payments for Marion County Arrestee Processing Center Lease, executed in 2003 and backed by property taxes. Proceeds were used to make capital investments in the Arrestee Processing Center

Year	Principal	Interest	Total
2022	\$ 966,000	\$ -	\$ 966,000
Total	\$ 966,000	\$ -	\$ 966,000

Pension Trust Funds

Police and Fire Pension Trust Funds account for the payment of pension benefits to police officers and firefighters hired prior to 1977. All associated expenditures made from the Police and Fire Pension Trust Funds are reimbursed by the State.

The most recent pension plan, the 1977 Police and Firefighters Pension and Disability Fund pension plan, is administered by the Indiana Public Retirement System (INPRS), which is appropriated and expensed as character one appropriations from the IMPD and IFD general funds for the respective divisions.

More information on PERF and Police and Fire pension plans can be found on pages 77-89 of the Notes to Financial Statements section of the December 31, 2020 Annual Comprehensive Financial Report (ACFR) for the City of Indianapolis.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report
Pension Obligations**

2022 Adopted Budget

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<hr/>					
Source					
Police Pension Trust Fund	28,141,446	27,817,124	30,110,000	30,110,000	30,080,000
Fire Pension Trust Fund	27,461,600	26,627,668	27,707,307	27,707,307	28,298,124
Total:	55,603,046	54,444,792	57,817,307	57,817,307	58,378,124
<hr/>					
Expenditure					
Personal Services	55,603,046	54,444,792	57,817,307	57,817,307	58,378,124
Total:	55,603,046	54,444,792	57,817,307	57,817,307	58,378,124

Capital Expenditures

The City includes capital expenditures as a part of the annual budget. The City has a rolling, four-year capital improvement plan to address key transportation, storm water, parks, and economic development infrastructure needs, shown below. As outlined in Chapter 182 of Municipal Code, the capital improvement plan must be annually reviewed by Council. The director of the Department of Public Works (DPW) coordinates quarterly updates to Council on the progress and revisions to the capital plan.

The Department of Public Works develops the four-year capital improvement plan for transportation and stormwater. Transportation projects are identified and prioritized using a combination of data, including: pavement condition information, traffic volume, historical crash data and Mayor’s Action Center complaints. Bridge projects are programmed based on need, using data from our countywide bridge inspection and inventory program in accordance with National Bridge Inspection Standards. Stormwater projects are developed through known and resident identified complaints throughout the system. Stormwater complaints are inspected and projects that are larger than general operations and maintenance are ranked based on severity, specifically considering impacts to public safety and other infrastructure needs. Projects are then programmed based on projected revenue and funding availability for different periods.

The Parks Department develops and maintains the capital program for all Indy Parks. Their capital program is developed based on the maintenance needs, requests received from internal and external customers on facility asset improvements, funds needed to match grants and partnerships, and identified needs from the [Comprehensive Plan](#) and [Parks Master Plans](#).

The City considers land, construction in progress, improvements, buildings, equipment, and infrastructure (e.g., streets, bridges, storm drains, and similar items) capital assets. Capital assets are defined as assets with cost or donated value beyond prescribed levels, defined in the table below, and a useful life greater than two years. A capital asset meeting the criteria will be depreciated in the government-wide financial statements. Assets that are not capitalized are expensed in the year of acquisition.

For budgeting purposes, the City aims to only include reoccurring capital expenditures to keep budgets relatively stable. Capital leases or bond funding are used when possible to spread out capital expenditures over time. For one-time capital purchases, the City often goes to Council for a one time fiscal appropriation from fund balance or as a result of additional revenue, but these are not generally included in the adopted budget.

Four-year Major Capital Improvement Plan (\$ millions)

Category	2022	2023	2024	2025	Total
Transportation	\$ 163.9	\$ 203.8	\$ 75.3	\$ 75.2	\$ 518.3
Stormwater	\$ 107.1	\$ 116.0	\$ 44.2	\$ 31.7	\$ 299.0
Parks	\$ 5.6	\$ 5.6	\$ 5.6	\$ 5.6	\$ 22.4
Total	\$ 276.6	\$ 325.4	\$ 125.1	\$ 112.5	\$ 839.7

Asset Category	Capitalization Threshold
Land	All land is capitalized
Buildings—new	All new buildings are capitalized
Buildings—rehabilitation	\$ 75,000
Intangibles	\$ 100,000
Infrastructure	\$ 25,000
Land Improvements	\$ 25,000
Machinery & Equipment	\$ 5,000
Vehicles	\$ 5,000

Capital Program Budgets By Use

Consolidated City of Indianapolis, Marion County

2022 Adopted Budget

Fund	Land	Infrastructure	Improvements	Machinery/ Equipment	Other	Totals
Consolidated County	150,200	-	1,500	866,259	-	1,017,959
Transportation General	-	33,744,780	1,000	301,844	-	34,047,624
Parks General	4,000	-	1,253,753	291,035	-	1,548,788
Redevelopment General	170,000	-	-	-	-	170,000
Solid Waste Collection	-	-	-	3,108,932	-	3,108,932
Solid Waste Disposal	-	-	-	180,000	-	180,000
IMPD General	-	-	-	69,811	-	69,811
Storm Water Management	-	9,005,821	-	1,535,000	-	10,540,821
Parking Meter	-	1,750,000	-	-	-	1,750,000
Federal Law Enforcement	-	-	-	450,000	-	450,000
Federal Grants - City	1,500,000	2,500,000	1,117,932	2,107,788	-	7,225,720
City Cum Capital Improvements	-	460,000	3,825,000	5,637,377	-	9,922,377
Fire Cumulative	-	-	-	4,835,103	-	4,835,103
County General	-	-	-	1,167,583	84,000	1,251,583
Auditor Ineligible Deduction	-	-	-	23,000	-	23,000
Public Safety Communications	-	-	1,500	115,100	-	116,600
County State Law Enforcement	-	-	-	9,237	-	9,237
County Federal Law Enforcement	-	-	-	165,000	-	165,000
Surveyor's Perpetuation	-	-	-	24,400	1,000	25,400
County Records Perpetuation	-	-	-	11,088	-	11,088
Clerk's Perpetuation	-	-	-	6,000	-	6,000
Superior Court Equipment	-	-	-	7,500	-	7,500
Deferral Program Fees	-	-	-	15,000	-	15,000
Section 102 HAVA Reimbursement	-	-	-	30,000	-	30,000
Federal Grants - County	-	-	-	326,000	-	326,000
State of Indiana Grants - County	-	-	-	32,500	-	32,500
County Grants	-	-	-	1,000	-	1,000
Cumulative Capital Improvement	-	-	-	65,000	-	65,000
Information Services Fund	-	-	-	170,000	-	170,000
Totals	1,824,200	47,460,601	6,200,685	21,551,557	85,000	77,122,043

NOTE: This table summarizes the character 4 budgets for all agencies. The 2022 capital budget results in minimal impact to the operating budget.

AGENCY BUDGET SUMMARIES

Agency Budget Summaries

The Agency Budget Summaries section provides an operational overview of each county agency and city department, details the funding sources of each agency/department, and outlines how those agencies/departments intend to spend those funds by expenditure category or “character.”

Sources

The “Source” listed for each agency/department budget represents either a single or a collection of funding sources available to an agency/department. (See the Funds section for further explanation)

Expenditures

Agencies and departments are restricted in how they can use the funds available to them. The Consolidated City employs five separate expenditure “Characters” to categorize these uses. (See the Expenditures section for explanation of these characters)

Final vs. Revised vs. Introduced vs. Adopted

For the purpose of comparison, each Sources and Uses Report shows recent historical budget data. Below are explanations of the columns, from left to right, found on the Sources and Uses Report:

Actual Final shows the final expenditures and encumbrances for each department and agency for the fiscal year.

Budget Revised shows the budget as amended through fiscal ordinances approved by the City-County Council during the fiscal year.

Budget Introduced shows the amounts budgeted for each agency/department as determined by agency/department finance officers and the Office of Finance and Management. This is the budget introduced by the Mayor to the City-County Council for amendment and eventual adoption.

Budget Adopted shows the amounts budgeted for each agency/department as adopted by the City-County Council in October of the preceding fiscal year.

INDIANAPOLIS METROPOLITAN POLICE DEPARTMENT

Introduction

The Indianapolis Metropolitan Police Department (IMPD) is striving to become the premier law enforcement agency in the United States, attracting the most professional and compassionate officers and civilian employees. Our vision is a law enforcement agency that works closely with the citizens of Indianapolis to produce a safe environment and a higher quality of life for all those living in and visiting our city. IMPD is responsible for the Consolidated City of Indianapolis and Marion County, less the 4 excluded cities of Lawrence, Beech Grove, Speedway, and Southport, and covers approximately 403 square miles. IMPD was created by Section 279 of the revised municipal code.

Structure

The department has four divisions, each lead by a Deputy Chief, as follows:

Operations Division

This division is responsible for the daily police operations of the city and many specialized units, including Arson, Aviation, Canine, Domestic Preparedness, Event Response Group, Explosive Ordinance Disposal, Mounted Patrol, Negotiators, Park Rangers, Reserves, Special Events, SWAT, and Traffic Enforcement.

Investigations Division

This division conducts major criminal investigations including homicide, aggravated assaults, robbery, sex crimes, narcotics, gangs, and organized crime. The division investigates, collects evidence, identifies the perpetrators, and prepares these cases for successful prosecution. The division also provides liaison units with the US Marshal, FBI, DEA, ATF, and the Prosecutor's Office.

Administration Division

This division is responsible for human resources, finance, procurement, training, information technology, fleet, identification and records, and the property room.

Oversight, Audit and Performance Division

The division is responsible for departmental oversight and performance. The group develops policies, procedures, and are responsible for review boards. The division coordinates accreditation with the Commission on Accreditation for Law Enforcement Agencies (CALEA) and oversees the Body Worn Camera program.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report
Indianapolis Metropolitan Police Department**

2022 Adopted Budget

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
IMPD General	233,616,987	214,967,602	245,648,072	246,438,072	248,097,980
State Law Enforcement	675,337	534,530	605,600	605,600	805,600
Federal Law Enforcement	346,244	577,791	1,178,000	1,178,000	1,178,000
Federal Grants	2,560,138	2,952,002	7,493,195	7,493,195	8,770,363
City Cum Capital Improvements	4,850,585	4,770,755	6,320,236	6,320,236	6,112,659
Total:	242,049,292	223,802,681	261,245,103	262,035,103	264,964,602
Expenditure					
Personal Services	199,974,660	185,513,807	214,648,720	214,868,720	217,592,226
Materials and Services	2,002,650	2,153,530	2,986,153	2,986,153	3,144,071
Other Services and Charges	20,013,384	22,153,673	26,359,272	26,929,272	26,155,525
Properties and Equipment	9,432,587	4,663,221	6,349,709	6,349,709	6,852,667
Internal Charges	10,626,011	9,318,449	10,901,249	10,901,249	11,220,113
Total:	242,049,292	223,802,681	261,245,103	262,035,103	264,964,602

INDIANAPOLIS FIRE DEPARTMENT

Introduction

The mission of the Indianapolis Fire Department (IFD) is protecting lives, property, and the environment while serving our community with courage, commitment, and compassion.

Structure

The Indianapolis Fire Department's management structure includes four major service bureaus, each with their own operational goals and activities while being unified by a common vision.

Administration Bureau

The Administration Bureau is responsible for all human resource functions in the organization. This bureau has oversight of personnel records, recruitment hiring, training, promotions, personnel appraisals, and pension services. In addition, this bureau coordinates scheduling and information technology.

Community Risk Reduction Bureau

The Community Risk Reduction Bureau has direct oversight of the fire investigation's section, the emergency communications center, event management, and emergency management. Additional service areas that report to this bureau include all components of the Fire and Life Safety Division, including the Fire Marshal's office with a staff of certified inspectors who oversee and are responsible for enforcement of fire codes, building inspections, plans review, public education, risk management, and Survive Alive.

Logistics Support Bureau

The Logistics Support Bureau maintains the daily needs of the department, including apparatus maintenance and repairs to a fleet of 290 vehicles, as well as the maintenance and repairs of 43 fire stations and fire headquarters. The bureau also has responsibility for the air program management and the quartermaster functions of the department.

Operations Bureau

The Operations Bureau is responsible for all emergency apparatus responses inclusive of all fire suppression, emergency medical services, and special operations, including vehicle extrication, dive and water rescue, rope rescue, confined space trench rescue, urban search and rescue, and hazardous materials incidents. IFD firefighters respond to over 170,000 apparatus calls for service each year. This bureau manages several aspects of the emergency response system including station/firefighter readiness to respond, activation of the incident management system, implementation of an appropriate incident mitigation strategy and assisting with incident recovery efforts.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report
Indianapolis Fire Department**

2022 Adopted Budget

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
IFD General	166,133,142	150,504,006	167,502,384	167,502,384	175,555,446
Fire Cumulative	3,009,937	3,283,369	4,835,103	4,835,103	4,835,103
Metro Emergency Communications	2,426,069	2,640,406	3,157,676	3,157,676	0
Federal Grants	6,676,114	11,775,132	14,808,582	17,403,582	8,393,198
Total:	178,245,262	168,202,912	190,303,745	192,898,745	188,783,747
Expenditure					
Personal Services	153,530,068	144,435,057	165,554,642	165,974,642	162,878,388
Materials and Services	1,914,756	3,120,371	2,376,741	2,476,741	2,737,932
Other Services and Charges	10,506,349	9,979,661	10,672,700	12,672,700	11,362,668
Properties and Equipment	7,203,623	5,649,666	6,663,748	6,738,748	5,874,194
Internal Charges	5,090,466	5,018,156	5,035,914	5,035,914	5,930,565
Total:	178,245,262	168,202,912	190,303,745	192,898,745	188,783,747

OFFICE OF PUBLIC HEALTH AND SAFETY

Introduction

The City of Indianapolis Office of Public Health and Safety (OPHS) will continue to build upon its unique public health and safety strengths to deliver evidence-based public health solutions to public safety concerns. OPHS will deliver the highest quality public health and safety services and tools in a fiscally effective manner to serve the City of Indianapolis-Marion County by developing prevention strategies focused on the vulnerable and at-risk communities in Indianapolis and leveraging those strategies through our divisions.

Structure

OPHS Admin

OPHS Administration increases operational effectiveness by leveraging the strengths of each division to provide public health and safety services to the City of Indianapolis/Marion County. Administrators lead each of the following divisions as are outlined below.

Assessment and Intervention Center

The Assessment and Intervention Center (AIC) provides shelter, case management, mental health evaluations, substance abuse resources, peer support, and other resources to those experiencing mental health and/or substance abuse issues. The AIC provides a safe place for individuals who are experiencing drug or alcohol intoxication and/or mental health crises to be diverted from jail or an emergency room. The AIC team works to enhance the successful transition resources that will address mental health and/or addiction issues.

Re-entry Services

This division works toward a re-entry centered system that seeks to enhance the prospects of individuals, preserve families, and promote public safety and seeks to create a re-entry approach to the criminal justice system that considers the collateral consequences affecting the incarcerated, their families, and their communities. This division works on both policy changes and at the client level to effect change in all aspects of the justice system and reduce barriers for returning citizens.

Homelessness and Housing Division

This division works to implement the Indianapolis Community Plan to End Homelessness alongside community stakeholders and the Continuum of Care (CoC) to with a housing first approach. Additionally, the division is

executing tasks assigned by Council Proposal 76, including the creation of a safe charitable distribution site and a low barrier shelter/safe camp site. The division identifies policies and implements programs associated with eviction prevention measures, utilizing project-level data to improve outcomes. Finally, the housing division strives to ensure the health and safety of those living unsheltered through partnerships with IMPD and homeless outreach teams.

Community Nutrition and Food Policy

This division creates and supports sustainable health and nutrition programs, local food infrastructure, and food system policies that improve the overall health and well-being of Marion County residents. The division is specifically responsible for addressing racial inequity in the food system by improving access to healthy food with a focus on food desert and low access areas. The administrator of the division serves as the principal advisor to the mayor's office on all food related matters and will coordinate City-County government and government facility policies, programs and initiatives on matters related to food insecurity, food access, food procurement and food equity. The administrator will also serve as the chief liaison between the Community Food Access Coalition and City-County government as co-chair of the executive committee.

Community Violence Reduction

The Office of Community Violence Reduction looks to bridge the gap between the police and the community by taking a holistic approach that seeks to perpetuate the self-sufficiency of individuals, preserve families, and promote public safety. The office works toward non-violent resolution of conflict in our neighborhoods. The office partners with several organizations to provide the identified services needed as well as provide technical assistance to build the capacity of local organizations to safely and effectively do the work that it takes to affect the violence in our city.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Office of Public Health & Safety

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Consolidated County	7,641,179	9,028,606	8,670,174	10,811,545	12,422,922
Metro Emergency Communications	6,721,272	7,848,907	8,356,382	8,356,382	0
Federal Grants	164,298	245,982	3,331,586	5,775,086	3,124,000
Total:	14,526,750	17,123,495	20,358,142	24,943,013	15,546,922
Expenditure					
Personal Services	2,313,941	2,684,202	3,778,182	3,778,182	2,152,981
Materials and Services	125,881	60,567	290,000	310,000	148,400
Other Services and Charges	11,973,131	13,965,616	16,006,610	20,571,481	13,066,377
Properties and Equipment	82,964	380,305	226,000	226,000	105,500
Internal Charges	30,833	32,805	57,350	57,350	73,664
Total:	14,526,750	17,123,495	20,358,142	24,943,013	15,546,922

METROPOLITAN EMERGENCY SERVICES AGENCY

Introduction

The Metropolitan Emergency Services Agency (MESA) is responsible for emergency management and planning, emergency dispatch and the public safety communication systems for Marion County. These critical functions ensure citizens and visitors experiencing an emergency are supported and provided aid in the most expedited fashion possible.

Structure

Emergency Management Division

The Emergency Management Division is responsible for preventing, preparing for, responding to and recovering from emergencies that befall the city. This division oversees the coordination and development of the county emergency management plan against natural, technological, man-caused and national security hazards. This planning primarily focuses on mitigation, preparedness, response and recovery activities.

Emergency Dispatch Division

The Emergency Dispatch Division answers more than 2.1 million telephone calls annually for the public safety response and non-emergency service. These calls are coordinated and assigned to patrol investigation units of the Indianapolis Metropolitan Police Department, the Marion County Sheriff's Office, and 25+ other law enforcement agencies in Marion County. The Division is also the first contact point for fire service and emergency medical service calls.

Public Safety Communications Division

Public Safety Communications (PSC) manages the operation of public safety communication systems, including both 911 dispatch and IFD telecommunications. PSC is also responsible for providing the infrastructure and integrated system resources that facilitate emergency response from the receipt of the initial call, through dispatch of the appropriate resources, on-scene management and documenting the incident into complaint records management systems. PSC also oversees the computer facilities for all participating public safety and public service agencies in the district.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report
Metropolitan Emergency Services Agency**

2022 Adopted Budget

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
911 Emergency Dispatch	0	0	0	0	10,415,437
Public Safety Comm	0	0	0	0	12,375,966
Cumulative Capital Improvement	0	0	0	0	345,000
Total:	0	0	0	0	23,136,403
Expenditure					
Personal Services	0	0	0	0	15,064,538
Materials and Services	0	0	0	0	101,805
Other Services and Charges	0	0	0	0	7,853,460
Properties and Equipment	0	0	0	0	116,600
Total:	0	0	0	0	23,136,403

MARION COUNTY SHERIFF'S OFFICE

Introduction

The Marion County Sheriff serves as the chief elected law enforcement officer in Marion County, overseeing approximately 853 employees, including 370 Deputies, 216 Detention Deputies and 267 civilian employees. The Marion County Sheriff's Office provides an array of comprehensive public safety and law enforcement services, including certain criminal investigations, intelligence, security of the Marion County Courts and related facilities, and other key public safety functions. The Sheriff oversees the operation of the jail system within Marion County, including the healthcare needs of roughly 2,500 inmates. Over the past decade, public safety services in Marion County have changed dramatically with the advent of new revenues, consolidation of services, and increased demand and accountability. The Marion County Sheriff's Office has implemented and maintained stringent accreditation and training protocols to meet the law enforcement and public safety challenges of a world-class city.

Structure

Office of the Sheriff

This Division includes the Sheriff, executive staff, Internal Affairs and related support staff. The Office of the Sheriff oversees the long-term operation of the Department, as well as public safety planning and strategy.

Criminal Division

The Criminal Division oversees the execution of thousands of warrants, registering and monitoring the 1,800 sex and/or violent offenders, intelligence and certain criminal investigations. In early 2019, the Warrants Section of the Judicial Enforcement Division was consolidated in to the Criminal Division to enhance the timeliness and service of all warrants—criminal and civil.

Administration Division

The Administration Division includes Finance/Grants, Human Resources, Training, Accreditation, Community Outreach, Recruiting, Quartermaster, the Armory, and overseeing the operation and administration of the MCSO.

Judicial Enforcement Division

The Judicial Enforcement Division transports to/from court approximately 235 inmates daily and provides security for more than 70 judges and magistrates and their courts. The Civil Section, including civil process, tax collection, evictions, replevins and real estate foreclosures, is also part of the Division. With over 80,000 transactions annually, the Division provides an array of administrative services to Marion County residents, most of which generate revenue for the general fund.

Homeland Security Division

The Homeland Security Division is responsible for providing security, protection and access control for the City-County Building and soon to open Community Justice Complex campus as well as Fleet Operations and the Dignitary Protection Unit. The Homeland Security Division also serves as a liaison between the MCSO and the newly formed Emergency Management Agency and is assisting in the transition.

Jail Division

The Jail Division is responsible for the housing, care and security of more than 2,500 inmates in the Marion County Adult Detention Center and Marion County Jail Intake, where more than 40,000 arrestees are processed each year. The Jail Division is also responsible for the transportation of prisoners between Marion County Jails and other correctional facilities throughout Indiana.

Reserve Division

The Reserve Division is comprised of more than 40 deputy volunteers who are appointed by the Sheriff to fulfill specific responsibilities pursuant to IC 36-8-3-20. The Division assists in the City County Building, the full-time Warrant Service Squad, Sex Offender Registry Unit, Training Division, and Community Outreach. Externally, the Division assists a variety of law enforcement agencies, including the Indianapolis Metropolitan Police Department, the Speedway Police Department at the Indianapolis 500 and the Lawrence Police Department during the July 4th Parade. In 2019, the Division members volunteered more than 31,000 hours of time to the Marion County Sheriff's Office, resulting in the saving of hundreds of thousands of dollars in wages.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Sheriff

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Sex & Violent Offender Admin	0	25,000	25,000	25,000	15,000
County General	65,648,306	65,251,810	66,259,438	66,259,438	51,075,637
Cnty Public Safety Income Tax	26,834,118	30,560,804	32,180,185	32,180,185	35,974,375
County Federal Law Enforcement	0	24,998	0	0	11,320
Sheriff's Continuing Education	0	45,420	0	0	12,000
Sheriff's Civil Division Fees	543,527	271,764	120,000	120,000	200,000
Sheriff's Med Care for Inmates	10,907,576	11,115,726	11,395,137	11,395,137	18,622,401
County State Law Enforcement	0	25,000	0	0	20,000
County (Corr) Misdemeanant	331,199	324,131	331,206	331,206	520,470
911 Emergency Dispatch	7,690,386	7,277,405	7,480,871	7,480,871	0
Public Safety Comm	1,476,000	1,491,574	1,758,246	1,758,246	0
Federal Grants	494,887	509,767	771,163	1,888,663	806,468
State of Indiana Grants	227,956	282,142	311,401	311,401	288,278
County Grants	0	24,893	0	0	0
Capital Improvement Leases	966,000	1,224,000	2,022,000	2,022,000	966,000
Total:	115,119,955	118,454,434	122,654,647	123,772,148	108,511,949

Expenditure					
Personal Services	67,370,817	62,070,889	71,105,327	71,390,328	69,789,180
Materials and Services	1,865,678	1,731,031	1,842,399	2,164,899	2,373,167
Other Services and Charges	45,813,868	54,582,565	49,616,121	50,011,121	35,927,797
Properties and Equipment	69,592	69,948	90,800	205,800	421,805
Total:	115,119,955	118,454,434	122,654,647	123,772,148	108,511,949

MARION SUPERIOR COURT

Introduction

The Marion Superior Court is comprised of 36 presiding judges, 39 commissioners and magistrates, and over 700 employees. The Court is structured into three divisions: Civil, Criminal, and Family. Additionally, the Court has independent departments/divisions under its purview: Court Administration, Domestic Relations Counseling Bureau, Juvenile Detention and Probation.

The Court is structured internally with an Executive Committee consisting of four judges elected by fellow Superior Court judges for two-year terms. The Executive Committee oversees the general policy and management of the Court. The Civil, Criminal and Family divisions each have a chair who is appointed by the Executive Committee to serve a two-year term.

Structure

Court

The Marion Superior Court is comprised of 36 courts which handled more than 24,000 civil cases, 38,000 criminal cases, 44,500 traffic cases, and 21,000 family cases in 2020.

Court Administration

Court Administration manages and supports the overall operation of the Courts including human resources, finance, payroll, facilities management, procurement, information technology, fleet, and staff training.

Domestic Relations Counseling Bureau

The Domestic Relations Counseling Bureau Resource Center prepares child custody evaluation reports for contested custody actions in divorce and paternity cases. It also provides services for unrepresented, modest means and indigent litigants. The services include case coordination for families involved in the judicial process, parenting facilitation, mediation, home site visits, and service referrals.

Juvenile Detention

The Marion County Juvenile Detention Center (MCJDC) is a secured detention facility for detained youth. The MCJDC maintains youth, ages 11-18 years, in a safe and secure environment while allowing continuity of services. Each youth detained within the MCJDC attends school, receives medical and dental care, participates in mental health and basic health exercises, and learns basic life skills. The Marion Superior Court is committed to providing a safe and secure Juvenile Detention Center while providing practical, effective, and high-quality living and learning services for the detained youth.

Probation Department

The Probation Department is comprised of two divisions: adult and juvenile. Its mission is to enhance community safety by enforcing court orders while striving to change lives. Probation assists in relieving jail population concerns through both pre-trial and post-adjudication services. The juvenile division continues to implement strategies endorsed by the Juvenile Detention Alternative Initiative which has resulted in a substantial reduction in the number of juveniles being detained in the juvenile detention center.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Marion Superior Court

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	31,347,121	32,542,096	35,339,954	35,339,954	32,470,862
Cnty Public Safety Income Tax	13,633,134	14,346,596	14,484,873	14,484,873	15,948,486
Superior Court Equipment	990	0	62,500	62,500	62,500
Adult Probation Fund	1,066,592	1,117,956	313,822	313,822	600,000
Drug Treatment Diversion	26,010	4,013	50,000	50,000	50,000
Comm & Guardian Ad Litem	974,986	468,679	495,517	495,517	0
Guardian Ad Litem	7,475,000	6,322,525	5,400,000	5,400,000	7,000,000
Jury Pay	75,000	74,995	75,000	75,000	75,000
Alt Dispute Resolution	35,438	43,070	50,427	50,427	65,585
Alcohol & Drug Services	341,082	398,207	336,000	336,000	360,000
Drug Free Community	40,000	0	40,000	40,000	0
Home Detention User Fees	170,711	150,369	1,080,000	1,080,000	1,180,000
Federal Grants	520,378	544,689	1,291,866	1,967,386	2,516,318
State of Indiana Grants	2,667,675	2,923,211	3,743,334	4,151,414	3,804,167
County Grants	22,088	14,007	22,500	25,500	8,500
Cumulative Capital Improvement	233,631	229,128	229,128	229,128	0
Total:	58,629,835	59,179,539	63,014,919	64,101,519	64,141,418
Expenditure					
Personal Services	36,902,720	34,271,304	41,145,849	41,198,840	40,159,216
Materials and Services	150,318	102,097	220,790	557,415	210,575
Other Services and Charges	21,331,115	24,769,909	21,483,280	22,079,110	23,606,628
Properties and Equipment	245,682	36,229	165,000	266,155	165,000
Total:	58,629,835	59,179,539	63,014,919	64,101,519	64,141,418

MARION COUNTY CIRCUIT COURT

Introduction

The Marion County Circuit Court is a constitutional court, established under Article VII, Section 8 of the Indiana Constitution in 1816. Today, the Circuit Court hears only civil matters and has exclusive statewide jurisdiction for insurance re-organization/liquidations, medical liens, and lottery assignment cases.

The Circuit Court has exclusive jurisdiction for all county election board cases and tax sales/quiet title cases, and handles name change and specialized driving privilege cases filed in Marion County. Furthermore, the Marion Circuit Court Judge provides supervision to all nine of the Marion County Township Small Claims Court Judges. The Circuit Court also has the only “Paternity Division” in the State of Indiana. Paternity cases, which include Title IV-D Child Support Enforcement cases and Title IV-D Paternity Establishment cases in Marion County are under Marion Circuit Court. The Marion Circuit Court currently has one elected Judge, two Commissioners, six Magistrates, one Administrative Special Counsel and 13 staff employees.

Structure

Paternity Division

The Paternity Division is responsible for cases in which paternity may be established and related issues of child support collection enforcement under Title IV-D of the Social Security Act. Custody, child support, visitation, and other parenting rights are also issues addressed in this Division.

The Paternity Division is headed by a Chief Magistrate, who reports to and is directly supervised by the Circuit Court Judge. The Chief Magistrate and the Circuit Court Judge jointly supervises five court reporters and four bailiffs. The Chief Magistrate handles the day-to-day operations of the Paternity Division with the assistance of the Circuit Court Judge. The Circuit Court Judge directly supervises five Magistrates and two Commissioners serving in the Paternity Division.

Civil Division

The Civil Division handles the remainder of the Court’s docket. The Circuit Court Judge supervises one full-time Magistrate, one Administrative Special Counsel, two court reporters, and two bailiffs

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Circuit Court

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
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Source					
County General	1,355,285	1,490,898	1,704,817	1,704,817	1,766,246
Total:	1,355,285	1,490,898	1,704,817	1,704,817	1,766,246
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Expenditure					
Personal Services	1,018,683	1,162,471	1,322,373	1,322,373	1,388,057
Materials and Services	3,083	838	5,000	5,000	5,000
Other Services and Charges	331,731	327,193	374,444	374,444	370,189
Properties and Equipment	1,788	396	3,000	3,000	3,000
Total:	1,355,285	1,490,898	1,704,817	1,704,817	1,766,246

MARION COUNTY PROSECUTOR'S OFFICE – CRIMINAL

Introduction

The Marion County Prosecutor's Office is a judicial office representing the State of Indiana in criminal matters before the Marion County Superior Courts. The office has jurisdiction of all areas within the borders of Marion County, including the cities of Lawrence, Beech Grove, Southport; the town of Speedway; and the Indiana State Capital. Approximately 30,000 criminal cases are resolved annually in Marion County through diversion, plea agreements, trials and dismissals. An increasing number of matters are resolved through the Marion County Problem Solving Courts and other alternatives to incarceration. The Marion County Prosecutor's Office has set new expectations for the criminal justice system in Marion County by increasing access to justice, fairness and equity, while maintaining the highest ethical standards and preserving the rights of victims. The office continually strives to improve public safety for all Marion County residents by prioritizing resources for addressing violent crime and reducing recidivism.

Structure

Trial Division

The Marion County Prosecutor's Trial Division is structured into four Trial Division Teams. Each team staffs two Major Felony Courts and three Level 6 Felony/Misdemeanor Courts. In addition to deputy prosecutors handling general jurisdiction cases, each team includes deputy prosecuting attorneys with Special Victim caseloads involving allegations of domestic violence, sex crimes, and child abuse. The Juvenile Division is responsible for filing and prosecuting alleged acts of delinquency by children 17 years of age and younger.

Victim Advocates assist victims of crime navigate the judicial process and provide referrals to needed resources, including trauma counseling and housing. The Latino Services Division is composed of two Court Certified Interpreters who ensure that victims and witnesses in need of interpretation have equitable access to justice.

The Traffic Court Unit handles all traffic violation allegations, offers deferral and diversion opportunities, and manages Second Chance Workshops for individuals seeking reinstatement of suspended driver's licenses.

Strategic Initiatives Unit

The Quality of Life Division was established in 2021 to focus on addressing issues often associated with low-level crime, including homelessness, substance abuse, and mental health concerns. Deputy prosecutors within this unit are also assigned to Marion County's Problem Solving Courts.

Grand Jury Division

Investigators assigned to the Marion County Prosecutor's Office work with deputy prosecutors to conduct long-term investigations in cases involving white collar crime. In limited circumstances, evidence of suspected crimes is presented to a Grand Jury composed of six citizens of Marion County to determine if criminal charges are filed.

Special Prosecution Unit

The Special Prosecution Unit collects and analyzes data to assist in investigations and criminal cases. Members of the unit work closely with the Crime Gun Intelligence Center, a multi-agency effort to identify individuals and groups of persons who appear to present escalating violent behaviors through firearm forensics.

Post-Conviction and Conviction Integrity

Experienced deputy prosecutors respond to requests for post-conviction relief, sentence modifications, and the expungement of criminal records. Established in 2021, the Conviction Integrity Unit acts as an independent section of the office to identify and investigate cases that resulted in wrongful convictions as well as make recommendations to ensure the integrity of future convictions.

Community Outreach Team

The Community Outreach Team maintains a presence in neighborhoods across the county, strengthening bonds with community members and organizations through crime prevention education and engagement.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Prosecutor

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	18,997,143	18,357,177	18,364,848	18,364,848	18,219,035
Cnty Public Safety Income Tax	2,219,020	2,962,876	2,962,876	2,962,876	2,966,646
County Federal Law Enforcement	358,424	293,782	823,050	823,050	1,256,880
Diversion Fees	114,350	320,895	321,610	321,610	317,014
County State Law Enforcement	407,973	484,136	760,029	760,029	813,810
Deferral Program Fees	495,757	297,784	1,407,734	1,407,734	1,406,347
Drug Free Community	17,843	0	88,013	88,013	30,000
Federal Grants	1,776,671	1,343,051	2,323,462	2,323,462	1,877,063
State of Indiana Grants	838,642	774,487	980,713	980,713	1,012,978
Total:	25,225,823	24,834,187	28,032,335	28,032,335	27,899,773
Expenditure					
Personal Services	21,273,816	21,350,254	23,202,425	23,202,425	22,601,487
Materials and Services	182,444	178,901	462,100	462,100	385,830
Other Services and Charges	3,587,437	3,132,681	3,914,051	3,914,051	4,625,241
Properties and Equipment	182,126	172,351	453,759	453,759	287,215
Total:	25,225,823	24,834,187	28,032,335	28,032,335	27,899,773

MARION COUNTY PROSECUTOR'S OFFICE – CHILD SUPPORT

Introduction

The Child Support Division of the Marion County Prosecutor's Office provides a wide range of services to parents who need child support establishment, enforcement, or modification.

Services are provided and authorized through the federal Title IV-D program and through a cooperative agreement with the Indiana Child Support Bureau. Services are provided at the downtown office, as well as branch offices located at Flanner House, Center Township Trustee's Office, and Wayne Township Trustee's Office.

Structure

Legal

Deputy prosecutors are responsible for the review, approval, and maintenance of the cases assigned to the Child Support Division. These cases include paternity establishment, petitions for child support, contempt cases, modifications, medical support, interstate cases, and many additional issues related to child support. Deputy prosecutors are assigned to sixteen (16) regular weekly dockets and are assigned to additional hearings as scheduled by the courts.

Paternity

Staff provides support for deputy prosecutors, including preparing cases for court, including pleadings, exhibits, and genetic testing. These cases often are based upon paternity affidavits executed by the parents and sometimes include interstate cases.

Litigation

Staff provides support for deputy prosecutors, including preparing cases for twelve (12) regular dockets per week, as well as a number of additional court hearings. Additional services are provided through this section, including the Parents That Work program.

Interstate

A significant number of cases involve parents and children living in other states. This section is responsible for coordinating communication and services across state lines, including paternity establishment, medical support, child support order establishment and enforcement, and modifications of child support orders.

Intake

Interviewing parents is the primary function of this group. Primary duties include initial case creation, document preparation, and preparing cases for attorney review.

Branch

Intake functions are also available in the community, allowing parents the opportunity to obtain services without having to travel downtown. Duties at the branch locations are substantially the same as the intake division.

Internal Services

Staff assigned to this section provide support services to other Child Support Division employees. These include maintenance and scanning of files, calculating balances on child support accounts, sending income withholding orders, imaging documents, and working special reports.

Solution Center

Calls to the Child Support Division's general access number average about 2,834 per month. Staff assigned to this division provides general information, schedule appointments, and assist in coordinating child support services to caller.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Prosecutor - Child Support

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
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Source					
County General	4,438,376	4,363,751	4,449,207	4,449,207	4,460,162
Total:	4,438,376	4,363,751	4,449,207	4,449,207	4,460,162
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Expenditure					
Personal Services	3,295,280	3,301,954	3,301,954	3,301,954	3,434,411
Materials and Services	17,758	10,000	13,000	13,000	10,300
Other Services and Charges	1,105,337	1,031,797	1,117,253	1,117,253	1,007,451
Properties and Equipment	20,000	20,000	17,000	17,000	8,000
Total:	4,438,376	4,363,751	4,449,207	4,449,207	4,460,162

MARION COUNTY PUBLIC DEFENDER AGENCY

Introduction

The Marion County Public Defender Agency provides legal representation to indigent people of the Consolidated City of Indianapolis, Marion County in all proceedings where the right to counsel has been established by law. The agency vigorously pursues equal justice for all clients in an effective and efficient manner.

Structure

Administration

Executive staff within the Administration Division provide agency-wide policy initiatives. The Administration Division includes the training, forensic, investigations and deposition units, immigration, finance, interpretive services, human resources, and operations. The Forensic Unit is responsible for training and assisting Agency attorneys in litigating forensic issues (e.g. DNA, tool mark and firearms, latent prints, cell phone tracking).

Conflict Services

The agency currently has two full-time conflict divisions, with each division led by a supervising attorney. The conflict panel, consisting of outside attorneys, handle additional conflict cases for the agency. The conflict panel is administered by an outside attorney and reports directly to the Public Defender Board.

Major Felony Division

The Major Felony Division is responsible for representing indigent citizens who are charged with Level 1-5 offenses, murder, LWOP, and death penalty. The Major Felony Division serves Courts 20, 21, 27, 28, 29, 30, 31, and 32.

F-6 Division

The F-6 Division is responsible for representing indigent citizens who are charged with Level 6 felonies and A, B and C misdemeanors. This division services Courts 17, 18, 19, 22, 23, 24, 25, 26, 33, 34, 35, and 36.

Initial Hearing Court

Clients charged with Level 6 or misdemeanors are processed through Initial Hearing Court. The Marion County Public Defender Agency is appointed at

this stage of the litigation and represent the client on issues including bond, protective orders, probable cause to detain, extradition, etc.

Juvenile Division

The Juvenile Delinquency Division represents children in juvenile court who are accused of committing delinquent acts.

TPR/CHINS Division

The TPR/CHINS Division represents parents in the juvenile court who are facing termination of parental rights and child in need of services cases.

Appellate Division

The Appellate Division represents clients in direct appeal to the Indiana Court of Appeals and Indiana Supreme Court in litigation arising from all agency trial divisions.

Problem Solving

The Problem-Solving Division represents client in diversion programs including Drug Treatment, Behavioral Therapy, Veteran's and Pair. They also provide representation in Title 4-D Court, Court Violations Bureau and Probate.

Social Services Division

The Social Services Division consists of social workers who aid the various divisions with services

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Public Defender

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	22,668,933	23,448,283	24,553,988	24,553,988	25,057,086
Supplemental Public Defender	107,772	57,449	125,400	125,400	125,400
Federal Grants	184,159	192,618	243,116	243,116	150,000
State of Indiana Grants	51,698	85,813	136,501	136,501	119,457
County Grants	1,403	0	0	0	0
Total:	23,013,965	23,784,163	25,059,005	25,059,005	25,451,942
Expenditure					
Personal Services	18,485,849	19,520,639	20,539,047	20,539,047	20,922,701
Materials and Services	21,797	29,712	30,400	30,400	40,235
Other Services and Charges	4,493,725	4,196,109	4,459,558	4,459,558	4,459,006
Properties and Equipment	12,594	37,703	30,000	30,000	30,000
Total:	23,013,965	23,784,163	25,059,005	25,059,005	25,451,942

MARION COUNTY COMMUNITY CORRECTIONS

Introduction

Marion County Community Corrections' vision is to be a role model in criminal justice reform by enhancing public safety through the use of comprehensive services that promote positive thinking and behavior in those under community supervision. Our mission is to improve the lives of citizens in Marion County through community supervision, as an alternative to incarceration, utilizing evidence-based practices and comprehensive case management.

Structure

Marion County Community Corrections (MCCC) serves approximately 2,100 clients serving an executed sentence. Rather than serving a sentence in jail or prison, a court may place a defendant with MCCC for sentencing via Electronic Monitoring/Home Detention or Work Release.

Electronic Monitoring/Home Detention

Clients who are placed on Electronic Monitoring, are required to wear secured Global Positioning Satellite (GPS) technology and transmitters to allow for continuous physical monitoring. This technology allows clients to be placed on Home Detention, where, while on home confinement, they: (1) are not permitted to leave the home except for medical emergency; OR (2) are permitted to continue working (or searching for employment) and/or attend religious services; OR (3) are placed on GPS monitoring only with no other restriction. In addition to GPS technology, the Court may place a client with MCCC on electronic alcohol monitoring.

To determine the appropriate level of supervision, MCCC must determine each client's risk level, or likelihood to reoffend. For this task, MCCC employs the Indiana Risk Assessment System (IRAS). Based on overall risk score and identified criminogenic needs, clients may be placed into appropriate Evidence Based Programs such as resume and career planning; substance abuse treatment, conflict resolution; or parenting and life skills.

Work Release

MCCC utilizes two facilities for male and female residents assigned to work release. In October 2007 MCCC opened the Duvall Residential Center (DRC). With a capacity of 350 beds, DRC provides housing and services for male work release residents. Because DRC is a work release center, employment or seeking employment is a requirement. If a resident is not employed, MCCC works with the resident to find employment and/or assist with work crews. All DRC residents are also eligible for the same programming opportunities as those placed on Electronic Monitoring.

To serve female residents, MCCC maintains its long-standing relationship with Craine House. Craine House provides approximately the same programming and work release opportunities as those provided at DRC for up to 35 women.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Community Corrections

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	6,773,362	8,186,383	8,125,485	8,125,485	7,258,104
Cnty Public Safety Income Tax	750,482	744,035	747,678	747,678	2,097,948
County (Corr) Misdemeanant	44,772	44,209	44,788	44,788	58,255
Home Detention User Fees	2,886,948	2,326,157	2,443,011	2,443,011	1,478,666
Federal Grants	207,846	1,658,715	270,936	270,936	287,449
State of Indiana Grants	6,840,743	6,383,926	6,571,601	6,571,601	7,369,647
Total:	17,504,153	19,343,425	18,203,499	18,203,499	18,550,069
Expenditure					
Personal Services	9,631,973	10,536,987	9,826,626	9,826,626	11,626,743
Materials and Services	238,560	155,180	227,920	227,920	226,630
Other Services and Charges	7,191,570	8,537,948	8,052,953	8,052,953	6,600,696
Properties and Equipment	442,050	113,310	96,000	96,000	96,000
Total:	17,504,153	19,343,425	18,203,499	18,203,499	18,550,069

MARION COUNTY FORENSIC SERVICES

Introduction

The Indianapolis-Marion County Forensic Services Agency (I-MCFSA) is mandated to provide forensic science services for public safety agencies needing forensic science support in criminal investigations under the authority of City-County Ordinance Number 48, 1985. The Forensic Services Agency provides forensic crime scene support and scientific testing on physical evidence recovered and submitted in criminal cases. The Forensic Services Board is an advisory Board created through ordinance at the laboratory's inception. The laboratory is comprised of the following units.

Structure

Forensic Administration Unit

The Forensic Administration Unit is responsible for forensic evidence submission/release and forensic analysis triage. This unit is also responsible for agency HR functions, to include timesheet/payroll tracking and submission, applicant interviews and selection process, personnel issues, and employee training and development. Other areas of responsibility include, legal document management and case file management. This unit also oversees all grant management functions, as it pertains to locating grant opportunities, preparing and submitting proposals and the responsibility of ensuring and submitting accurate financial and programmatic reports. Agency Finance is also a part of the Administration Unit and is responsible for all purchasing, accounting and budgeting for the agency, to include the execution and monitoring of budgets on all grants awarded to this agency. This unit also provides operational support to the agency which includes maintenance contracts, IT operations, technical support, equipment, fleet management, and all security systems.

Chemistry Unit

Seized Drugs: The section examines evidence for suspected controlled substances.

Trace Chemistry: Personnel in the Trace Chemistry Section analyze fire debris for the presence of accelerants and performs toxicology testing on blood for alcohol content.

Biology Unit

Serology Section: The section examines all evidence suspected of containing stains originating from body fluids. The section also collects all sexual assault kits and evidence from area hospitals to preserve evidence.

DNA Section: Personnel assigned to the DNA Section analyze physical evidence samples to develop a DNA profile and attempt to identify or exonerate

a suspect. The Combined DNA Indexing System (CODIS) is the forensic database used by this section.

Quality Assurance Unit

This unit oversees laboratory accreditation through the quality assurance program and acts as the primary liaison between this agency and ANAB, the accrediting body. The unit also implements annual audits and oversees the entire quality assurance system.

Criminalistics Unit

Forensic Documents: Examinations conducted in this section consists of handwriting analysis, counterfeit documents, physical match and indented writing.

Latent Fingerprints: Personnel in this section locate, preserve and compare prints developed from physical evidence. The Automated Fingerprint Identification System (AFIS) is the forensic database used in this section.

Firearms: This section examines firearms, firearm components and serial number restoration evidence. The National Integrated Ballistics Information System (NIBIN) is the forensic database used in this section.

Crime Scene Unit

Forensic Evidence Technician Section: This section supports the Marion County Coroner's Office at autopsies to collect and preserve physical evidence from death investigations.

Crime Scene Response: The Crime Scene Unit is a 24/7 operation that responds to major crime scenes, i.e. homicides, within Marion County.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Forensic Services

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	6,799,820	6,573,989	7,158,277	7,158,277	7,048,517
Federal Grants	636,041	773,094	2,081,493	2,081,493	1,812,084
Cumulative Capital Improvement	24,180	3,893	65,000	65,000	65,000
Total:	7,460,041	7,350,976	9,304,770	9,304,770	8,925,601
Expenditure					
Personal Services	5,626,313	5,490,823	6,671,856	6,671,856	6,420,446
Materials and Services	514,592	561,423	973,579	973,579	558,051
Other Services and Charges	859,804	1,017,017	954,685	954,685	1,437,605
Properties and Equipment	459,331	281,712	704,650	704,650	509,500
Total:	7,460,041	7,350,976	9,304,770	9,304,770	8,925,601

MARION COUNTY CORONER

Introduction

The Marion County Coroner's Office serves the needs of the families of those who die in Marion County, as well as the needs of other agencies involved in the investigation of unusual, unexpected, and unexplained deaths. The office provides an accurate completion of the Coroner's Verdict and Death Certificates. With regard to such matters, the Coroner's Office provides public education, support, compassion, and confidentiality. All personnel strives to maintain the highest level of integrity while serving the needs of Marion County citizens.

Structure

Administrative Division

Under the direct supervision of the Chief Deputy, the Administrative Division works with the families, the law enforcement agencies, and the public to ensure that public information is shared, and general inquiries are addressed in a timely manner.

Pathology Division

The Pathology Division comprises individually contracted forensic pathologists, an Indiana University School of Medicine forensic fellow, and county-employed forensic autopsy assistants. Forensic autopsies are performed by board-certified forensic pathologists, in accordance with the National Association of Medical Examiner (NAME) Standards. These standards are used as a guide to determine the cause and manner of death following the initial investigation.

Investigations Division

Under direct supervision of the Chief Deputy Coroner, appointed deputy coroner's conduct various death investigations. About 4,000 deaths are reported to the Marion County Coroner's Office annually, each of which is examined by a deputy coroner to determine which cases warrant further investigation. In more than a thousand of these cases, the bodies of the decedents are transported into the facility for forensic examination. Deputy coroners are certified by the Indiana State Coroner's Training Board. All investigators who have been employed for more than one year become certified medico-legal death investigators, a designation recognized by the State of Indiana.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Coroner

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	3,262,948	3,788,064	3,914,434	3,964,434	4,829,471
Federal Grants	0	13,810	60,480	110,480	452,784
Total:	3,262,948	3,801,874	3,974,914	4,074,914	5,282,255
Expenditure					
Personal Services	1,238,359	1,428,347	1,593,347	1,633,347	2,164,438
Materials and Services	91,612	111,679	112,950	112,950	146,950
Other Services and Charges	1,921,365	2,249,034	2,255,704	2,315,704	2,887,954
Properties and Equipment	11,612	12,814	12,913	12,913	82,913
Total:	3,262,948	3,801,874	3,974,914	4,074,914	5,282,255

PARKS AND RECREATION

Introduction

The mission of the Indianapolis Department of Parks & Recreation (Indy Parks) is to connect communities by providing places and experiences that inspire healthy living, social engagement and a love of nature. The vision of the department is to be committed to protecting and enhancing the community's assets for the future. We will be a leader in making Indianapolis a vibrant, happy and healthy place to live. By providing premier greenspaces and recreation opportunities, we will welcome all residents, regardless of race, gender, socio-economic status, ability, or identity, to connect to nature, to the community, and to themselves. Our work is vital to contributing to the economic, social and environmental health of our city. The racial equity statement for the department is that Indy Parks will be a leader in making Indianapolis a vibrant and healthy place to live by applying a racial equity lens to future planning that better reflects the multicultural community we serve. Indy Parks is committed to providing equitable and inclusive access to programs, services, amenities and greenspaces. We strive to identify and invest in a more equitable workplace culture by focusing on policies and practices including budget allocation, procurement, partnerships, hiring, employee training and advancement.

DPR comprises 218 parks, 11,386 acres, 131 playgrounds, 68 soccer, football and cricket fields, 87 youth ball fields, 96 basketball courts, 135 miles of trails, 23 recreation centers and nature centers, 20 aquatic centers, 22 spray grounds, 12 golf courses and 4 dog parks.

Structure

Administration Division

The division provides leadership, management, and oversight of the business operating elements at the departmental level.

Sports & Special Revenue Facilities Division

The division includes aquatic centers, sports courts and fields, ice rink, Velodrome, skate park, and a BMX track.

Environmental & Interpretative Services Division

The division provides environmental education and interpretive programs through nature centers and the hub naturalist program.

Golf Division

The division includes oversight of 12 golf course facilities and grounds.

Resource Development Division

The division provides project/asset management, planning, real estate/land acquisition and land improvement design.

Park Maintenance Division

The division provides stewardship of park natural resource areas, manages and executes maintenance plans for park assets, provides physical resources to construct park beautification, forestry and land improvement services for the departments, provides for the building and grounds maintenance of parks and facilities, coordinates, manages, and conducts all installation and maintenance of athletic field resources of the department.

Greenways Division

The division develops, manages, improves and maintains the greenways system within Marion County; provides recreation and fitness opportunities; promotes open space conservation; links neighborhoods with each other, parks and other community assets; and provides environmental education for the public concerning the greenways system.

Community Recreation Division

The division provides recreational services and opportunities to residents and includes community centers, neighborhood parks, arts services, day camps, and afterschool, therapeutic, and senior programs.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Parks and Recreation

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Consolidated County	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000
Parks General	26,133,942	29,107,602	29,853,447	31,981,447	30,438,447
Federal Grants	1,069,408	1,168,370	1,983,492	1,983,492	3,099,251
City Cum Capital Improvements	4,573,414	4,599,919	4,600,000	4,600,000	4,600,000
Total:	32,776,763	35,975,891	37,536,939	39,664,939	39,237,698
Expenditure					
Personal Services	9,207,136	9,167,954	10,663,135	10,663,135	13,080,471
Materials and Services	571,149	373,889	636,451	636,451	927,791
Other Services and Charges	7,706,312	7,563,622	8,625,190	10,753,190	10,490,875
Properties and Equipment	786,170	463,441	332,018	332,018	6,411,995
Internal Charges	14,505,996	18,406,985	17,280,144	17,280,144	8,326,567
Total:	32,776,763	35,975,891	37,536,939	39,664,939	39,237,698

DEPARTMENT OF PUBLIC WORKS

Introduction

The Indianapolis Department of Public Works (DPW) aims to improve residents' quality of life through bettering public spaces and infrastructure, and through providing excellent public services. With a focus on multi-modal connectivity, thriving green spaces, meaningful capital improvements, universal accessibility, and collaborative public and private partnerships, DPW builds and maintains public infrastructure and park land; manages solid waste collection; and keeps the City's entire vehicle fleet rolling. One of the largest City agencies, "Team DPW" commits itself to effective efficient customer service for residents and visitors to Indianapolis.

Structure

Leadership

DPW is led by a director appointed by the mayor. Under the DPW Director, deputy directors lead our core divisions: Policy and Planning; Engineering, Operations; Parks; Solid Waste; and Fleet Services. On a day-to-day basis, these divisions collaborate to solve problems and increase livability across the city-county enterprise.

Policy and Planning

The Policy and Planning division works cooperatively to manage the administration of the entire department, as directed by DPW leadership. This team includes finance and legal functions, the City-County Council liaison, the public information office, the management of DPW systems and data, the Office of Sustainability (OOS), and the Office of Disability Affairs (ODA). While OOS and ODA are housed within DPW, they oversee livability and ADA issues for the entire city and county. The areas within Policy and Planning work closely with DPW leadership as well as deputy directors and administrators in the Engineering, Operations, Solid Waste and Fleet Services divisions to ensure policies are developed and implemented with fidelity, efficiency, and quality.

Engineering

The Engineering division plans and manages the design and construction of public infrastructure, including streets, stormwater systems, roads, bridges, multi-modal paths, and trails. It is also responsible for access control, traffic control, and lights for these assets. Engineering staff manage the development of studies, inventories, programs, projects, and all contracts related to transportation and stormwater infrastructure.

Operations

The Operations division is responsible for street maintenance and repair, street sweeping, traffic systems, levee and dam upkeep, park grounds, forestry work, mowing in the public right-of-way, water quality review, environmental assessments of lands and soils, coordination of special events, and snow removal from city streets. This team is comprised of both union and non-union employees that operate out of multiple garages and locations stationed throughout the city. The work performed by DPW Operations requires highly skilled, dedicated staff; for this reason, safety education and training are core components of this team.

Solid Waste

The Solid Waste division is responsible for solid waste collection and disposal. This includes residential and heavy trash, leaf collection, curbside recycling, drop-off recycling, tire disposal, dead animal disposal, downtown litter abatement, and supporting Saturday trash drop-off at the Citizen's Transfer Station. In addition, the Solid Waste team partners with other agencies and businesses for neighborhood cleanups and sweeps. This division is comprised of both union and non-union employees.

Fleet Services

The Fleet Services division is responsible for procuring, maintaining, fueling, monitoring, and repairing all City-owned vehicles and equipment, including public safety vehicles. Fleet Services also specifies new and replacement vehicles and disposes of the City-County's retired fleet assets. Further, Fleet Services maintains and supplies fuel for vehicles and equipment owned by several other governmental agencies on a contractual basis. Like the Operations and Solid Waste divisions, Fleet Services includes union and non-union employees.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Public Works

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Consolidated County	2,629,487	6,279,234	3,866,129	3,866,129	3,617,678
Parks General	0	0	0	0	0
Solid Waste Collection	38,960,017	39,031,075	40,261,394	44,261,394	42,048,695
Solid Waste Disposal	9,920,466	9,354,692	9,198,256	9,198,256	8,905,359
Storm Water Management	31,161,612	33,750,678	34,511,327	37,931,327	34,707,194
Transportation General	97,640,485	82,140,421	80,946,603	120,674,603	91,444,472
Parking Meter	3,784,008	2,847,602	5,582,431	7,082,431	3,317,451
Federal Grants	162,587	494,404	3,100,000	3,100,000	3,100,000
City Cum Capital Improvements	530,199	499,964	560,000	560,000	560,000
Cnty Cum Capital Improvements	3,329,423	4,171,701	0	0	0
Cap Asset Lifecycle & Dev	5,553	22,328	0	25,000,000	0
Total:	188,123,836	178,592,098	178,026,140	251,674,140	187,700,848
Expenditure					
Personal Services	54,423,481	56,971,926	58,699,990	58,699,990	58,907,776
Materials and Services	22,557,508	19,995,912	20,866,321	22,816,321	23,069,501
Other Services and Charges	74,187,689	72,993,851	75,341,422	88,566,422	76,211,943
Properties and Equipment	65,550,048	59,212,631	54,508,653	112,981,653	53,436,836
Internal Charges	-28,594,890	-30,582,222	-31,390,247	-31,390,247	-23,925,208
Total:	188,123,836	178,592,098	178,026,140	251,674,140	187,700,848

DEPARTMENT OF METROPOLITAN DEVELOPMENT

Introduction

Department of Metropolitan Development (DMD) works to shape the city's identity by strengthening people and places, building upon our history, and fostering visionary development. The DMD team envisions Indianapolis as a growing, vibrant, and beautiful city where people and businesses thrive in an inclusive, world-class community.

Structure

Community Investments

This team administers grants made available from the U.S. Department of Housing and Urban Development and the Indianapolis-Marion County Housing Trust Fund to organizations that provide decent, affordable housing, economic development opportunities, support human services initiatives, and serve low-to-moderate income populations. The Community Investments team supports community development efforts through project monitoring, technical assistance, program activities and financial oversight.

Brownfield Redevelopment

This team fosters visionary development in Indianapolis by rehabilitating underutilized and potentially contaminated sites in our neighborhoods and restoring them to productive use. The team specializes in remediating sites that represent prime opportunities for redevelopment through insurance recovery litigation, as well as federal and state grant solicitation and acquisition.

Economic Incentives

With job creation, job retention, neighborhood revitalization and growth of the tax base top of mind, the DMD Economic Incentives team works to stimulate economic development in Indianapolis by incentivizing businesses to invest in our city and our people. Incentives include tax abatements, tax increment financing (TIF), Certified Technology Park (CTP) funds, Community Revitalization Enhancement District (CRED) funds, and New Market Tax Credits (NMTC).

Homeless Policy, Planning, and Housing Development

DMD's Division of Homeless Policy, Planning, and Housing Development works to shift the homeless response from managing to ending homelessness. Recognizing that the solutions to homelessness cut across federal, state, and local jurisdictions, the Division seeks to build a robust interagency, cross-sector approach to preventing and ending homelessness. Working with community-based partners, the Division oversees the implementation of the *Indianapolis Community Plan to End Homelessness*. This includes developing investment strategies in permanent housing development, rental subsidies and supportive services and providing technical assistance to teams developing supportive housing.

Land and Real Estate

DMD's Land and Real Estate development team supports the transformation of unused and under-used properties into assets for the economy and the community. The team manages all real estate and related transactions, including the City's land bank, in an effort to redevelop property to its highest and best use and maximize value on the property taxroll. In addition, Land and Real Estate

Historic Preservation

DMD's Indianapolis Historic Preservation Commission (IHPC) staff supports the efforts of the IHPC to maintain, improve, and preserve the character and fabric of locally designated historic districts and structures for all present and future citizens of Marion County through design and land use review and approval.

Planning

DMD's Planning Division works to strengthen the people and places of Indianapolis by serving as a strategic planning resource for neighborhoods and city government. The Planning Division is comprised of four sections: Long-Range Planning, Current Planning, Urban Design, and Transportation Planning. The Long-Range Planning team updates the Comprehensive Plan for Marion County and conducts neighborhood, community corridor, and special district planning. The Current Planning team works to ensure the Comprehensive Plan and zoning ordinance are followed in a way that allows people and businesses to thrive. Urban Design helps guide the physical features of Indianapolis' neighborhoods, cultural districts, and the urban core. The Transportation Planning Division thinks innovatively around evolving transportation issues and networks within the City of Indianapolis and Marion County.

Administrative Services

Administrative Services manages the Department and provides financial support, communications, strategy and storytelling, technology deployment, and operational oversight.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Metropolitan Development

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Consolidated County	6,231,410	5,918,881	7,452,192	7,452,192	7,352,848
Redevelopment General	4,123,293	3,376,727	4,547,862	4,547,863	4,643,562
Transportation General	1,023,524	1,211,881	0	0	0
Federal Grants	24,506,752	42,782,226	63,228,291	63,228,291	75,530,569
City Cum Capital Improvements	600,000	600,000	600,000	600,000	600,000
Total:	36,484,979	53,889,715	75,828,346	75,828,346	88,126,978
Expenditure					
Personal Services	5,306,975	5,177,762	5,337,964	5,337,964	6,027,846
Materials and Services	12,802	8,424	28,920	28,920	28,920
Other Services and Charges	28,904,293	47,580,981	68,231,029	68,231,029	79,668,572
Properties and Equipment	1,736,214	660,294	1,682,500	1,682,500	1,832,500
Internal Charges	524,695	462,255	547,932	547,932	569,141
Total:	36,484,979	53,889,715	75,828,346	75,828,346	88,126,978

DEPARTMENT OF BUSINESS AND NEIGHBORHOOD SERVICES

Introduction

The mission of the Department of Business and Neighborhood Services (BNS) is to improve the quality of life in the City of Indianapolis and protect the welfare of persons and animals through: outreach to, education of, and engagement with citizens, businesses, and visitors; creative and strategic application of codes and regulations; sensible, effective, and efficient practice of licensing, permitting, inspection, enforcement, and abatement services; and encourage appropriate use, care, and operation of properties, businesses, events, and animals.

Structure

Construction and Business Services Division

The Division of Construction and Business Services oversees the issuance of permits, business and contractor licenses and registrations, and all inspections in construction areas for the purpose of securing safe construction in addition to ensuring proper safety and maintenance of existing structures and infrastructure.

Animal Care Services Division

The Division of Animal Care Services (ACS) works in partnership with the community to promote and protect the health, safety, and welfare of the people and the pets in Marion County. ACS performs, but is not limited to, the following animal control functions: to protect the safety and welfare of people and animals within the community; to educate the public in public safety and humane issues regarding animal care; to enforce city ordinances and state statutes pertaining to animals; to assist the public in resolving animal issues; and to be a strong advocate for the approximately 14,000 animals that come to ACS by way of Enforcement Operations and Kennel Operations. ACS, then Indianapolis Animal Care & Control, was created through Chapter 251 of the revised Municipal Code.

Property Land Use Services Division

The Division of Property Land Use Services oversees the inspection and regulation of provisions of statutes and/or ordinances relating to the protection of the environment, and the development, condition, maintenance, and/or use of real estate.

Administrative & Financial Operations Division

The Division of Administrative and Financial Operations is responsible for providing financial, administrative and operational functions throughout the department. This division supports the department specifically by way of managing contracts, budget, personnel, technology, fleet, facilities and document share.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Business & Neighborhood Services

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Consolidated County	25,969,892	24,086,741	27,233,949	27,233,949	27,156,615
City Cum Capital Improvements	94,849	273,043	273,718	273,718	273,718
Total:	26,064,741	24,359,784	27,507,667	27,507,667	27,430,333
Expenditure					
Personal Services	13,917,983	14,727,297	15,834,634	15,834,634	16,125,200
Materials and Services	516,960	519,337	583,000	583,000	547,800
Other Services and Charges	8,160,674	6,470,566	8,326,781	8,326,781	7,869,754
Properties and Equipment	1,406,779	807,611	911,675	911,675	325,793
Internal Charges	2,062,344	1,834,972	1,851,577	1,851,577	2,561,785
Total:	26,064,741	24,359,784	27,507,667	27,507,667	27,430,333

COOPERATIVE EXTENSION

Introduction

Cooperative Extension, which serves communities across the United States, is one of the nation's largest providers of scientific, research-based information and education. It is a partnership of local, state and federal entities including land-grant colleges and universities, in Indiana, that is Purdue University.

The work of Purdue University Cooperative Extension Services is to connect the resources of the University, and the land-grant university system, to local community needs through educational programming delivered directly to residents. Purdue Extension provides this educational outreach in four core program areas designed to protect and enhance the environment, develop character and leadership skills in young people, strengthen families, and build stronger communities in the City of Indianapolis and throughout Marion County.

Structure

Agriculture & Natural Resources (ANR)

ANR looks to address the needs of Marion County residents by offering specialty programs and information on various topics designed to protect and enhance the natural environment. These include agricultural production and financial management for farmers, food and fiber processors, manufacturers, and consumers. ANR works to increase knowledge on environmental issues, natural resource conservation, and land use. Extension ANR Educators also provide expertise regarding horticulture directly to home gardeners, including food crops and ornamental plants through the Master Gardener program and partnerships with numerous community gardens.

Health & Human Sciences (HHS)

HHS Extension delivers educational programs, applied research, and resources to Marion County, with a focus on issues related to Foods & Nutrition, Human Development, Family Resource Management, and Health and Wellness. HHS programming includes food safety, financial literacy, healthy food preparation, family strengthening and parenting, and prevention of chronic disease.

The Nutrition Education Program within HHS is a SNAP-Ed funded program, offering free nutrition and wellness programming to limited-resource populations within Marion County. Our HHS Community Wellness Coordinators work with community partners in Marion County on policy, systems, and environmental changes related to nutrition and physical activity with a focus on those communities traditionally underappreciated.

Community Development (CD)

CD educators strengthen the capacity of Marion County residents, and organizations in order to build strong, vibrant, inclusive, and resilient communities. Extension is the embedded community education partner that equips local leadership through the Community Economics and Leadership Program (CELP) and provides facilitation support for organizational learning and strategic planning processes. CD helps create and retain jobs through collaboration with local agencies by providing resources for business owners. CD increases the effectiveness of boards, committees, and local government through our local government and civic engagement education programs.

4-H Youth Development

4-H Youth Development comprises a dedicated network of Extension Educators, parents, local leaders, and volunteer staff, making 4-H a highly-valued youth program for both Marion County and the State of Indiana. Professional 4-H Youth Development Educators develop field-tested, best practices in positive youth development, research-based curricula, and locally-led community programs that address and build capacity in science, technology, engineering, and math (STEM) competencies with a focus on life skill development through more than 150 4-H content-specific projects. 4-H educators organize and manage sustained volunteer-led 4-H clubs and groups, and they provide STEM expertise as well as workforce development, healthy living, urban agriculture, civic engagement and leadership development.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Cooperative Extension

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<hr/>					
Source					
County General	670,270	674,742	809,197	809,197	799,354
Total:	670,270	674,742	809,197	809,197	799,354
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Expenditure					
Personal Services	142,466	146,578	269,573	269,573	233,656
Materials and Services	3,196	2,019	5,030	5,030	5,030
Other Services and Charges	524,607	526,145	534,594	534,594	560,668
Total:	670,270	674,742	809,197	809,197	799,354

OFFICE OF THE MAYOR

Introduction

The Office of the Mayor supports Mayor Joe Hogsett in implementing initiatives aimed at making the Consolidated City of Indianapolis and Marion County a thriving community built around strong, safe neighborhoods. In doing so, the office strives to provide the highest levels of service in the areas of neighborhood development, constituent services, and support for City and County programs.

The Mayor is the chief executive and administrative officer of the Consolidated City and the chief executive of Marion County. Executive functions of the Office of the Mayor include developing public policy, ensuring responsible financial management and auditing practices, providing essential city and neighborhood services, and managing city government.

Structure

Community Development

This division helps create opportunities for collaboration across departments to maximize investment in neighborhoods and increased community-based economic development.

Neighborhood Engagement

This division helps to manage relationships with neighborhood stakeholders and leaders to ensure full transparency with a renewed focus on making City Hall more accessible and responsive.

Office of Education Innovation

This division supports and advocates for the advancement of educational initiatives for all students in Marion County, reviews applications for new Mayor-sponsored Charter Schools and oversees existing Mayor-sponsored Charter Schools.

Constituent Services

This division handles all constituent correspondence with the Mayor's Office, as well as citizens' requests for City services through the Mayor's Action Center, RequestIndy Online, and RequestIndy Mobile.

Cultural and International Affairs

This division focuses on creating relationships with diverse local communities and supports efforts to develop local arts and culture in order to build our City's identity and culture around innovation and vibrant neighborhoods.

Economic Development

This division leads the City's efforts to attract investment, create new jobs, retain existing jobs, and support the development of opportunity industries.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Office of the Mayor

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Consolidated County	9,741,415	5,362,439	5,947,043	5,947,043	6,267,859
Federal Grants	57,528	36,710	40,000	40,000	40,000
Total:	9,798,943	5,399,149	5,987,043	5,987,043	6,307,859
Expenditure					
Personal Services	3,088,468	3,012,054	3,401,258	3,401,258	3,967,222
Materials and Services	2,725	1,714	5,568	5,568	5,568
Other Services and Charges	7,450,130	3,127,984	3,322,397	3,322,397	3,283,896
Properties and Equipment	1,725	150	500	500	500
Internal Charges	-744,104	-742,753	-742,680	-742,680	-949,326
Total:	9,798,943	5,399,149	5,987,043	5,987,043	6,307,859

OFFICE OF MINORITY WOMEN AND BUSINESS DEVELOPMENT

Introduction

The Office of Minority and Women Business Development (OMWBD) works to enhance the City's growth and economic stability by promoting contracting and procurement opportunities for minority, women, veteran, and disability-owned business enterprises (M/W/V/DOBEs) through community outreach, special events, programs, business start-up consultations, and certification services. OMWBD is an active partner to all certified M/W/V/DOBEs.

Structure

Certification

M/W/V/DOBEs must be certified with the City of Indianapolis through OMWBD. During the application process, OMWBD verifies that each business meets the requirements of the certification program as described in the City's utilization plan. The requirements include, but are not limited to, a business control and ownership component that must be verified through both paper and on-site review.

Business Development

OMWBD acts as a trusted resource center for M/W/V/DOBEs and provides programming, educational, and training tools that assist with the growth and development of certified businesses through outreach and networking events and education and training workshops at no cost to the participants.

Compliance

OMWBD is responsible for reviewing, monitoring and tracking required procurement documents and contracts for good faith efforts related to M/W/V/DOBE utilization goals on all City, County, Municipal, and stand-alone private contracts that are expending City dollars or using city-owned property. This is required by OMWBD to ensure that the committed participation goals are being met based on the Consolidated City of Indianapolis and Marion County MBE/WBE/VBE/DOBE Business Utilization Plan.

Diversity, Equity and Inclusion

OMWBD recognizes businesses and organizations that encourage, embrace, and celebrate diversity, equity and inclusion. OMWBD is proud to be a part of the 20-year tradition of planning and executing the Mayor's Celebration of Diversity Awards celebration (MCOA), hosting the city's annual Martin Luther King, Jr. Celebration, and partners annually with the Indiana Black Expo (IBE) to host the Mayor's Breakfast and Business Conference. We also host several certification and good faith effort workshops, the annual Reverse Trade Show and Year End Forum.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Minority & Women Business Dev

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<hr/>					
Source					
Consolidated County	860,941	736,176	827,240	827,240	824,561
Total:	860,941	736,176	827,240	827,240	824,561
<hr/>					
Expenditure					
Personal Services	532,236	561,997	614,295	614,295	625,945
Materials and Services	1,858	356	2,195	2,195	2,195
Other Services and Charges	287,453	127,126	150,639	150,639	152,098
Properties and Equipment	285	260	550	550	550
Internal Charges	39,110	46,438	59,561	59,561	43,773
Total:	860,941	736,176	827,240	827,240	824,561

OFFICE OF AUDIT AND PERFORMANCE

Introduction

The Office of Audit and Performance (OAP) was established by Chapter 202, Article III of the Consolidated Code for the purpose of auditing and enhancing performance of the operations of the City and County. OAP is authorized to audit all City and County departments and agencies, the municipal corporations whose budgets are approved by the city-county council, the Indianapolis Bond Bank, and Building Authority. OAP is authorized to conduct reviews and establish performance metrics as well as recommend the elimination, consolidation, or reduction of any entity or program due to ineffectiveness, duplication, or for other reasons. OAP administers the annual external audit of the city and county. The Office also oversees the City-County-wide Fraud, Waste, and Abuse Hotline.

Structure

Comprised of two functional areas, which operate under a common mission, the Office of Audit and Performance evaluates City-County operations to promote accountability and high performing government for the residents of Indianapolis-Marion County. OAP conducts internal audits, the selection of which is based on an annual risk assessment, management requests and as deemed necessary by the Director; executes the annual external audit contract; and conducts performance-related projects and initiatives, principally selected to advance the Mayor's priorities related to Public Safety, Fiscal Solvency, and Poverty Reduction, and to evaluate processes and improve performance within City departments and County agencies.

Financial and Performance Audits

OAP internal audits are conducted in accordance with generally accepted government auditing standards (GAGAS), and are determined based on an annual risk assessment plan. Audit engagements may be conducted by in-house staff, out-sourced, or co-sourced to external vendors.

Quality and Performance Assurance

The Performance team provides training and guidance in Lean and Six-Sigma process improvement methods to improve the customer experience, strengthen teams, reduce waste, increase efficiencies, and promote continuous improvement. To realize these objectives, the team consults City-County management as needed, conducts performance reviews, process improvement projects, follow-up reviews, and responds to specific management requests.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Audit & Performance

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<hr/>					
Source					
Consolidated County	1,716,664	2,767,333	1,871,921	1,871,921	1,876,536
Total:	1,716,664	2,767,333	1,871,921	1,871,921	1,876,536
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Expenditure					
Personal Services	736,609	839,958	873,273	873,273	888,801
Materials and Services	1,350	1,903	2,000	2,000	2,000
Other Services and Charges	936,067	1,900,659	973,194	973,194	952,748
Properties and Equipment	2,922	840	2,750	2,750	2,750
Internal Charges	39,715	23,973	20,704	20,704	30,237
Total:	1,716,664	2,767,333	1,871,921	1,871,921	1,876,536

CITY-COUNTY COUNCIL

Introduction

The City-County Council is the legislative and fiscal body of the Consolidated City of Indianapolis and Marion County. As the legislative body, the Council passes laws that set local public policy for Indianapolis-Marion County. The Council responds to requests from constituents' questions and concerns about local issues. As the fiscal body, the Council has responsibility for adopting the budgets, levies, and tax rates of local government departments, agencies, and certain municipal corporations.

The City-County Council conducts between eighteen and twenty-one public Council meetings and more than two hundred Council Committee meetings each year. During the course of a typical year, approximately eight hundred proposals are enacted. In 2022, the Council will continue its focus on fiscal and policy decisions that enhance public safety, increase employment opportunities for Marion County residents, and drive neighborhood development, growth, and safety in an equitable way. In addition, the Council will continue working to improve effectiveness, efficiency, and transparency in local government by welcoming and encouraging citizen input, research, and debate of the issues affecting our community. Finally, the Council will continue its tradition of community support and local leadership through the recognition and honoring of distinguished groups and citizens.

Legislative Structure

Beginning in 2016, the Council was restructured to 25 council members, who represent the 25 distinct geographic districts across the County. The Council is supported by the Clerk of the Council and staff who provide assistance with legislative responsibilities, constituent correspondence and communication, drafting legislation, recording and documenting meeting proceedings, and performing fiscal and policy analysis.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report
City County Council**

2022 Adopted Budget

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<hr/>					
Source					
Consolidated County	1,786,097	2,079,443	2,334,356	2,334,356	2,724,654
Total:	1,786,097	2,079,443	2,334,356	2,334,356	2,724,654
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Expenditure					
Personal Services	1,300,124	1,641,860	1,671,821	1,779,821	1,750,674
Materials and Services	2,336	2,315	5,540	5,540	5,540
Other Services and Charges	482,050	431,037	648,473	540,473	959,145
Properties and Equipment	201	95	2,600	2,600	2,600
Internal Charges	1,387	4,137	5,922	5,922	6,695
Total:	1,786,097	2,079,443	2,334,356	2,334,356	2,724,654

OFFICE OF CORPORATION COUNSEL

Introduction

The Office of Corporation counsel (OCC) provides legal services to help its clients make decisions in the best interests of the residents and taxpayers of the Consolidated City of Indianapolis and Marion County.

Structure

Counseling

The Counseling Section supports City and County officials, agencies, appointees, and employees when acting in their official capacities. The Counselling Section's responsibilities include serving as counsel at public meetings, providing legal advice on a wide variety of legal issues, preparing and negotiating contracts, and preparing proposed ordinances.

In addition, the counseling team represents the City and County regarding unemployment-insurance, claims, assists the Auditor and Treasurer with the tax sale, and employs a compliance officer to investigate contract and wage compliance.

City Prosecutor

The City Prosecutor section prosecutes violations of the Revised code of Indianapolis, including those concerning animal care, licensing, building code, zoning, and a variety of other ordinance-enforcement issues.

Litigation

The Litigation Section represents the City and County and their agencies, departments, officials, appointees, and employees in state and federal courts at both the trial and appellate levels. It also represents City and County interests before administrative agencies.

Office of Equal Opportunity

OEO receives and investigates complaints of discrimination under state statutes (civil rights and housing) and the local Human Relations ordinance (revised Code Chapter 581). If appropriate, those complaints are also adjudicated before the Equal Opportunity Advisor Board.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

Office of Corporation Counsel

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<hr/>					
Source					
Consolidated County	1,292,996	1,524,829	1,595,295	1,595,295	1,317,794
Total:	1,292,996	1,524,829	1,595,295	1,595,295	1,317,794
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Expenditure					
Personal Services	3,367,951	3,318,686	3,594,059	3,594,059	3,610,705
Materials and Services	3,877	1,884	6,900	6,900	6,900
Other Services and Charges	1,821,294	2,340,060	1,886,013	1,886,013	1,887,025
Properties and Equipment	417	98	500	500	500
Internal Charges	-3,900,543	-4,135,899	-3,892,177	-3,892,177	-4,187,336
Total:	1,292,996	1,524,829	1,595,295	1,595,295	1,317,794

OFFICE OF FINANCE AND MANAGEMENT

Introduction

The Office of Finance and Management (OFM) is responsible for the overall fiscal operations of the Consolidated City of Indianapolis and Marion County. The Controller, as the chief fiscal officer, is the director of OFM. Beyond its role of fiscal oversight, the OFM directly manages budgeting, financial reporting, purchasing, grants, revenue collections, government real estate, fixed assets, risk management, and human resources.

Structure

Budget

This section oversees the development and management of the city and county budget, reviews monthly revenue and expenses for city and county agencies, and provides financial analysis related to the annual budget. This section also performs long range financial planning and revenue forecasting, serves as liaison with the Indiana Department of Local Government Finance on matters related to property tax rates and levies, certification of budgets, and is the liaison with the State Budget Agency on matters related to local government taxes.

Human Resources

This section is responsible for all employee-related functions for the city, the county, and the police department. HR provides both strategic and daily administration of talent management. This includes staffing, new hire onboarding, performance management, employee relations, compensation guidelines, benefits, labor relations, training and development, and employee records. In addition, HR drives and monitors compliance of local and federal employment regulations.

Grants

The grants division generates revenue through research and development of appropriate grant opportunities. The division also provides essential training, technical assistance, and oversight of grant-funded programs and services. To ensure compliance with local, state, and federal funding requirements, the Grants Division tracks and reports upon programmatic and financial activities throughout the grant cycle.

Financial Management

The financial management section is responsible for financial reporting, the annual audit of city and county finances, fixed asset accounting, and the establishment of accounting policies and procedures to ensure that accounting procedures for all the departments of the City and County are kept in accordance with generally accepted accounting principles.

Administrative Division

This division focuses on the cradle to grave management of procurement, including purchasing, contract management, and disposal of obsolescent assets. It collects and pursues funds owed to the City-County for certain programmatic functions through the revenue recovery unit. The administrative division administers policy and serves as the Ordinance Violations Bureau (OVB), supporting payments on OVB citations and provides oversight of risk management, including property insurance coverage and safety management policy.

Real Estate

This division maintains the City-County's owned and leased property inventory, supports the disposal and acquisition of real property, provides facility management functions for property in the City-County inventory, oversees new real estate projects and manages the vertical real estate program. Real estate capital planning is also conducted by this division in coordination with other agencies and departments as well as other divisions within OFM.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report
Finance & Management**

2022 Adopted Budget

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Consolidated County	7,664,618	8,572,088	18,881,117	18,881,117	8,797,345
Parking Meter	40,887	240	40,887	40,887	40,816
Drug Free Community	310,954	315,000	315,000	315,000	180,000
Federal Grants	756,571	545,189	1,550,000	1,550,000	1,550,000
City Cum Capital Improvements	500,000	500,000	500,000	500,000	0
Cap Asset Lifecycle & Dev	0	0	0	0	1,000,000
Total:	9,273,030	9,932,517	21,287,004	21,287,004	11,568,161
Expenditure					
Personal Services	4,495,131	4,736,932	5,463,371	5,463,371	5,640,104
Materials and Services	11,422	10,658	42,049	42,049	22,049
Other Services and Charges	4,431,438	4,856,894	15,500,326	15,500,326	5,585,928
Properties and Equipment	18,047	19,866	20,750	20,750	20,750
Internal Charges	316,991	308,167	260,507	260,507	299,330
Total:	9,273,030	9,932,517	21,287,004	21,287,004	11,568,161

INFORMATION SERVICES AGENCY

Introduction

The Information Services Agency (ISA) delivers technology and communications services to city, county, and select external units of local government. Currently, our customer base includes all City/County departments and agencies and various external agencies. ISA services are delivered through the combined efforts of internal staff and contractors. ISA strives to be a trusted partner with its customers through the facilitation of a deep understanding of our customers' businesses and by providing enterprise-minded technology leadership that results in innovative, cost-effective technology solutions.

Structure

Office of the Chief Information Officer

The Office of the Chief Information Officer (CIO) provides leadership to ISA. Collaborating with the other elements of ISA, the CIO makes decisions and recommendations to the IT Board regarding enterprise technology solutions, data management, and the City/County technology environment.

Administration and Finance

Administration and Finance is responsible for the budgeting, financial analysis, contract compliance & administration, internal processes, and the chargeback process.

Business Services

Business Service Consultants provide front-line customer service and business relationship management to City/County departments and agencies, including business analysis, project management, and third-party vendor management.

Infrastructure Services

The Infrastructure Services team oversees data center operations, including our network, telecommunications, servers, storage, and security. Enterprise data management and the ISA Service Desk, including desk side operations, are also responsibilities of the Infrastructure team.

Applications Services

The Application Services team manages all internal and external systems support and application development efforts. This includes the ERP team, custom application development team, third-party application team, GIS team, and database administration team.

Government Access Television Services

Channel 16 and TV2 provide coverage and 24/7 access to local government meetings and programs via cablecast on Spectrum, Comcast and AT&T and live streams via Indy.gov. Online archives of all Channel 16 programming are also available for free viewing or downloads (now in HD).

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Information Services Agency

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
Information Services Fund	29,914,694	29,794,298	31,721,776	32,451,776	33,849,298
Enhanced Access	36,000	196,182	0	0	0
Total:	29,950,694	29,990,480	31,721,776	32,451,776	33,849,298
Expenditure					
Personal Services	2,753,930	2,746,649	4,115,651	4,115,651	4,873,352
Materials and Services	73,077	76,958	90,500	90,500	92,305
Other Services and Charges	27,054,066	26,837,523	27,365,625	28,095,625	28,713,641
Properties and Equipment	69,621	329,350	150,000	150,000	170,000
Total:	29,950,694	29,990,480	31,721,776	32,451,776	33,849,298

MARION COUNTY AUDITOR

Introduction

The Office of the Marion County Auditor is established by the Indiana State Constitution, and strict adherence to the laws of the State of Indiana is of prime importance. The Auditor is responsible for processing all tax deductions, abatements, tax sale functions, processing payroll for all City and County employees, administering all accounts payable and accounts receivable functions for all City and County agencies and departments, providing information for the annual financial report, monitoring County grants, and distributing over one billion dollars per year to the various taxing units of the City of Indianapolis and Marion County.

The Marion County Auditor's Office is now comprised of three - previously five – divisions.

Structure

Accounting and Payroll Division (City and County):

Accounting Division

The accounting division provides accounts payable and accounts receivable functions for all departments and agencies and ensures payment of all City and County bills, including property tax distributions, internal charges, payments to vendors, and payments to citizens working during elections and performing jury duty. The division also serves as the general accounting agency for the entire City-County enterprise and performs monthly and year-end processing, reconciles cash balances and funds, issues all 1099s, and assists with the preparation of financial reports and audits for both the City and Marion County.

Payroll Division

The payroll division is responsible for processing payroll and all payroll deductions, updating employee information on the payroll and benefits systems, providing support and direction to agency payroll clerks, and ensuring adherence to payroll legal requirements for all City and County agencies and departments, including new hiring reporting requirements.

Administration Division:

The administration division provides customer service, works with OFM and Human Resources on hiring and personnel actions, manages office-wide purchasing and contract negotiation, develops and monitors budgets, pursues legislation that best serves Marion County, and administers office-wide timekeeping and benefit leave.

Real Estate and Settlement Division:

Real Estate Division

The real estate division provides customer service for Marion County residents, processes all tax deductions, abatements, tax bill corrections, and refunds. The division administers all noticing requirements, redemptions and refunds for the annual Marion County tax sale, as well as investigates homestead deduction fraud throughout Indiana.

Settlement Division

The settlement division provides advances and semi-annual distribution of collected taxes to all Marion County taxing units, in addition to preparing the annual tax billing abstract, certifying net assessed values, and performing tax increment financing (TIF) neutralization. The settlement division also validates tax distribution, tax levy, and capital projects documentation that require certification by the Marion County Auditor.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Auditor

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	10,243,942	11,040,990	12,990,542	12,990,542	12,740,715
Loc Emerg Plan & Right to Know	71,601	9,867	110,000	110,000	110,000
Property Reassessment	44,153	0	0	0	0
Endorsement Fee - Plat Book	0	0	0	0	116,610
Auditor Ineligible Deduction	214,772	182,938	436,108	436,108	419,526
MC Elected Officials Training	0	0	10,000	10,000	10,000
Total:	10,574,467	11,233,794	13,546,649	13,546,649	13,396,851
Expenditure					
Personal Services	1,736,698	1,814,063	2,055,672	2,055,672	1,937,361
Materials and Services	8,996	10,008	13,750	13,750	13,750
Other Services and Charges	8,796,982	9,407,625	11,454,227	11,454,227	11,422,741
Properties and Equipment	31,791	2,097	23,000	23,000	23,000
Total:	10,574,467	11,233,794	13,546,649	13,546,649	13,396,851

MARION COUNTY ASSESSOR

Introduction

The Marion County Assessor's main objective is to ensure fair and accurate property tax assessments. Each property owner pays a fair share of local government expenses based on the value of the property owned. The County Assessor is responsible for determining the fair market value-in use of each property in the county. In addition, the County Assessor processes Business Personal Property returns for each business in the county. The Marion County Assessor also processes charitable and non-profit property tax exemptions. Any time a taxpayer wishes to appeal their assessment, the hearing process is administered by the County Assessor with a final determination issued by the Property Tax Assessment Board of Appeals (PTABOA).

Structure

Assessment Division

The Assessment Division assesses all real and business property throughout the county. This division coordinates the efforts of field personnel, audit staffs, and valuation experts to perform all phases of the assessment process in accordance with the International Association of Assessing Officers standards. The division is further divided into functional areas separately covering commercial, industrial, and residential properties, and reviewing taxpayers' reports on business personal property. The division has two satellite offices offering taxpayers convenient places to obtain residential assessment information and services.

Administration Division

The Administration Division is responsible for the budget creation and monitoring, payroll, human resources administration, facilities management, procurement, strategic planning, education administration, and process improvement, as well as document management and retention. Further, it administers the hearing process of the PTABOA and the review of property tax exemption applications for charities and non-profits. Finally, this division also conducts the processing of Inheritance Tax returns.

Data Analysis Division

The Data Analysis Division collects, manages, and analyzes the large amounts of data needed for both efficient and modern assessment results. It also creates satellite-coordinated mapping and connects assessment data to each property geographically. Moreover, the division manages ownership changes and records as well as parcel map changes. The division is responsible for the sales disclosure process which collects, reviews, and validates all property sales in the county. Finally, the division organizes this enormous quantity of data into reports and statistics, which is useful to the Assessment Division and to other government agencies, and is available for dissemination to citizens over the Internet.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Assessor

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	4,129,628	4,185,616	4,595,239	4,595,239	4,052,413
Property Reassessment	1,629,909	1,467,029	1,916,023	1,916,023	1,992,734
Endorsement Fee - Plat Book	161,698	134,459	153,580	153,580	306,633
County Sales Disclosure	107,769	105,379	108,036	108,036	256,471
Total:	6,029,004	5,892,482	6,772,879	6,772,879	6,608,251
Expenditure					
Personal Services	4,633,055	4,616,430	5,194,577	5,194,577	5,060,564
Materials and Services	12,335	14,719	22,800	22,800	22,800
Other Services and Charges	1,380,151	1,261,172	1,546,502	1,546,502	1,515,887
Properties and Equipment	3,462	162	9,000	9,000	9,000
Total:	6,029,004	5,892,482	6,772,879	6,772,879	6,608,251

MARION COUNTY TREASURER

Introduction

The mission of the Marion County Treasurer's Office is to provide Marion County residents and businesses with outstanding customer service and results in the collection of all taxes dues, to safeguard tax dollars while obtaining the highest yield available on invested funds, the accurate and timely distribution of all receipts to local units of government, and provide pertinent analysis on issues affecting county revenues. The Marion County Treasurer's Office collects approximately \$2 billion in revenues each year.

The Treasurer's Office fulfills duties established by the Indiana Constitution, Indiana Code, and municipal ordinance of the Consolidated City of Indianapolis, Marion County.

Structure

Revenue Division

The Revenue Division oversees the collection of revenue from a variety of sources. The Division represents the tax lien position in bankruptcy on Chapters 7, 11, and 13 filings and hearings on behalf of all units of government, researches government employees and vendor listings for delinquent taxes, arranges garnishments and coordinates delinquent accounts for the income tax intercept with the Department of Revenue and/or collection agency, processes mortgage servicer payments, ACH payments, and debit payments, prepares the county surplus property auctions, reviews and makes recommendations on not-for-profit applications for property, and manage county property transfers to governmental and abutting landowners.

Accounting & Finance Division

The Accounting & Finance Division maintains both a cash and fund book as required by Indiana Code and maintains monthly balances with the County Auditor for bank reconciliations, handles taxpayer NSF check issues, provides cashiers for in-person taxpayers, mail-in payments, and tax sale redemptions, maintains positive pay files and reports of collections, balances online, ACH, lock box and mortgage payments, and accounts for investments. The Division plays a pivotal role in the overall the property tax process from inception to collection.

Administration Division

The Administration Division manages the overall operations and functions of the Marion County Treasurer's Office, including tax billing and collections, payroll, budget and purchasing. The Division also drafts, reviews, analyzes, and testifies on legislation, manages the property tax, tax sale, cashiering, online bill pay and e-billing data systems and provides 47 units of government with advancements and distributions of tax and fee collections.

Customer Service Division

The Customer Service Division handles property tax records, licenses and clearances, offers a bi-lingual translator for walk-in customers, phone calls, and group presentations, staffs the taxpayer call center and customer service counter, prints bills upon request, processes mail, responds to e-mail correspondence, manages tax sale payment plans, assists taxpayers with online bill payments and the Soldiers and Sailors Act regarding reduced penalty and tax sale, processes and balances lock box payments, issues clearances for alcohol beverage permits, Sheriff's sale, mobile homes, and approves tax clearances issued through City licensing.

The Board of Marion County Commissioners

The Board is comprised of three county elected officials—the County Assessor, the County Auditor, and the County Treasurer. The Commissioners meet monthly or in specially called meetings to conduct business, and meetings are broadcast on the government access television channel. The Board of Marion County Commissioners fulfills the duties as prescribed in Indiana Code by making appointments to various boards, requiring those appointees to make periodic presentations at Commissioner meetings, ensures fair and impartial appeal hearings at the township trustee offices as required by Executive Order, and oversees the surplus and county-owned property program involving auctions, abutting property, not-for-profits, governmental transfers and RFPs.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Treasurer

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
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Source					
County General	2,579,878	2,658,660	2,909,163	2,909,163	2,919,227
MC Elected Officials Training	2,156	1,285	5,000	5,000	5,000
Total:	2,582,034	2,659,945	2,914,163	2,914,163	2,924,227
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Expenditure					
Personal Services	1,529,695	1,570,470	1,785,593	1,785,593	1,783,765
Materials and Services	3,785	6,283	7,594	7,594	7,319
Other Services and Charges	1,046,608	1,081,559	1,118,976	1,118,976	1,131,143
Properties and Equipment	1,945	1,633	2,000	2,000	2,000
Total:	2,582,034	2,659,945	2,914,163	2,914,163	2,924,227

MARION COUNTY CLERK

Introduction

Established by the Indiana State Constitution, the Marion County Clerk is the custodian of all court records, issues marriage licenses, and serves as the court's fiscal agent and trustee of child support payments.

Structure

Civil Superior Division

The Civil Division is comprised of electronic filings for civil superior, probate, and family courts. All out-going and returning certified mail is handled by this division as well as all copy requests, change of venue cases, and the sheriff sale.

Circuit Court Division

The Circuit Court processes electronic and paper filings for initial and subsequent civil and paternity filings, appeals, and copy requests.

Criminal Division

The Criminal Division is comprised of subsequent electronic filings for criminal courts, including all major felony and misdemeanor courts. This division also handles all incoming phone calls from the public and processes appeals and court mail. The Initial Hearing Court (IHC) staff maintains hours 24-7 for the processing of bail bonds, case initiation, accepting of search warrants, probation violations, and grand jury filings. It also scan all paperwork for IHC.

Finance Division

The Finance Division collects and disburses court costs, fines, fees, and judgments. In addition, it serves as trustee of child support payments. This division also handles purchasing, accounts payable, and payroll for both the Clerk's Office and the Election Board. It also oversees the Traffic Division.

Front Office for Pro Se

Located in the Clerk's main office in City County Building, staff provides customer service for case inquiries and copy requests and initiates and accepts subsequent case filings for pro se individuals. This division also issues and records marriage licenses.

Protective Orders

Located in room G-25 of the City County Building, staff accepts and assists with filing protective orders for pro se individuals.

Juvenile Division

Located at 25th and Keystone, Juvenile Court staff processes electronic and paper filings for initial and subsequent cases, processes appeals, and provides copies. This division also accepts child support payments, court fees, and fines.

Records Management Division

The Records Management Division handles all records requests from the public as well as other government agencies. This division retains and protects court and other public records until they have met retention requirements. All divisions (Civil, Criminal, Circuit and Juvenile) oversee the project of scanning paper court records into the electronic case management system.

Traffic Violations Bureau

Located on East Washington Street, the Traffic Division handles all manual and electronic filings for criminal traffic misdemeanor, infraction and ordinance violation tickets. This division also collects payments for traffic tickets, assists walk-in customers with their driver records and fines, files pro-se motions, and scans court files.

Executive Division

The Executive Division consists of the Clerk, Director, Deputy Director, Chief Financial Officer, and Executive Assistant.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Clerk

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	5,081,759	5,300,690	5,561,320	5,561,320	5,877,288
Clerk's Perpetuation	1,248,552	1,115,234	1,133,608	1,133,608	934,134
Federal Grants	0	18,984	0	0	0
Total:	6,330,311	6,434,908	6,694,928	6,694,928	6,811,421
Expenditure					
Personal Services	5,121,676	5,231,360	5,362,597	5,362,597	5,498,052
Materials and Services	22,658	44,670	40,500	40,500	45,125
Other Services and Charges	1,167,011	1,157,997	1,285,831	1,285,831	1,262,244
Properties and Equipment	18,965	882	6,000	6,000	6,000
Total:	6,330,311	6,434,908	6,694,928	6,694,928	6,811,421

MARION COUNTY ELECTION BOARD

Introduction

The Marion County Election Board conducts elections as well as administers and enforces election law within the county. By statute, the makeup of the Board is bipartisan, and the Marion County Clerk serves as the secretary. In this role, the Clerk is responsible for governing all primary, general, and special elections as well as the associated processes: certifying election results; enforcing Indiana's campaign finance laws; maintaining and storing optical scan tabulators, electronic pollbooks, and ballot marking equipment; providing training for thousands of poll workers and those appointed by political parties.

Structure

Election Service Center

The Election Service Center stores all voting equipment and the critical materials to conduct elections. The Election Service Center also serves as the hub for operations leading up to, and including Election Day. Core functions centered at the Election Service Center include the following: the deployment of mechanical support; poll worker training classes; a central location for counting absentee ballots on Election Day; serves as the public space for the tabulation of election results; facilitates testing of election-critical equipment.

Poll Worker Coordination

Poll worker coordination includes recruiting, assigning, and training upwards of 2,500 poll workers each election, and coordinates efforts with the political parties to recruit and employ poll workers as outlined in Indiana Code.

Vote Centers

Vote centers allow flexibility for voters to cast their ballot on Election Day at any polling location that is convenient for them. Vote centers were first deployed in May 2019, and continue to offer a positive experience for the voters of Marion County, by removing the rigidity of a precinct-based election model.

Absentee Program

The program coordinates all absentee voting activities, which allow voters to submit a ballot before Election Day, if certain circumstances prevent a voter from being present at a vote center on Election Day. Absentee voting methods include in-person early voting at a satellite site, traveling board, and mail-in ballots. The absentee team also coordinates the military and overseas program, ensuring compliance with state and federal law. All absentee ballots are centrally counted on Election Day at the Election Service Center. The absentee team operates the central count of absentee ballots by training upward of 300 bipartisan counters and tabulation staff each election.

Campaign Finance

Election Board staff is responsible for maintaining campaign finance records for Marion County. The office is responsible for accepting campaign finance paperwork from candidates, office holders, political parties, and political action committees. The Election Board is also responsible for levying fines against entities and individuals who are not compliant with state campaign finance laws.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Election Board

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	7,291,365	6,067,632	3,165,028	3,165,028	7,146,562
Section 102 HAVA Reimbursement	0	0	50,000	50,000	50,000
Federal Grants	0	78,968	0	0	0
County Grants	0	1,148,455	0	0	0
Cumulative Capital Improvement	2,115,448	826,204	521,176	521,176	350,000
Total:	9,406,813	8,121,258	3,736,204	3,736,204	7,546,562
Expenditure					
Personal Services	1,252,532	1,395,445	1,016,120	1,016,120	1,718,300
Materials and Services	53,852	98,879	44,500	44,500	103,300
Other Services and Charges	8,012,104	5,853,102	2,410,684	2,410,684	5,450,062
Properties and Equipment	88,325	773,833	264,900	264,900	274,900
Total:	9,406,813	8,121,258	3,736,204	3,736,204	7,546,562

MARION COUNTY BOARD OF VOTERS REGISTRATION

Introduction

The Marion County Board of Voters Registration (VR) supervises and oversees all registrations of Marion County voters. These activities include performing all duties as prescribed by Indiana law, the National Voter Registration Act, and Help America Vote Act. The Board also supervises the maintenance of Marion County registrants in the Statewide Voters Registration System.

The Board of Voters Registration operates with the following Mission Statement: "... to provide opportunities in an equitable and courteous manner for all qualified citizens of Marion County to register to vote, to promote the integrity of the electoral process by maintaining accurate and current voter registration records used in elections, and to be an information resource regarding voter registration."

Structure

Voters Registration is one independent department. However, the agency is represented equally by the two major political parties, Democrat and Republican. Each Party has an appointed Board member that oversees a Chief Deputy Board member and four Voter Registration clerk positions.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Voters Registration

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
<hr/>					
Source					
County General	952,169	1,017,765	1,214,118	1,214,118	1,195,936
Total:	952,169	1,017,765	1,214,118	1,214,118	1,195,936
<hr/>					
Expenditure					
Personal Services	726,934	751,775	869,427	869,427	878,887
Materials and Services	18,268	24,970	25,000	25,000	25,000
Other Services and Charges	202,360	241,021	309,692	309,692	282,050
Properties and Equipment	4,607	0	10,000	10,000	10,000
Total:	952,169	1,017,765	1,214,118	1,214,118	1,195,936

MARION COUNTY RECORDER

Introduction

The Marion County Recorder's Office maintains permanent public records primarily related to real estate, including deeds, mortgages, liens, and releases. Additional instruments are recorded either for giving legal public notice of their existence or for safekeeping and future reference.

Structure

Recording and Records Management

The Recorder's Office examines, records, indexes and makes accessible to the public important real estate documents.

The office continues to seek innovative and technological advances to enhance service delivery and reduce costs. Nearly 75% of documents are now submitted electronically. The office is comprised of 18 cross-trained staff responsible for recording over 130,000 documents annually.

The Recorder's Office manages and maintains over 10 million records since 1821. Recorded documents are accessible within the office using public service terminals or online through fee-based services. A free search service providing indexed document information is also available online.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Recorder

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
MC Elected Officials Training	2,299	1,662	6,250	6,250	8,000
ID Security Protection	33,575	49,584	63,750	63,750	66,000
County Records Perpetuation	1,491,132	1,354,991	1,581,893	1,581,893	1,628,988
Total:	1,527,006	1,406,238	1,651,893	1,651,893	1,702,988
Expenditure					
Personal Services	902,160	801,333	975,743	975,743	1,029,912
Materials and Services	5,446	3,510	5,415	5,415	5,415
Other Services and Charges	613,485	593,806	662,147	662,147	656,573
Properties and Equipment	5,915	7,589	8,588	8,588	11,088
Total:	1,527,006	1,406,238	1,651,893	1,651,893	1,702,988

MARION COUNTY SURVEYOR

Introduction

Marion County Surveyor's Office was established by the Indiana Constitution in 1851. General Land Office surveys in what is now Marion County began in 1819. Marion County is part of the rectangular survey system (Public Land System), which divides the land into sections that are one square mile. All real estate boundaries in Marion County can be traced back to the Public Land System. Statute law requires the Surveyor to recheck at least five percent of the section corners each year, and there are over 2,400 current ties. The Marion County Surveyor's Office maintains a Legal Survey Record Book and a Corner Record Book. No fee is charged for surveying services provided to any city, county, or other governmental agency.

Structure

The Marion County Surveyor's Office has three areas of focus, each with their own operational goals and activities while being unified by a common vision.

Surveying

In the field, staff perform the precise measurements of Section Corners and ties per Indiana Code and replace said monuments as necessary. We monitor the Eagle Creek Dam for horizontal and vertical movement, as well as performing vital research within the office.

Information Technology

Information Technology supports the needs of the Surveyor's Office. This area compiles the data collected in the field by use of AutoCAD and GIS software. Further, that data, along with the corner history and drawing, which this department provides, is posted onto the county's website. We collect and quality-check all measurements to ensure accurate, reliable information is provided.

Having a greater reliance on new technology has helped the Surveyor's Office commit to providing government agencies and private sector companies timely, accurate, and useful information while maximizing taxpayer dollars. Finally, these advancements in technology have enabled us to fulfill our legal obligation for the completion of the Alcohol & Tobacco Commission's Verification of Business Location forms.

Preservation

Preservation is as much a part of the Surveyor's Office as surveying and technology. We believe in the importance of preserving our past for the future generations. Understanding the necessity of creating legible electronic copies of the records, maps, surveys, and plats housed in the Surveyor's Office, we work to ensure that they will be easily accessible for years to come. By concentrating on this now we have been able to begin scanning fragile documents.

**Consolidated City of Indianapolis, Marion County
Sources and Uses Report**

2022 Adopted Budget

MC Surveyor

	2019 Actual Final	2020 Actual Final	2021 2021 Budget Adopted	2021 Budget Revised	2022 Budget Adopted
Source					
County General	116,380	104,837	136,747	136,747	118,294
Surveyor's Perpetuation	625,972	578,956	709,834	709,834	740,345
MC Elected Officials Training	1,930	5,216	6,000	6,000	6,000
Total:	744,282	689,010	852,581	852,581	864,639
Expenditure					
Personal Services	540,040	444,418	672,612	672,612	674,140
Materials and Services	16,813	21,402	24,125	24,125	24,350
Other Services and Charges	123,992	108,330	121,957	121,957	137,262
Properties and Equipment	63,437	114,860	33,887	33,887	28,887
Total:	744,282	689,010	852,581	852,581	864,639

SUPPLEMENTAL BUDGET INFORMATION

History of Indianapolis and Marion County

Marion County was incorporated in 1832 and the City of Indianapolis was originally incorporated in 1832. It is the largest city in the State of Indiana and the 16th largest city in the nation with a population of 887,642 and a metropolitan area population of approximately 2.1 million people. The City encompasses a land area of 402 square miles. The City, located at the geographic center of the State, is the State capital and also serves as the physical, economic, and cultural capital. Indianapolis has a stable and diversified economy with employment rates and income levels consistently above the national averages.

On January 1, 1970, the government of the City and that of Marion County were unified and their form of service delivery consolidated, thereby extending the City’s boundaries to generally coincide with those of the County. Four municipalities (Beech Grove, Lawrence, Speedway, and Southport) located within the County boundaries were specifically excluded from most functions of the consolidated City by the consolidating act. The consolidated government provides for a Mayor and a 25-member legislative council. The City-County Council consists of 25 councilors elected from single-member districts.

Demographic and Economic Statistics City of Indianapolis

Year	Population	Personal income (millions of dollars)	Per capita personal income	Median age	Education level in years of schooling	School enrollment	Unemployment rate
2010	821,579	\$ 37,742	\$ 41,723	33.6	12	159,865	9.7%
2020	887,642	\$ 52,478	\$ 54,405	34.2	12	131,830	5.7%

Data and original citations are in the 2020 City of Indianapolis ACFR Schedule 16

Indianapolis has a growing and diversified economy with employment and per capita income rates that historically have outperformed both state and national averages. The Indianapolis Chamber of Commerce reported 74 successful relocation and expansion projects in 2020, leading to 4,125 new jobs and 4,827 retained jobs at a record high salary of \$33.86 per hour with \$1.4 billion in capital investment.¹ Three of Indiana’s Fortune 500 companies are located in Indianapolis and the City is home to many of the State’s largest public companies.

The City is home to 20 institutions of higher learning with over 127,000 students enrolled.² These include Indiana University-Purdue University (IUPUI), Butler University, University of Indianapolis, Marian University, Ivy Tech Community College and others. The Indianapolis area is served by 341 K-12 schools and 11 public school districts, with a population of 181,000 students distributed among all public and private schools³

¹ Data retrieved from: <https://indychamber.com/news/press-release-mayor-joe-hogsett-and-develop-indy-report-2020-economic-development-successes-andunprecedented-small-business-support/>

² Marion County Post-Secondary Education Student Enrollment: <https://nces.ed.gov/collegenavigator/?s=IN&of=1&od=0&pg=5>

³ Indiana Department of Education: <https://compass.doe.in.gov/search.aspx?county>

Indianapolis' healthcare sector has expanded in the past decade and continues to grow. Eskenazi Hospital, Indiana's largest public hospital, was completed in December 2013. Indiana University Health ("IU Health") continues to expand in the City; with a recent announcement that they will be investing \$1.6 billion to consolidate the IU Health Methodist and IU Health University Hospitals into an integrated "green" campus covering 44 acres between 16th and 12th Streets downtown, as well as adding research and education facilities for the IU School of Medicine.⁴ Riley Hospital will remain in its current location, following its \$475 million expansion, but will be adding a new maternity and newborn health center in 2021.

Indianapolis continues to be a major sports and convention destination. Indianapolis Motor Speedway is home to the Indy 500 race, Lucas Oil Stadium is home to the Indianapolis Colts, hosting the 2022 NCAA Football Championships, Super Bowl XLVI, and multiple NCAA Men's Final Four tournaments and Big Ten Football Championships. Bankers Life Fieldhouse is home to the Indiana Pacers and the Indiana Fever. Victory Field is home to the Indianapolis Indians, which is Pittsburgh's Triple-A affiliate. All three major sports facilities are within walking distance or connected by the skywalk system to the Indiana Convention Center, which is the 17th largest convention center in the US. Indianapolis drew a record-setting 30 million visitors in 2019, with an estimated economic impact of \$5.6 billion dollars.

Key cultural destinations include the Indianapolis Zoo, the Indiana State Museum, the NCAA headquarters and Hall of Champion, the Eiteljorg Museum of American Indians and Western Art, the Children's Museum of Indianapolis, Newfields: A Place for Nature & the Arts, and seven war memorials. In 2020, Forbes named Indianapolis "25 Best Places to Visit in 2020".⁵

2020 Principal Property Tax Payers				2020 Principal Employers			
Principal taxpayer	Taxable assessed value (a)	Rank	Percentage of total city taxable assessed value	Employer	Employees	Rank	Percentage of city total employment
Eli Lilly and Company	1,337,469	1	2.697	Indiana University Health	23,187	1	5.08
Citizens Energy Group	493,150	2	0.995	Ascension St. Vincent	17,398	2	3.81
Federal Express Corporation	250,550	3	0.505	Community Health Network	11,328	3	2.48
White Legacy Properties, LLC	200,797	4	0.405	Eli Lilly and Company	10,764	4	2.36
Allison Transmission Inc.	168,109	5	0.339	Walmart	8,926	5	1.96
Hertz Indianapolis 111 Monument, LLC	158,025	6	0.319	Kroger Co	7,675	6	1.68
Applied Energy Services	153,026	7	0.309	Federal Express Corporation	5,000	7	1.10
MSA North Developer, LLC	117,337	8	0.237	Anthem	4,866	8	1.07
American United Life Insurance Company	108,995	9	0.220	Eskenazi Health	4,620	9	1.01
Rolls-Royce Corporation	97,252	10	0.196	Meijer	4,594	10	1.01

(a) Represents the January 1, 2019 valuation for taxes due and payable in 2020. Amounts in thousands. Data and original citations are in the 2020 City of Indianapolis ACFR Schedule 9.

Data and original citations are in the 2020 City of Indianapolis ACFR Schedule 17.

⁴ Fox News Report, "IU Health Reveals Plans for new \$1.6 Billion Hospital, Expanded Medical Campus in Downtown Indianapolis" August 18, 2020

⁵ Forbes "Best Places to Travel in 2020" <https://www.forbes.com/sites/laurabegleybloom/2019/12/19/best-places-travel-us-2020/?sh=55d493f84898>

Financial Policies and Practices

Fund Balance

City-County General Ordinance No. 5, 2016 – Proposal No 204, 2016

The City of Indianapolis will maintain the fund balance of the general fund's sub-funds at levels sufficient to protect the City's creditworthiness as well as its financial position during emergencies or economic fluctuations.

Should the budgeted fund balance drop below the minimum, identified by the policy below, the City will establish a plan to replenish the balance the following year. Fund balance is calculated on an as-budgeted basis and therefore excludes non-cash operating expenses in determining balance minimums or targets.

1. **Minimum Unassigned Fund Balance.** The City will maintain the General Fund unassigned fund balance at a minimum level equivalent to 10% of recurring, budgeted operating expenditures.
2. **Minimum Unrestricted Fund Balance.** The City will maintain the General Fund unrestricted fund balance at a minimum level equivalent to 17% of recurring, budgeted operating expenditures.

Investment

City-County General Ordinance No. 71, 2018 – Proposal No. 387, 2018

It is the policy of the City to invest public funds in a manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state/local statutes governing the investment of public funds in accordance with Title 5, Article 13 of the Indiana Code. The primary objectives, in priority order, of the City's investment activities shall be:

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
2. **Liquidity:** The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated.
3. **Return on Investments:** The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

Measurement Focus, Basis of Accounting and Budgeting, and Financial Statement Reporting

The City of Indianapolis' government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the period in which the tax levy and rates are certified, which is the period for which the taxes are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under this basis of accounting, revenues are recognized as they become susceptible to accrual; generally, as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property taxes to be available if they are collected and distributed within 60 days of the end of the current fiscal period. For all other revenue items, including taxes other than property taxes, the City considers revenue to be available if they are collected within 90 days of the end of the current fiscal period. Significant revenues susceptible to accrual include property and other taxes, grants, and interest on investments. Bonds and notes issued are recorded as other financing sources, along with any related premium or discounts.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include:

- 1) Debt service fund bond principal and interest expenditures due through January 15 are recorded on the preceding December 31. Expenditures related to compensated absences and claims and judgments are recorded only when payment is due (i.e., matured).
- 2) Prepaid expenditures are not recorded as an asset in the fund financial statements.

The annual budget, and all funds therein, is prepared on a budgetary basis. The audited financial statements include all budgeted funds and also self-insurance funds, which are non-appropriated by the legislative body.

Balance Budget

The City defines a balanced budget as a budget in which council adopted expense appropriations for an annual budget do not exceed the estimated revenue of the City/County in the budget period. The Indiana Department of Local Government finance will certify a unit's budget if estimated annual revenue and available cash balances are greater than council adopted expense appropriations.

Debt Limitations

The City adheres to the debt management policy of the Indianapolis Local Public Improvement Bond Bank, the debt issuance and management arm of the Consolidated City of Indianapolis and Marion County. The policy sets standards for compliant, cost-efficient, and secure debt management that promotes intentional, coordinated capital growth among the City's qualified entities. In addition to the policy covering the management and issuance of all Bond Bank bonds, notes, and other obligations, it also outlines appropriate uses of debt, specific guidelines for debt, and the governance and investment of proceeds resulting from the issuance of obligations.

Allotment of Appropriation by Controller IC 36-3-6-10

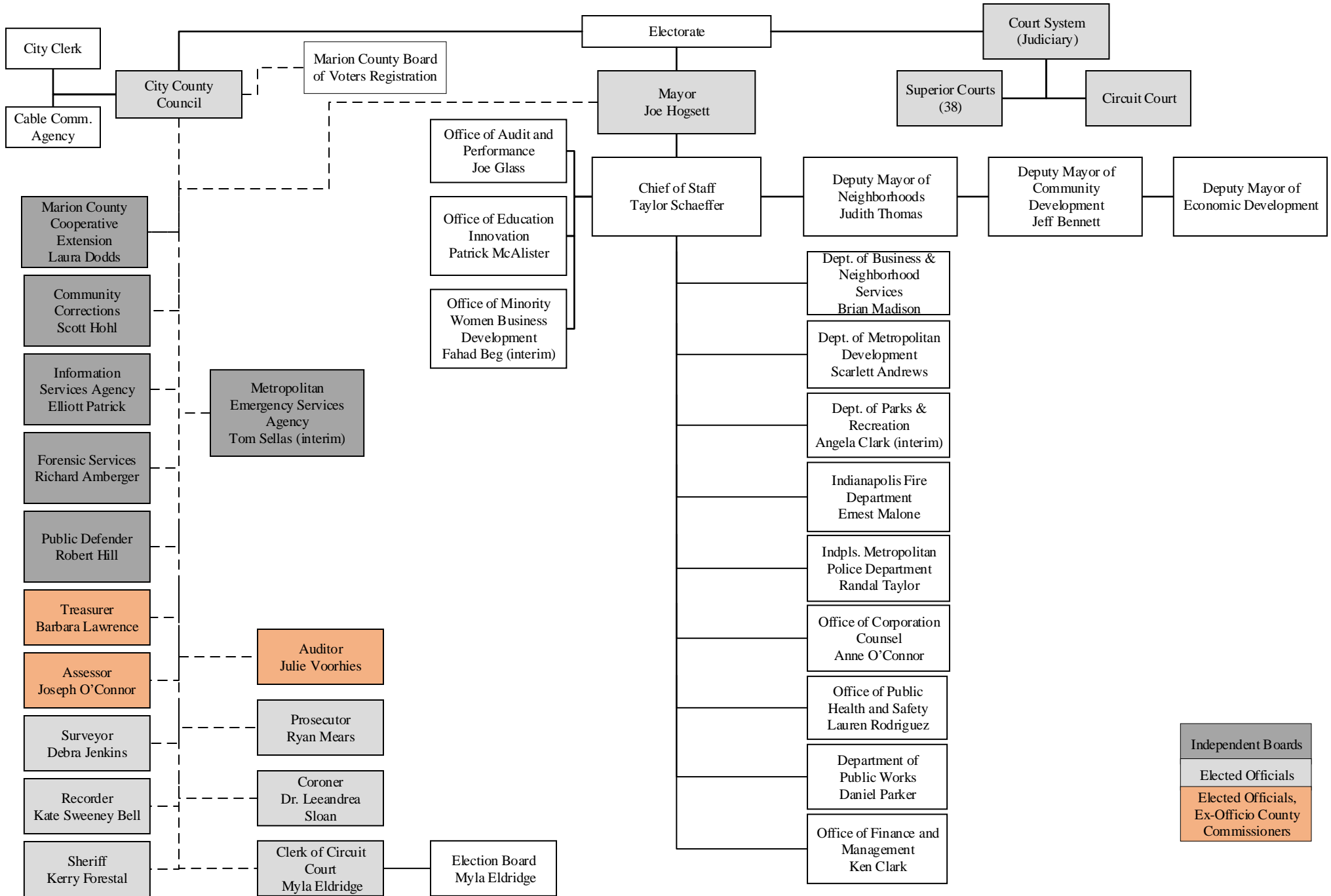
If the Controller anticipates revenues inadequate to support the appropriation adopted by the county fiscal body, the controller has the authority to impose budget allotment schedules upon an office, department, or agency to reflect anticipated revenues and maintain adequate reserves for the city and county.

Internal Controls

The City's management team is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

City of Indianapolis and Marion County Organization Chart

*as of 10-18-2021



Full Time Equivalents (FTE)
Consolidated City of Indianapolis, Marion County
2022 Adopted Budget

Department	2020 Adopted	2021 Adopted	2022 Adopted	Changes in 2022
Executive				
Mayor's Office	50.00	50.00	54.00	Increase 3 for Office of Education Innovation and 1 for Mayor's administration
Office of Audit and Performance	11.00	11.00	11.00	
Office of Corporation Counsel	47.00	47.00	44.00	Correction of FTE count to match funded position
Office of Finance and Management	72.50	73.00	77.00	Expansion of the real estate team
Office of Minority & Women Business Dev	9.00	9.00	9.00	
EXECUTIVE TOTAL	189.50	190.00	195.00	
City County Council	13.50	15.00	14.00	Correction of FTE count to match funded position
Telecom and Video Services Agency	6.00	6.00	0	Department consolidated into Information Services Agency
Metropolitan Development	89.00	74.00	81.00	Added 2 Administrators, a Principal Program Manager, a Grant Analyst, 2 Compliance Officers, and an Administrative Officer
Business and Neighborhood Services	284.00	284.00	289.00	Increase 3 Project Development Analysts, 1 Supervisor, and 2 Animal Care staff
Public Works	790.00	795.00	795.00	Created Levees and Channels Team (7), completion of Operations 2nd shift (19), added 4 to the Engineering team, and 1 in Administration. Increases were netted by transfer of park's maintenance crews to Parks and Recreation
Public Health and Safety	43.50	45.00	28.00	Additional program staff net transfer of 22 Communications staff to MESA
Indianapolis Metropolitan Police Department	2,050.00	2,050.00	2,077.00	Increase 24 Public Safety Officers and 3 Data Analysts
Indianapolis Fire Department	1,299.00	1,299.00	1,263.00	Decrease 36 telecommunicators transferred to MESA
Parks & Recreation	267.84	267.84	275.00	Increase 2 program staff and 31 transferred from Public Works park's maintenance crew netted by a reduction in seasonal positions
Subtotal - City	5,032.34	5,025.84	5,017.00	
County Agency				
Auditor	32.00	29.00	29.00	
Clerk	110.00	110.00	110.00	
Election Board	34.00	16.00	34.00	Increase 18 temporary staffing for an election year
Voters' Registration	20.00	20.00	20.00	
Coroner	27.00	27.00	30.50	Increase 3 Deputy Coroners
Recorder	25.00	25.00	26.00	Increase 1 Records Clerk
Treasurer	35.00	35.00	31.00	Correction of FTE count to match funded position
Surveyor	11.50	12.50	12.50	
Information Services Agency	44.00	45.00	51.00	Increase 6 former Telecom and Video Services Agency staff
County Assessor	92.00	92.00	91.00	Correction of FTE count to match funded position
Public Defender	271.00	285.00	285.00	
Prosecutor	320.50	311.25	311.25	
Prosecutor-Child Support	101.00	89.00	89.00	
Forensic Services	68.60	70.00	70.00	
Sheriff	1,021.00	1,021.00	924.00	Decrease 159 communications staff to MESA, Increase 19 staff from IMPD, Increase 43 staff for building security
Community Corrections	200.00	200.00	200.00	
Circuit Court	22.00	23.00	22.00	Correction of FTE count to match funded position
Superior Court	647.00	647.00	647.00	
Cooperative Extension	5.00	4.00	4.00	
Metropolitan Emergency Services Agency	-	-	223.00	Staff coming from the following agencies: 22 Public Health and Safety, 36 Fire, 3 Police, 160 Sheriff, and 2 new administrators
Subtotal - County	3,086.60	3,061.75	3,210.25	
TOTAL	8,118.94	8,087.59	8,227.25	

Agency Directors and Chief Financial Officers

Consolidated City of Indianapolis, Marion County

<u>COUNTY AGENCIES</u>	<u>Agency/Dent.</u>	<u>Agency Director*</u> * as of 10/18/2020	<u>Chief Financial Officer/Manager*</u> * as of 10/18/2020
	Indpls.-Marion County Forensic Services Agency	Richard Amberger	Dan Norris
	Information Services Agency (ISA)	Elliott Patrick	Ed Klaunig
	Marion Circuit Court	Judge Sheryl Lynch	Superior Court Staff *Temp
	Marion County Assessor	Joseph O'Connor	Teresa Bates
	Marion County Auditor	Julie Voorhies	Drew Carlson
	Marion County Clerk	Myla Eldridge	Jenny Troutman
	Marion County Community Corrections Agency	Scott Hohl	NaTrina Debow
	Marion County Cooperative Extension	Laura Dodds	Rebecca Klein
	Marion County Coroner	Dr. Leeandrea Sloan	Mallory Malczewski
	Marion County Election Board	Brienne Delaney	Jenny Troutman
	Marion County Prosecutor	Ryan Mears	Cindy Craig
	Marion County Prosecutor Child Support	Michael McGuire	Cindy Craig
	Marion County Public Defender Agency	Robert J. Hill	Becky Motsinger
	Marion County Recorder	Kate Sweeney Bell	Chris Becker
	Marion County Sheriff	Kerry Forestal	Kallan Carr
	Marion County Surveyor	Debra Jenkins	Edwin Barnes
	Marion County Treasurer	Barbara Lawrence	Angela Mansfield
	Marion County Voters' Registration (Republican)	Cindy Mowery	Cindy Mowery
	Marion County Voters' Registration (Democrat)	LaDonna Freeman	LaDonna Freeman
	Marion Superior Court	Emily VanOsdol	Monica Ferguson
<u>CITY DEPARTMENTS</u>			
	City-County Council	Vop Osili	Brandon Herget
	Department of Business and Neighborhood Services	Brian Madison	Cherie Olson
	Department of Metropolitan Development	Scarlett Andrews	Tiwanne House
	Department of Parks and Recreation	Angie Clark (Interim)	Angie Clark
	Office of Public Health and Safety	Lauren Rodriguez	Dawn Skyes
	Department of Public Works	Daniel Parker	Amanda Ortman
	Indianapolis Metropolitan Fire Department	Chief Ernest Malone	Dawn Sykes
	Indianapolis Metropolitan Police Department	Chief Randal Taylor	Janice Mitchell
	Office of Audit and Performance	Joe Glass	Amanda Davis
	Office of Corporation Counsel	Anne O'Connor	Amanda Davis
	Office of Finance and Management	Ken Clark	Jake McVeigh
	Office of Minority & Women Business Development	Fahad Berg (Interim)	Amanda Davis
	Office of the Mayor	Taylor Schaffer	Amanda Davis
		OFM Budget Staff	Ken Clark, Controller
			Abigail Hanson, Deputy Controller
			Lucas Anderson, Budget Manager
			Jake McVeigh, Budget Analyst
			Kyle Swalls, Budget Analyst
			Amanda Davis, Budget Analyst
			Debora Hall, Grants Administrator

City-County Council

Consolidated City of Indianapolis, Marion County

<u>City-County Councilor</u>	<u>District</u>	<u>Council Leadership (as of 10/18/2021)</u>
Leroy Robinson	1	Vop Osili, President
Keith Potts	2	Zach Adamson, Vice President
Dan Boots	3	Maggie Lewis, Majority Leader
Ethan Evans	4	Brian Mowery, Minority Leader
Ali Brown	5	
Crista Carlino	6	
John Barth	7	
Monroe Gray, Jr.	8	
William C. Oliver	9	
Maggie A. Lewis	10	
Vop Osili	11	<u>Council Staff</u>
Jason Larrison	12	SaRita Hughes, Clerk
Keith Graves	13	Angela Gonzalez, Assistant Clerk
La Keisha Jackson	14	Yulonda Winfield, Assistant Clerk
Jessica McCormick	15	Leslie Williams, Council Relations Liaison
Kristin Jones	16	Kimberly Nance, Council Relations Liaison
Zach Adamson	17	Fernanda Ramirez-Strickland, Council Relations Liaison
Michael Paul Hart	18	Eva Flick, Fiscal & Policy Analyst
David Ray	19	Brandon Herget, Chief Financial Officer
Joshua Bain	20	Toae Kim, General Counsel
Frank Mascari	21	
Jared Evans	22	
Paul Annee	23	
Michael Dilk	24	
Brian Mowery	25	

Indianapolis City - County Council

RCS# 319

2020-2023

2020-2023

10/18/2021 7:47 PM

Proposal: PROP21-267
Sponsor: Osili,Adamson,Lewis
Action: Adopt
Committee: Various

Ordinance: F.O. 22 (Passed)

Yea: 23

Nay: 1

Abstain: 0

Not Voting: 0

Excused: 1

Yea – 23

Adamson
Annee
Bain
Barth
Boots
Brown

Carlino
Dilk
Evans-J
Graves
Gray
Hart

Jackson
Jones
Larrison
Lewis
Mascari
McCormick

Mowery
Oliver
Osili
Potts
Robinson

Nay – 1

Evans-E

Abstain – 0

Excused – 1

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**Public Purpose Grants
and Assistance to External Entities**
Consolidated City of Indianapolis, Marion County
2022 Adopted Budget

Administrator / Recipient or External Entity	Amount
<i>Public Purpose Local Grants</i>	
County Auditor	
<i>Marion County Fair Board</i>	\$100,000
<i>Noble of Indiana</i>	\$1,050,000
<i>Regional Health and Mental Health Centers</i>	\$7,559,637
Information Services Agency	
<i>Educational Television Cooperative (ETC)</i>	\$25,000
Total Public Purpose Grants	\$8,734,637
<i>Assistance to External Entities</i>	
Department of Parks and Recreation	
<i>Arts Council of Indianapolis</i>	\$1,100,000
Office of Public Health and Safety – Administrator’s Office	
<i>Crime Prevention Grants</i>	\$3,000,000
<i>Early Intervention Planning Council (EIPC)</i>	\$65,000
Total Assistance to External Entities	\$4,165,000

Glossary

Allotment: Discretionary budget control at a lower level than appropriation. The Office of Finance and Management uses allotment controls to control budget allocated for internal chargebacks and reserves.

Appropriation: An authorization granted by the Indianapolis-Marion County City-County Council to make expenditures and to incur obligations for a specific purpose. An appropriation is limited in amount and to the time when it may be expended. Appropriations are set at the character, fund, and agency level.

Balanced Budget: a budget in which council adopted expense appropriations for an annual budget do not exceed the estimated revenue of the City/County in the budget period.

Capital Fund: funds used to account for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Circuit Breaker: an amount of waived property tax liability due to levied property taxes being above the caps. Property taxes are capped at a percentage of a parcel's gross assessed value based on the classification of the parcel. Homesteads are capped at 1%, other residential property and agricultural land is capped at 2%, and commercial and industrial property is capped at 3%.

Debt Service Fund: funds used to account for the accumulation of financial resources for, and payment of, general long-term debt principal, interest, and related costs.

Department of Local Government Finance (DLGF): an agency of the State that approves municipal budgets and property tax rates.

Fiduciary Fund: fund used to report assets held in a trustee capacity for others, which therefore cannot be used to support the City-County's normal activities. Pension funds are an example of a fiduciary fund used by the City-County.

Fiscal Year: the financial year for Consolidated City-County is based on a calendar year, January 1 through December 31.

Fund Balance: the difference between the assets of a fund subtracted from its liabilities. It is normally divided up into 'reserved' and 'unreserved.' For budgeting, fund balance is equal to the cash balance as the City-County utilizes the cash basis of budgeting.

Full-Time Equivalent (FTE): a unit of measure of authorized positions within departments and agencies based on the proportion that a position is

scheduled to work divided by the maximum number of compensable hours in a full-time schedule. The City-County Council approves a maximum FTE amount for each department and agency as a part of the annual budget ordinance.

Interfund Transfer: during the course of normal operations, the City records numerous transactions between funds including expenditures and transfer of resources to provide services, subsidize operations and service debt.

Internal Service Fund: a fund that provides goods or services to agencies and departments of government on a cost-reimbursement basis, with the goal to 'break-even' rather than make a profit. The Information Services fund is an example of an internal service fund used by the City-County.

General Fund: the primary operating fund(s) of the City and accounts for most of the financial resources that may be used for any lawful purpose.

Major Fund: a fund that constitutes more than 10% of either revenue or expenditures of the appropriated budget, excluding other financing sources and uses. Additionally, all general funds are considered major funds throughout this budget document.

Management Reserve: a budgetary reserve set aside for emergencies, unforeseen expenditures, or as directed by the City-County Council.

Maximum Levy Growth Quotient (MLGQ): an annual multiplier for civil taxing unit's maximum permissible property tax levy determined in accordance with IC 6-1.1-18.5-2. The multiplier is based on a six-year rolling average of nonfarm personal income, as computed by the Bureau of Economic Analysis. The State Budget Agency (SBA) annually calculates the AVGQ and provides it to taxing units by June 30th.

Non-Major Fund: a fund that does not constitute more than 10% of either revenue or expenditures of the appropriated budget, excluding other financing sources and uses. For the purposes of reporting on non-major funds throughout this budget document, they are presented in aggregate by their fund type (special revenue, debt service, capital, etc.).

Special Revenue Fund: funds used to account for specific revenue sources that are legally restricted to expenditures for a specific purpose.

Tax Increment Financing (TIF): an economic development mechanism to finance further economic development in a specified area. A TIF works by locking-in the taxable value of real property at the value it has when the boundaries of the TIF are established. The property tax revenue generated from increases in assessed value are used for continued improvement within the boundaries of the TIF.