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THE CITY OF
INDIANAPOLIS

Proposed 2025 Budget

FOR THE CONSOLIDATED CITY
OF INDIANAPOLIS - MARION COUNTY



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BUDGET OVERVIEW



Transmittal Letter

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

I am honored to present to you the 2025 budget for the Consolidated City of Indianapolis and Marion County.

After submitting eight consecutive balanced budgets for council approval, we are continuing that record of strong fiscal management and discipline with the 2025 budget, which totals \$1.650 billion. The moderate but steady growth projected for 2025 enables continued investment in public safety, anti-violence, infrastructure, traffic safety, and quality of life investments. This budget also lays the groundwork for investment in our people through contractual increases—yet to be negotiated—with our major public sector labor unions.

The 2025 proposed budget supports key public safety initiatives, starting with traffic safety. In 2025, we are creating a position focused on implementation of the Vision Zero plan; in-vehicle printers and scanners for IMPD that will enhance their ability to issue traffic tickets and upgrading the mobile Traffic Command trailer. We will maintain funding for 1,743 police officers and equip them with license plate readers, cameras, tasers and body-worn cameras. Again in 2025, our budget funds \$4.5 million for the Gun Violence Reduction Strategy (“Peacemakers”) to continue the necessary work of intervening and programming for those most affected by or at risk for the effects of gun violence. The budget continues funding for the Clinician Led Community Response team, the City’s team of mental health professionals who respond to individuals experiencing mental health crises in the Downtown and East Districts. Next year’s budget also continues to fund efforts to reduce homelessness, including Tenant Legal Assistance and Eviction Avoidance programs with Indiana Legal Services and new funding for 50 beds of master leased units, a step toward our housing first initiative in master-leased units.

The budget also features major infrastructure spending, part of the Mayor’s 5-year infrastructure plan that reaches nearly \$1.04 billion. 2025 will see nearly \$200 million investments in roads, bridges, and greenways next year. Neighborhoods will receive an additional \$76.8 million in stormwater systems improvements.

I am grateful to all of our partners across the 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 2025 budget.

Sincerely,

Joe Hogsett

Mayor

Executive Summary



Budget Overview

The 2025 budget for the Consolidated City of Indianapolis, Marion County is the eighth balanced budget submitted for approval to the Council. Due to its strong fiscal policy and management, the City maintains the highest credit rating from Moody's Investor Services, Kroll Bond Rating Agency, and Fitch Ratings and one notch lower from S&P Global Ratings, all of which were reaffirmed between 2022 and 2024. The 2025 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 – without raising taxes or selling off assets.

Expenditures for 2025 are budgeted at \$1,650,933,578 and revenues are projected at \$1,650,989,860. As a result of steady revenue growth, this budget prioritizes critical investments in the City's workforce, public safety, anti-violence, infrastructure, traffic safety, and quality of life initiatives, along with improvements in general government services. Further, this budget pays off existing debt and maintains the Fiscal Stability fund above \$85 million.

Budget Highlights

The 2025 Budget keeps Indianapolis-Marion County on a path of strong fiscal stability while investing in our workforce, in public safety, anti-violence, infrastructure, traffic safety, and quality of life initiatives. This budget includes the following:

Public Health and Safety

- Funding for 1,743 police officers
- Funding for 1,276 firefighters, which includes budget for a recruit class starting in January 2025
- Continued investment in technology for the Indianapolis Metropolitan Police Department for license plate readers, public safety cameras, dash cameras, and body-worn cameras
- Continuation of an auxiliary pilot program of 30 officers to ensure 24/7 coverage in each police district
- Creation of a safety ambassador position for Parks to begin developing a program dedicated to enhanced public safety in parks
- Funding a position in the Department of Public Works dedicated to implementation of the Vision 0 plan with the goal of eliminating all serious injuries and deaths from traffic crashes
- Funding to purchase a new mobile traffic safety command center for IMPD
- Funding to purchase new in car printers and scanners for one third of IMPD patrol officers, reducing a current barrier to traffic enforcement
- Investment in IMPD's non-sworn personnel to fill professional and technical positions, shifting 7 officers back to police work

Violence Prevention

- Funding the Clinician Led Community Response team, the City's team of mental health professionals to respond when residents experience mental health crises in the east and downtown IMPD districts
- Investment in community programs that help reduce the prevalence of homelessness, treat addiction, and address mental health challenges
- Funding a master leasing program for 42 additional units for unsheltered individuals and families as a part of the 200 units of permanent supportive housing to be developed as identified by the Mayor's Office housing first initiative
- Violence reduction and intervention initiatives managed by the Office of Public Health and Safety (OPHS), including 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
- Increased funding for community mental health centers operating in Marion County

Criminal Justice

- Funding for Forensics Services Agency to outsource a subset of cases, allowing them to reduce processing time on firearm and sexual assault cases
- Funding to support recruitment and retention programs in the Marion County Sheriff's Office
- Additional investment in technology to improve communication and jail maintenance in the Adult Detention Center
- Funding the debt payments associated with the soon to be opened Forensics and Coroner facilities, as well as the Youth and Family Services Center, all of which will replace outdated and inefficient buildings

Infrastructure and Neighborhood Investments

- \$199.6 million for roads, bridges, and greenway improvements across Indianapolis neighborhoods in 2025 with more than 30% of funding across the 5-year capital plan set to improve pedestrian and cyclist safety
- \$68.4 million for storm water systems improvements across Indianapolis neighborhoods in 2025
- \$2.5 million for the Indy Achieves program to provide scholarships for Indianapolis residents pursuing a post-secondary degree or credential
- Additional personnel dedicated to trail maintenance as a result of the historic \$50 million investment through the Circle City Forward initiative and Lilly Foundation grant
- \$7 million in grant funding for the Department of Parks and Recreation to build an archery range at Riverside Adventure park and additional funding for parks beautification
- Increased local funding for animal care supplies to reduce reliance on donors and investment in professional kennel cleaning to free up staff to focus on animal care
- Technological investment to improve the Mayor's Action Center request portal for increased transparency between citizens reporting concerns and the City's progress toward alleviating them

Capital and Equipment

- \$6.7 million for IMPD patrol vehicles
- \$7.2 million for IFD apparatuses
- \$5.3 million for Public Works equipment in solid waste, grounds maintenance, and fleet service programs

Contractual Commitments

The 2025 budget was developed during negotiations with the major public sector unions, whose contracts expire December 31, 2024. These include the Fraternal Order of Police (FOP), International Association of Fire Fighters (IAFF), and American Federation of State, County and Municipal Employees (AFSCME), and the International Brotherhood of Electrical Workers (IBEW). A baseline cost of living adjustment was applied to all union positions in the budget per Municipal Code 193-304. Additionally, the Office of Finance and Management has set aside additional funds to cover additional contractual increases that may be negotiated.

Additional Initiatives

Submitted alongside the budget proposal, a fiscal package includes an additional \$25 million to make targeted one-time investments in each council district through either public works or parks projects. Each Councilor is able to choose the investment most needed in their district for \$1M or less based on a list of potential projects generated by the departments. This funding is made possible from the 2024 unbudgeted income tax without drawing down on existing fund balances.

Finally, alongside this budget is the creation of a standalone agency for Animal Care Services (ACS). Animal Care has been a subdepartment of the Department of Business and Neighborhood Services since its creation in 2017. In that time, the budget of Animal Care has grown nearly 50%. The growth of the department, along with the historic investment in a new animal shelter, projected to be completed in mid-2026, necessitated the creation of a stand-alone department. On a practical level, the leadership and central administrative function of BNS are located at the City-County Building, which is four miles north of the animal shelter, creating a level of distance between service and the agency leaders. This change will increase the resources and create a co-located leadership structure that is wholly devoted to animal welfare and given leadership of the Department of Business and Neighborhood Services capacity to focus solely on licensing, permitting, and inspections.

Reserves and Fund Balances

The 2025 budget is balanced without relying 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 2025 with more than \$371 million in fund balance, which assumes 100% spend down of the American Rescue Plan Act State and Local Fiscal Recovery funds due to the obligation deadline of December 31, 2024. By balancing revenue and expenses, the 2025 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 assurance that reserves are available should unplanned events occur.

Revenues

For 2025, the City-County's income tax distribution is forecasted to be \$478.5 million, an increase of \$19.5 million. This increase assumes a shift in the levy freeze and property tax relief rates as is being proposed for Council action alongside the budget. These shifts will reallocate the income tax rate between the different buckets but will not increase the overall rate. The purpose of these shifts is to fully utilize prior year supplemental income tax revenues, both of which were larger than the 2024 supplemental amounts. Property tax revenue for 2025 is projected at \$474 million, an increase of \$14 million from the \$460 million estimated in 2024.

Conclusion

The 2025 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 continued investments in public safety, anti-violence reduction, infrastructure, and other forward-looking projects that will shape Indianapolis' future. Eliminating the structural deficit in 2017 and maintaining a balanced budget in the years following was accomplished by a commitment to hold spending, utilize innovative problem solving, and allocate revenue to benefit public safety, infrastructure, and quality of life initiatives. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

City of Indianapolis, Indiana

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

Budget Preparation Calendar

May 2024	<u>Budget Instructions Released to Agencies and Departments</u> The Office of Finance & Management releases the budget instructions to department finance leadership at the monthly enterprise finance meeting, where major priorities and assumptions are reviewed. Departments have 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 7th – June 30th	<u>Comprehensive Budget Review</u> The Office of Finance & Management meets with each agency/department to review their budget submission, revenue trends, grant submissions, budget savings/shortfalls, capital schedule if applicable, and current year trending.
July 2nd – August 11th	<u>Budget Prepared for Introduction</u> Based on agency meetings and revenue projections, the Office of Finance & Management works with the Mayor's office to develop a recommended budget for introduction to the City-County Council.
August 12th	<u>Budget Introduction</u> The Mayor introduces the budget ordinance to the Council followed by a presentation from the Controller.
August 13th- September 20th	<u>Budget Hearings</u> Agencies and Departments present their proposed budget to their respective council committee.

September
23rd

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
24th
– October
3rd

Review and Analysis

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

October
7th

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.

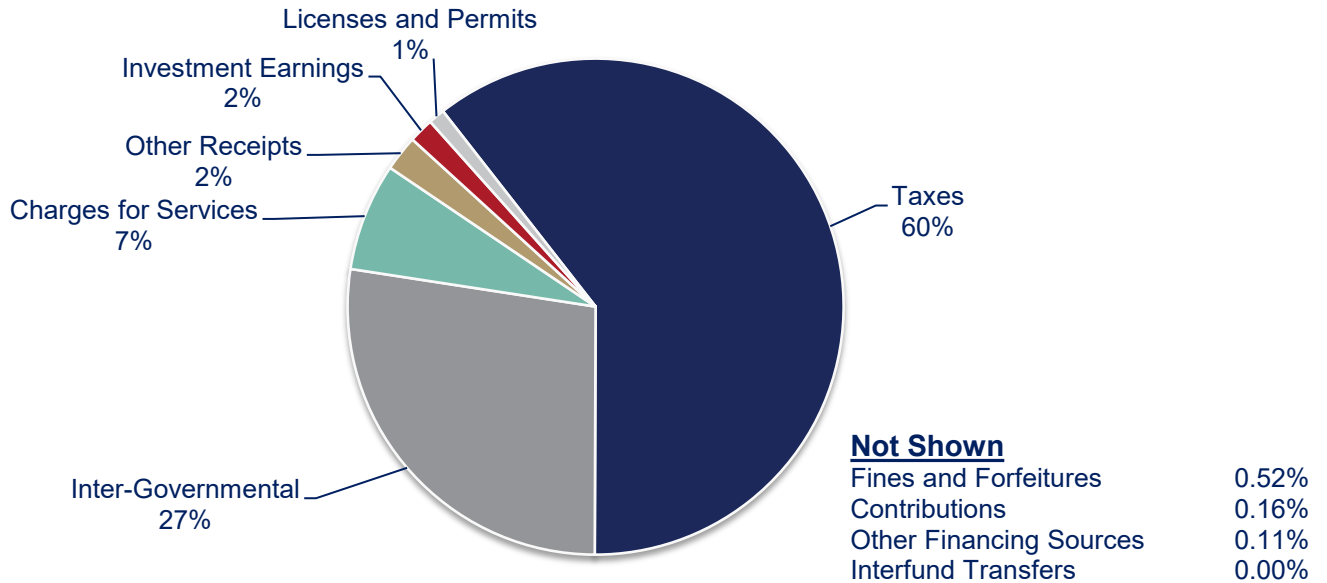
Fiscal Year
Beginning
January 1st

Budget Management, Amendment, and Control Process

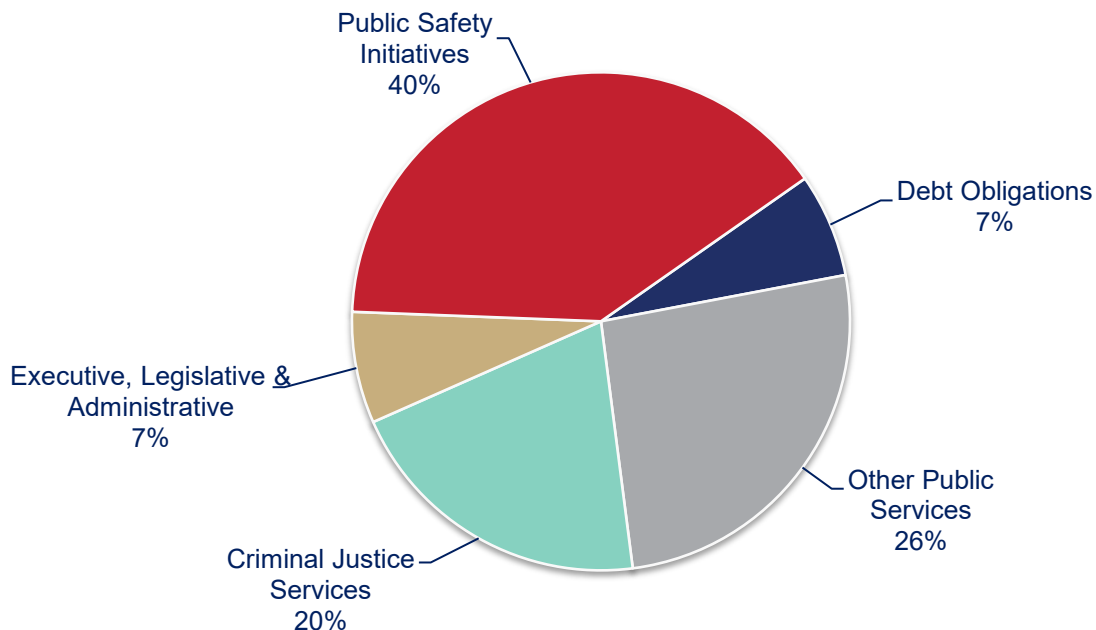
On a monthly basis, the fiscal officers of each department and the Office of Finance and Management review spend to date reports by department, fund and expenditure classification (character). These reports are submitted to the Council's Office and posted on the Office of Finance and Management's website. 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.

2025 Total Revenues & Appropriations

Total Revenues by Source
\$1,650,989,860



Total Appropriations by Service
\$1,650,933,578



Revenues and Expenses by Function

City of Indianapolis and Marion County – All Council Appropriated funds
2021-2025

Sources (a)	2021 Actual (c)	2022 Actual (d)	2023 Actual	2024 Adopted	2025 Introduced
Taxes	\$ 866,644,798	\$ 867,785,156	\$ 933,921,675	\$ 938,469,934	\$ 992,714,385
Licenses and Permits	\$ 15,913,646	\$ 17,971,648	\$ 15,724,648	\$ 16,736,875	\$ 17,327,050
Inter-Governmental	\$ 602,200,744	\$ 508,177,732	\$ 285,242,142	\$ 410,928,341	\$ 448,347,827
Charges for Services	\$ 113,154,969	\$ 115,081,704	\$ 113,357,133	\$ 115,514,728	\$ 115,096,120
Fines and Forfeitures	\$ 5,528,287	\$ 7,119,518	\$ 5,293,637	\$ 8,501,453	\$ 8,641,667
Other Receipts	\$ 38,756,695	\$ 109,883,671	\$ 41,280,605	\$ 39,108,198	\$ 37,931,647
Interfund Transfers	\$ (463,563)	\$ 42,913,685	\$ 2,104,307	\$ -	\$ -
Other Financing Sources	\$ 1,723,878	\$ 1,156,728	\$ 774,871	\$ 988,000	\$ 1,891,836
Investment Earnings	\$ 2,998,500	\$ 16,232,493	\$ 52,523,790	\$ 29,400,000	\$ 26,450,000
Contributions	\$ 2,583,757	\$ 749,632	\$ 650,279	\$ 1,837,407	\$ 2,589,329
Total	\$ 1,649,041,711	\$ 1,687,071,966	\$ 1,450,873,088	\$ 1,561,484,936	\$ 1,650,989,860

Uses (b)	2021 Actual (c)	2022 Actual (d)	2023 Actual (e)	2024 Adopted	2025 Introduced
Public Safety Initiatives	\$ 512,813,188	\$ 538,912,015	\$ 519,523,562	\$ 637,022,626	\$ 654,813,050
Criminal Justice Services	\$ 265,797,432	\$ 262,248,819	\$ 290,868,048	\$ 313,813,048	\$ 337,039,355
Other Public Services	\$ 320,786,412	\$ 322,159,974	\$ 420,423,955	\$ 397,051,745	\$ 428,295,905
Executive, Legislative & Administrative	\$ 283,476,457	\$ 334,898,413	\$ 317,075,898	\$ 111,838,010	\$ 119,474,724
Debt Obligations	\$ 125,966,298	\$ 142,878,775	\$ 108,631,435	\$ 101,695,563	\$ 111,310,543
Total	\$ 1,508,839,787	\$ 1,601,097,996	\$ 1,656,522,897	\$ 1,561,420,993	\$ 1,650,933,578

Annual Surplus/(Deficit)	\$ 140,201,924	\$ 85,973,970	\$ (205,649,809)	\$ 63,943	\$ 56,283
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Notes:

- a) 2021, 2022, and 2023 Sources reflect revenue reported in the accounting system on a cash basis.
- b) 2021, 2022, and 2023 Uses reflect expenses and encumbrances attributable to the specified budget year.
- c) 2021 Sources represent the receipt of \$343M in federal stimulus funds (ARPA). 2021 Taxes includes \$26.1M in one-time supplemental income tax distribution.
- d) 2022 Sources represents the receipt of \$242M in federal stimulus funds (ARPA). 2022 Taxes includes \$23.1M in one-time supplemental income tax distribution.
- e) 2023 Sources represents expenditures of \$157M in Federal Stimulus funding received in 2021 and 2022 and expenditures of \$50.8M in capital spending by Parks and Public Works funded by revenues recognized in prior years. 2023 Taxes includes \$52M in one-time supplemental 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

1. **General Funds** - the chief operating fund of the municipality. Tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures of the municipality are paid from the general fund.
2. **Special Revenue Funds** - used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.
3. **Debt Services Funds** - used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.
4. **Capital Projects Funds** - used to account for financial resources to be used for the acquisition or construction of major capital facilities.
5. **Internal Service Funds** - used to account for the financing of goods or services provided by one fund, department, or agency to other funds, departments, or agencies of the financial reporting entity, or to other governments, on a cost-reimbursement basis.
6. **Agency Funds** - used to account for assets held by a government in a purely custodial capacity.

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 Policy

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, Fiscal Stability, and Rainy Day. 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 the transportation and stormwater general funds.

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

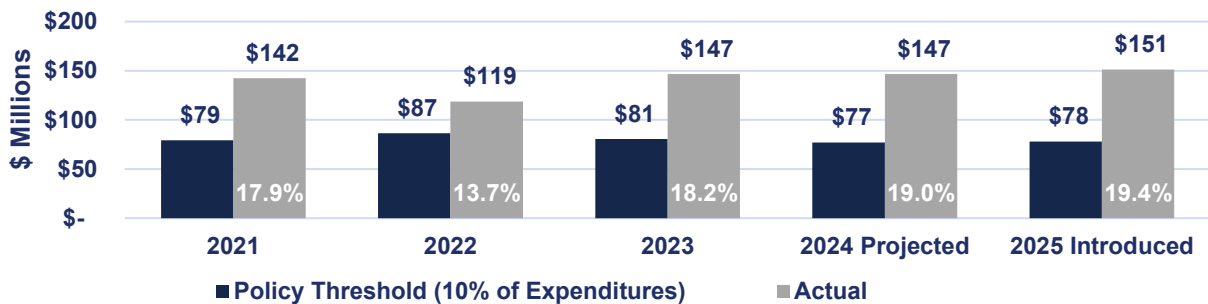
The City's fund balances, both the policy and our comfortable margin above the minimum, are regularly cited by rating agencies as credit strengths. Notably, Moody's most recent credit

opinion in November 2023 stated that Indianapolis benefited from “healthy reserves.”¹ There were planned spend downs in fund balances in 2021 and 2022 for investments in residential street and thoroughfare improvements and completion of the Community Justice Campus. The 2021-2023 balances are audited figures on an accrual basis while the 2024 and 2025 amounts are on a budgetary basis. The main difference between accrual and budgetary basis is the timing of recognizing revenues and expenditures.

While the fund balances for 2024 and 2025 are nearly two times their required thresholds, there are a number of known upcoming financial needs that may require the City to utilize these reserves. For example, nearly all public sector union contracts are up for negotiation before December 31, 2024. Our main priority in this budget is to make resources available to commit to the contracts. Additionally, there are a number of capital projects currently ongoing that may require additional funding to complete and a number of one-time facility and equipment upgrades that can be addressed outside the budget. Finally, the City’s healthy reserves mitigate future risk should revenue shortfalls occur, unanticipated expenditures arise, or economic conditions change.

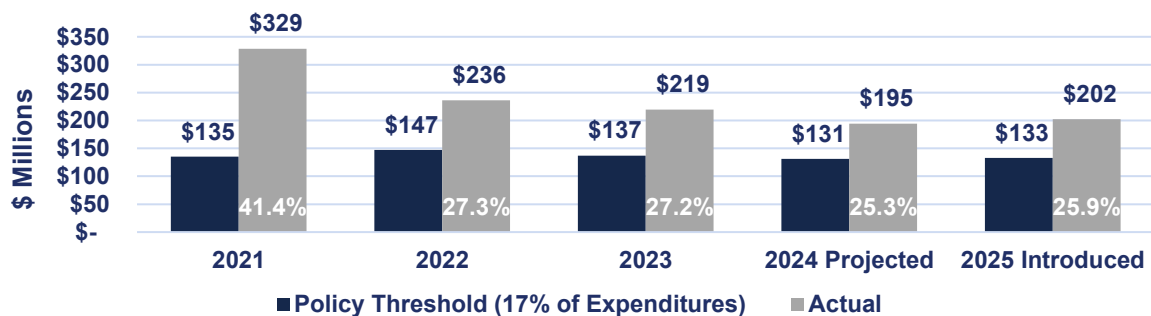
Unassigned Fund Balance

Policy v. Actual



Unrestricted Fund Balance

Policy v. Actual



Note: 2021-2023 are audited figures

¹ Indianapolis Local Public Improvement Bond Bank <https://www.indianapolisbondbank.com/indianapolis-bond-bank-in/ratings/i3865>

Statement of Fund Balance

The following tables present projected ending fund balance and estimated revenues to be collected in the budget year for each council appropriated fund. Although the City of Indianapolis and Marion County are consolidated units of government, the City and County are distinct taxing entities. City funds are used solely by City departments, and County funds are solely used by County departments.

Year-end 2024 fund balances for Solid Waste Disposal and County General are anticipated to change by more than 10%. The below table shows Solid Waste Disposal increasing 112% due to poorer fund balance results in prior years, requiring less fund reliance for 2025 expenditures. Marion County Statement of Fund balance shows County General decreasing 19% due to the 2024 fund balance projected to end \$7M higher than when the 2024 budget was adopted. While the County General fund balance is decreasing, it will remain consistent with historical fund balances and maintain a fund balance equal to 12% of expenditures.

City of Indianapolis	June 30, 2024 Starting Cash Balance	Dec. 31, 2024 Budgetary Fund Balance	2025 Adopted Appropriations	2025 Property Tax Net Levy	2025 Local Income Tax Revenue	2025 Other Misc. Revenue	2025 Inter-fund Transfers	Dec. 31, 2025 Budgetary Fund Balance
<i>Consolidated County</i>	204,866,840	171,313,500	97,708,892	35,541,785	230,720,177	53,656,569	(213,953,693)	179,569,446
<i>Transportation General</i>	31,730,632	20,894,874	66,071,341	-	-	107,970,889	(41,826,910)	20,967,513
<i>Parks General</i>	8,342,317	3,540,749	33,928,965	21,033,445	4,736,865	7,177,994	1,020,000	3,580,087
<i>Redevelopment General</i>	16,114,529	9,793,599	5,081,760	636,689	55,286	3,887,572	(300,000)	8,991,385
<i>Solid Waste Collection</i>	5,642,914	1,347,123	47,025,349	38,175,341	3,104,817	5,824,621	-	1,426,553
<i>Solid Waste Disposal</i>	1,781,643	65,310	9,241,860	-	-	9,320,000	-	143,450
<i>IFD General</i>	15,649,042	3,683,048	203,896,950	100,265,127	7,820,542	19,101,869	76,594,560	3,568,197
<i>IMPD General</i>	8,470,730	4,814,921	288,762,208	48,620,674	4,823,736	22,255,767	213,300,448	5,053,338
<i>Storm Water Management</i>	42,626,026	33,660,911	28,692,480	-	-	52,375,152	(23,677,876)	33,665,707
Subtotal General Operating	335,224,673	249,114,035	780,409,805	244,273,061	251,261,423	281,570,433	11,156,529	256,965,676
<i>Parking Meter</i>	12,155,936	8,563,279	4,916,420	-	-	4,535,000	-	8,181,859
<i>State Law Enforcement</i>	7,590,132	7,096,771	1,220,000	-	-	2,611,920	(1,391,920)	7,096,771
<i>Federal Law Enforcement</i>	9,419,111	7,813,031	1,788,300	-	-	3,268,300	(1,480,000)	7,813,031
<i>City Public Safety Income Tax</i>	10,550,009	-	-	-	79,317,606	-	(79,317,606)	-
<i>Federal Grants - City</i>	(18,902,947)	56,636	150,340,238	-	-	150,340,237	-	56,635
<i>State of Indiana Grants - City</i>	13,154,323	1,781,686	33,161,201	-	-	33,388,624	(227,424)	1,781,685
<i>Drug Free Community- City</i>	343,730	170,648	200,000	-	-	-	200,000	170,648
<i>Stimulus-Coronavirus Pandemic</i>	136,757,199	-	-	-	-	-	-	-
Subtotal Special Revenue	171,067,493	25,482,051	191,626,159	-	79,317,606	194,144,081	(82,216,950)	25,100,629
<i>PILOT Debt Service Bonds</i>	2,945,176	-	12,093,250	-	-	17,095,838	(5,002,588)	-
<i>Flood Control District Bonds</i>	3,926,492	1	13,439,163	-	-	-	13,439,163	1
<i>Metro Thoroughfare Bonds</i>	5,855,927	235,690	20,452,893	2,300,000	-	161,243	18,014,164	258,204
<i>Park District Bonds</i>	2,102,071	75,811	2,985,776	1,825,000	-	122,129	1,165,785	202,949
<i>County Wide (MECA) Bonds</i>	2,143,476	447,409	6,737,976	6,500,000	-	457,022	-	666,454
<i>Civil City Bonds</i>	3,585,198	514,798	6,052,424	5,400,000	-	438,341	225,000	525,716
<i>Revenue Bonds</i>	(1,528,180)	566,152	5,571,323	-	-	3,095,031	2,476,291	566,152
<i>Economic Development Bonds - Non TIF</i>	7,649	11,169	1,612,253	-	-	1,612,253	-	11,169
Subtotal Debt Service	19,037,809	1,851,030	68,945,058	16,025,000	-	22,981,857	30,317,815	2,230,645
<i>Cnty Cum Capital Improvements</i>	417,798	-	-	-	-	-	-	-
<i>City Cum Capital Improvements</i>	21,761,916	14,972,003	16,714,335	14,576,759	-	2,422,587	(500,000)	14,757,014
<i>Fire Cumulative</i>	3,219,863	3,198,389	5,848,024	5,436,533	-	489,727	(225,000)	3,051,624
<i>Cap Asset Lifecycle & Dev</i>	172,834,866	3,297,635	34,731,460	-	-	2,900,000	34,731,459	6,197,634
Subtotal Capital	198,234,443	21,468,027	57,293,819	20,013,292	-	5,812,314	34,006,459	24,006,272
<i>Police Pension Trust</i>	(114,125)	-	27,500,000	-	-	27,500,000	-	-
<i>Fire Pension Trust</i>	(181,272)	-	26,127,924	-	-	26,127,924	-	-
Subtotal Trustee	(295,397)	-	53,627,924	-	-	53,627,924	-	-
TOTAL CITY OF INDIANAPOLIS FUNDS	723,269,021	297,915,143	1,151,902,765	280,311,353	330,579,029	558,136,609	(6,736,147)	308,303,222

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.

Marion County	June 30, 2024 Starting Cash Balance	Dec. 31, Budgetary Fund Balance	2025 Adopted Appropriations	2025 Property Tax Net Levy	2025 Local Income Tax Revenue	2025 Other Misc. Revenue	2025 Inter-fund Transfers	Dec. 31, 2025 Budgetary Fund Balance
<i>County General</i>	47,026,503	36,414,762	245,070,961	178,499,323	50,033,362	60,960,633	(51,428,603)	29,408,515
Subtotal General Operating	47,026,503	36,414,762	245,070,961	178,499,323	50,033,362	60,960,633	(51,428,603)	29,408,515
<i>Property Reassessment</i>	2,595,717	2,252,127	2,249,435	1,977,090	-	137,384	-	2,117,166
<i>Auditor Ineligible Deduction</i>	2,142,812	1,643,056	550,470	-	-	656,993	-	1,749,579
<i>911 Emergency Dispatch</i>	2,490,947	1,092,630	7,228,383	-	-	7,228,383	-	1,092,630
<i>Public Safety Communications</i>	1,055,711	317,222	20,318,215	-	20,300,000	478,764	-	777,771
<i>County Federal Law Enforcement</i>	(178,142)	-	1,480,000	-	-	-	1,480,000	-
<i>County State Law Enforcement</i>	(439,656)	-	1,391,920	-	-	-	1,391,920	-
<i>MC Elected Officials Training</i>	592,167	543,209	96,000	-	-	50,284	-	497,493
<i>ID Security Protection</i>	198,994	137,636	88,000	-	-	50,284	-	99,920
<i>Surveyor's Perpetuation</i>	754,498	441,848	369,203	-	-	524,881	-	597,526
<i>County Records Perpetuation</i>	4,614,499	3,906,963	1,815,033	-	-	1,428,531	-	3,520,461
<i>Endorsement Fee - Plat Book</i>	1,241,637	873,775	603,787	-	-	393,372	-	663,359
<i>County Sales Disclosure</i>	429,906	360,485	312,677	-	-	245,592	-	293,401
<i>Clerk's Perpetuation</i>	753,539	411,811	811,022	-	-	762,762	-	363,551
<i>Enhanced Access</i>	1,226,628	1,153,428	-	-	-	253,000	-	1,406,428
<i>Adult Probation Fees</i>	827,716	669,276	990,908	-	-	838,854	-	517,221
<i>Superior Court Equipment</i>	383,762	330,122	62,500	-	-	21,400	-	289,022
<i>Juvenile Probation Fees</i>	124,251	124,251	122,884	-	-	-	-	1,367
<i>Comm & Guardian Ad Litem</i>	217,938	-	1,117,920	-	-	1,117,920	-	-
<i>Guardian Ad Litem</i>	1,322,290	-	6,813,226	-	-	820,285	5,992,942	-
<i>Domestic Relations Counseling</i>	208,454	224,846	139,815	-	-	32,784	-	117,815
<i>Diversion Fees</i>	320,288	262,822	269,868	-	-	275,920	-	268,874
<i>Alt Dispute Resolution</i>	346,596	369,554	20,000	-	-	81,000	-	430,554
<i>Alcohol & Drug Services</i>	717,370	646,533	495,632	-	-	403,926	-	554,827
<i>Drug Testing Laboratory</i>	2,173	2,173	-	-	-	-	-	2,173
<i>Drug Free Community - County</i>	61,018	24,279	40,000	-	-	240,000	(200,000)	24,279
<i>County Extradition</i>	73,234	73,234	15,000	-	-	15,000	-	73,234
<i>Sheriff's Civil Division Fees</i>	108,834	198,957	200,000	-	-	277,356	-	276,313
<i>Sheriff's Med Care for Inmates</i>	3,276,772	-	20,067,932	-	-	12,000	20,055,932	-
<i>Sex & Violent Offender Admin</i>	57,010	73,680	15,000	-	-	33,340	-	92,020
<i>Sheriff's Continuing Education</i>	12,776	17,276	12,000	-	-	5,000	-	10,276
<i>County Public Safety Income Tax</i>	20,340,891	3,919,646	66,373,809	-	62,454,162	-	-	-
<i>Supplemental Public Defender</i>	386,907	291,317	125,400	-	-	71,500	-	237,417
<i>Deferral Program Fees</i>	1,150,777	980,385	700,000	-	-	700,000	-	980,385
<i>Conditional Release</i>	56,093	57,093	-	-	-	1,000	-	58,093
<i>Jury Pay</i>	578,835	867,536	600,000	-	-	628,418	-	895,954
<i>Drug Treatment Diversion</i>	164,997	117,517	60,000	-	-	5,000	-	62,517
<i>Section 102 HAVA Reimbursement</i>	45,402	-	-	-	-	-	-	-
<i>Loc Emerg Plan & Right to Know</i>	291,171	277,008	110,000	-	-	110,000	-	277,008
<i>County (Corr) Misdemeanant</i>	312,248	528,589	677,877	-	-	597,980	-	448,692
<i>Home Detention User Fees</i>	334,184	1,472,707	1,386,182	-	-	1,051,975	-	1,138,500
<i>County Offender Transportation</i>	94,953	97,815	-	-	-	6,000	-	103,815
<i>Child Advocacy</i>	544	544	-	-	-	-	-	544
<i>Federal Grants - County</i>	(786,133)	-	10,748,884	-	-	10,748,884	-	-
<i>State of Indiana Grants - County</i>	5,630,940	-	14,321,753	-	-	14,094,329	227,424	(1)
<i>County Grants</i>	10,327	1	219,515	-	-	219,515	-	1
Subtotal Special Revenue	54,151,875	24,761,348	163,020,252	1,977,090	82,754,162	44,619,616	28,948,218	20,040,183
<i>Capital Improvement Leases</i>	631,329	56,081	1,064,286	1,100,000	-	66,081	-	157,875
<i>CJC Leases</i>	7,058,342	-	41,301,200	-	-	2,700,000	38,601,200	-
Subtotal Debt Services	7,689,671	56,081	42,365,486	1,100,000	-	2,766,081	38,601,200	157,875
<i>Cumulative Capital Improvement</i>	8,430,524	7,278,583	3,416,327	12,320,868	-	867,626	(9,384,668)	7,666,082
Subtotal Capital	8,430,524	7,278,583	3,416,327	12,320,868	-	867,626	(9,384,668)	7,666,082
<i>Information Services</i>	(12,872,286)	4,803,663	45,157,788	-	-	46,064,108	-	5,709,983
Subtotal Internal Service	(12,872,286)	4,803,663	45,157,788	-	-	46,064,108	-	5,709,983
TOTAL MARION COUNTY FUNDS	104,426,288	73,314,437	499,030,814	193,897,281	132,787,525	155,278,064	6,736,147	62,982,639
TOTAL CITY/COUNTY FUNDS	827,695,309	371,229,580	1,650,813,579	474,208,634	463,366,554	713,294,673	-	371,285,861

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.

Fund-Services Relationship

The following tables show the percentage of total budget allocated by service area by City and County funds. Agencies and departments are categorized by the services provided to better illustrate their funding sources and how City-County resources are allocated.

City of Indianapolis	Public Safety	Other Public Services	Executive, Legislative & Administrative Services	Debt Service
General Funds				
<i>Consolidated County</i>	3.84%	10.70%	92.00%	-
<i>Transportation General</i>	-	15.46%	-	-
<i>Parks General</i>	-	7.94%	-	-
<i>Redevelopment General</i>	-	1.19%	-	-
<i>Solid Waste Collection</i>	-	11.00%	-	-
<i>Solid Waste Disposal</i>	-	2.16%	-	-
<i>IFD General</i>	32.61%	-	-	-
<i>IMPD General</i>	46.19%	-	-	-
<i>Storm Water Management</i>	-	6.71%	-	-
Special Revenue Funds				
Parking Meter	-	1.14%	0.20%	-
State Law Enforcement	0.20%	-	-	-
Federal Law Enforcement	0.29%	-	-	-
Federal Grants - City	5.82%	26.27%	5.49%	-
State of Indiana Grants - City	0.05%	7.69%	-	-
Drug Free Community- City	-	-	0.66%	-
Debt Service Funds				
PILOT Debt Service Bonds	-	-	-	17.54%
Flood Control District Bonds	-	-	-	19.49%
Metro Thoroughfare Bonds	-	-	-	29.67%
Park District Bonds	-	-	-	4.33%
County Wide (MECA) Bonds	-	-	-	9.77%
Civil City Bonds	-	-	-	8.78%
Revenue Bonds	-	-	-	8.08%
Economic Development Bonds - Non TIF	-	-	-	2.34%
Capital Project Funds				
City Cumulative Capital Improvements	1.49%	1.73%	-	-
Fire Cumulative	0.94%	-	-	-
Cap Asset Lifecycle & Dev	-	8.01%	1.64%	-
Trustee Funds				
Police Pension Trust	4.40%	-	-	-
Fire Pension Trust	4.18%	-	-	-
Total City Appropriation	\$625,182,679	\$427,373,739	\$30,401,289	\$68,945,057
Percent of Total City Appropriation	54.27%	37.10%	2.64%	5.99%

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.

Marion County	Public Safety	Criminal Justice	Other Public Services	Executive, Legislative & Administrative Services	Debt Service
General Funds					
<i>County General</i>	-	61.89%	100.00%	39.93%	-
Special Revenue Funds					
Property Reassessment	-	-	-	2.53%	-
Auditor Ineligible Deduction	-	-	-	0.62%	-
911 Emergency Dispatch	24.40%	-	-	-	-
Public Safety (MECA)	68.57%	-	-	-	-
County Federal Law Enforcement	-	0.44%	-	-	-
County State Law Enforcement	-	0.41%	-	-	-
MC Elected Officials Training	-	-	-	0.11%	-
ID Security Protection	-	-	-	0.10%	-
Surveyor's Perpetuation	-	-	-	0.41%	-
County Records Perpetuation	-	-	-	2.04%	-
Endorsement Fee - Plat Book	-	-	-	0.68%	-
County Sales Disclosure	-	-	-	0.35%	-
Clerk's Perpetuation	-	-	-	0.91%	-
Adult Probation Fund	-	0.29%	-	-	-
Superior Court Equipment	-	0.02%	-	-	-
Juvenile Probation Fees	-	0.04%	-	-	-
Commissioner Guardian Ad Litem	-	0.33%	-	-	-
Guardian Ad Litem	-	2.02%	-	-	-
Domestic Relations Counseling	-	0.04%	-	-	-
Diversion Fees	-	0.08%	-	-	-
Alt Dispute Resolution	-	0.01%	-	-	-
Alcohol & Drug Services	-	0.15%	-	-	-
Drug Free Community - County	-	0.01%	-	-	-
County Extradition	-	0.00%	-	-	-
Sheriff Civil Division Fees	-	0.06%	-	-	-
Sheriff's Med Care for Inmates	-	5.95%	-	-	-
Sex & Violent Offender Admin	-	0.00%	-	-	-
Sheriff's Continuing Education	-	0.00%	-	-	-
Cnty Public Safety Income Tax	-	19.69%	-	-	-
Supplemental Public Defender	-	0.04%	-	-	-
Deferral Program Fees	-	0.21%	-	-	-
Jury Pay	-	0.18%	-	-	-
Drug Treatment Diversion	-	0.02%	-	-	-
Loc Emerg Plan & Right to Know	-	-	-	0.12%	-
County (Corr) Misdemeanant	-	0.20%	-	-	-
Home Detention User Fees	-	0.41%	-	-	-
Federal Grants - County	2.94%	2.93%	-	-	-
State Grants - County	-	4.25%	-	-	-
County Grants	-	0.07%	-	-	-
Debt Service Funds					
Capital Improvement Leases	-	-	-	-	2.51%
CJC Leases	-	-	-	-	97.49%
Capital Project Funds					
Cumulative Capital Improvement	4.10%	0.26%	-	1.50%	-
Internal Service Funds					
Information Services	-	-	-	50.70%	-
Total County Appropriation	\$29,630,370	\$337,039,355	\$922,167	\$89,073,435	\$42,365,486
Percent of Total County Appropriation	5.94%	67.54%	0.18%	17.85%	8.49%

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.

Fund-Agency Relationship by Service

The following tables show the relationship between funds and the agencies within a service area. The percentages represent the portion of a fund’s budget within the service area allocated to an agency. The amounts in the total column correspond to the fund allocation of the service area listed in the previous Fund-Service Relationship tables.

Public Safety	Indianapolis Metropolitan Police Department	Indianapolis Fire Department	Office of Public Health & Safety	Metropolitan Emergency Services Agency
General Funds				
<i>Consolidated County</i>	-	-	83.98%	-
<i>IFD General</i>	-	78.80%	-	-
<i>IMPD General</i>	85.47%	-	-	-
Special Revenue Funds				
State Law Enforcement	0.36%	-	-	-
Federal Law Enforcement	0.53%	-	-	-
Federal Grants - City	2.74%	8.72%	16.02%	-
State of Indiana Grants - City	-	0.12%	-	-
911 Emergency Dispatch	-	-	-	24.40%
Public Safety Communications	-	-	-	68.57%
Federal Grants - County	-	-	-	2.94%
Capital Project Funds				
City Cumulative Capital Improvements	2.76%	-	-	-
Fire Cumulative	-	2.26%	-	-
Cumulative Capital Improvement	-	-	-	4.10%
Trustee Funds				
Police Pension Trust	8.14%	-	-	-
Fire Pension Trust	-	10.10%	-	-
Total Appropriation	\$337,836,405	\$258,743,793	\$28,602,481	\$29,630,370
Percentage of Service Appropriation	51.59%	39.51%	4.37%	4.53%

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.

Criminal Justice	Marion County Sheriff	Superior Court	Circuit Court	Prosecutor	Prosecutor - Child Support	Public Defender	Community Corrections	Forensic Services	Coroner
General Funds									
<i>County General</i>	50.51%	59.75%	100.00%	71.83%	100.00%	96.20%	42.11%	75.79%	84.41%
Special Revenue Funds									
County Federal Law Enforcement	0.01%	-	-	4.19%	-	-	-	-	-
County State Law Enforcement	0.01%	-	-	3.92%	-	-	-	-	-
Adult Probation Fees	-	1.34%	-	-	-	-	-	-	-
Superior Court Equipment	-	0.08%	-	-	-	-	-	-	-
Juvenile Probation Fees	-	0.17%	-	-	-	-	-	-	-
Comm & Guardian Ad Litem	-	1.51%	-	-	-	-	-	-	-
Guardian Ad Litem	-	9.23%	-	-	-	-	-	-	-
Domestic Relations Counseling	-	0.19%	-	-	-	-	-	-	-
Diversion Fees	-	-	-	0.77%	-	-	-	-	-
Alt Dispute Resolution	-	0.03%	-	-	-	-	-	-	-
Alcohol & Drug Services	-	0.67%	-	-	-	-	-	-	-
Drug Free Community - County	-	-	-	0.11%	-	-	-	-	-
County Extradition	0.01%	-	-	-	-	-	-	-	-
Sheriff's Civil Division Fees	0.14%	-	-	-	-	-	-	-	-
Sheriff's Med Care for Inmates	14.19%	-	-	-	-	-	-	-	-
Sex & Violent Offender Admin	0.01%	-	-	-	-	-	-	-	-
Sheriff's Continuing Education	0.01%	-	-	-	-	-	-	-	-
Cnty Public Safety Income Tax	32.73%	15.72%	-	7.56%	-	-	25.47%	-	-
Supplemental Public Defender	-	-	-	-	-	0.36%	-	-	-
Deferral Program Fees	-	-	-	2.00%	-	-	-	-	-
Jury Pay	-	0.81%	-	-	-	-	-	-	-
Drug Treatment Diversion	-	0.08%	-	-	-	-	-	-	-
County (Corr) Misdemeanant	0.43%	-	-	-	-	-	0.33%	-	-
Home Detention User Fees	-	0.24%	-	-	-	-	5.25%	-	-
Federal Grants - County	1.18%	1.78%	-	5.41%	-	3.12%	0.39%	22.18%	12.67%
State Grants - County	0.37%	8.37%	-	3.63%	-	0.28%	26.23%	-	2.92%
County Grants	-	0.01%	-	0.56%	-	0.04%	-	-	-
Capital Project Funds									
Cumulative Capital Improvement	0.39%	-	-	-	-	-	0.22%	2.03%	-
Total Appropriation	\$141,392,282	\$73,801,470	\$1,327,271	\$35,012,418	\$7,072,132	\$34,902,437	\$22,954,831	\$12,781,288	\$7,795,227
Percentage of Service Appropriation	41.95%	21.90%	0.39%	10.39%	2.10%	10.36%	6.81%	3.79%	2.31%

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.

Other Public Services	Parks and Recreation	Public Works	Metropolitan Development	Business & Neighborhood Services	Animal Care Services	Cooperative Extension
General Funds						
<i>Consolidated County</i>	2.42%	1.92%	9.68%	100.00%	96.64%	-
<i>Transportation General</i>	-	26.79%	-	-	-	-
<i>Parks General</i>	63.07%	-	-	-	-	-
<i>Redevelopment General</i>	-	-	5.28%	-	-	-
<i>Solid Waste Collection</i>	-	19.07%	-	-	-	-
<i>Solid Waste Disposal</i>	-	3.75%	-	-	-	-
<i>Storm Water Management</i>	-	11.63%	-	-	-	-
<i>County General</i>	-	-	-	-	-	100.00%
Special Revenue Funds						
Parking Meter	-	1.97%	-	-	-	-
Federal Grants - City	23.62%	7.99%	82.90%	-	-	-
State of Indiana Grants - City	-	12.77%	1.41%	-	-	-
Capital Project Funds						
City Cumulative Capital Improvements	10.90%	0.23%	0.73%	-	3.36%	-
Cap Asset Lifecycle & Dev	-	13.88%	-	-	-	-
Total Appropriation	\$53,796,088	\$246,610,159	\$96,336,013	\$22,492,673	\$8,138,806	\$922,167
Percentage of Service Appropriation	12.56%	57.58%	22.49%	5.25%	1.90%	0.22%

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.

City Executive, Administrative, & Legislative Services	Office of the Mayor	Minority & Women Business Development	Equity, Belonging, & Inclusion	Audit & Performance	City County Council	Office of Corporation Counsel	Finance & Management
General Funds							
<i>Consolidated County</i>	100.00%	100.00%	88.86%	100.00%	100.00%	100.00%	82.69%
Special Revenue Funds							
Parking Meter	-	-	-	-	-	-	0.46%
Federal Grants - City	-	-	11.14%	-	-	-	11.61%
Drug Free Community- City	-	-	-	-	-	-	1.50%
Capital Project Funds							
Cap Asset Lifecycle & Dev	-	-	-	-	-	-	3.74%
Total Appropriation	\$7,162,425	\$1,475,837	\$1,077,195	\$2,006,486	\$3,539,171	\$1,787,484	\$13,352,689
Percentage of Service Appropriation	23.56%	4.85%	3.54%	6.60%	11.64%	5.88%	43.92%

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.

County Executive, Administrative, & Legislative Services	Information Services Agency	Auditor	Assessor	Treasurer	Clerk	Election Board	Voters Registration	Recorder	Surveyor
General Funds									
<i>County General</i>	-	94.42%	58.51%	99.34%	89.44%	75.50%	100.00%	-	62.95%
Special Revenue Funds									
Property Reassessment	-	-	31.35%	-	-	-	-	-	-
Auditor Ineligible Deduction	-	3.58%	-	-	-	-	-	-	-
MC Elected Officials Training	-	0.06%	-	0.66%	0.19%	-	-	0.42%	3.46%
ID Security Protection	-	-	-	-	-	-	-	4.60%	-
Surveyor's Perpetuation	-	-	-	-	-	-	-	-	33.59%
County Records Perpetuation	-	-	-	-	-	-	-	94.98%	-
Endorsement Fee - Plat Book	-	1.23%	5.78%	-	-	-	-	-	-
County Sales Disclosure	-	-	4.36%	-	-	-	-	-	-
Clerk's Perpetuation	-	-	-	-	10.37%	-	-	-	-
Loc Emerg Plan & Right to Know	-	0.71%	-	-	-	-	-	-	-
Capital Project Funds									
Cumulative Capital Improvement	-	-	-	-	-	24.50%	-	-	-
Internal Service Funds									
Information Services	100.00%	-	-	-	-	-	-	-	-
Total Appropriation	\$45,157,788	\$15,387,370	\$7,176,286	\$3,764,954	\$7,824,254	\$5,464,448	\$1,288,199	\$1,911,033	\$1,099,102
Percentage of Service Appropriation	50.70%	17.27%	8.06%	4.23%	8.78%	6.13%	1.45%	2.15%	1.23%

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.

Fund Financial Schedules

Consolidated County General

Consolidated County General is a major fund which includes the following subfunds: Consolidated County General, Indianapolis Fleet Service, DMD General, Unsafe Building, DPW General, Historic Preservation, City Rainy Day, Permits, Junk Vehicle, Air Pollution Title V, Housing Trust, Groundwater Protection, Utility Monitoring, Fiscal Stability, Personnel Services Contingency, Landlord Registration, Charter School, Community Justice Campus, Multimodal Transportation, and Non-Governmental Grants.

This fund's primary source of revenue is income and property taxes. Additional details about those revenue sources can be found in the Revenues section. Additional sources of revenue include a portion of the receipts of state taxes on alcoholic beverages and cigarettes, amounts received for city licenses, Controller's fees, and all other miscellaneous revenues derived from sources connected with the operation of those portions of city government whose appropriations are out of the Consolidated County General fund.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	46,171,747	49,519,368	59,364,193	59,364,193	62,531,729
Materials and Services	18,540,511	18,214,436	16,723,164	16,723,164	17,699,644
Other Services and Charges	46,423,326	52,964,152	57,416,263	59,154,263	60,666,447
Properties and Equipment	1,234,484	57,049,862	977,960	977,960	715,226
Internal Charges	-35,294,862	-37,163,501	-40,870,937	-40,870,937	-43,904,154
Total:	77,075,206	140,584,317	93,610,644	95,348,644	97,708,892
Revenue					
Taxes	238,917,787	264,817,226	249,614,250	287,812,257	269,053,048
Licenses and Permit	16,522,699	14,819,261	16,405,264	16,405,264	17,047,164
Inter-Governmental	10,888,088	8,261,566	10,183,158	10,183,158	9,786,619
Charges for Services	12,990,932	12,146,299	12,275,074	12,275,074	10,811,101
Fines and Forfeitures	1,836,356	908,827	1,431,471	1,431,471	1,323,279
Other Receipts	2,930,891	6,967,267	5,375,119	5,375,119	4,137,321
Interfund Transfers	-229,733,762	-164,915,283	-208,377,789	-245,209,135	-213,953,693
Other Financing Sources	93,264	230,558	160,000	160,000	160,000
Investment Earnings	2,543,020	11,158,971	8,200,000	8,200,000	7,600,000
Total:	56,989,275	154,394,693	95,266,547	96,633,209	105,964,838

Transportation General

Transportation General is a major fund which includes the following subfunds: Transportation General, Motor Vehicle Highway, Local Road and Street, Transportation Local Grants, Metro Thoroughfare Debt Service Reserve, and Motor Vehicle Highway-Restricted.

This fund's primary source of revenue is taxes on gasoline. There are also other miscellaneous revenues attributed to cigarette and county wheel taxes, interlocal agreements with other municipal corporations, license fees, federal highway funds, and other operations of the Department of Transportation.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	26,300,673	27,464,225	28,312,687	28,312,687	29,684,045
Materials and Services	6,658,796	6,286,703	7,273,468	6,773,468	6,229,133
Other Services and Charges	12,619,189	12,165,335	15,246,655	15,246,655	12,096,260
Properties and Equipment	49,835,538	1,093,606	556,844	1,056,844	6,978,733
Internal Charges	7,788,402	8,737,890	9,491,245	9,491,245	11,083,170
Total:	103,202,597	55,747,760	60,880,899	60,880,899	66,071,341
Revenue					
Taxes	15,707,997	15,831,129	15,527,000	15,527,000	15,787,000
Licenses and Permit	5,776	-	-	-	-
Inter-Governmental	76,180,566	78,829,721	89,131,889	89,131,889	88,803,889
Charges for Services	1,850,923	1,853,295	1,750,000	1,750,000	1,750,000
Other Receipts	1,781,180	1,114,797	1,630,000	1,630,000	1,630,000
Interfund Transfers	1,210,579	-49,968,659	-46,906,418	-46,906,418	-41,826,910
Investment Earnings	513,172	2,263,921	-	-	-
Total:	97,250,192	49,924,204	61,132,471	61,132,471	66,143,979

Parks General

Parks General is a major fund which includes the following subfunds: Parks General, Parks Golf, Special Recreational, and Parks Local Grants.

This fund's primary source of revenue is property taxes, but revenues are also received from income tax and taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes. Additionally, miscellaneous revenues are collected from sources that are related to the operations of the Department of Parks and Recreation, such as program and admission fees and facility rental.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	17,387,977	18,253,919	19,335,211	19,335,211	20,110,466
Materials and Services	890,485	1,045,966	1,288,705	1,288,705	1,305,705
Other Services and Charges	8,596,482	9,290,700	10,154,337	10,154,337	10,892,294
Properties and Equipment	3,716,515	314,177	558,788	558,788	343,788
Internal Charges	1,332,824	1,138,805	1,210,176	1,210,176	1,276,712
Total:	31,924,283	30,043,566	32,547,216	32,547,216	33,928,965

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	25,888,419	25,825,395	26,578,724	26,659,982	27,370,343
Inter-Governmental	32,168	24,513	373,267	373,267	265,000
Charges for Services	4,524,810	4,414,127	5,689,453	5,689,453	5,542,594
Other Receipts	14,115	17,804	36,642	36,642	45,367
Interfund Transfers	1,000,000	-	-	-	1,020,000
Investment Earnings	66,676	222,713	-	-	-
Contributions	-	-	-275,000	-275,000	-275,000
Total:	31,526,190	30,504,551	32,403,086	32,484,344	33,968,304

Redevelopment General

Redevelopment General is a major fund which includes the following subfunds: Redevelopment General, UNWA TIF, Meridian Redevelopment Area, Martindale Brightwood Development Area, Bio-Crossroads Certified Technology Park, Intech Park Certified Technology Park, Industrial Development (CRED), Ameriplex Certified Technology Park, Brownfield Redevelopment, Avondale TIF, Central State TIF, Sidewalk Credit, Public Art for Neighborhood, and Land Bank. TIF funds in the Redevelopment General fund node are for TIF districts that do not have debt. Once a TIF fund has debt issued, the balances in those funds will be transferred to a debt fund.

This fund's primary source of revenue is property taxes, but revenues are also received from income tax and taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes. Additionally, miscellaneous revenues are collected from sources that are related to the operations of the Department of Metropolitan Development, largely license and permit fees and grant funds.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	1,262,584	695,902	313,382	313,382	818,150
Materials and Services	984	2,743	3,400	3,400	3,400
Other Services and Charges	2,934,417	4,784,274	3,922,675	3,922,675	3,939,410
Properties and Equipment	1,685,959	77,995	220,000	1,720,000	175,000
Internal Charges	161,889	271,571	194,126	194,126	145,801
Total:	6,045,833	5,832,485	4,653,583	6,153,583	5,081,760

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	1,649,366	2,138,101	1,232,052	2,398,315	1,284,737
Licenses and Permit	119,080	143,256	140,878	140,878	118,675
Inter-Governmental	750,000	-	-	-	-
Charges for Services	1,367,208	1,328,653	2,044,032	2,044,032	1,220,299
Other Receipts	382,845	273,050	474,000	474,000	474,000
Interfund Transfers	-1,296,913	-856,104	-300,000	-300,000	-300,000
Other Financing Sources	725,593	247,057	450,000	450,000	1,481,836
Investment Earnings	157,992	649,640	-	-	-
Total:	3,855,171	3,923,653	4,040,962	5,207,225	4,279,547

Solid Waste Collection

Solid Waste Collection is a major fund. This fund's primary source of revenue for the Solid Waste Collection fund is property taxes, but revenues are also received from income tax and taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes. Additionally, miscellaneous revenues are collected from sources that are related to the solid waste operations of the Department of Public Works, mostly charges for service.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	7,919,002	8,204,199	8,449,886	8,449,886	8,792,792
Materials and Services	80,019	73,091	80,950	80,950	80,950
Other Services and Charges	24,651,526	26,742,598	27,223,144	27,823,144	29,051,071
Properties and Equipment	3,108,927	3,740,000	3,740,000	3,140,000	3,196,069
Internal Charges	6,207,188	5,381,718	5,693,500	5,693,500	5,904,467
Total:	41,966,662	44,141,607	45,187,480	45,187,480	47,025,349

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	40,252,373	41,672,479	43,972,997	44,145,196	44,434,779
Inter-Governmental	24,800	-	-	-	-
Charges for Services	2,602,511	2,472,946	2,350,000	2,350,000	2,650,000
Other Receipts	68,154	79,322	20,000	20,000	20,000
Interfund Transfers	-350,000	-293,760	-910,000	-910,000	-
Investment Earnings	11,577	-23,316	-	-	-
Total:	42,609,415	43,907,671	45,432,997	45,605,196	47,104,779

Solid Waste Disposal

Solid Waste Disposal is a major fund. This fund's primary source of revenue is solid waste disposal fees, which are paid by property owners along with their semiannual property tax bills.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Other Services and Charges	8,712,926	8,285,887	8,701,682	8,701,682	8,164,711
Properties and Equipment	180,000	180,000	180,000	180,000	180,000
Internal Charges	-	655,326	845,255	845,255	897,149
Total:	8,892,926	9,121,212	9,726,938	9,726,938	9,241,860

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Charges for Services	8,875,983	9,224,817	9,220,000	9,220,000	9,320,000
Other Receipts	23,958	-	-	-	-
Interfund Transfers	350,000	293,760	910,000	910,000	-
Investment Earnings	-18,346	-129,952	-	-	-
Total:	9,231,595	9,388,625	10,130,000	10,130,000	9,320,000

IFD General

IFD General is a major fund. This fund's primary source of revenue is property taxes. Revenues are also received from income tax and taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes. This fund receives a substantial transfer of income tax from the Consolidated General fund. Additionally, miscellaneous revenues are collected from sources that are related to the operations of the Fire Department, such as an interlocal agreement for services with Beech Grove, fire protection contracts, and fees from building permit review.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	161,086,114	172,475,640	183,185,332	183,185,332	179,237,911
Materials and Services	2,049,484	2,510,015	2,759,363	2,699,363	3,365,483
Other Services and Charges	9,711,567	10,927,526	10,821,291	10,821,291	11,912,389
Properties and Equipment	-	1,741,669	3,483,339	3,543,339	3,483,339
Internal Charges	5,890,565	5,204,155	6,210,578	6,210,578	5,897,828
Total:	178,737,730	192,859,006	206,459,903	206,459,903	203,896,950

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	103,898,638	107,772,591	107,878,038	108,607,161	116,987,401
Licenses and Permit	23,391	24,284	25,000	25,000	25,000
Inter-Governmental	4,964,193	5,150,670	5,164,807	5,164,807	5,855,137
Charges for Services	849,270	667,362	663,000	663,000	620,000
Fines and Forfeitures	29,285	82,708	-	-	-
Other Receipts	3,664,470	3,622,417	3,615,000	3,615,000	3,700,000
Interfund Transfers	66,208,990	76,595,225	89,497,000	89,497,000	76,594,560
Other Financing Sources	71,611	8,500	-	-	-
Investment Earnings	-349,235	-1,405,007	-	-	-
Total:	179,360,612	192,518,749	206,842,845	207,571,968	203,782,098

IMPD General

Indianapolis Metropolitan Police General is a major fund which includes the following subfunds: Police General, Law Enforcement Training, Law Enforcement Continuing Education, Police Local Grants, Law Enforcement Equipment and Training, and IMPD Recruit.

This fund's primary source of revenue is property taxes. Revenues are also received from income tax and taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes. This fund received a substantial transfer of income tax from the Consolidated General and Public Safety Income tax funds. Additionally, miscellaneous revenues are collected from sources that are related to the operations of the Police Department, such as grant revenue, franchise fees from vehicle towing contracts, and other charges for services and fines and forfeitures.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	213,465,602	171,663,481	231,968,789	231,968,789	241,166,768
Materials and Services	880,059	1,347,746	2,070,664	2,070,664	1,570,664
Other Services and Charges	23,261,569	24,915,834	27,607,130	27,607,130	32,230,976
Properties and Equipment	1,210,951	525,191	500,000	500,000	690,910
Internal Charges	11,220,113	11,468,203	12,963,913	12,963,913	13,102,890
Total:	250,038,294	209,920,455	275,110,496	275,110,496	288,762,208

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	52,952,162	54,656,040	63,174,279	63,372,641	57,992,316
Licenses and Permit	1,214,395	628,448	40,000	40,000	40,000
Inter-Governmental	3,330,060	10,403,230	6,851,279	6,851,279	7,444,943
Charges for Services	3,952,108	3,874,644	3,622,700	3,622,700	3,835,418
Fines and Forfeitures	677,689	453,265	537,000	537,000	537,000
Other Receipts	6,212,596	5,675,675	5,600,500	5,600,500	5,600,500
Interfund Transfers	182,113,888	134,415,291	195,028,421	195,028,421	213,300,448
Other Financing Sources	266,260	273,356	228,000	228,000	250,000
Investment Earnings	-553,324	-2,031,545	-	-	-
Total:	250,165,833	208,348,404	275,082,179	275,280,541	289,000,625

Stormwater Management

Stormwater Management is a major fund which includes the following subfunds: Stormwater Management and Stormwater Capital.

This fund's primary source of revenue is stormwater fees, which are paid by property owners along with their semiannual property tax bills. This fee is based on the impervious area of each parcel and property owners are charged a rate, set by municipal code, per each unit of impervious area on their property.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	6,847,503	7,618,247	8,549,380	8,549,380	8,401,347
Materials and Services	75,741	81,792	78,800	78,800	78,800
Other Services and Charges	14,200,240	11,277,413	11,891,857	12,241,857	12,145,996
Properties and Equipment	11,396,945	3,733,464	3,548,908	3,548,908	3,951,611
Internal Charges	2,410,892	4,006,654	3,272,394	3,272,394	4,114,727
Total:	34,931,321	26,717,570	27,341,339	27,691,339	28,692,480
Revenue					
Inter-Governmental	780,690	804,110	828,234	828,234	853,081
Charges for Services	44,417,471	46,520,987	47,289,765	47,289,765	48,889,908
Other Receipts	15,648	27,141	800,000	800,000	2,250,000
Interfund Transfers	-9,418,710	-20,896,749	-21,677,516	-22,677,516	-23,677,876
Investment Earnings	390,711	1,809,817	-	-	-
Contributions	481,241	401,877	382,207	382,207	382,164
Total:	36,667,052	28,667,183	27,622,689	26,622,689	28,697,276

City Special Revenue Funds

The City Special Revenue funds include the following non-major funds: Parking Meter, State Law Enforcement, Federal Law Enforcement, Federal Grants – City, State of Indiana Grants – City, Drug Free Community – City, and Stimulus-Coronavirus Pandemic.

These funds are used to account for specific revenue sources that are legally restricted to expenditures for specific purposes. Parking Meter fund is used to account for revenue from parking meters and is used for the repair of sidewalks, curbs, and streets in the parking meter districts. State and Federal Law Enforcement funds account for equitable shares revenue and is used according to the U.S. Treasury equitable shares guidelines. Federal Grants and State of Indiana Grants funds are used to account for grants city agencies receive from federal and state agencies. Stimulus-Coronavirus Pandemic fund is used to account for revenue and expenditures from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Emergency Rental Assistance, and the American Rescue Plan (ARP) Act. These funds are used in the City’s response to the COVID-19 Pandemic.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	18,610,246	62,269,570	18,577,626	8,976,226	23,893,521
Materials and Services	1,336,493	1,103,988	2,572,048	2,734,448	2,643,527
Other Services and Charges	237,177,489	134,550,804	94,597,900	96,944,600	103,652,544
Properties and Equipment	36,384,823	28,872,647	42,746,068	84,135,868	59,955,155
Internal Charges	282,989	299,178	989,749	989,749	1,481,411
Total:	293,792,039	227,096,188	159,483,390	193,780,890	191,626,158

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	71,524,872	79,398,588	75,058,421	79,058,421	79,317,606
Inter-Governmental	288,155,029	45,205,813	151,631,593	151,631,593	182,668,861
Charges for Services	2,581,997	3,136,180	3,575,000	3,575,000	3,575,000
Fines and Forfeitures	4,555,098	3,808,267	6,531,814	6,531,814	6,780,220
Other Receipts	160,217	242,523	477,013	477,013	1,120,000
Interfund Transfers	-75,948,514	-82,899,518	-77,667,220	-81,667,220	-82,216,950
Investment Earnings	5,801,380	13,754,251	-	-	-
Total:	296,830,079	62,646,103	159,606,621	159,606,621	191,244,737

City Debt Service Funds

The City Debt Service funds include the following non-major funds: PILOT Debt Service, Flood Control District Bonds, Metro Thoroughfare Bonds, Park District Bonds, County Wide (MECA) Bonds, Civil City Bonds, Revenue Bonds, and Economic Development Bonds – Non TIF.

These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary sources of revenue for these funds are property taxes and payments in lieu of taxes from CWA Authority, Inc. These funds receive substantial transfers of gasoline tax revenue from Transportation General fund and fee revenue from the Storm Water Management Fund. Additional information on these funds and revenue sources can be found in the Revenue and Debt Service sections.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Other Services and Charges	104,963,138	60,413,332	63,144,719	63,264,694	68,945,057
Total:	104,963,138	60,413,332	63,144,719	63,264,694	68,945,057

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	16,018,652	17,863,416	16,923,219	16,822,461	17,203,735
Charges for Services	2,331,336	3,037,663	1,612,318	1,612,318	1,612,253
Other Receipts	20,144,058	20,445,385	19,404,605	19,404,605	17,708,704
Interfund Transfers	66,340,322	18,507,865	23,735,224	23,735,224	30,317,815
Investment Earnings	171,850	634,554	-	-	-
Contributions	268,391	248,402	1,730,200	1,730,200	2,482,165
Total:	105,274,608	60,737,284	63,405,566	63,304,808	69,324,672

City Capital Funds

The City Capital funds include the following non-major funds: County Cumulative Capital Improvements, City Cumulative Capital Improvements, Fire Cumulative, and Capital Asset Lifecycle and Development.

These funds are used to account for resources designated to construct or acquire general capital assets. The primary source of revenue for these funds is property taxes. Revenues are also received from taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes. The Capital Asset Lifecycle and Development fund is non-lapsing and receives substantial transfers of gasoline tax revenue from the Transportation General fund and fee revenue from the Storm Water Management fund for the annual appropriation of the transportation and stormwater capital improvement plans and one-time capital expenditures.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Materials and Services	157,579	141,924	140,000	140,000	340,000
Other Services and Charges	2,885,258	18,424,878	6,912,360	15,262,360	7,412,360
Properties and Equipment	16,771,766	151,815,589	55,658,348	87,358,348	49,541,459
Total:	19,814,602	170,382,390	62,710,708	102,760,708	57,293,819

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	17,516,483	20,338,813	21,386,167	21,448,605	21,740,591
Inter-Governmental	761,776	1,163,187	-	-	-
Other Receipts	73,301,559	1,408,41	1,311,70	1,311,70	885,014
Interfund Transfers	39,425,000	92,984,783	39,353,349	81,184,695	34,006,459
Investment Earnings	301,465	5,888,428	6,000,000	6,000,000	3,200,000
Total:	131,306,283	121,783,622	68,051,224	109,945,008	59,832,064

City Fiduciary Funds

The City Fiduciary funds include the following non-major funds: Police Pension Trust and Fire Pension Trust.

These funds are used to account for assets held by the City in a fiduciary capacity. The Police Pension Trust and Fire Pension Trust funds are used for payment of pension benefits to police and fire pensioners that participated in the City pension plan prior the 1977 Police and Firefighters Pension and Disability Fund pension plan. The sole source of revenue for these funds is two annual distributions from the Indiana Public Retirement System (INPRS) in an amount equal to expenditure.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	52,756,767	52,359,896	56,193,895	56,193,895	53,627,924
Total:	52,756,767	52,359,896	56,193,895	56,193,895	53,627,924
Revenue					
Inter-Governmental	55,268,508	50,599,317	56,193,895	56,193,895	53,627,924
Investment Earnings	21,692	-158,495	-	-	-
Total:	55,290,201	50,440,823	56,193,895	56,193,895	53,627,924

County General

County General is a major fund which includes the following major subfunds: County General and Personnel Services Contingency.

This fund is used to account for all receipts and disbursements applicable to the general operations of governmental agencies of the County, except those required to be accounted for in another fund. This fund's primary sources of revenue are property taxes and income taxes. Revenues are also received from taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes. Additional sources of revenue include a portion of receipts of state gaming revenues, state reimbursement of public defense expenses, Federal Title IV-D, and state reimbursement of level 6 inmate per diem per House Enrolled Act 1006 (2014) cases, County fees, and all other miscellaneous revenues derived from sources connected with the operation of those portions of county government whose appropriations are out of the County General fund.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	113,019,188	126,509,379	141,682,699	141,682,700	153,323,131
Materials and Services	2,768,882	2,963,773	3,236,972	3,236,972	3,541,352
Other Services and Charges	71,290,758	82,693,595	83,766,491	83,766,491	87,861,511
Properties and Equipment	1,202,564	1,151,184	1,185,672	1,185,672	344,967
Total:	188,281,391	213,317,930	229,871,834	229,871,834	245,070,961

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	202,436,745	215,101,834	203,394,827	204,084,103	241,662,624
Licenses and Permit	62,208	59,320	52,848	52,848	75,000
Inter-Governmental	18,893,675	22,069,928	21,871,561	21,871,561	24,132,555
Charges for Services	8,707,409	7,151,924	7,564,802	7,564,802	7,760,430
Fines and Forfeitures	21,091	40,570	1,168	1,168	1,168
Other Receipts	748,665	1,131,524	182,179	182,179	211,541
Interfund Transfers	-46,033,669	-47,445,374	-26,053,505	-26,053,505	-51,428,603
Other Financing Sources	-	15,400	150,000	150,000	-
Investment Earnings	7,134,254	19,792,509	15,200,000	15,200,000	15,650,000
Total:	191,970,377	217,917,636	222,363,880	223,053,156	238,064,715

County Special Revenue Funds

The County Special Revenue funds include the non-major funds listed under the [Statement of Fund Balance table for Marion County](#). These funds are used to account for specific revenue sources that are legally restricted to expenditures for specific purposes other than debt service or capital projects designated by authority of the City-County Council to be maintained in separate funds. More information regarding these funds can be found in the [City and County Annual Comprehensive Financial Reports](#).

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	87,639,929	92,391,681	98,971,874	99,406,874	103,677,694
Materials and Services	1,014,182	919,395	1,877,551	1,858,551	2,257,399
Other Services and Charges	45,069,689	49,279,024	52,938,768	53,659,708	55,209,471
Properties and Equipment	979,143	1,034,924	1,681,803	1,746,401	1,875,687
Total:	134,702,942	143,625,024	155,469,996	156,671,534	163,020,252

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	67,153,667	75,199,626	99,442,852	99,402,410	85,525,630
Licenses and Permit	24,100	50,080	72,885	72,885	21,211
Inter-Governmental	18,346,747	17,754,066	26,247,646	26,247,646	26,145,710
Charges for Services	20,029,746	17,500,587	17,858,585	17,858,585	17,509,118
Other Receipts	393,846	244,498	181,432	181,432	149,200
Interfund Transfers	23,365,356	27,172,052	4,970,499	4,970,499	28,948,218
Investment Earnings	5,303	17,035	-	-	-
Total:	129,318,765	137,937,944	148,773,899	148,733,457	158,299,087

County Debt Service Funds

The County Debt Service funds include the following non-major funds: Capital Improvement Leases and CJC Leases.

These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary sources of revenue for these funds are property taxes and transfers from the County General fund.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Other Services and Charges	39,510,317	38,548,603	38,550,844	38,550,844	42,365,486
Total:	39,510,317	38,548,603	38,550,844	38,550,844	42,365,486
	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	1,996,044	894,104	1,106,885	1,054,500	1,166,081
Inter-Governmental	6,741,615	-	2,700,000	2,700,000	2,700,000
Interfund Transfers	30,744,703	37,486,317	34,792,652	34,792,652	38,601,200
Total:	39,482,362	38,380,421	38,599,537	38,547,152	42,467,281

County Capital Improvement

County Cumulative Capital Improvement is a non-major fund used to account for financial resources designated to construct or acquire general capital assets, including the construction of capital facilities. The primary source of revenue for these funds is property taxes. Revenues are also received from taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Other Services and Charges	276,034	345,000	973,772	973,772	1,613,772
Properties and Equipment	65,000	716,849	588,750	588,750	1,802,555
Total:	341,034	1,061,849	1,562,522	1,562,522	3,416,327
	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Taxes	11,871,952	12,412,334	13,180,222	13,183,529	13,188,494
Interfund Transfers	-5,365,000	-15,300,000	-6,394,696	-6,394,696	-9,384,668
Total:	6,506,952	-2,887,666	6,785,526	6,788,833	3,803,826

County Internal Service

County Internal Service is a non-major fund used to account for the financing of goods or services provided by the Marion County Information Services Agency to other departments and agencies of the Consolidated City of Indianapolis and Marion County on a cost reimbursement basis.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Expenditure					
Personal Services	3,735,454	3,847,902	4,543,200	4,543,200	4,802,816
Materials and Services	51,096	60,643	92,460	92,460	92,305
Other Services and Charges	30,206,785	30,729,910	34,108,929	34,108,929	40,092,667
Properties and Equipment	127,578	111,250	170,000	170,000	170,000
Total:	34,120,913	34,749,705	38,914,589	38,914,589	45,157,788

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget
Revenue					
Inter-Governmental	23,059,817	44,976,022	39,751,012	39,751,012	46,064,108
Other Receipts	41,469	30,042	-	-	-
Interfund Transfers	301,417	-	-	-	-
Total:	23,402,702	45,006,064	39,751,012	39,751,012	46,064,108

REVENUES

Overview

State law requires adoption of a balanced budget, which includes all anticipated revenues and expenses of every organizational unit (except for 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. The City estimates property tax by modeling anticipated assessed values, deductions, exemptions, and abatements for each individual parcel within the Consolidated City and County. This 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 the State Budget Agency provides local units an estimate of the certified distribution for the following year before August 2nd of each year. This is the amount included in the introduced budget. By October 1st of each year the State Budget Agency must formally certify each County's distribution. If the certified amount is different than the 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

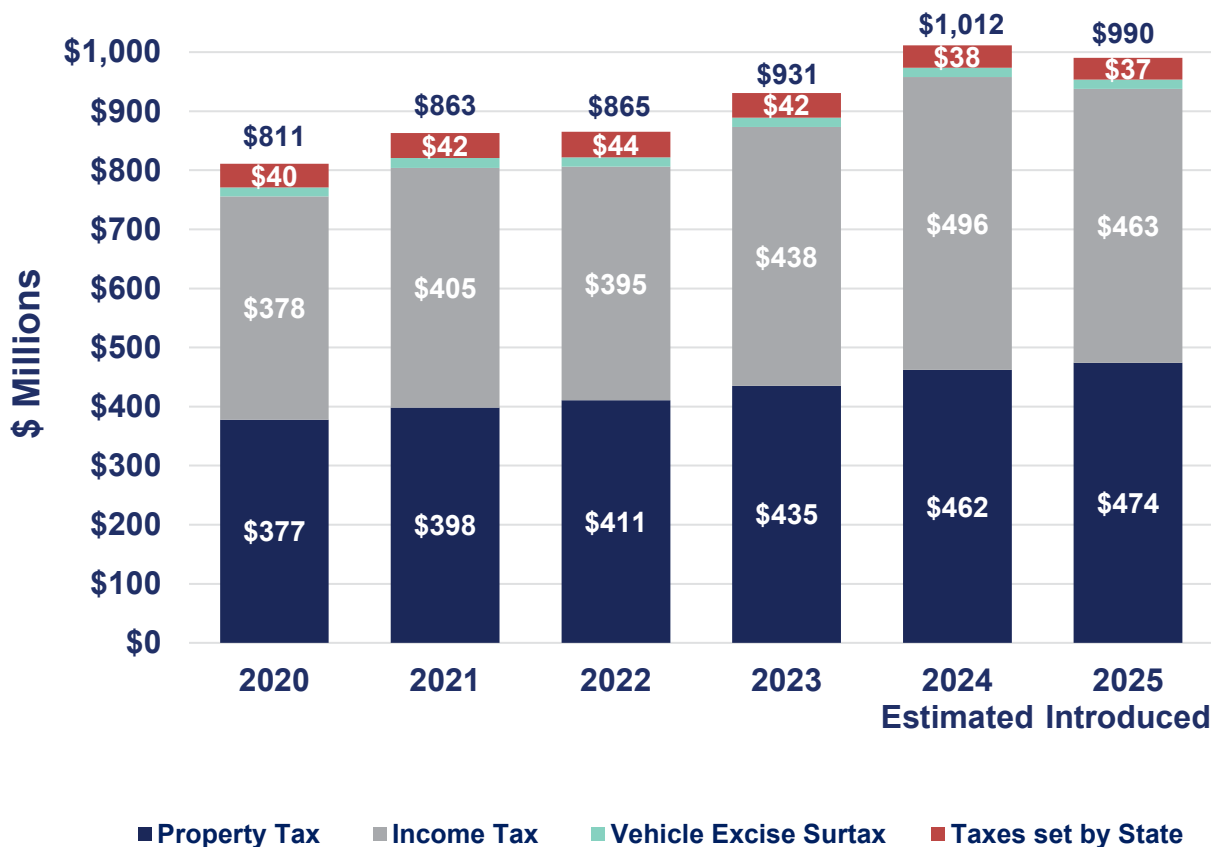
- *Gasoline*: Tax rate per gallon on all invoiced gallons of gasoline paid by the licensed distributor in the State who is first to receive the gasoline. The tax is added to the selling price.
- *Riverboat Wagering/Gaming*: Tax rate applied to the adjusted gross receipts, which are wagers minus winnings 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*



Notes:

- 2020 includes a \$24.7 million supplemental income tax distribution.
- 2021 includes a \$26 million supplemental income tax distribution.
- 2022 includes a \$23.1 million supplemental income tax distribution.
- 2023 includes a \$40 million supplemental income tax distribution.
- 2024 Estimated includes \$52M supplemental income tax distribution.

Property Tax

Overview

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. The tax rate for a district is determined by the following formula:

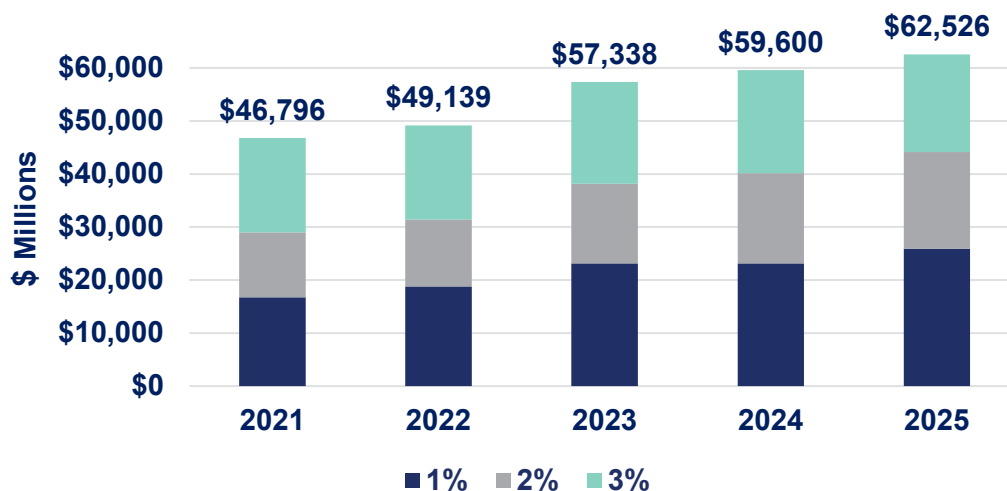
$$\text{Tax Rate} = \frac{\text{Total Tax Levy}}{\frac{\text{Total Net Assessed Value}}{100}}$$

Current Trends

The strong real estate market in 2022 has led to substantial growth in property tax revenues in 2023. Overall, assessed values grew upwards of 20% for 2022 pay 2023, which was specifically concentrated in the residential real estate market. In Indiana, most of these sales have property taxes that are capped at 1% of their gross assessed value, due to the circuit breaker Constitutional amendment.

In 2025, assessed value growth is still strong, but has slowed down due to House Enrolled Act 1499 (2023), which aimed to reduce AV growth to residential parcels. This bill increased the supplemental deduction, which reduced the NAV, and capped the maximum levy growth quotient (MLGQ), or the percentage increase that levy driven funds are allowed to grow, at 4%. Additionally, House Enrolled Act 1454 (2023) altered the method in which apartment assessments are completed, giving them the lowest of the following assessment approaches (1) sales comparison, (2) replacement cost, or (3) income capitalization. The result of this law in 2025 is a reduction in assessed values on apartment complexes, which will lead to a shifted property tax burden to those not at their assessed value caps. While State legislation swayed the property tax revenue projected for 2025, the revenue growth remains strong.

Marion County Net Assessed Value by Cap Type



Note: 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

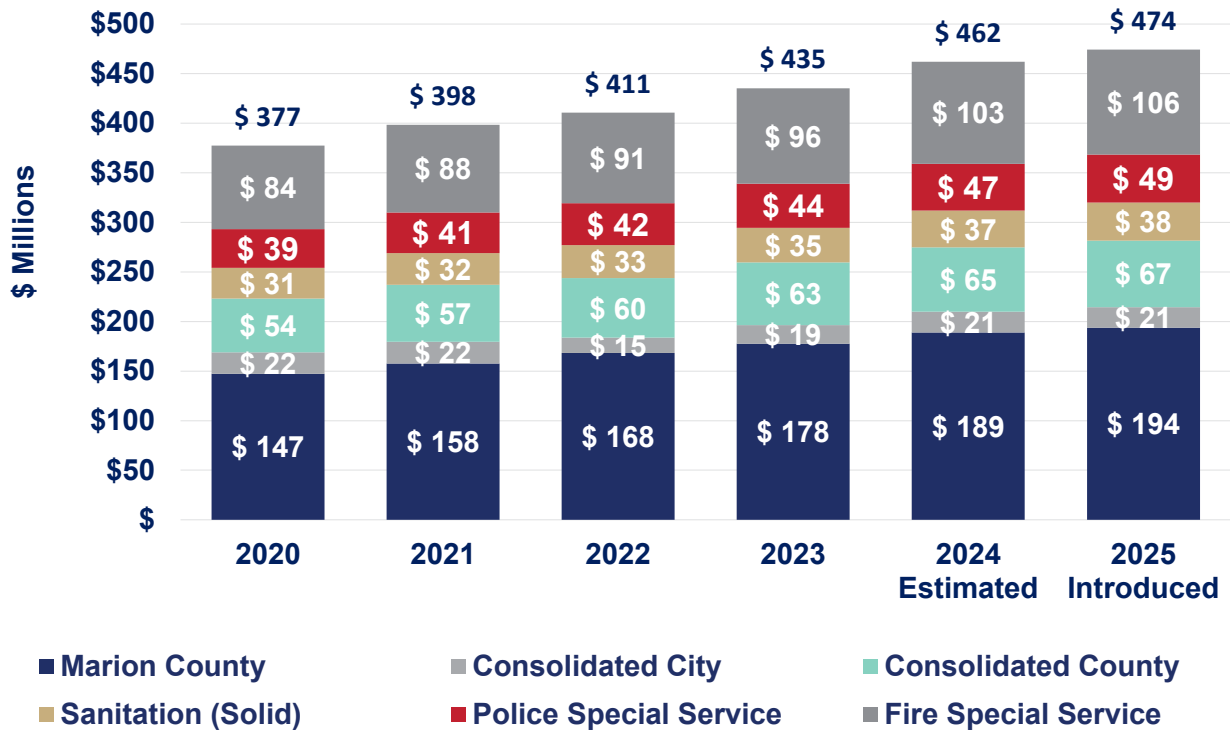
Property Tax Information by Fund

Operating, Capital, and Debt Service Levy Detail

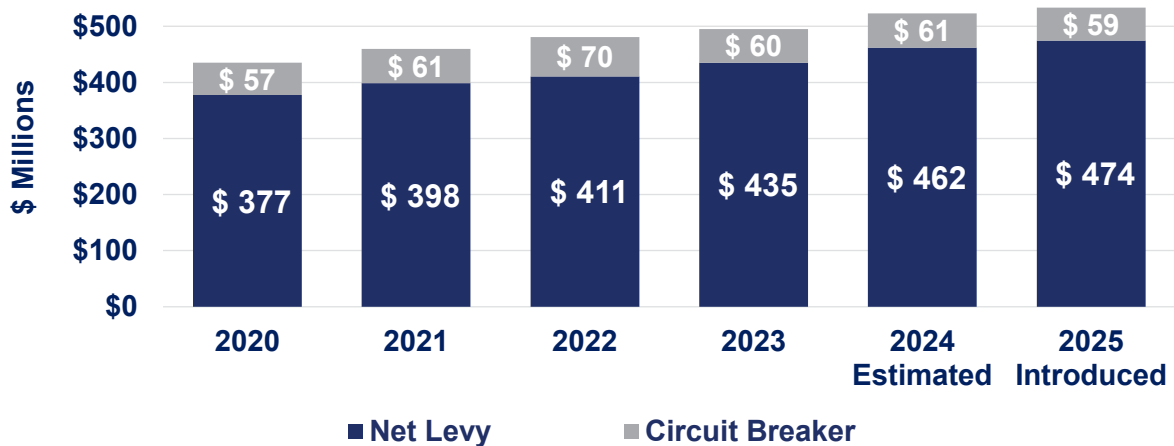
	2025		
	Levy	Circuit Breaker	Net Levy
<u>Marion County</u>			
County General Fund	201,926,100	23,426,777	178,499,323
Property Reassessment Fund	2,236,268	259,178	1,977,090
Cumulative Capital Improvement Fund	13,940,728	1,619,860	12,320,868
Capital Improvement Debt Service	1,100,000	-	1,100,000
County Total	219,203,096	25,305,815	193,897,281
<u>City of Indianapolis</u>			
Consolidated County Fund (City General Fund)	41,052,782	5,510,997	35,541,785
Consolidated County - Park General Fund	24,296,754	3,263,309	21,033,445
Indianapolis Fire Department Fund	111,084,989	10,819,862	100,265,127
Indianapolis Metropolitan Police Department Fund	54,798,824	6,178,150	48,620,674
Sanitation Solid Waste General Fund	43,024,580	4,849,239	38,175,341
Consolidated City Redevelopment General Fund	747,342	110,653	636,689
Subtotal Operating	275,005,271	30,732,210	244,273,061
City Cumulative Capital Development Fund	17,087,733	2,510,974	14,576,759
Indianapolis Fire Cumulative Capital Development Fund	6,023,022	586,489	5,436,533
Subtotal Capital	23,110,755	3,097,464	20,013,291
Consolidated City Debt Service	5,400,000	-	5,400,000
Consolidated County Park Debt Service	1,825,000	-	1,825,000
Consolidated County Metro Thoroughfare Debt Service	2,300,000	-	2,300,000
Consolidated County MECA Debt Service	6,500,000	-	6,500,000
Subtotal Debt Service	16,025,000	-	16,025,000
City Total	314,141,026	33,829,673	280,311,353
City/County Total	\$533,344,122	\$59,135,488	\$474,208,634

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 Tax Revenue by City/County Taxing District Consolidated City/County Units



Certified Net Levy and Circuit Breaker for Marion County



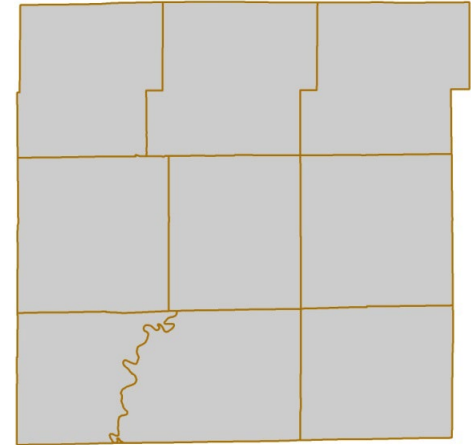
Property Tax Districts

All tax rates are proposed amounts.

Marion County and Consolidated County Districts

- Net Assessed Value: \$62,054,679,627
- Tax Rate (County): \$0.3922 on each \$100 of net assessed value
- Tax Rate (Consolidated County): \$0.1360 on each \$100 of net assessed value

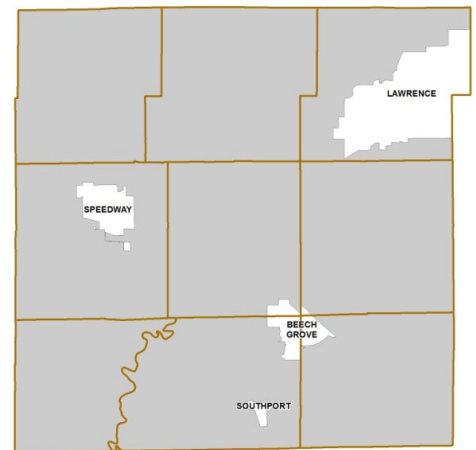
This district includes all taxable property within Marion County's borders. This tax district supports the County General, Property Reassessment, County Cumulative Capital, County Debt Service, Consolidated County fund (City General fund), Parks General fund, and some City General Obligation Debt Service 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

- Net Assessed Value: \$57,997,150,396
- Tax Rate: \$0.0444 on each \$100 of net assessed value

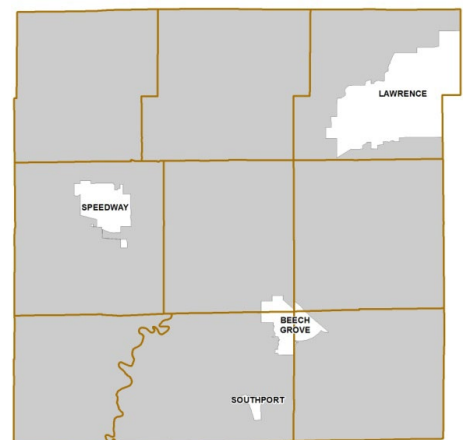
This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. This tax district supports the Redevelopment General, City Cumulative Capital, and most City General Obligation Debt Service funds. Tax revenues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



Indianapolis Police Special Service District

- Net Assessed Value: \$57,997,150,396
- Tax Rate: \$0.1049 on each \$100 of net assessed value

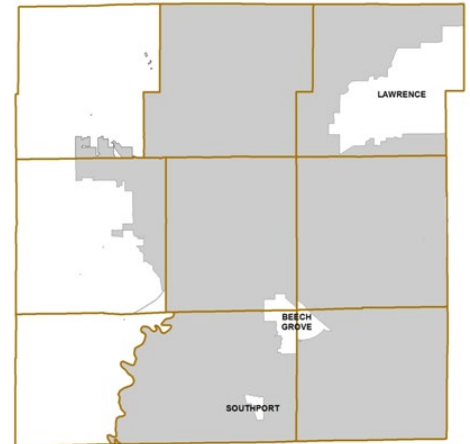
This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. Tax revenues are deposited into the Indianapolis Metropolitan Police Department (IMPD) General fund, which provides funding for IMPD operating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



Indianapolis Fire Special Service District

- Net Assessed Value: \$44,270,628,022
- Tax Rate: \$0.2936 on each \$100 of net assessed value

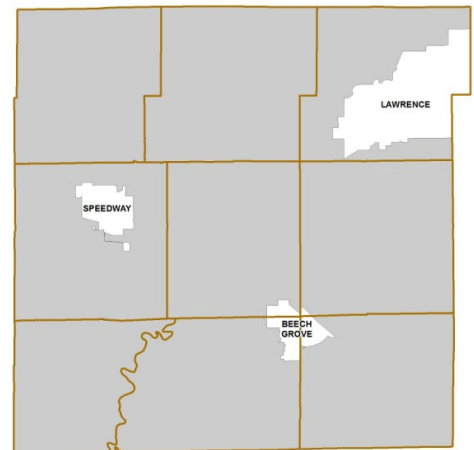
This taxing district includes most of the central and eastern portions of the county with minimal western portions included. This configuration reflects the consolidation of all township fire departments with the Indianapolis Fire Department (IFD), except Pike, Wayne, and Decatur townships. The district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



Indianapolis Solid Waste Special Service District

- Net Assessed Value: \$58,085,685,714
- Tax Rate: \$ 0.0823 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.



Income Tax

Overview

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.

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) - Proposed Rate: 1.0752%

COIT revenue may be used for any lawful purpose of the governmental unit.

- Levy Freeze Tax (LOIT) - Proposed Rate: 0.1593%

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. Senate Enrolled Act 67 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: 0.0355%

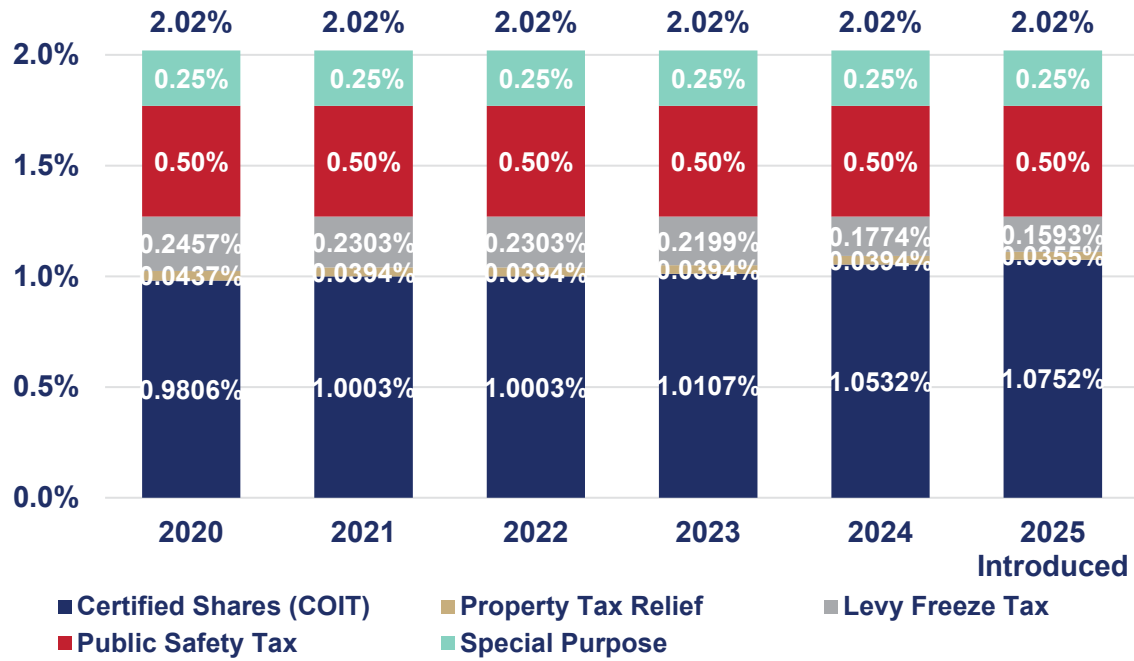
Money collected from this rate is used to apply a percentage credit to reduce the property tax liability of taxpayers within the county. This credit “becomes” property tax revenue by replacing portions of the property taxes that residential taxpayers pay.

Current Trends

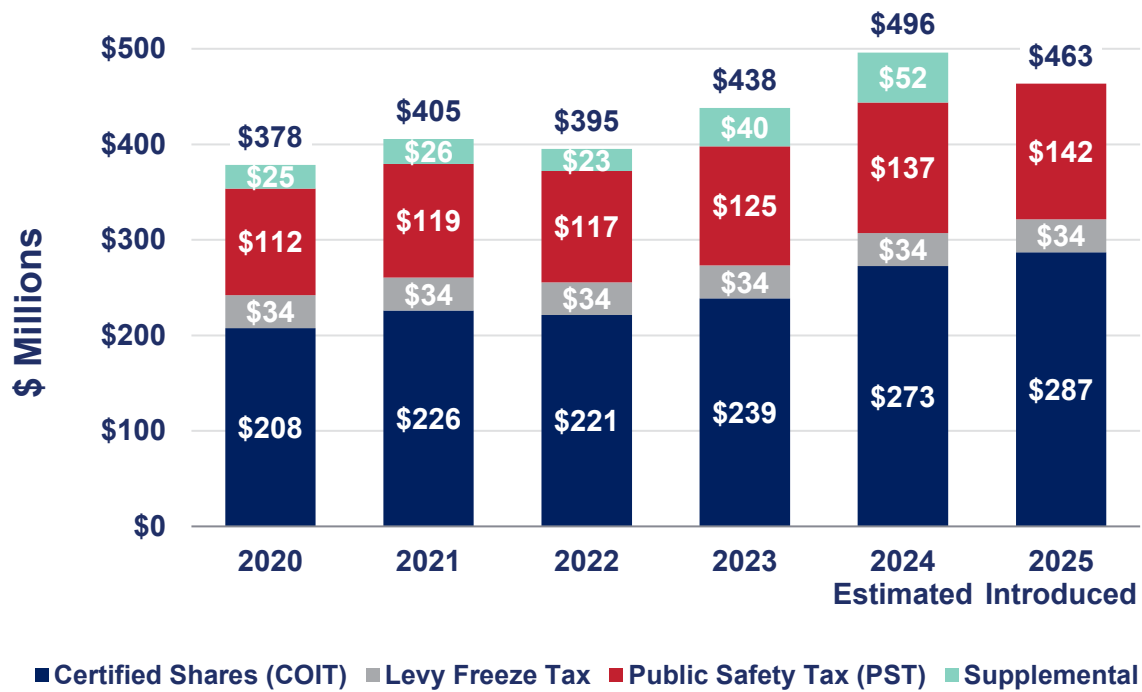
Throughout the budget process, the Office of Finance and Management (OFM) works with the Indiana Department of Revenue to receive regular updates on processed tax returns and works with a local revenue consulting firm to forecast future processed collections based on economic trends. Marion County’s processed collections have proved to be cyclically unstable, which continue to trend positively, but the time frame in which returns are processed impact the year in which Marion County receives those as certified distributions. Processed tax returns in October of 2022 and 2023 have doubled from the returns processed in prior Octobers, which presumably are filer(s) with substantial tax liability that have been granted an extension. The relatively new pattern that has emerged has made OFM uncertain of future revenue projections and continue our cautious approach to not budgeting 100% of income tax revenues in 2025 to protect against future uncertainty in certified distributions.

Alongside the budget is an ordinance to lower the levy freeze rate and correspondingly increase the certified shares rate equally. Due to the significant growth in income tax, failure to reduce the levy freeze rate would lead to a significant amount of funds being allocated to a “stabilization account”, which can only be utilized if revenues fall below prior year levels. Additionally, House Enrolled Act 1499 (2023) allowed for supplemental distributions to be considered in the rate reduction calculations. This allowed the City-County to take the \$8.8 million supplemental received in 2024 and utilize that to further reduce the levy freeze rate.

Income Tax Rate by Component



Income Tax Revenue by Rate Component



Income Tax Allocation by Unit

2025 Marion County Certified Distribution: \$631,410,365 (a)

Fund/Agency	Certified Shares (COIT)	Public Safety Tax (PST)	Levy Freeze Tax (LOIT) (b)	Total
Public Safety Communications	\$20,300,000			\$20,300,000
Public Safety Income Tax Fund - City		\$83,683,650		\$83,683,650
Public Safety Income Tax Fund - County		\$62,534,015		\$62,534,015
IFD General			\$7,820,542	\$7,820,542
IMPD General			\$4,823,736	\$4,823,736
Solid Waste Collection			\$3,104,817	\$3,104,817
Parks General			\$4,736,865	\$4,736,865
Redevelopment General			\$55,286	\$55,286
Consolidated County General	\$238,756,455			\$238,756,455
County General	\$38,766,738		\$13,945,384	\$52,712,122
City/County Subtotal	\$297,823,192	\$146,217,666	\$34,486,630	\$478,527,488
Indianapolis Public Library	\$671,228		\$3,854,584	\$4,525,812
Indianapolis Public Transportation Corp			\$2,296,402	\$2,296,402
Marion Co Health & Hospital Corporation			\$10,587,162	\$10,587,162
Other Units	\$37,119,620	\$9,852,851	\$7,319,987	\$54,292,458
Countywide Total	\$335,614,040	\$156,070,517	\$58,544,765	\$550,229,322

Additional Income Tax Allocations				
Fund/Agency	Visiting Athlete Tax	Property Tax Relief Rate	Special Purpose Rate	Total
Marion County Capital Improvement Board	\$885,476			\$885,476
Local Homestead Credit (c)		\$11,081,007		\$11,081,007
Indianapolis Public Transportation Corp			\$78,035,259	\$78,035,259
	\$885,476	\$11,081,007	\$78,035,259	\$90,001,742

Notes:

- (a) The allocations represent the amounts attributed to each respective LIT rate component based on the final amount certified by the State Budget Agency on August 1, 2024 and accounts for the rate changes under consideration by the City-County Council.
- (b) Per IC 6-3.6-11-1, \$8,835,672 is being distributed from the levy freeze stabilization fund. This distribution represents the 2024 supplemental income tax attributed to the levy freeze rate. House Enrolled Act 1499 (2023) allowed supplemental distributions to be considered when calculating the necessary rate to fully replace foregone levy.
- (c) The supplemental income tax distribution in 2024 allocated \$1,511,617, which is combined with the certified for a total of \$12,592,624 in 2025.

EXPENDITURES

Overview

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.

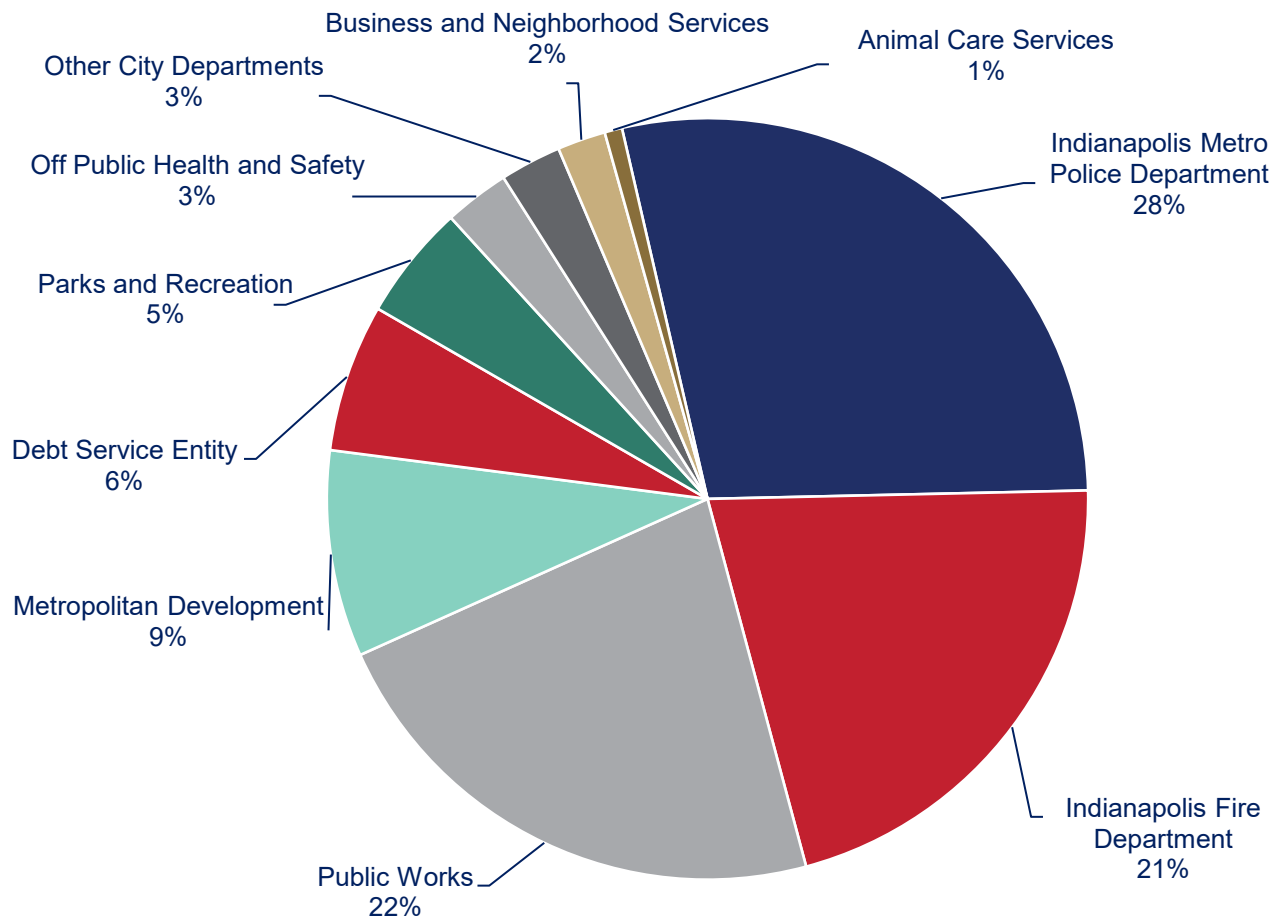
Budget By Department By Service

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Public Safety					
Indianapolis Metropolitan Police Department	287,522,974	245,552,584	323,854,693	323,854,694	337,836,405
Indianapolis Fire Department	215,925,346	230,778,346	255,012,408	258,077,408	258,743,793
Office of Public Health and Safety	13,183,088	18,200,023	30,417,459	30,917,459	28,602,481
MC MESA	22,280,607	24,992,610	27,738,067	27,738,067	29,630,370
Public Safety Total	538,912,015	519,523,562	637,022,626	640,587,627	654,813,050
Criminal Justice					
MC Sheriff	110,884,951	123,027,786	129,911,149	129,911,149	141,392,282
Marion Superior Court	60,910,483	66,938,625	69,166,764	69,166,765	73,801,470
MC Circuit Court	973,225	972,200	1,324,731	1,324,731	1,327,271
MC Prosecutor	26,687,522	29,307,159	34,325,391	34,784,929	35,012,418
MC Prosecutor - Child Support	4,659,363	5,088,627	5,278,737	5,278,737	7,072,132
MC Public Defender	26,439,997	28,668,545	33,117,075	33,117,075	34,902,437
MC Community Corrections	17,473,230	19,616,909	22,549,696	22,549,697	22,954,831
MC Forensic Services	8,185,748	8,711,762	11,184,172	11,184,172	12,781,288
MC Coroner	6,034,299	8,536,435	6,955,333	7,192,333	7,795,227
Criminal Justice Total	262,248,819	290,868,048	313,813,048	314,509,587	337,039,355
Other Public Services					
Parks and Recreation	38,913,500	65,740,588	45,992,949	45,992,950	53,796,088
Public Works	201,146,869	268,087,129	231,862,218	263,682,218	246,610,159
Metropolitan Development	54,654,747	57,950,905	89,860,324	94,186,324	96,336,013
Business and Neighborhood Services	26,696,343	27,834,873	28,434,433	32,286,433	22,492,673
Animal Care Services	-	-	-	-	8,138,806
MC Cooperative Extension	748,515	810,460	901,820	901,820	922,167
Other Public Services Total	322,159,974	420,423,955	397,051,745	437,049,745	428,295,905
Executive, Legislative & Administrative					
Office of the Mayor	5,945,767	6,916,110	7,029,225	7,029,225	7,162,425
Minority & Women Business Development	840,483	1,056,766	1,461,886	1,461,886	1,475,837
Equity, Belonging & Inclusion	-	-	687,865	897,865	1,077,195
Audit & Performance	1,758,257	1,545,693	1,971,366	1,971,366	2,006,486
City County Council	2,577,781	2,206,683	3,412,566	3,412,566	3,539,171
Office of Corporation Counsel	1,722,792	1,362,925	1,456,956	1,456,956	1,787,484
Finance & Management	13,209,615	70,571,151	12,452,141	18,614,641	13,352,689
MC Information Services Agency	34,327,767	34,749,705	38,914,589	39,089,589	45,157,788
MC Auditor	13,222,880	14,129,372	14,626,736	14,626,736	15,387,370
MC Assessor	6,310,653	6,699,506	6,904,854	6,904,854	7,176,286
MC Treasurer	2,841,110	3,093,681	3,326,627	3,326,627	3,764,954
MC Clerk	6,428,852	7,059,847	7,854,687	7,854,687	7,824,254
MC Election Board	6,289,827	6,475,799	7,673,882	8,003,882	5,464,448
MC Voters Registration	1,113,016	1,155,999	1,286,623	1,286,623	1,288,199
MC Recorder	1,632,057	1,831,268	1,792,996	1,792,996	1,911,033
MC Surveyor	854,240	888,214	985,011	985,011	1,099,102
Non-Departmental	235,823,315	157,333,178	-	28,000,000	-
Executive, Legislative & Administrative Total	334,898,413	317,075,898	111,838,010	146,715,510	119,474,724
Debt Obligations					
Consolidated City Debt Service	104,220,520	70,082,832	63,144,719	63,264,694	68,945,057
County Debt Service	38,658,255	38,548,603	38,550,844	38,550,844	42,365,486
Debt Obligations Total	142,878,775	108,631,435	101,695,563	101,815,538	111,310,543
Total - All Departments & Agencies	1,601,097,996	1,656,522,897	1,561,420,993	1,640,678,008	1,650,933,578
% Change from 2024 Adopted				5.1%	5.7%

Note: Non-departmental has been utilized since 2020 for appropriations associated with the Coronavirus pandemic.

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
CITY					
Personal Services	551,808,214	570,524,448	614,250,380	604,648,981	628,264,652
Materials and Supplies	30,670,150	30,808,404	32,990,561	32,592,961	33,317,305
Other Services and Charges	496,137,125	374,742,732	337,640,012	351,144,688	361,109,516
Properties and Equipment	125,525,908	249,144,201	112,170,255	186,720,055	129,211,290
Internal Charges	-	-	-	-	-
TOTAL EXPENDITURES	1,204,141,398	1,225,219,785	1,097,051,208	1,175,106,684	1,151,902,763
COUNTY					
Personal Services	204,394,570	222,748,963	245,197,773	245,632,774	261,803,641
Materials and Supplies	3,834,160	3,943,811	5,206,983	5,187,983	5,891,056
Other Services and Charges	186,353,582	201,596,132	210,338,804	211,059,744	227,142,908
Properties and Equipment	2,374,285	3,014,207	3,626,225	3,690,823	4,193,209
TOTAL EXPENDITURES	396,956,598	431,303,112	464,369,785	465,571,324	499,030,814
CITY & COUNTY TOTAL	1,601,097,996	1,656,522,897	1,561,420,993	1,640,678,008	1,650,933,578

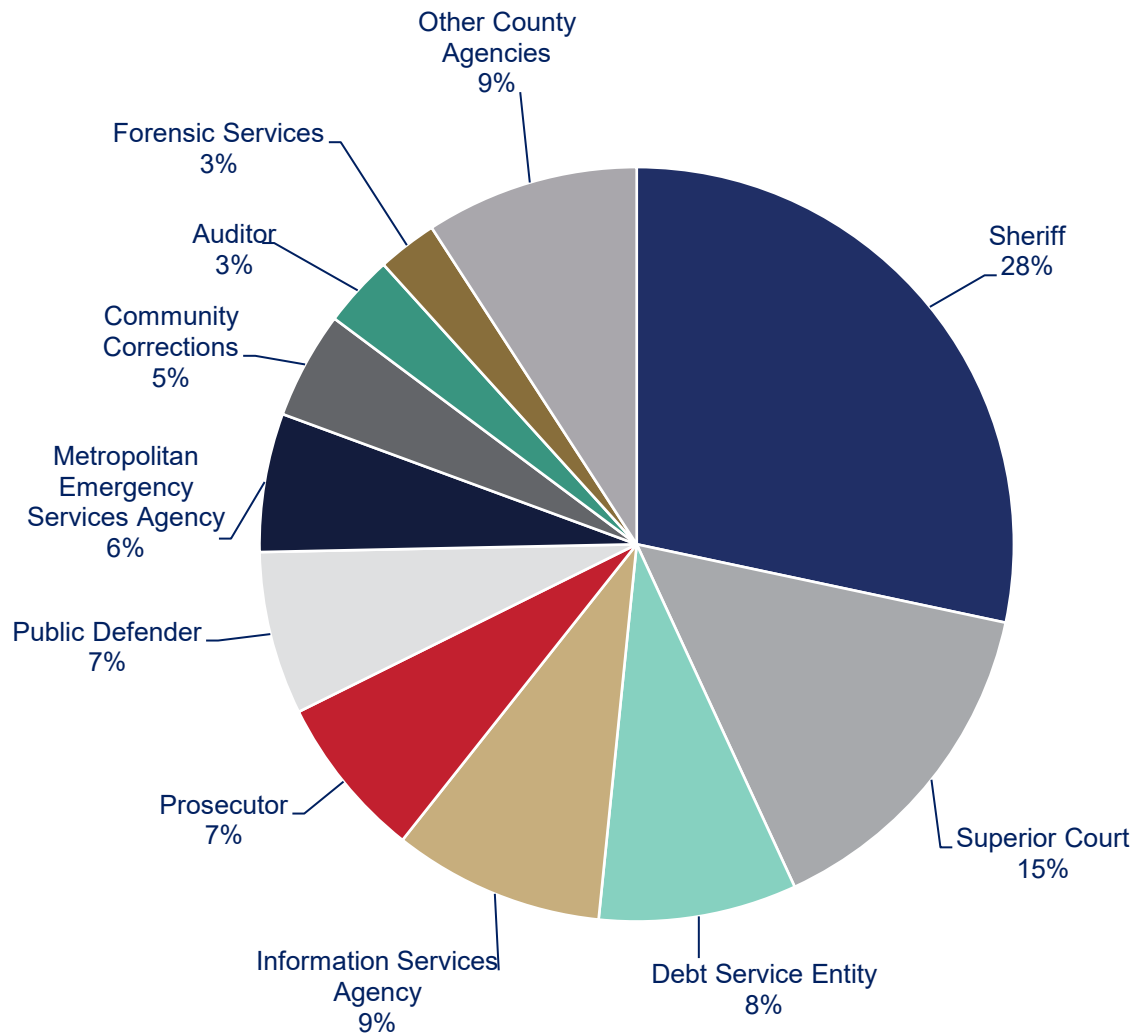
2025 Appropriations – City



Notes:

- Refer to [Budget by Department by Service](#) report for appropriation amounts by department/agency.
- City Pension budget included in IMPD and IFD budgets as reflected in the [Agency Sources & Expenditures report](#).

2025 Appropriations - County



Note: Refer to [Budget by Department by Service](#) report for appropriation amounts by department/agency.

Summary of Interfund Transfers

OPERATING FUND TRANSFERS	TRANSFERS OUT							
	Consolidated County	City Public Safety Income Tax	City State Law Enforcement	City Federal Law Enforcement	County General	Drug Free Community-County	City Opioid Settlement	Grand Total
IFD General	76,594,560							76,594,560
IMPD General	133,982,842	79,317,606						213,300,448
Storm Water Management	180,000							180,000
County State Law Enforcement			1,391,919					1,391,919
County Federal Law Enforcement				1,480,000				1,480,000
Guardian Ad Litem					5,992,942			5,992,942
Sheriff's Medical Care for Inmates					20,055,932			20,055,932
Drug Free Community- City						200,000		200,000
County Opioid Settlement							227,424	227,424
Parks General	1,020,000							1,020,000
TOTAL TRANSFERS IN	211,777,402	79,317,606	1,391,919	1,480,000	26,048,874	200,000	227,424	320,443,225

DEBT & CAPITAL FUND TRANSFERS	TRANSFERS OUT									
	Consolidated County	Transportation General	Storm Water Management	Fire Cumulative	Redevelopment General	PILOT Debt Service Fund	County General	City Cumulative Capital Improvement	County Cumulative Capital Improvement	TOTAL TRANSFERS OUT
Metro Thoroughfare Bonds		18,014,164								18,014,164
Revenue Bond Funds	2,176,291				300,000					2,476,291
Flood Control District Bonds			13,439,163							13,439,163
Cap Asset Lifecycle & Dev		32,434,635	9,143,713					500,000		42,078,348
Civil City Bonds				225,000						225,000
CJC Leases						5,002,588	25,379,729		8,218,883	38,601,200
Parks District Bonds									1,165,785	1,165,785
TOTAL TRANSFERS IN	2,176,291	50,448,799	22,582,876	225,000	300,000	5,002,588	25,379,729	500,000	9,384,668	115,999,951

Debt Obligations

The Consolidated City issues two primary forms of debt: (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, and general capital needs to provide basic government services. 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 related to the service provided. For example, parking fee revenue is pledged to support the debt service of parking garages. Stormwater fees are pledged to the debt service of stormwater projects undertaken by the city to address flood control problems.

Tax Increment Financing (TIF) is another special revenue source pledged to repay bonds issued to fund investment within a designated area. Debt service is supported through the capture of incremental growth of assessed values within a TIF district. In Marion County, the Metropolitan Development Commission (MDC) establishes TIF districts and serves as the fiscal body for all tax increment financing debt and other expenditures. As such, debt service for TIF-backed debt is not included in the annual budget adopted by City-County Council.

Bond ratings

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.

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 2025, projects greater than \$19,813,453 are required to be approved by a voter’s referendum. The referendum threshold is annually increased by the maximum levy growth quotient (MLGQ).

Legal Debt Margin

Taxing Unit	Net Assessed Value	Debt Limit (% of NAV)	Debt Limit	Bonds Outstanding	Remaining Debt Margin	% of Debt Limit Utilized
Marion County	\$ 62,054,680	0.67%	\$ 415,766	\$ -	\$ 415,766	0.00%
Civil City	\$ 57,997,150	0.67%	\$ 388,581	\$ 79,882	\$ 308,698	20.56%
Park District	\$ 62,054,680	0.67%	\$ 415,766	\$ 28,898	\$ 386,869	6.95%
Metropolitan Thoroughfare District	\$ 62,054,680	1.33%	\$ 825,327	\$ 336,771	\$ 488,556	40.80%
Solid Waste Special Service District	\$ 58,085,686	2.00%	\$ 1,161,714	\$ -	\$ 1,161,714	0.00%
Public Safety Communications District	\$ 62,054,680	0.67%	\$ 415,766	\$ 22,576	\$ 393,190	5.43%

Note: Legal debt margin excludes lease rental bonds and bonds not payable from ad valorem taxes. Amounts displayed in thousands.

City & County Debt Service

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
PILOT Debt Service Fund	12,084,850	12,088,000	12,087,250	12,087,250	12,093,250
Flood Control District Bonds	60,465,333	11,203,480	12,713,803	12,713,803	13,439,163
Metro Thoroughfare Bonds	9,742,882	9,733,111	11,264,476	11,384,450	20,452,893
Park District Bonds	2,191,841	1,995,755	3,816,246	3,816,246	2,985,776
County Wide (MECA) Bonds	7,738,137	9,157,311	6,731,288	6,731,288	6,737,976
Civil City Bond	4,796,951	5,794,632	5,926,465	5,926,465	6,052,424
Revenue Bond Funds	5,621,350	8,862,334	8,992,872	8,992,874	5,571,323
Economic Development Bonds - Non TIF	1,579,178	1,578,709	1,612,318	1,612,318	1,612,253
Cnty Cumulative Capital Improv	-	9,669,500	-	-	-
Capital Improvement Leases	1,058,000	1,062,286	1,058,192	1,058,192	1,064,286
CJC Lease Fund	37,486,317	37,486,317	37,492,652	37,492,652	41,301,200
Total:	142,764,837	108,631,435	101,695,563	101,815,538	111,310,543
Expenditure					
Other Services and Charges	142,764,837	108,631,435	101,695,563	101,815,538	111,310,543
Total:	142,764,837	108,631,435	101,695,563	101,815,538	111,310,543

Note: The above table includes amounts for trustee fees and bank fees in addition to the principal and interest payments paid within the fiscal year.

Amortization Schedules

The following tables reflect outstanding general obligation, local income tax, and special revenue long-term debt service payments for the fiscal year in which payments will occur. TIF backed bonds, developer backed bonds, vehicle leases, 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
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	\$ 127,005,000	\$ 54,348,300	\$ 181,353,300

Flood Control Bonds

The below schedule represents the remaining debt service for Stormwater Bonds Series 2013A, Series 2015A, Series 2019A, and Series 2022C backed by stormwater user fees, which are based on an impervious area of parcels. 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
2025	\$ 5,115,000	\$ 5,293,450	\$ 10,408,450
2026	\$ 3,840,000	\$ 5,042,700	\$ 8,882,700
2027	\$ 4,025,000	\$ 4,855,900	\$ 8,880,900
2028	\$ 4,275,000	\$ 4,660,050	\$ 8,935,050
2029	\$ 4,430,000	\$ 4,451,900	\$ 8,881,900
2030	\$ 4,785,000	\$ 4,236,250	\$ 9,021,250
2031	\$ 5,015,000	\$ 4,003,100	\$ 9,018,100
2032	\$ 5,120,000	\$ 3,758,700	\$ 8,878,700
2033	\$ 5,370,000	\$ 3,509,300	\$ 8,879,300
2034	\$ 5,630,000	\$ 3,247,650	\$ 8,877,650
2035	\$ 5,905,000	\$ 2,973,250	\$ 8,878,250
2036	\$ 6,195,000	\$ 2,685,400	\$ 8,880,400
2037	\$ 6,480,000	\$ 2,399,750	\$ 8,879,750
2038	\$ 6,780,000	\$ 2,100,800	\$ 8,880,800
2039	\$ 7,060,000	\$ 1,821,250	\$ 8,881,250
2040	\$ 7,350,000	\$ 1,530,100	\$ 8,880,100
2041	\$ 1,995,000	\$ 1,226,900	\$ 3,221,900
2042	\$ 2,075,000	\$ 1,147,100	\$ 3,222,100
2043	\$ 2,160,000	\$ 1,064,100	\$ 3,224,100
2044	\$ 2,245,000	\$ 977,700	\$ 3,222,700
2045	\$ 2,335,000	\$ 887,900	\$ 3,222,900
2046	\$ 2,425,000	\$ 794,500	\$ 3,219,500
2047	\$ 2,525,000	\$ 697,500	\$ 3,222,500
2048	\$ 2,650,000	\$ 571,250	\$ 3,221,250
2049	\$ 2,785,000	\$ 438,750	\$ 3,223,750
2050	\$ 2,920,000	\$ 299,500	\$ 3,219,500
2051	\$ 3,070,000	\$ 153,500	\$ 3,223,500
Total	\$ 114,560,000	\$ 64,828,250	\$ 179,388,250

Metro Thoroughfare Bond

The below schedule represents the remaining debt service for Metro Thoroughfare Bonds Series 2020A, Series 2020B, Series 2024A, and Series 2024B 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
2025	\$ 12,175,000	\$ 8,012,573	\$ 20,187,573
2026	\$ 12,450,000	\$ 7,585,907	\$ 20,035,907
2027	\$ 12,210,000	\$ 7,215,597	\$ 19,425,597
2028	\$ 12,335,000	\$ 6,850,795	\$ 19,185,795
2029	\$ 12,545,000	\$ 6,475,987	\$ 19,020,987
2030	\$ 12,855,000	\$ 6,163,211	\$ 19,018,211
2031	\$ 13,020,000	\$ 5,831,618	\$ 18,851,618
2032	\$ 11,105,000	\$ 5,506,131	\$ 16,611,131
2033	\$ 11,380,000	\$ 5,231,727	\$ 16,611,727
2034	\$ 11,665,000	\$ 4,944,183	\$ 16,609,183
2035	\$ 11,945,000	\$ 4,668,139	\$ 16,613,139
2036	\$ 12,280,000	\$ 4,332,579	\$ 16,612,579
2037	\$ 12,625,000	\$ 3,987,131	\$ 16,612,131
2038	\$ 12,980,000	\$ 3,631,472	\$ 16,611,472
2039	\$ 13,345,000	\$ 3,265,277	\$ 16,610,277
2040	\$ 13,720,000	\$ 2,888,300	\$ 16,608,300
2041	\$ 14,840,000	\$ 2,339,500	\$ 17,179,500
2042	\$ 15,585,000	\$ 1,597,500	\$ 17,182,500
2043	\$ 16,365,000	\$ 818,250	\$ 17,183,250
Total	\$ 245,425,000	\$ 91,345,875	\$ 336,770,875

Parks District Bonds

The below schedule represents the remaining debt service for Park District Bonds Series 2017A and Series 2021A backed by property taxes and Series 2023B lease payments backed by local income taxes. Proceeds were used for certain community park improvements, and towards a new family center within the Consolidated City and Marion County.

Year	Principal	Interest	Total
2025	\$ 1,145,000	\$ 1,793,663	\$ 2,938,663
2026	\$ 1,080,000	\$ 1,736,413	\$ 2,816,413
2027	\$ 1,145,000	\$ 1,682,413	\$ 2,827,413
2028	\$ 1,240,000	\$ 1,625,163	\$ 2,865,163
2029	\$ 1,325,000	\$ 1,563,163	\$ 2,888,163
2030	\$ 1,415,000	\$ 1,496,913	\$ 2,911,913
2031	\$ 1,510,000	\$ 1,426,163	\$ 2,936,163
2032	\$ 1,590,000	\$ 1,350,663	\$ 2,940,663
2033	\$ 1,705,000	\$ 1,271,163	\$ 2,976,163
2034	\$ 1,800,000	\$ 1,199,363	\$ 2,999,363
2035	\$ 1,900,000	\$ 1,123,363	\$ 3,023,363
2036	\$ 2,000,000	\$ 1,042,963	\$ 3,042,963
2037	\$ 2,115,000	\$ 958,113	\$ 3,073,113
2038	\$ 2,225,000	\$ 868,113	\$ 3,093,113
2039	\$ 2,345,000	\$ 773,263	\$ 3,118,263
2040	\$ 2,450,000	\$ 690,113	\$ 3,140,113
2041	\$ 765,000	\$ 602,613	\$ 1,367,613
2042	\$ 830,000	\$ 564,363	\$ 1,394,363
2043	\$ 860,000	\$ 522,863	\$ 1,382,863
2044	\$ 1,140,000	\$ 477,713	\$ 1,617,713
2045	\$ 1,230,000	\$ 417,863	\$ 1,647,863
2046	\$ 1,115,000	\$ 353,288	\$ 1,468,288
2047	\$ 1,175,000	\$ 294,750	\$ 1,469,750
2048	\$ 1,540,000	\$ 233,063	\$ 1,773,063
2049	\$ 1,315,000	\$ 169,538	\$ 1,484,538
2050	\$ 1,370,000	\$ 115,294	\$ 1,485,294
2051	\$ 1,425,000	\$ 29,391	\$ 1,454,391
Total	\$ 39,755,000	\$ 24,381,734	\$ 64,136,734

Public Safety Communications

The below schedule represents the remaining debt service for Public Safety Communications District Projects Series 2017A and Series 2020A 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
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	\$ 21,415,000	\$ 1,161,056	\$ 22,576,056

Civil City Bonds

The below schedule represents the remaining debt service for Civil City District Series 2017A, Series 2019A, Series 2021A, Series 2022A, and Series 2022B backed by property taxes. Proceeds were used for the acquisition, construction, installation, equipping and financing of all or a portion 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
2025	\$ 3,525,000	\$ 2,383,225	\$ 5,908,225
2026	\$ 3,655,000	\$ 2,241,208	\$ 5,896,208
2027	\$ 3,825,000	\$ 2,092,824	\$ 5,917,824
2028	\$ 2,990,000	\$ 1,935,966	\$ 4,925,966
2029	\$ 3,105,000	\$ 1,820,805	\$ 4,925,805
2030	\$ 3,225,000	\$ 1,706,354	\$ 4,931,354
2031	\$ 3,350,000	\$ 1,586,308	\$ 4,936,308
2032	\$ 3,455,000	\$ 1,466,978	\$ 4,921,978
2033	\$ 3,065,000	\$ 1,347,190	\$ 4,412,190
2034	\$ 3,195,000	\$ 1,216,362	\$ 4,411,362
2035	\$ 3,290,000	\$ 1,077,975	\$ 4,367,975
2036	\$ 3,430,000	\$ 935,625	\$ 4,365,625
2037	\$ 3,575,000	\$ 787,075	\$ 4,362,075
2038	\$ 3,370,000	\$ 628,775	\$ 3,998,775
2039	\$ 3,530,000	\$ 473,350	\$ 4,003,350
2040	\$ 3,670,000	\$ 331,075	\$ 4,001,075
2041	\$ 1,615,000	\$ 182,600	\$ 1,797,600
2042	\$ 1,705,000	\$ 93,775	\$ 1,798,775
Total	\$ 57,575,000	\$ 22,307,469	\$ 79,882,469

Revenue Bonds

The below schedule represents the remaining debt service for Indy Roads Revenue Bonds Series 2015B, Series 2018A, and Series 2019A backed by gas and wheel tax revenues. 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
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	\$ 7,865,000	\$ 855,700	\$ 8,720,700

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
2025	\$ 850,000	\$ 745,723	\$ 1,595,723
2026	\$ 885,000	\$ 711,710	\$ 1,596,710
2027	\$ 920,000	\$ 676,210	\$ 1,596,210
2028	\$ 960,000	\$ 637,420	\$ 1,597,420
2029	\$ 1,005,000	\$ 596,910	\$ 1,601,910
2030	\$ 1,005,000	\$ 554,500	\$ 1,559,500
2031	\$ 1,055,000	\$ 504,250	\$ 1,559,250
2032	\$ 1,110,000	\$ 451,500	\$ 1,561,500
2033	\$ 1,165,000	\$ 396,000	\$ 1,561,000
2034	\$ 1,225,000	\$ 337,750	\$ 1,562,750
2035	\$ 1,285,000	\$ 276,500	\$ 1,561,500
2036	\$ 1,355,000	\$ 212,250	\$ 1,567,250
2037	\$ 1,420,000	\$ 144,500	\$ 1,564,500
2038	\$ 1,470,000	\$ 73,500	\$ 1,543,500
Total	\$ 15,710,000	\$ 6,318,723	\$ 22,028,723

Marion County

The below schedule represents the remaining debt service for the Community Justice Campus Series 2019A and Series 2023B lease payments backed by local income taxes and the Series 2019B backed by property taxes. Proceeds were used to construct, improve, and maintain projects associated with the Community Justice Campus.

Year	Principal	Interest	Total
2025	\$ 11,270,000	\$ 31,594,406	\$ 42,864,406
2026	\$ 11,260,000	\$ 31,037,206	\$ 42,297,206
2027	\$ 11,890,000	\$ 30,487,306	\$ 42,377,306
2028	\$ 12,550,000	\$ 29,906,306	\$ 42,456,306
2029	\$ 13,260,000	\$ 29,278,806	\$ 42,538,806
2030	\$ 14,005,000	\$ 28,615,806	\$ 42,620,806
2031	\$ 14,790,000	\$ 27,915,556	\$ 42,705,556
2032	\$ 15,635,000	\$ 27,176,056	\$ 42,811,056
2033	\$ 16,480,000	\$ 26,402,756	\$ 42,882,756
2034	\$ 17,340,000	\$ 25,638,206	\$ 42,978,206
2035	\$ 18,285,000	\$ 24,789,306	\$ 43,074,306
2036	\$ 19,275,000	\$ 23,893,656	\$ 43,168,656
2037	\$ 20,310,000	\$ 22,947,813	\$ 43,257,813
2038	\$ 21,245,000	\$ 22,121,600	\$ 43,366,600
2039	\$ 21,380,000	\$ 21,032,475	\$ 42,412,475
2040	\$ 22,460,000	\$ 20,055,775	\$ 42,515,775
2041	\$ 23,590,000	\$ 19,028,775	\$ 42,618,775
2042	\$ 24,770,000	\$ 17,949,125	\$ 42,719,125
2043	\$ 26,055,000	\$ 16,814,475	\$ 42,869,475
2044	\$ 27,165,000	\$ 15,610,750	\$ 42,775,750
2045	\$ 28,645,000	\$ 14,243,300	\$ 42,888,300
2046	\$ 30,410,000	\$ 12,801,075	\$ 43,211,075
2047	\$ 32,090,000	\$ 11,269,275	\$ 43,359,275
2048	\$ 33,555,000	\$ 9,652,513	\$ 43,207,513
2049	\$ 35,505,000	\$ 8,018,600	\$ 43,523,600
2050	\$ 37,070,000	\$ 6,455,977	\$ 43,525,977
2051	\$ 38,700,000	\$ 4,699,633	\$ 43,399,633
2052	\$ 34,160,000	\$ 3,117,818	\$ 37,277,818
2053	\$ 35,680,000	\$ 1,593,459	\$ 37,273,459
Total	\$ 84,350,000	\$ 67,638,157	\$1,214,493,657

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 these funds are reimbursed by the State. Annual budgets for these funds are appropriated to IMPD and IFD.

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 departments.

More information on Public Employee Retirement Fund and Police and Fire pension plans can be found on pages 77-89 of the Notes to Financial Statements section of the December 31, 2023 [Annual Comprehensive Financial Report](#) (ACFR) for the City of Indianapolis.

Pension Obligations

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Police Pension Trust Fund	26,545,609	26,542,427	28,500,000	28,500,000	27,500,000
Fire Pension Trust Fund	26,211,158	25,817,469	27,693,895	27,693,895	26,127,924
Total:	52,756,767	52,359,896	56,193,895	56,193,895	53,627,924
Expenditure					
Personal Services	52,756,767	52,359,896	56,193,895	56,193,895	53,627,924
Total:	52,756,767	52,359,896	56,193,895	56,193,895	53,627,924

Capital Expenditures

Capital expenditures are funds used to maintain, upgrade, and acquire City/County assets. These expenditures are appropriated during the annual budget process. Capital assets are defined as assets with a cost or donated value beyond prescribed levels and a useful life greater than two years. Capital assets include land, in-progress construction, improvements, buildings, equipment, and infrastructure (e.g., streets, bridges, storm drains, etc.). A capital asset is depreciated in the government-wide financial statements, while other capital expenditures are expensed in the year of acquisition.

The City has a rolling four-year capital improvement plan to address key transportation, stormwater, and parks infrastructure needs. As outlined in Chapter 182 of Municipal Code, the capital improvement plan must be annually reviewed by Council, which traditionally happens in conjunction with the annual budget process. The director of the Department of Public Works 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 pavement condition information, traffic volume, historical crash data and Mayor’s Action Center complaints. Bridge projects are programmed based on need, using data from the 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 impacts to public safety and other infrastructure needs. Both the transportation and stormwater projects are 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](#).

Asset Category	Capitalization Threshold	Four-Year Major Capital Improvement Plan						
		Category	(\$ millions)					Total
			2024	2025	2026	2027	2028	
Land	All land is capitalized	Transportation	\$ 212.8	\$ 239.5	\$ 238.0	\$ 98.2	142.8	\$ 931.3
Buildings-New	All new buildings are capitalized	Stormwater	\$ 55.3	\$ 76.7	\$ 47.1	\$ 25.2	9	\$ 213.3
Buildings-Rehabilitation	\$ 75,000	Parks	\$ 5.8	\$ 5.9	\$ 5.9	\$ 5.9	5.9	\$ 29.2
Intangibles	\$ 100,000	Total	\$ 273.9	\$ 273.9	\$ 322.1	\$ 291.0	\$ 129.3	\$ 1,173.8
Infrastructure	\$ 25,000							
Land Improvements	\$ 25,000							
Machinery & Equipment	\$ 5,000							
Vehicles	\$ 5,000							

For budgeting purposes, the City aims to only include reoccurring capital expenditures to keep budgets relatively stable. Capital leases or debt issuance 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 additional revenue, but these are not generally included in the adopted budget. Capital expenditures required for the day-to-day office functions, such as furniture and specialty equipment, is budgeted within the operational budget typically out of general funds, grant funds, or the City Cumulative Capital Improvement fund.

Capital Asset Budgets by Department

Departments	2024	2025	Variance	Description
CITY				
Audit & Performance	\$ 2,750	\$ 2,750	\$ -	Funds annual replacement of office furniture and equipment.
Business & Neighborhood Services	\$ 341,794	\$ 65,576	\$ (276,218)	Funds annual replacement of supplemental vehicle equipment and office furniture. Decrease funding for creation of Animal Care Services Agency.
Animal Care Services	\$ -	\$ 276,218	\$ 276,218	Funds annual replacement of vehicles and vehicle equipment. Increase funding for creation of Animal Care Services Agency.
City County Council	\$ 2,600	\$ 2,600	\$ -	Funds annual replacement of office furniture and equipment.
Corporation Counsel	\$ 500	\$ 500	\$ -	Funds annual replacement of office furniture and equipment.
Finance & Management	\$ 20,750	\$ 17,250	\$ (3,500)	Funds annual replacement of office furniture and equipment. Decrease funding for reallocation to character 2 for office supplies.
Equity, Belonging & Inclusion	\$ 4,000	\$ 4,000		
Indianapolis Fire Department	\$ 10,953,689	\$12,402,776	\$ 1,449,087	Funds annual lease payment for apparatus and fire safety equipment. Increase funding for Task Force One equipment and vehicles through grant funding.
Indianapolis Metropolitan Police Department	\$ 8,815,359	\$10,636,269	\$ 1,820,910	Funds annual lease payment for vehicles and safety equipment. Increase funding for patrol vehicle replacement and equipment for Traffic unit.
Mayor	\$ 500	\$ 500	\$ -	Funds annual replacement of office furniture and equipment.
Metropolitan Development	\$ 1,882,500	\$ 1,837,500	\$ (45,000)	Funds annual office equipment and property acquisition. Decreased funding for Brownfield program property costs.
Minority & Women Business Development	\$ 550	\$ 550	\$ -	Funds annual replacement of office furniture and equipment.
Parks & Recreation*	\$ 2,429,063	\$ 7,349,063	\$ 4,920,000	Funds annual maintenance of Park's equipment and replacment of furniture. Increase funding for IDNR Fish & Wildlife Grant - Riverside Adventrue Park Archery.
Public Health & Safety	\$ 107,000	\$ 107,000	\$ -	Funds annual replacement of office furniture and equipment.
Public Works*	\$ 6,701,747	\$ 5,909,582	\$ (792,165)	Funds light and heavy duty equipment, facility improvement funding, and miscellaneous operating equipment. Decrease funding for reallocation to program costs.
COUNTY				
Assessor	\$ 9,000	\$ 9,000	\$ -	Funds annual replacement of office furniture and equipment.
Auditor	\$ 23,000	\$ 23,000	\$ -	Funds annual replacement of office furniture and equipment.
Circuit Court	\$ 3,000	\$ 3,000	\$ -	Funds annual replacement of office furniture and equipment.
Clerk	\$ 6,000	\$ 6,000	\$ -	Funds annual replacement of office furniture and equipment.
Community Corrections	\$ 96,000	\$ 96,000	\$ -	Funds annual replacement of office equipment and transport vehicle.
Coroner	\$ 151,489	\$ 31,489	\$ (120,000)	Funds annual replacement of office and lab equipment. Decrease funding due to no vehicle refresh for 2025.
Election Board	\$ 274,900	\$ 939,000	\$ 664,100	Funds annual replacement of office furniture and election equipment. Increase funding for electronic pollbooks.
Forensic Services	\$ 509,500	\$ 686,800	\$ 177,300	Funds annual replacement of office and lab equipment. Increase funding for new equipment and supplies through grant funding.
Information Services Agency	\$ 170,000	\$ 170,000	\$ -	Funds annual replacement of office and technology equipment.
MESA	\$ 526,600	\$ 209,500	\$ (317,100)	Funds annual replacement of emergency radio equipment. Decrease funding for budget shift to character 3 for siren replacement contract.
Prosecutor	\$ 672,978	\$ 982,478	\$ 309,500	Funds annual replacement of office furniture and equipment. Increased funding for laptop refresh.
Prosecutor - Child Support	\$ 8,000	\$ 8,000	\$ -	Funds annual replacement of office furniture and equipment.
Public Defender	\$ 80,000	\$ 55,000	\$ (25,000)	Funds annual replacement of office furniture and equipment. Decrease funding due to reduction in grant program reimbursement.
Recorder	\$ 8,316	\$ 2,500	\$ (5,816)	Funds annual replacement of office furniture. Decrease funding due to historical underspend.
Sheriff	\$ 745,555	\$ 745,555	\$ -	Funds annual vehicle replacements, general office equipment, and tasers.
Superior Court	\$ 314,000	\$ 204,000	\$ (110,000)	Funds annual replacement of office furniture and equipment. Decrease funding due to reduction in grant reimbursement.
Surveyor	\$ 11,887	\$ 11,887	\$ -	Funds annual replacement of office and surveying equipment.
Treasurer	\$ 6,000	\$ 6,000	\$ -	Funds annual replacement of office furniture and equipment.
Voters Registration	\$ 10,000	\$ 4,000	\$ (6,000)	Funds annual replacement of office furniture. Decrease funding due to historical underspend.
Cooperative Extension	\$ -	\$ -	\$ -	Capital needs are funded through the contract with Purdue University.

NOTE: This table summarizes the character 4 budgets for all agencies. Parks & Recreation and Public Works budgets do not include funding attributed to the parks, transportation, or stormwater capital plans, which can be found in the following sections. Small variances are attributed to inflation adjustment in appropriation. Significant increases to nonrecurring capital expenditure budgets are noted. 2025 capital budget increases result in minimal impact to operating budgets.

Transportation Capital Plan

Project Type	2024	2025	2026	2027	2028	TOTAL
Bridge Rehabilitation & Replacement	\$ 32,394,814	\$ 17,616,989	\$ 31,033,831	\$ 4,383,000	\$ 28,959,454	\$ 114,388,087
Crack Sealing	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Curb/Sidewalk/Pedestrian Enhancements	\$ 8,644,202	\$ 4,869,214	\$ 3,608,010	\$ 2,940,010	\$ 1,100,000	\$ 21,161,436
Greenways/Multimodal Path	\$ 20,532,621	\$ 12,373,171	\$ 16,550,000	\$ -	\$ 16,200,000	\$ 65,655,792
Job Order Contract	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 20,000,000
Mass Transit	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
Program Controls/Staff Augmentation	\$ 4,155,000	\$ 4,312,500	\$ 3,712,875	\$ -	\$ -	\$ 12,180,375
Streets	\$ 76,597,347	\$ 94,067,215	\$ 156,336,560	\$ 61,108,841	\$ 76,034,800	\$ 464,144,764
String Patching	\$ 8,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 32,000,000
Study/Inventories	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Traffic	\$ 2,561,752	\$ 3,090,000	\$ 2,750,000	\$ 2,750,000	\$ -	\$ 11,151,752
Economic Development	\$ 54,944,005	\$ 89,710,821	\$ 12,000,000	\$ 15,000,000	\$ 8,500,000	\$ 180,154,826

The expenditures of the Transportation Capital Plan are funded by a diverse set of revenue sources. One of the main sources of funding is attributed to gasoline tax, which accounts for 14% of the plan's funding for 2025. Additional details on the mechanics of the gasoline tax can be found in the Revenues Overview section. Other local funding sources accounted for 24.4% of the funding in 2025. The largest local funding source has been through additional appropriations that allocated fund balance to residential and thoroughfare projects. Additional local funding comes from bond funding, supplemental income tax distributions, and parking meter revenues. External funding sources are the largest portion of the capital plan at 61.6%. External sources of funding include projects spurred from economic development agreements executed through the Department of Metropolitan Development, tax increment financing, funds received from other local partners, such as IndyGo, Indianapolis' public transit organization, and local, state, and federal grants.

Stormwater Capital Plan

Project Type	2024	2025	2026	2027	2028	TOTAL
Channels	\$ 499,679	\$ 2,547,535	\$ -	\$ 3,532,000	\$ 1,760,000	\$ 8,339,214
Culverts	\$ 10,960,085	\$ 7,500,185	\$ 1,345,000	\$ 2,181,886	\$ 2,970,000	\$ 24,957,156
Levees & Dams	\$ 2,650,388	\$ 4,883,300	\$ 4,139,000	\$ 2,000,000	\$ 1,000,000	\$ 14,672,688
Surface Drainage	\$ 20,964,701	\$ 19,885,322	\$ 19,800,731	\$ 7,375,000	\$ -	\$ 68,025,754
Strategic Land Acquisition & Stewardship	\$ 360,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,360,000
Thoroughfare	\$ 9,605,824	\$ 25,542,915	\$ 5,843,100	\$ -	\$ -	\$ 40,991,839
Water Quality	\$ 6,396,668	\$ 2,390,030	\$ 1,703,093	\$ 1,233,333	\$ 1,108,529	\$ 12,831,653
USDA Forestry Grant	\$ 2,400,000	\$ 3,200,000	\$ 3,500,000	\$ 2,200,000	\$ 700,000	\$ 12,000,000
Misc Stormwater	\$ 1,434,975	\$ 9,732,400	\$ 9,784,900	\$ 5,699,900	\$ 500,000	\$ 27,152,175
TOTAL	\$ 55,272,319	\$ 76,681,687	\$ 47,115,824	\$ 25,222,119	\$ 9,038,529	\$ 213,330,478

Like the transportation capital plan, the expenditures of the Stormwater Capital Plan are funded using a mix of funding sources. Local funding sources account for majority of funding for the Stormwater Capital Plan at 95.9% of funding. The 2025 capital plan utilizes funds from the following sources: bond issuances, lines of credit, and stormwater fee revenue, which is charged to property owners based on their impervious surface area. One unique funding source for this capital plan is Flood Control Improvement Districts (FCID), which function similarly to TIFs in that a portion of property tax revenues are directed toward flood control measures from which they benefit.

Parks Capital Plan

Project Type	2024	2025	2026	2027	2028	TOTAL
Aquatic/ Pools	\$ 641,339	\$ 400,000	\$ 850,000	\$ 1,100,000	\$ 300,000	\$ 3,291,339
Buildings	\$ 1,712,201	\$ 1,900,000	\$ 1,500,000	\$ 1,775,000	\$ 2,800,000	\$ 9,687,201
Facilities	\$ 754,833	\$ 650,000	\$ 900,000	\$ 500,000	\$ 750,000	\$ 3,554,833
Sitework	\$ 784,646	\$ 2,010,000	\$ 1,375,000	\$ 2,100,000	\$ 1,350,000	\$ 7,619,646
Playgrounds	\$ 1,708,730	\$ 500,000	\$ 1,235,000	\$ 385,000	\$ 660,000	\$ 4,488,730
Planning	\$ 198,250	\$ 400,000	\$ -	\$ -	\$ -	\$ 598,250
TOTAL	\$ 5,800,000	\$ 5,860,000	\$ 5,860,000	\$ 5,860,000	\$ 5,860,000	\$ 29,240,000

Unlike the other capital plans, the Parks Capital Plan has few revenue sources. On an annual basis, it is funded from a dedicated capital projects property tax levy. Additionally, it has been supplemented by continued appropriations of American Rescue Plan Act (ARPA) funding dedicated to playground equipment upgrades, outside partnerships, and a historic investment by the Lilly Endowment, Inc. totaling \$74.1 M for recreational infrastructure improvements.

AGENCY BUDGET SUMMARIES

Overview

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

Agency Reports

For comparison, each Agency Sources and Expenditures Report shows historical budget data. Below are explanations of the columns, from left to right:

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

Adopted is the budget for each agency/department as adopted by the City-County Council in October of the preceding fiscal year.

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

Introduced is the budget 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.

Public Safety

Indianapolis Metropolitan Police Department

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 professional staff 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 two assistant chiefs who divide responsibility for the four major areas of the agency – each led by a deputy chief: Operations, Investigations, Administration, and Technology. Internal Affairs, discipline, and agency policy reports directly to the Chief of Police.

Operations Division

This division is responsible for the daily police operations of the City and many specialized units, including Aviation (drones), Canine, Domestic Preparedness, Event Response Group, Explosive Ordinance Disposal, MCAT, 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, child abuse, intimate partner violence, narcotics, drug trafficking organizations, and nuisance abatement crimes. The division investigates, evaluates evidence, identifies the perpetrators, prepares cases for successful prosecution, and provides support services for victims of various crimes.

Administration Division

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

Technology

As the name implies, this area is responsible for identifying, managing, deploying, and maintaining the technology needs of the agency. This includes public safety cameras, body worn and in car cameras, real time crime center responsibilities, public transparency needs, and agency data collection/use. The area is still in development and working hard to be fully functional in the next few years.

Indianapolis Metropolitan Police Department

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
IMPD General	250,038,294	209,920,455	275,110,496	275,110,496	288,762,208
State Law Enforcement	805,584	360,796	770,000	770,000	1,220,000
Federal Law Enforcement	1,130,987	625,356	2,238,300	2,238,300	1,788,300
Federal Grants - City	3,619,650	2,624,964	9,247,280	9,247,280	9,247,280
State of Indiana Grants - City	-	173,000	-	-	-
Stimulus-Coronavirus Pandemic	52,109	-	-	-	-
City Cumulative Capital Improv	5,330,741	5,305,586	7,988,617	7,988,617	9,318,617
Police Pension Trust Fund	26,545,609	26,542,427	28,500,000	28,500,000	27,500,000
Total:	287,522,974	245,552,584	323,854,693	323,854,694	337,836,405
Expenditure					
Personal Services	241,329,308	199,264,137	263,521,833	263,521,834	271,719,812
Materials and Services	2,166,609	2,095,117	3,877,876	3,877,876	3,477,876
Other Services and Charges	25,547,054	26,015,042	34,675,712	34,675,712	38,899,558
Properties and Equipment	7,259,889	6,710,085	8,815,359	8,815,359	10,636,269
Internal Charges	11,220,113	11,468,203	12,963,913	12,963,913	13,102,890
Total:	287,522,974	245,552,584	323,854,693	323,854,694	337,836,405

Indianapolis Fire Department

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 personnel allocation and information technology.

Community Risk Reduction Bureau

The Community Risk Reduction Bureau has direct oversight of the fire investigation's section, planning division, and ISO/Accreditation. 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, training academy, health and wellness center 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.

Indianapolis Fire Department

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
IFD General	178,737,730	192,859,006	206,459,903	206,459,903	203,896,950
Federal Grants - City	6,166,580	7,099,168	15,610,585	15,610,585	22,570,896
State of Indiana Grants - City	-	173,000	-	65,000	300,000
Fire Cumulative	4,809,878	4,829,702	5,248,024	5,248,024	5,848,024
Cap Asset Lifecycle & Dev	-	-	-	3,000,000	-
Fire Pension Trust Fund	26,211,158	25,817,469	27,693,895	27,693,895	26,127,924
Total:	215,925,346	230,778,346	255,012,408	258,077,408	258,743,793
Expenditure					
Personal Services	190,319,266	203,119,997	221,570,332	221,600,333	221,703,684
Materials and Services	2,190,011	2,803,321	3,199,917	3,139,917	3,752,516
Other Services and Charges	12,502,393	12,652,988	13,037,891	13,072,891	14,946,989
Properties and Equipment	5,009,522	6,989,354	10,953,689	14,013,689	12,402,776
Internal Charges	5,904,153	5,212,686	6,250,578	6,250,578	5,937,828
Total:	215,925,346	230,778,346	255,012,408	258,077,408	258,743,793

Office of Public Health and Safety

The Office of Public Health and Safety (OPHS) serves the City of Indianapolis-Marion County by developing intervention and prevention strategies focused on the vulnerable and at-risk communities in Indianapolis and leveraging those strategies through its divisions. At OPHS, everything we do is based on the following core values: Grace and Compassion, Respect, Hard Work, Team Support and Creativity.

Structure

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 Eviction Prevention

This division engages with community partners and service providers to deliver essential services and emergency care/shelter for Indianapolis's unsheltered community. It strives to implement the Indianapolis Community Plan to End Homelessness alongside stakeholders and the Continuum of Care (CoC). The division also identifies and implements policies and programs focused on keeping Indianapolis residents in their homes through several eviction prevention measures. These interventions utilize national best practices and project-level data to improve outcomes, keeping renters housed in habitable conditions.

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 deserts and low access areas.

Community Violence Reduction

The division of Community Violence Reduction looks to bridge the gap between law enforcement and the community by taking a holistic approach that seeks to perpetuate the self-sufficiency of individuals, preserve families, and promote public safety. The division works toward non-violent resolution of conflict in our neighborhoods. The division 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.

Behavioral Health

This division aims to address the multitude of mental health and substance use issues affecting our community. Under this division fall (1) the Assessment and Intervention Center (AIC) which

provides shelter, case management, mental health evaluations, substance abuse resources, peer support, and other resources to those experiencing behavioral health issues and (2) the first of its kind Clinician-Led Community Response program which comprises of a team of mental health professionals dispatched through 911 to serve Indianapolis residents experiencing distress related to mental health and/or substance use.

Office Of Public Health and Safety

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	12,228,896	16,020,186	23,071,735	23,071,735	24,020,478
Federal Grants - City	879,192	372,314	6,099,184	6,099,184	4,582,003
State of Indiana Grants - City	75,000	1,807,522	1,246,540	1,746,540	-
Total:	13,183,088	18,200,023	30,417,459	30,917,459	28,602,481
Expenditure					
Personal Services	2,052,981	2,168,009	2,703,615	2,703,615	3,157,555
Materials and Services	18,120	100,399	163,400	163,400	163,400
Other Services and Charges	10,954,000	15,846,731	27,366,046	27,866,046	25,118,875
Properties and Equipment	84,323	4,397	107,000	107,000	107,000
Internal Charges	73,664	80,487	77,398	77,398	55,651
Total:	13,183,088	18,200,023	30,417,459	30,917,459	28,602,481

Metropolitan Emergency Services Agency

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 that citizens and visitors experiencing an emergency are supported and provided aid in the most expedited fashion possible.

Structure

MESA-Administration

MESA administration increases the operational effectiveness of each division by centralizing administrative functions in recruitment, training, accreditation, continual education, timekeeping, procurement, and finance. This allows the divisions to focus their efforts on essential services.

Emergency Dispatch Division (911)

The 911 Center serves as the point of contact for all emergency and non-emergency calls for service. It coordinates and assigns these calls to the appropriate public safety agency and monitors the units once they have been assigned. The center also acts as the coordination point for public safety officers, providing additional resources when needed. It dispatches for over 27 law enforcement agencies and all Fire/EMS agencies in Marion County, except for Speedway and Lawrence.

Emergency Management

The Emergency Management Division (EMA) is responsible for protecting the City of Indianapolis-Marion County. It coordinates and integrates all activities necessary to build, sustain, and improve the capability to mitigate, prepare for, respond to, and recover from natural disasters, acts of terrorism, other manmade disasters, and large-scale events. This division collaborates with all public safety agencies, city and county services, private sector entities, volunteers, and communities. EMA manages the Emergency Operations Center, develops the county's Emergency Operations Plan, and maintains the Continuity of Operations Plan and the county's Hazard Mitigation Plan.

Public Safety Communications

Public Safety Communications (PSC) is the technology division within MESA. PSC maintains public safety communication and data systems infrastructure for the City of Indianapolis, Marion County, and several outside agencies. PSC is responsible for providing the infrastructure and integrated system resources that facilitate emergency response, from receiving the initial call through dispatch of the appropriate resources to on-scene management and documenting the incident into compliant records management systems. PSC continually re-evaluates the processes and technologies used to meet the public safety needs of Indianapolis and Marion County citizens and outlying areas. Its mission is to serve emergency first responders using cutting-edge technology, conceptual innovation, and outstanding service.

Metropolitan Emergency Services Agency

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
911 Emergency Dispatch	9,812,604	6,797,520	5,807,204	5,807,204	7,228,383
Public Safety Communications	12,116,969	17,207,843	19,735,387	19,735,387	20,318,215
Federal Grants - County	75,000	352,293	1,281,704	1,281,704	870,000
Cumulative Capital Improvement	276,034	634,953	913,772	913,772	1,213,772
Total:	22,280,607	24,992,610	27,738,067	27,738,067	29,630,370
Expenditure					
Personal Services	13,601,195	14,782,316	16,122,886	16,122,886	17,494,335
Materials and Services	112,194	155,237	214,495	214,495	218,832
Other Services and Charges	8,194,494	9,296,742	10,874,085	10,874,085	11,707,703
Properties and Equipment	372,724	758,315	526,600	526,600	209,500
Total:	22,280,607	24,992,610	27,738,067	27,738,067	29,630,370

Criminal Justice

Marion County Sheriff's Office

The Marion County Sheriff serves as the constitutionally elected chief law enforcement officer in Marion County, overseeing approximately 847 employees, including 388 Deputies, 212 Detention Deputies, and 247 civilian employees. The Marion County Sheriff's Office provides an array of public safety and law enforcement services including criminal warrant service, protection, and service of process for the courts, overseeing over 1,800 registered sexual or violent offenders, and providing security for critical government buildings and Indianapolis' numerous large special events.

The Sheriff also oversees the operation of the Adult Detention Center – including the custody of, and care for, ~2,400 inmates daily. Incarcerated persons are fed, clothed, escorted to and from court, and receive healthcare, including dentistry, vision, and mental healthcare.

Structure

Office of the Sheriff

This Division includes the Sheriff, Executive Staff, Internal Affairs, and related support staff, responsible for the operation of the MCSO, as well as public safety planning and strategy.

Criminal Division

The Criminal Division oversees the execution of thousands of warrants (criminal and civil), registers and monitors the 1,800 sex and/or violent offenders, intelligence, and certain criminal investigations.

Administration Division

The Administration Division includes Finance, Human Resources, Training, Accreditation, Quartermaster, the Armory, and oversees the operation and administration of the MCSO.

Judicial Enforcement Division

The Judicial Enforcement Division transports approximately 235 inmates daily and provides security for more than 70 judges and their courts. The Civil Section includes civil process, tax collection, evictions, and real estate foreclosures. The Division provides an array of administrative services to Marion County, most of which generate revenue for the general fund.

Homeland Security Division

The Homeland Security Division provides security, protection and access control for the City-County Building and the Community Justice Complex campus and oversees Fleet Operations and the Dignitary Protection Unit.

Adult Detention Center Division

The Adult Detention Center Division provides for the housing, care, and security of more than 2,400 inmates in the Marion County Adult Detention Center. The Adult Detention Center Division is also responsible for the transportation of prisoners between the Adult Detention Center 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. The Division assists in the City County Building, Community Justice Campus, the Warrant Service Squad, and the Sex Offender Registry Unit. The Division volunteers more than 10,000 hours of time resulting in the saving of hundreds of thousands of dollars in wages.

MC Sheriff

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	53,776,110	67,457,269	71,475,079	71,475,079	71,420,470
911 Emergency Dispatch	-	-	-	-	-
County Federal Law Enforcement	11,318	11,320	11,320	11,320	11,320
County State Law Enforcement	20,000	20,000	20,000	20,000	20,000
County Extradition	-	-	-	-	15,000
Sheriff's Civil Division Fees	199,999	-	100,000	100,000	200,000
Sheriff's Med Care for Inmates	18,314,401	18,003,225	19,635,374	19,635,374	20,067,932
Sex & Violent Offender Admin	14,997	15,000	15,000	15,000	15,000
Sheriff's Continuing Education	11,999	12,000	12,000	12,000	12,000
Cnty Public Safety Income Tax	35,974,374	33,697,518	35,790,820	35,790,820	46,276,672
County (Corr) Misdemeanant	519,813	599,250	602,239	602,239	602,239
Federal Grants - County	779,393	2,876,885	1,663,288	1,663,288	1,671,324
State of Indiana Grants - County	296,547	273,421	522,278	522,278	526,269
Capital Improvement Leases	966,000	-	-	-	-
Cumulative Capital Improvement	-	61,897	63,750	63,750	554,055
Total:	110,884,951	123,027,786	129,911,149	129,911,149	141,392,282
Expenditure					
Personal Services	68,198,546	77,370,643	80,568,211	80,568,211	89,483,342
Materials and Services	2,357,594	2,327,082	2,518,519	2,518,519	2,823,563
Other Services and Charges	39,939,578	42,809,850	46,078,864	46,078,864	48,339,822
Properties and Equipment	389,233	520,212	745,555	745,555	745,555
Total:	110,884,951	123,027,786	129,911,149	129,911,149	141,392,282

Marion County Superior Court

The Marion Superior Court is comprised of 36 presiding judges, 39 magistrates, and over 700 employees and 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 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 28,637 civil cases, 51,334 criminal cases and 67,471 family cases in 2023.

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.

Family Facilitation Center

The Family Facilitation 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 adult and juvenile divisions. 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.

MC Superior Court

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	31,274,755	35,491,923	36,071,246	36,071,246	44,099,669
Adult Probation Fees	600,000	880,311	880,311	880,311	990,908
Superior Court Equipment	-	-	62,500	62,500	62,500
Juvenile Probation Fees	-	-	-	-	122,884
Comm & Guardian Ad Litem	-	-	-	-	1,117,920
Guardian Ad Litem	7,280,000	7,715,142	7,700,142	7,700,142	6,813,226
Domestic Relations Counseling	-	-	-	-	139,815
Alt Dispute Resolution	15,000	19,998	20,000	20,000	20,000
Alcohol & Drug Services	360,000	431,305	431,305	431,305	495,632
Cnty Public Safety Income Tax	15,948,486	18,047,759	18,047,759	18,047,759	11,602,287
Jury Pay	74,995	74,994	150,000	150,000	600,000
Drug Treatment Diversion	3,000	120	50,000	50,000	60,000
Home Detention User Fees	1,987,736	135,477	180,000	180,000	180,000
Federal Grants - County	693,094	520,066	1,246,159	1,246,159	1,313,497
State of Indiana Grants - County	2,663,035	3,621,055	4,320,342	4,320,342	6,176,130
County Grants	10,383	475	7,000	7,000	7,000
Total:	60,910,483	66,938,625	69,166,764	69,166,765	73,801,470
Expenditure					
Personal Services	32,839,247	34,516,442	40,146,524	40,146,524	40,777,287
Materials and Services	154,498	122,251	216,319	216,319	255,719
Other Services and Charges	27,580,711	32,122,275	28,489,922	28,489,922	32,564,464
Properties and Equipment	336,027	177,657	314,000	314,000	204,000
Total:	60,910,483	66,938,625	69,166,764	69,166,765	73,801,470

Marion County Circuit Court

The Marion County Circuit Court is a constitutional court, established under Article VII, Section 8 of the Indiana Constitution in 1816. It is the only constitutionally created court in Marion County. Today, Marion Circuit Court hears civil cases and some family law cases. The majority of the family law cases docketed in Marion Circuit Court are Title IV-D matters. Through the Title IV-D program, the Court aids our county's children. In Title IV-D matters, a deputy prosecutor is a party to the cases and works to assist custodial parents to establish paternity and collect child support.

Marion Circuit Court has exclusive statewide jurisdiction for insurance reorganization/ liquidation matters, medical liens, and lottery assignment cases.

The Circuit Court hears a percentage of all county election board matters. Marion Circuit Court hears all the tax sales and most of the quiet title cases filed in Marion County. Although Superior Court now has concurrent jurisdiction over name change cases, gender marker change cases and correction of birth certificate cases, these matters are still exclusively heard in Marion Circuit Court. The Marion Circuit Court also exclusively hears every specialized driving privilege case filed in Marion County related to an administrative suspension.

Furthermore, the Circuit Court Judge acts as a statutory advisor to all 9 of the Marion County Township Small Claims Courts. The Marion Circuit Court has 1 elected Judge, 3 Magistrates, and 7-8 staff employees.

Structure

Title IV-D Division

The Title IV-D Division is responsible for cases in which paternity is being established and related issues of child support collection and enforcement under Title IV-D of the Social Security Act. The Court runs Title IV-D dockets four days per week. This division contains 1 full-time magistrate, 1 part-time magistrate (this magistrate's other responsibilities include presiding over part of the civil docket) and two to three court staff personnel.

Civil Division

The Civil Division handles the remainder of the Court's docket. To enhance the efficiency of the Court, in May of 2024, the Marion Circuit Court increased the percentage of Civil Cases it hears from 1% to approximately 8.5%. Marion Circuit Court, civil division hears every kind of civil case from medical malpractice to civil collections to automobile accident cases.

In this division, the Circuit Court Judge hears these cases and supervises one full-time magistrate, one part time magistrate (this magistrate is the same magistrate who handles a portion of the IV-D docket), two court reporters, one law clerk, and two bailiffs.

MC Circuit Court

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	973,225	972,200	1,324,731	1,324,731	1,327,271
Total:	973,225	972,200	1,324,731	1,324,731	1,327,271
Expenditure					
Personal Services	636,747	685,257	987,059	987,059	987,059
Materials and Services	547	965	5,000	5,000	5,000
Other Services and Charges	333,368	285,157	329,672	329,672	332,212
Properties and Equipment	2,563	822	3,000	3,000	3,000
Total:	973,225	972,200	1,324,731	1,324,731	1,327,271

Marion County Prosecutor's Office – Criminal

The Marion County Prosecutor's Office is a judicial office representing the State of Indiana in criminal matters before the Marion County Superior Courts. Approximately 24,000 criminal cases are resolved annually in Marion County. The Prosecutor's Office sets 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 strives to improve public safety for all residents by prioritizing resources to address violent crime and reduce recidivism.

Structure

Trial Division

The Trial Division is comprised of felony teams that oversee the prosecution of Level 5 felonies, up to homicide cases and the Level 6 Felony/Misdemeanor division that has the highest caseloads of lower-level offenses. Both divisions have access to prosecutors that specialize in the areas of Special Victims (domestic violence, sex crimes, and child abuse) and narcotics. The Juvenile Division is responsible for prosecuting alleged acts of delinquency by children 17 years of age and under. Victim Advocates assist victims of crime in navigating the judicial process and providing referrals to needed resources. The Latino Services Division consists of a Court-Certified Interpreter and a second interpreter who assist victims and witnesses in need of interpretation services in seeking justice.

Strategic Initiatives Unit

The Strategic Initiatives Unit handles all traffic violation allegations, deferral, and diversion opportunities, in addition to managing the Second Chance Workshops. Within the unit is the Quality-of-Life Division, established in 2021. The division employs a housing-first diversion model for individuals experiencing homelessness and enter the system on low-level crimes.

Grand Jury Division

Investigators assigned to the office work with deputy prosecutors to conduct long-term, confidential investigations. In limited circumstances, evidence of suspected crimes is presented to a Grand Jury 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 with the Crime Gun Intelligence Center.

Post-Conviction and Conviction Integrity

Deputy prosecutors respond to requests for post-conviction relief, sentence modifications, and criminal record expungement. The Conviction Integrity Unit works to identify and investigate cases that resulted in wrongful convictions.

Community Outreach Team

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

MC Prosecutor

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	19,543,510	21,397,385	23,554,426	23,554,426	25,151,127
County Federal Law Enforcement	320,841	361,354	1,430,480	1,430,480	1,468,680
County State Law Enforcement	568,637	681,068	1,161,713	1,161,713	1,371,920
Diversion Fees	313,523	306,067	395,610	395,610	269,868
Drug Free Community - County	3,908	11,125	-	33,538	40,000
Cnty Public Safety Income Tax	2,966,646	2,933,782	2,760,368	2,760,368	2,647,974
Deferral Program Fees	663,025	1,130,458	1,375,777	1,375,777	700,000
Federal Grants - County	1,518,305	1,706,688	2,481,716	2,782,716	1,893,820
State of Indiana Grants - County	789,127	779,232	1,165,301	1,165,301	1,271,513
County Grants	-	-	-	125,000	197,515
Total:	26,687,522	29,307,159	34,325,391	34,784,929	35,012,418
Expenditure					
Personal Services	23,136,804	25,147,417	28,062,817	28,260,818	28,367,323
Materials and Services	180,240	116,803	445,045	446,045	469,668
Other Services and Charges	3,304,237	3,841,431	5,144,551	5,315,089	5,192,949
Properties and Equipment	66,241	201,509	672,978	762,978	982,478
Total:	26,687,522	29,307,159	34,325,391	34,784,929	35,012,418

Marion County Prosecutor's Office – Child Support

The Child Support Division of the Marion County Prosecutor's Office provides a wide range of services to parents and guardians 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.

Structure

Legal

Deputy Prosecutors are responsible for the review and approval of all pleadings 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 weekly court dockets and additional hearings as scheduled.

Operations Unit

Staff provides support for Deputy Prosecutors, including answering calls from the public regarding child support, interacting with the public, working to maintain information within the system, and locating non-custodial parents. Staff also handles all filings of court documents, processes incoming and outgoing mail and facsimiles and is responsible for maintaining the electronic file system. The Parents that Work Program assists individuals with achieving and maintaining employment to pay child support obligations.

Enforcement Unit

Staff provides support for Deputy Prosecutors, including preparing cases for court hearings. Additional services provided by this section include facilitating BMV lien and license suspension resolutions, and initiating, reviewing, and monitoring local and Uniform Interstate Family Support Act (UIFSA) cases for administrative and judicial enforcement actions. The staff reviews cases regarding the sending of Income Withholding Orders (IWOs).

Establishment/Modification Unit

Staff provides support for Deputy Prosecutors, including initiating, reviewing, and monitoring cases for all appropriate actions necessary to complete the establishment and modification process on all local and UIFSA cases. Additionally, staff reviews and works new enrollment forms, sends, and receives documentation to/from parties and conducts weekly scheduled interviews with parties to obtain all necessary information to process a case. Staff also prepares cases for court, including pleadings, exhibits, and coordinating genetic testing. These cases are often based upon paternity affidavits executed by the parents and sometimes include interstate cases. Staff creates new support accounts and updates existing accounts, reviews and certifies the accuracy of the support accounts based on the support orders and pay histories and reviews the information pertaining to support arrears. Lastly, staff reviews cases to determine if a modification of the support order is warranted.

Internal Services/Training Unit

Staff assigned to this section provide support services to other Child Support Division employees. The Division has a designated unit to train all new staff and offer trainings to division employees.

MC Prosecutor- Child Support

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	4,659,363	5,088,627	5,278,737	5,278,737	7,072,132
Total:	4,659,363	5,088,627	5,278,737	5,278,737	7,072,132
Expenditure					
Personal Services	3,945,076	4,117,680	4,258,019	4,258,019	5,898,566
Materials and Services	5,289	10,284	10,300	10,300	11,027
Other Services and Charges	703,799	952,753	1,002,418	1,002,418	1,154,539
Properties and Equipment	5,199	7,909	8,000	8,000	8,000
Total:	4,659,363	5,088,627	5,278,737	5,278,737	7,072,132

Marion County Public Defender Agency

The Marion County Public Defender Agency provides legal representation to indigent people 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.

Indiana law allows for indigent representation for adults or juveniles charged with a misdemeanor or felony criminal offense, juveniles with an active juvenile delinquency case pending, parents or legal guardians of a child in need of services (CHINS), parents with a termination of parental rights (TPR) case pending, individuals with a civil commitment case pending, individuals with a child support contempt case pending, and appeals of judgments.

Holistic defense representation remains as the priority for the Agency and plans for expansion in FY2025. Holistic defense requires an interdisciplinary team working collectively for the client with the goal to remove barriers to a stable life outside of the criminal justice system and to advocate for a fair and just sentence.

This approach addresses the immediate and underlying life circumstances such as drug addiction, mental illness or family or housing instability that contributes to client contact with the criminal justice system. Holistic defense not only provides a client-centered focus, but also reduces the rates of incarceration and mitigates the impact of a criminal conviction.

Structure

Administration

Executive staff in the Administration Division provides agency-wide policy initiatives. The staff includes training, major case/forensics, investigations, deposition, finance, interpretations, technology, human resources, and operations.

Conflict Services

There are two full-time conflict divisions, each division led by a supervising attorney. The conflict panel consists of outside contract attorneys.

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.

F-6 and Misdemeanor Division

The Division is responsible for representing indigent citizens who are charged with Level 6 felonies, A, B and C misdemeanors and traffic violations.

Initial Hearing Court

Clients charged with Level 6 or misdemeanors are processed through Initial Hearing Court. The Agency is appointed to 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 Divisions

The TPR/CHINS Division represents parents 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 clients 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. Social Workers are key to our holistic client-centered defense model.

MC Public Defender

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	25,799,835	27,212,449	31,019,602	31,019,602	33,575,185
Supplemental Public Defender	46,439	122,599	125,400	125,400	125,400
Federal Grants - County	426,347	1,005,244	1,689,424	1,689,424	1,088,498
State of Indiana Grants - County	163,043	324,430	267,650	267,650	98,354
County Grants	4,333	3,823	15,000	15,000	15,000
Total:	26,439,997	28,668,545	33,117,075	33,117,075	34,902,437
Expenditure					
Personal Services	21,526,216	22,711,545	26,275,430	26,275,430	27,887,683
Materials and Services	22,789	40,243	28,990	28,990	29,490
Other Services and Charges	4,863,177	5,868,655	6,732,655	6,732,655	6,930,264
Properties and Equipment	27,815	48,101	80,000	80,000	55,000
Total:	26,439,997	28,668,545	33,117,075	33,117,075	34,902,437

Marion County Community Corrections

Marion County Community Corrections is committed to redefining success in the communities we serve. Our mission is to improve the lives of people in our community.

Structure

Marion County Community Corrections (MCCC) serves approximately 3,400 clients divided into two, distinct populations: (1) those awaiting trial and (2) those serving an executed sentence. Rather than awaiting trial or serving a sentence in jail or prison, a court may place a defendant with MCCC for Pre-Trial Monitoring, or for sentencing via Electronic Monitoring/Home Detention, Condition of Probation or Work Release.

Electronic Monitoring/Home Detention

Clients who are placed on Electronic Monitoring, are required to wear secured Global Positioning Satellite (GPS) technology to allow for continuous physical monitoring. This technology allows clients to be placed on Home Detention, where they: (1) are not permitted to leave the home except for a medical emergency, attendance in court ordered treatment/completion of court ordered conditions 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 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 conducts 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; parenting, life skills, Thinking For A Change, or Moral Reconciliation Therapy.

Work Release

MCCC utilizes one facility for male residents assigned to work release. In October 2007, MCCC opened 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.

MC Community Corrections

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	6,882,357	7,357,256	8,564,826	8,564,826	9,665,573
Cnty Public Safety Income Tax	2,097,948	2,342,582	5,322,104	5,322,104	5,846,874
County (Corr) Misdemeanant	58,255	61,691	74,226	74,226	75,638
Home Detention User Fees	1,457,580	3,130,791	950,090	950,090	1,206,181
Federal Grants - County	90,009	94,794	148,870	148,870	88,501
State of Indiana Grants - County	6,887,082	6,629,795	7,439,581	7,439,581	6,022,063
Cumulative Capital Improvement	-	-	50,000	50,000	50,000
Total:	17,473,230	19,616,909	22,549,696	22,549,697	22,954,831
Expenditure					
Personal Services	11,318,812	13,069,295	14,354,025	14,354,025	14,825,004
Materials and Services	107,802	162,246	208,845	208,845	208,845
Other Services and Charges	6,004,623	6,293,171	7,890,826	7,890,826	7,824,981
Properties and Equipment	41,993	92,197	96,000	96,000	96,000
Total:	17,473,230	19,616,909	22,549,696	22,549,697	22,954,831

Marion County Forensic Services

The Indianapolis-Marion County Forensic Services Agency (I-MCFSA) is mandated to provide forensic science services for public safety agencies under the authority of City-County Ordinance Number 48, 1985. I-MCFSA 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 by ordinance at the laboratory's inception.

Structure

Forensic Administration Unit

The Forensic Administration Unit is responsible for evidence submission/release and initial analysis triage, human resource responsibilities, grant submission, management, and programmatic reporting, responsible for financial operations for all purchasing, accounting, and budgeting, case file management and records discovery, and overall operational support, IT services, and facility security.

Quality Assurance Unit

Ensures accreditation compliance with ANSI National Accreditation Board (ANAB) and I-MCFSA standards, along with the FBI Quality Assurance Standards (QAS). Acts as the primary liaison between I-MCFSA and ANAB. Oversees the entire quality assurance program.

Biology Unit

Serology Section: Analyzes physical evidence suspected of containing body fluid stains.

DNA Section: Analyzes physical evidence samples to develop a DNA profile and attempt to identify or exonerate an individual. The Combined DNA Indexing System (CODIS) is the forensic database used by this section.

Chemistry Unit

Seized Drugs: Analyzes physical evidence for the presence of suspected controlled substances.

Trace Chemistry: Analyzes blood samples for alcohol concentration and fire debris for the presence of ignitable liquids.

Criminalistics Unit

Forensic Documents: Analyzes physical evidence for handwriting analysis, counterfeit documents, indented writing, and physical match comparisons.

Latent Prints: Conducts analysis to locate, preserve, and compare prints developed from physical evidence. The Multimodal Biometrics Identification System (MBIS) is the forensic database used in this section.

Firearms: Analyzes firearms, ammunition, firearm components, and complete restorations of obliterated serial numbers. The National Integrated Ballistics Information Network (NIBIN) is the forensic database used in this section.

Crime Scene Unit

Crime Scene Services: 24/7 operation that responds to major crime scenes, i.e., homicides, within Marion County.

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

Agency Developments

From January through June 2024, I-MCFSA completed forensic analyses for 5,952 requests it had received, analyzed 33,267 items of evidence that were submitted, and provided more than 50 hours of courtroom testimony regarding criminal investigations throughout Marion County.

In March 2024, the agency made a significant financial investment for a two day, in-person Cognitive Bias training led by Dr. Itiel Dror, a leading researcher on bias in forensic science. This training educated 25 forensic personnel on how contextual information can significantly influence the judgments and decision-making processes of experts. This training was not only a priority in our budgeting for equity submission, but it aligns with our commitment to strengthening our ability to provide services built on a foundation of quality, integrity, accountability, and ethics.

As of July 2024, our BIPOC and foreign-born employees now constitute 25% of our overall workforce, up from 21% in 2023 furthering our commitment for I-MCFSA to reflect the Indianapolis community. Through the creation of an employee-led Social Media Committee, the agency has increased its social media presence related to the scientific functions of the laboratory. This increased social media presence is intended to help the public learn more about the types of services the agency performs, and to attract a more diverse applicant pool. Agency leaders have attended community conversations to answer questions from residents, and job postings are strategically shared with wider networks to ensure that diverse populations have an opportunity to become aware of agency job postings.

The laboratory initiated a project to modernize and digitize Request for Analysis cards. This effort is to ensure required critical information for analytical testing is appropriately communicated by all Marion County public safety agencies more clearly, thus minimizing bias in casework analysis, reducing the need for clarifications on requests from public safety agencies, and enhancing our effectiveness as impartial Scientists. The City of Indianapolis constructed a new facility for use by I-MCFSA that will be fully operational in the Fall of 2024. This new facility is a state-of-the-art laboratory that was specifically designed with the needs of modern crime laboratories in mind. This facility will result in enhanced efficiency, including by combining operations from three separate facilities into one. Located closely to the newly constructed courthouse building, staff will also be able to arrive to testify for court proceedings with greater ease. I-MCFSA staff have been actively involved in weekly planning to ensure a successful transition to the new facility.

Through July 2024, more than 37,000 case packets have been digitized by I-MCFSA staff. This project, which started in 2023, will reduce the physical footprint of older case files to ensure we are optimizing the use of space in the newly constructed facility.

As of July 31, 2024, I-MCFSA will have 96% of positions filled by staff. Keeping positions filled and prioritizing the hiring of new staff is a key priority of the management team to minimize turnaround time for casework.

MC Forensic Services

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	7,296,117	7,708,004	8,911,271	8,911,271	9,686,311
Federal Grants - County	824,631	938,759	2,207,902	2,207,902	2,835,477
Cumulative Capital Improvement	65,000	64,999	65,000	65,000	259,500
Total:	8,185,748	8,711,762	11,184,172	11,184,172	12,781,288
Expenditure					
Personal Services	6,225,950	6,459,762	7,319,672	7,319,672	7,727,390
Materials and Services	508,612	556,448	967,336	967,336	1,265,180
Other Services and Charges	1,049,355	1,341,930	2,387,664	2,387,664	3,101,918
Properties and Equipment	401,831	353,623	509,500	509,500	686,800
Total:	8,185,748	8,711,762	11,184,172	11,184,172	12,781,288

Marion County Coroner

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. Regarding such matters, the Coroner's Office provides public education, support, compassion, and confidentiality. All personnel strive to maintain the highest level of integrity while serving the needs of Marion County citizens. As both a public health and public safety agency the Coroner's Office provides information on the state of health of the residents of Marion County identifying threats and trends that may impact our Marion County community. The agency routinely partners with multiple organizations to assure that the office is capturing any novel illnesses and predicting trends to protect and prevent deaths in Marion County. In 2023, the agency investigated 4,107 deaths reported to the office accepted jurisdiction on 2,473 for further forensic investigation.

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. In 2022 family advocates and social workers were added to the team of administration to assist families as they navigate the most difficult time of their lives. Social Workers and Family Advocates stay in contact with families from the beginning of investigations, to assist them during their time of need.

Pathology Division

The Pathology Division comprises individually contracted 9 forensic pathologists, an Indiana University School of Medicine forensic fellow, and county-employed forensic autopsy technicians. 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. In 2023, 1,531 forensic examinations were performed.

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. In 2023, 2,473 deaths were accepted for further investigation by deputy coroners.

Special Programs

Restoring our Community's Mental Health: With funding awarded from the Opioid Settlement Funds, the Marion County Coroner's Office has been able to provide FREE mental health resources to those in Marion County who have lost a loved one due to substance use, those

dealing with trauma, other mental health issues. If someone that you know needs mental health services and support, please click the link for more information

<https://www.indy.gov/activity/resource-center>.

Opioid Settlement Community Grants: With funding awarded from the Opioid Settlement Funds, the Marion County Coroner's Office was able to distribute \$800,000 to organizations that serve Marion County communities to address treatment, prevention, recovery, harm reduction, youth and community education, and efforts to reduce barriers for treatment for substance use disorder.

Annual Reports: The Marion County Coroner's Office produces an annual report which are released to help community members and county leadership to drive program and funding towards at-risk populations and address ongoing public safety concerns. In partnership with the Marion County Public Health Department, the MCCO has begun releasing quarterly reports on drug intoxication deaths to assist all in Marion County on actively monitoring emerging threats and trends. Annual and quarterly reports can be found on our website

<https://www.indy.gov/activity/reports-and-announcements>.

MC Coroner

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	4,820,723	5,445,109	5,859,095	5,859,095	6,580,037
Federal Grants - County	1,206,065	1,039,479	740,954	977,954	987,766
State of Indiana Grants - County	7,511	2,051,848	235,284	235,284	227,424
Cumulative Capital Improvement	-	-	120,000	120,000	-
Total:	6,034,299	8,536,435	6,955,333	7,192,333	7,795,227
Expenditure					
Personal Services	1,906,669	2,088,090	2,584,594	2,821,594	3,466,248
Materials and Services	140,326	194,701	222,165	222,165	266,145
Other Services and Charges	3,719,656	5,947,456	3,997,085	3,997,085	4,031,345
Properties and Equipment	267,649	306,188	151,489	151,489	31,489
Total:	6,034,299	8,536,435	6,955,333	7,192,333	7,795,227

Other Public Services

Department of Parks and Recreation

The department provides quality greenspaces, playgrounds, exercise and team sports opportunities, children's camps, pools and splash pads, arts and music and much more. The mission of Indy Parks is to provide enriching experiences for all. Our department vision is to promote healthier lives, inspiring experiences, and vibrant communities. The department is committed to promoting the values of inclusion, fun, collaboration, and stewardship. DPR comprises 214 parks, 11,608 acres, 130 playgrounds, 155 sports fields, 96 basketball courts, 153 miles of trails, 23 recreation centers and nature centers, 20 aquatic centers, 22 splash pads, 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.

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. Resource Development provides project/asset management, planning, real estate/land acquisition and land improvement design

Greenways & Resource Development Divisions

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.

Parks and Recreation

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	1,100,000	1,300,000	1,300,000	1,300,000	1,300,000
Parks General	31,924,133	30,043,566	32,547,216	32,547,216	33,928,965
Federal Grants - City	1,428,342	1,024,274	6,283,734	6,283,734	12,705,123
City Cumulative Capital Improv	4,461,025	5,859,750	5,862,000	5,862,000	5,862,000
Cap Asset Lifecycle & Dev	-	27,512,997	-	-	-
Total:	38,913,500	65,740,588	45,992,949	45,992,950	53,796,088
Expenditure					
Personal Services	12,489,142	13,422,501	15,604,943	15,604,943	16,085,758
Materials and Services	751,752	932,199	1,372,209	1,372,209	1,604,209
Other Services and Charges	9,413,187	11,860,751	12,843,231	12,843,231	14,720,337
Properties and Equipment	8,177,296	31,162,170	7,729,063	7,729,063	12,649,063
Internal Charges	8,082,124	8,362,966	8,443,503	8,443,503	8,736,720
Total:	38,913,500	65,740,588	45,992,949	45,992,950	53,796,088

Department of Public Works

The Indianapolis Department of Public Works (Indy DPW) aims to improve residents' quality of life with a focus on connectivity for all road users, thriving green spaces, meaningful capital improvements, universal accessibility, and collaborative public and private partnerships. One of the largest City agencies, "Team DPW" executes on the [City's \\$1.2 billion, five-year capital plan](#) to build public infrastructure; maintains right-of-way infrastructure and park land; manages solid waste collection; and keeps the City's entire vehicle fleet rolling.

Structure

Leadership

[Indy DPW](#) is led by a director appointed by the mayor. Under the DPW director, deputy directors lead the core divisions: Policy and Planning; Engineering, Operations; Solid Waste; and Fleet Services.

Policy and Planning

The Policy and Planning division works collaboratively to manage the entire department as directed by leadership, including finance and legal functions, the Public Information Office, and technology. Policy and Planning also houses the [Office of Sustainability](#) and the [Office of Disability Affairs](#), which oversee livability and ADA issues for the entire city and county.

The [Community Powered Infrastructure Program](#), launched in 2024, will lower barriers to entry for Indianapolis Neighborhood Infrastructure Partnership, Tactical Urbanism, and Art in the Right of Way projects through community education, cost-share opportunities, and investment in a lending library of commonly used materials. DPW will continue to refine and improve this program in 2025.

Indy DPW, in coordination with the City-County Council, will play an integral role in the adoption of Vision Zero, including the adoption of the goal of zero traffic fatalities by 2035, a presence on the Vision Zero Task Force, and compliance with the policies and priorities formalized through the creation of a Vision Zero Action Plan. This effort will span all divisions of Indy DPW, in addition to multiple agencies within the City-County Enterprise.

Engineering

The Engineering division plans and manages the design and construction of public infrastructure, including streets, stormwater systems, roads, bridges, multi-use paths, and trails. The division is also responsible for access control, traffic control, and lighting for these assets. Engineering staff manage the development of studies, inventories, programs, projects, and all contracts related to transportation and stormwater infrastructure. In 2024, DPW Engineering staff is overseeing the City's [\\$363 million capital construction season](#).

Infrastructure projects are supported by a variety of revenue sources, including state Gas Tax distributions, the City's [Stormwater User Fee](#), Tax Increment Financing (TIF), interlocal agreements, and grants.

Operations

The Operations division is responsible for [street maintenance and repair](#), [street sweeping](#), traffic systems, levee and dam upkeep, park grounds, forestry work, storm response, [mowing in the public right-of-way](#), [trail maintenance](#), 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 locations throughout the city.

The Operations Division's work is funded by a mix of revenue sources including state Gas Tax Distributions and the Stormwater User Fee.

DPW is working to implement new technology solutions to allow operations crews better address work orders from the field; these technological improvements will result in less duplicity and better communication between Operations crews and the Department as a whole.

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.

In 2024, Indy DPW is engaged in an RFP process for new solid waste contracts that will commence starting in 2026. Throughout 2025, Indy DPW will be working to prepare for new contractors and services to commence during the following year.

Solid Waste services are supported largely through property taxes, as well as a \$32/year user fee charged to all residential property owners in Marion County.

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. Fleet Services includes union and non-union employees.

The cost of running the Fleet Services division is charged back to all City departments that utilize vehicles as part of their annual budgets.

Public Works

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	5,164,577	8,220,521	5,237,308	5,237,308	4,733,112
Transportation General	103,202,597	55,747,760	60,880,899	60,880,899	66,071,341
Parks General	150	-	-	-	-
Solid Waste Collection	41,966,662	44,141,607	45,187,480	45,187,480	47,025,349
Solid Waste Disposal	8,892,926	9,121,212	9,726,938	9,726,938	9,241,860
Storm Water Management	34,931,321	26,717,570	27,341,339	27,691,339	28,692,480
Parking Meter	2,517,937	3,341,106	4,349,907	4,349,906	4,854,557
Federal Grants - City	1,105,197	6,855,346	20,000,000	22,770,000	19,700,000
State of Indiana Grants - City	-	-	17,000,000	17,000,000	31,500,000
City Cumulative Capital Improv	560,000	528,189	560,000	560,000	560,000
Cap Asset Lifecycle & Dev	2,805,502	113,413,818	41,578,349	70,278,349	34,231,460
Total:	201,146,869	268,087,129	231,862,218	263,682,218	246,610,159
Expenditure					
Personal Services	57,702,446	60,182,392	66,157,965	66,157,965	68,618,817
Materials and Services	24,952,747	24,073,185	23,751,134	23,521,134	23,616,799
Other Services and Charges	71,251,621	76,762,445	84,358,720	87,808,720	87,885,555
Properties and Equipment	70,206,055	129,640,595	82,309,200	110,909,200	91,208,737
Internal Charges	-22,965,999	-22,571,488	-24,714,800	-24,714,800	-24,719,749
Total:	201,146,869	268,087,129	231,862,218	263,682,218	246,610,159

Department of Metropolitan Development

DMD works to shape the City's identity by strengthening all people and places, building upon our history, and fostering visionary development. It envisions Indianapolis as a growing, vibrant, equitable and resilient City where people and businesses thrive in an inclusive and innovative community. Our [vision](#) and mission captures our plan for the future of Indianapolis, and we are committed to upholding our values in the service of the city.

Structure

Administrative Services

Manages and provides financial support, communications, and operational oversight. This includes the department's Supervisor of Operations, Chief Financial Officer, and Chief Communications Officer.

City Planning & Urban Design

DMD's Planning Divisions include four sections: Long- Range Planning, Current Planning, Urban Design, and IHPC. These divisions lead the planning, zoning, historic preservation, design, and urban design functions of the agency and strives to inclusively develop and effectively implement the city/county's Comprehensive Plan through land use and development policies and controls.

The Long-Range Planning Division updates the Comprehensive Plan for Marion County and conducts neighborhood, community corridor, and special district planning.

The Current Planning Division works to ensure the comprehensive plan, zoning ordinance processes, physical features of urban design, and transportation matters are incorporated into new developments in an innovative and transformative way.

The Urban Design Division helps guide the physical features of Indianapolis' neighborhoods, cultural districts, and the urban core. This division is headed by the City Architect who completes design review for required projects and oversees downtown's Regional Center.

The Indianapolis Historic Preservation Commission (IHPC) was established to preserve historically significant areas and structures for Marion County citizens. The IHPC is responsible for local designation and helping restore historic neighborhoods and buildings. The agency provides design and zoning review and approval for locally designated historic districts, conservation areas, and individually designated properties.

Community & Economic Development

DMD's Community and Economic Development Divisions include five sections: Economic Development, Programming and Public Use, Homelessness Policy, Community Investments, and Real Estate and Brownfields. These divisions lead the direction, management, facilitation, and delivery of economic development projects that redevelop and reprogram vacant or underutilized sites in the city. These teams leverage local, state, federal, philanthropic, and private sector resources to promote local property assets and attract investment that results in workforce development and job creation.

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

The Programming and Public Use Division serves as the City's liaison and primary representative of DMD's historic and public property portfolios. The legacy portfolio includes Union Station, City Market, Indiana Repertory Theatre, Old City Hall, Downtown Canal, Lugar Plaza, Monument Circle, and Georgia Street. This team intentionally builds and maintains active and positive relationships with its tenants and vendors to generate a positive experience for the City's residents and visitors. It also creates programming experiences representative of the city's diversity.

The Homelessness Policy Division 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.

The Community Investments Division administers grants made available from the U.S. Department of Housing and Urban Development and the Housing Trust Fund to organizations that provide safe and quality affordable housing, economic development opportunities, support human services initiatives, and serve low-to-moderate income populations. The federal block programs include Community Development Block Grant Program (CDBG), the HOME Investment Partnership Program (HOME), the Emergency Solutions Grant (ESG), the Housing Opportunities for Persons with AIDS Grant (HOPWA), the Continuum of Care Grant (CoC), and American Rescue Plan funds.

The Real Estate and Brownfields Division works to transform unused and under-utilized properties in Indianapolis into assets for the economy and the community. The team manages all real estate and related transactions, including the City's land bank, to redevelop property to its highest and best use and maximize value on the property tax roll. This includes:

- Remediation of brownfields

- Rehabilitation or demolition of vacant and abandoned property

Metropolitan Development

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	8,517,499	10,138,136	9,730,744	10,006,744	9,328,116
Redevelopment General	6,045,833	5,724,835	4,653,583	6,153,583	5,081,760
Federal Grants - City	38,748,797	39,823,221	74,775,997	74,775,997	79,864,936
State of Indiana Grants - City	-	1,665,000	-	2,550,000	1,361,201
Revenue Bond Funds	742,618	-	-	-	-
City Cumulative Capital Improv	600,000	599,713	700,000	700,000	700,000
Total:	54,654,747	57,950,905	89,860,324	94,186,324	96,336,013
Expenditure					
Personal Services	5,390,976	5,743,442	7,524,910	7,524,910	7,864,379
Materials and Services	9,834	14,012	28,920	28,920	28,920
Other Services and Charges	45,250,347	49,642,099	79,591,119	82,417,119	85,957,693
Properties and Equipment	3,436,098	1,913,063	1,882,500	3,382,500	1,837,500
Internal Charges	567,491	638,289	832,875	832,875	647,521
Total:	54,654,747	57,950,905	89,860,324	94,186,324	96,336,013

Department of Business and Neighborhood Services

The mission of the Department of Business and Neighborhood Services (DBNS) is to improve the quality of life in the City of Indianapolis and Marion County and protect the welfare of its citizens. DBNS carries out its mission through outreach and engagement with citizens, businesses, and visitors; strategic enforcement of codes and regulations; effective and efficient management of licensing, permitting, inspection, and abatement services; and encouraging the appropriate use, care, and operation of properties, businesses, and events.

Structure

Construction and Business Services Division

The Division of Construction and Business Services (CBS) oversees all permitting and licensing, as well as some of the department's inspections. CBS is responsible for issuing permits, including the approval of special events throughout the city. CBS also issues business and contractor licenses; manages specialty registrations; calibrates and certifies all weights and measures within the city; and conducts right-of-way, drainage, and construction inspections. This Division includes the County Stormwater Administrator, who manages and oversees the federal and state flood and drainage requirements for developments and the county-wide flood insurance program.

Property and Land Use Services Division

The Division of Property and Land Use Services (PLUS) oversees the inspection and enforcement of statutes and ordinances related to zoning and property maintenance. This enforcement pertains to private property and includes issues such as illegal dumping, litter, high weeds, and grass, abandoned vehicles, and the boarding and demolition of vacant properties.

Administrative and Financial Operations Division

The Division of Administrative and Financial Operations is responsible for providing financial, administrative, and operational support throughout the department. This division supports the department specifically by overseeing contracts, the operational budget, personnel, technology, operational logistics, fleet management, and constituent services.

DBNS Program Highlights

DBNS plays an essential role in the organization and execution of special events in Indianapolis. In 2024, this has included the NBA All-Star Weekend, which was the highest-attended All-Star event in 14 years, and the USA Olympic Swim Trials, which resulted in record-breaking attendance. In addition to the many annual local events currently in the planning process, DBNS anticipates coordinating events and conferences in 2025 and beyond that will continue to garner Indianapolis' national recognition as a distinctive host city.

CBS also serves a critical role in the protection of the City's residents and business owners by ensuring proposed construction activity follows local, state, and federal regulations, and licenses approximately 22,000 contractors and 950 businesses annually. CBS reviews approximately

71,000 permits annually and maintains an average turnaround time for all permits (permits placed in “ready-to-issue” status) at around 10 days.

PLUS performs approximately 50,900 inspections across 26,000 investigation cases annually. These investigations are often the result of community complaints and requests through the Mayor’s Action Center. Inspecting and enforcing these violations is one of the most direct ways DBNS improves a community’s quality of life.

DBNS also has several strategies to address illegal dumping—a common concern affecting the quality of life of neighborhoods across the city—that continue to be prioritized in the 2025 budget. Since its start in 2017, DBNS’ free clean program has allowed more than 1,000 free illegal dumping abatements for property owners resulting in \$257,984 directly invested into the community. DBNS continued to address illegal dumping and litter by hosting annual community cleanups alongside community partners. The cleanup locations are chosen via a data-driven approach based on community feedback and, every year, result in approximately 24 tons of litter abated. In 2024, DBNS launched another program to mitigate the amount of illegal dumping in alleyways. Using a dual approach, the goal is to abate litter and improve the condition of alleyways to restore alleys to their intended use. This is a three-year, \$5M program that kicked-off in 2024 and will continue into 2025.

Department of Business & Neighborhood Services

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	26,448,888	27,571,502	28,160,715	29,012,715	22,492,673
City Cumulative Capital Improv	247,455	263,371	273,718	273,718	-
Cap Asset Lifecycle & Dev	-	-	-	3,000,000	-
Total:	26,696,343	27,834,873	28,434,433	32,286,433	22,492,673
Expenditure					
Personal Services	15,025,158	16,226,790	17,386,957	17,386,957	13,113,808
Materials and Services	547,107	741,860	548,801	548,801	83,831
Other Services and Charges	8,968,928	8,557,383	8,106,234	11,958,234	7,364,075
Properties and Equipment	279,870	276,698	341,794	341,794	65,576
Internal Charges	1,875,280	2,032,142	2,050,647	2,050,647	1,865,383
Total:	26,696,343	27,834,873	28,434,433	32,286,433	22,492,673

Animal Care Services Agency

The mission of the Animal Care Services Agency (ACS) is to improve the quality of life of animals in the City of Indianapolis and Marion County and protect and advocate for the welfare of animals. The department carries out its mission through outreach and engagement with citizens, strategic enforcement of codes and regulations pertaining to animals, and encouraging the appropriate care and wellbeing of animals.

Structure

Administration Division

The Administration Division provides leadership, management, and oversight of the business operating elements at the department level.

Shelter Operations Division

The Shelter Operations Division is responsible for promoting and protecting the health, safety, and welfare of animals in the community and in the shelter. This division oversees the animal control team, which enforces city ordinances and state statutes pertaining to animals; and assists the public in resolving animal issues. The division also oversees the kennel team, who provide care for the thousands of animals that come to the ACS Animal Shelter.

Medical Services Division

The Medical Services Division provides medical care for the thousands of animals who come to the shelter each year. Along with community partners and other animal veterinary service providers, the Medical Division provides vaccinations, treatments, spay and neuter services, and other surgeries.

Placement Operations Division

The Intake and Outcomes Division is responsible for facilitating outcomes and diversion programs for animals through adoption services, foster care coordination, coordination with rescues, scheduling events, and general outreach to the community. This division oversees the Indy CARES programs, which has diverted over 5,000 animals from the shelter and provided free vaccinations for over 2,000 owned pets. This division also includes the management of more than 200 volunteers who support the mission of ACS.

Animal Care Services Agency

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	-	-	-	-	7,865,088
City Cumulative Capital Improv	-	-	-	-	273,718
Total:	-	-	-	-	8,138,806
Expenditure					
Personal Services	-	-	-	-	5,062,375
Materials and Services	-	-	-	-	526,950
Other Services and Charges	-	-	-	-	1,577,419
Properties and Equipment	-	-	-	-	276,218
Internal Charges	-	-	-	-	695,844
Total:	-	-	-	-	8,138,806

Cooperative Extension Services

Within a culture of equity, [Purdue Extension Marion County](#) delivers high-impact educational and community-building experiences for all ages that are designed to meet the unique needs of our diverse community and urban landscape.

Structure: Core Program Areas

Agriculture & Natural Resources (ANR)

ANR Educators serve as a research based, unbiased information source for county constituents. Educators provide education and resources regarding environmental challenges, natural resource conservation, horticulture, urban agriculture, and land use and more.

Health & Human Sciences (HHS)

HHS Educators empower residents to make informed decisions on food, family, money, health, and wellness. In addition to Educators, HHS is home to Community Wellness Coordinators, a SNAP-Ed funded program managed by the Indiana Department of Health with a focus on residents living at or below the Federal Poverty Line.

Community Development (CD)

CD educators strengthen the capacity of local leaders, residents, businesses, and organizations to build resilient, inclusive, and sustainable communities through research-based resources and processes.

4-H Youth Development

4-H Youth Development provides a safe and caring environment for young people, age, 5-18, to practice important life skills, make friends, and share their learning process. Every 4-H'er guides their own learning process with support from a dedicated network of Extension Educators, parents, local leaders, and volunteer staff.

MC Cooperative Extension

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	748,515	810,460	901,820	901,820	922,167
Total:	748,515	810,460	901,820	901,820	922,167
Expenditure					
Personal Services	198,051	239,801	303,082	303,082	315,982
Materials and Services	2,004	1,913	5,030	5,030	5,030
Other Services and Charges	548,460	568,746	593,709	593,709	601,155
Total:	748,515	810,460	901,820	901,820	922,167

Executive, Legislative and Administrative Services

Office of the Mayor

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 managing public health & safety, neighborhood engagement, economic development, mayoral charter schools, constituent services, creating accessibility for all cultures in Indianapolis, and veteran services.

Structure

Public Health and Safety

Collaborate with public safety agencies to carry out the City's public safety strategy.

Neighborhood Engagement

Manage relationships with neighborhood stakeholders and leaders to ensure full transparency while also making City Hall more accessible and responsive.

Economic Development

Lead the City's efforts to attract investment, create and retain jobs, and support the development of opportunity industries

Office of Education Innovation

Support and advocate for educational initiatives for all students in Marion County, review applications for new Mayor-sponsored Charter Schools and oversee existing Mayor-sponsored Charter Schools.

Constituent Services

Manage all constituent correspondence with the Mayor's Office, as well as citizen requests for City services through the Mayor's Action Center, Request Indy Online, and Request Indy Mobile.

International & Latino Affairs

Create and foster relationships with diverse local communities and support efforts to build our City's international identity and culture.

Veterans Services

Deploy Veteran Service Officers to connect Marion County veterans to eligible resources.

Office of the Mayor

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	5,914,207	6,417,560	7,029,225	7,029,225	7,162,425
Federal Grants - City	31,560	6,550	-	-	-
State of Indiana Grants - City	-	492,000	-	-	-
Total:	5,945,767	6,916,110	7,029,225	7,029,225	7,162,425
Expenditure					
Personal Services	3,230,782	3,703,794	4,188,521	4,188,521	4,406,891
Materials and Services	4,126	4,760	5,925	5,925	5,925
Other Services and Charges	3,660,186	4,435,617	4,033,449	4,033,449	4,284,498
Properties and Equipment	-	102	500	500	500
Internal Charges	-949,326	-1,228,163	-1,199,170	-1,199,170	-1,535,388
Total:	5,945,767	6,916,110	7,029,225	7,029,225	7,162,425

Office of Minority and Women Business Development

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 (MCOD), 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.

Minority & Women Business Dev

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	840,483	1,056,766	1,461,886	1,461,886	1,475,837
Total:	840,483	1,056,766	1,461,886	1,461,886	1,475,837
Expenditure					
Personal Services	652,283	803,343	891,075	891,075	1,020,080
Materials and Services	1,818	4,357	3,390	3,390	3,390
Other Services and Charges	142,609	216,262	531,242	531,242	388,113
Properties and Equipment	-	320	550	550	550
Internal Charges	43,773	32,485	35,629	35,629	63,704
Total:	840,483	1,056,766	1,461,886	1,461,886	1,475,837

Office of Audit and Performance

A division of the Mayor's Office, the Office of Audit and Performance (OAP) was established to audit and enhance the performance of City and County government operations. The office is comprised of two functional areas, Audit and Performance, which operate under a common mission: to help improve the efficiency and effectiveness of local government.

Financial and Performance Audits

OAP's Audit Team is authorized to audit all City and County departments and agencies, municipal corporations whose budgets are subject to City-County Council approval, the Indianapolis Bond Bank, and Building Authority. The Audit Team conducts audits in accordance with generally accepted government auditing standards (GAGAS), and audit engagements are determined based on an annual risk assessment plan, management requests, and/or as deemed necessary by the Director. Audit engagements may be conducted by in-house staff, outsourced, or co-sourced to external vendors. OAP also administers the annual external audit of the City and County.

Quality and Performance Assurance

OAP's Performance Team 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 other reasons. The Performance team administers Indy Performs, an enterprise-wide program that seeks to improve the City-County's use of data to monitor and track performance and enable data-driven decisions. The program includes training on data literacy and Microsoft Power BI, as well as ongoing support in data analysis and visualization to participating agencies. This support may also include guidance in process improvement methods to improve the customer experience, strengthen teams, reduce waste, increase efficiencies, and promote continuous improvement.

Audit & Performance

	2022	2023	2024	2024	2025
	Actual	Actual	Adopted	Revised	Introduced
Source					
Consolidated County	1,758,257	1,545,693	1,971,366	1,971,366	2,006,486
Total:	1,758,257	1,545,693	1,971,366	1,971,366	2,006,486
Expenditure					
Personal Services	818,122	585,803	905,567	905,567	961,442
Materials and Services	76	430	2,000	2,000	2,000
Other Services and Charges	909,843	929,477	1,026,738	1,026,738	1,024,518
Properties and Equipment	179	-	2,750	2,750	2,750
Internal Charges	30,037	29,983	34,310	34,310	15,776
Total:	1,758,257	1,545,693	1,971,366	1,971,366	2,006,486

Office of Equity, Belonging and Inclusion

The Office Equity Belonging and Inclusion (OEBI) works to establish equity, belonging and inclusion as key pillars of the work of the city-county enterprise. We do this by coordinating trainings, analyzing, and reporting equity data, supporting employee development and leading community-facing equity initiatives.

Structure

Strategies & Learning

Continuing education is a necessary component of sustained progress towards our equity goals. OEBI works with other city offices, departments, and agencies to evaluate, create, and lead trainings that center diversity, equity, and inclusion. We also coordinate conversations between departments, agencies, and quasi-governmental organizations within local government.

Operations & Innovation

OEBI evaluates city-county policy and procedures and proposes updates that help the city-county enterprise reach its equity-related goals. We also oversee employee resource groups for the city-county enterprise. These groups are designed to foster leadership development, relationship building, and enterprise-wide collaboration on issues related to equity, inclusion and belonging.

Data & Evaluation

OEBI is responsible for collecting, evaluating, and reporting data that relates to our equity, inclusion and belonging goals. We do this work in collaboration with OAP, HR, OMWBD and the Mayor's Office. A key element of this reporting involves creating and updating the Equity-Belonging and Inclusion dashboard and overseeing the budgeting for equity process in conjunction with the council office.

Community & Culture

OEBI works with residents, informal groups, and community organizations alike to identify inequities within Marion County and develop or implement solutions. This work includes forming coalitions, facilitating conversations, and developing community-based programs that promote equity, belonging & inclusion.

Office of Equity, Belonging and Inclusion

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	-	-	687,865	797,865	957,195
Federal Grants - City	-	-	-	100,000	120,000
Total:	-	-	687,865	897,865	1,077,195
Expenditure					
Personal Services	-	-	441,830	441,830	574,027
Materials and Services	-	-	2,500	2,500	13,500
Other Services and Charges	-	-	239,535	449,535	475,668
Properties and Equipment	-	-	4,000	4,000	4,000
Internal Charges	-	-	-	-	10,000
Total:	-	-	687,865	897,865	1,077,195

City-County Council

The City-County Council of Indianapolis and Marion County is the primary legislative and fiscal body governing the Consolidated City of Indianapolis and Marion County. The Council comprises of 25 members, each representing one of the 25 distinct districts across the County.

Legislative Functions

Lawmaking

The Council passes laws that set local public policy for Indianapolis-Marion County. Approximately 800 proposals are enacted each year, ranging from board appointments to fiscal allocations.

Constituent Services

The Council addresses requests and concerns from constituents regarding local issues, including questions related to city-county enterprise processes and requests from various city agencies.

Fiscal Responsibilities

Budget Adoption

The Council adopts budgets, levies, and tax rates for local government departments, agencies, and certain municipal corporations.

Meetings

Annually, the Council conducts 18-21 public Council meetings and over 200 Council Committee meetings.

Budgeting for Equity

In 2020, the Council introduced Budgeting for Equity, a process that integrates racial equity into budget planning for every City and County department. This tool aims to:

Set Goals and Identify Integration: Determine how departments are incorporating equity into their budgets and initiatives and highlight success in their departments.

Determine Gaps and Improvements: Acknowledge historical inequities, highlight areas of improvement and gaps, and establish a plan on how to address the gaps.

Determine Costs: Detail the costs associated with implementing budgeting for equity goals, both within the departments and in external contracts. Track and report spending on contracts with minority-owned, women-owned, and veteran-owned businesses.

Future Focus

Through these efforts and with collaboration, the City-County Council aims to provide meaningful and impactful support to Hoosiers living in Marion County, ensuring that all

neighborhoods remain resilient and can thrive. By leveraging community input and fostering partnerships with local organizations, the Council is committed to addressing the diverse needs of our residents. This approach includes investing in infrastructure, enhancing public safety, promoting community development, and improving access to essential services. The Council is committed to creating a sustainable and inclusive environment where every individual can succeed and contribute to the community's overall well-being.

City County Council

	2022	2023	2024	2024	2025
	Actual	Actual	Adopted	Revised	Introduced
<hr/>					
Source					
Consolidated County	2,577,781	2,206,683	3,412,566	3,412,566	3,539,171
Total:	2,577,781	2,206,683	3,412,566	3,412,566	3,539,171
<hr/>					
Expenditure					
Personal Services	1,813,932	1,652,243	2,632,751	2,632,751	2,732,968
Materials and Services	1,943	2,652	5,540	5,540	5,540
Other Services and Charges	754,314	539,372	756,201	756,201	792,940
Properties and Equipment	898	348	2,600	2,600	2,600
Internal Charges	6,695	12,069	15,474	15,474	5,124
Total:	2,577,781	2,206,683	3,412,566	3,412,566	3,539,171

Office of Corporation Counsel

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 Counseling 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 in unemployment compensation matters, assists the Auditor and Treasurer with the tax sale, and staffs the City's Office of Equal Opportunity.

City Prosecutor

The Office of the City Prosecutor prosecutes violations of the Indianapolis-Marion County Revised Code, 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

The 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 Advisory Board.

Office of Corporation Counsel

	2022	2023	2024	2024	2025
	Actual	Actual	Adopted	Revised	Introduced
Source					
Consolidated County	1,722,792	1,362,925	1,456,956	1,456,956	1,787,484
Total:	1,722,792	1,362,925	1,456,956	1,456,956	1,787,484
Expenditure					
Personal Services	3,399,367	3,376,775	4,275,435	4,275,435	4,475,435
Materials and Services	847	3,712	6,900	6,900	6,900
Other Services and Charges	2,509,914	2,315,008	2,241,393	2,241,393	2,482,027
Properties and Equipment	-	30	500	500	500
Internal Charges	-4,187,336	-4,332,600	-5,067,272	-5,067,272	-5,177,378
Total:	1,722,792	1,362,925	1,456,956	1,456,956	1,787,484

Office of Finance and Management

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, the City-County archives, and human resources.

Structure

Budget

This division oversees the development and management of the City-County budget. They also evaluate the financial and operational aspects of major policy issues and acts as a resource to decision makers. This division also performs long range financial planning and revenue forecasting, serves as liaison with the Indiana Department of Local Government Finance on matters related to local government budget policy.

Financial Management

This division is responsible for financial reporting, the annual audit of City and County finances, fixed asset accounting, and the establishment of accounting policies and procedures accordance with generally accepted accounting principles. The grants section provides training, technical assistance, and oversight of grant funded programs and services. The Revenue Recovery section collects and pursues funds owed to the City-County for certain programmatic functions, such as delinquent fees and fines.

Human Resources

This division is responsible for all employee-related functions for the City-County by providing 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.

Administrative and Real Estate Division

This division oversees Enterprise risk management, including property insurance coverage and safety management policy. This section also oversees the operation of the City-County archives. The real estate section 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. The Purchasing section focuses on the cradle to grave management of procurement, including purchasing, contract management, and disposal of obsolescent assets. It ensures proper policies and procedures are followed for the entire procurement process throughout the enterprise. They also assist agencies in developing equitable spending by attracting and sourcing XBE vendors.

Finance & Management

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Consolidated County	10,801,826	64,744,345	10,090,278	10,590,278	11,040,826
Redevelopment General	-	107,650	-	-	-
Parking Meter	168	39,903	61,863	61,863	61,863
Federal Grants - City	1,217,440	3,065,406	1,550,000	1,850,000	1,550,000
Drug Free Community- City	190,181	214,084	250,000	262,500	200,000
Cap Asset Lifecycle & Dev	1,000,000	2,399,763	500,000	5,850,000	500,000
Total:	13,209,615	70,571,151	12,452,141	18,614,641	13,352,689
Expenditure					
Personal Services	5,087,100	5,851,602	6,444,646	6,444,646	6,767,620
Materials and Services	11,733	19,031	22,049	22,049	25,549
Other Services and Charges	6,735,829	10,106,459	5,687,781	11,850,281	6,246,194
Properties and Equipment	1,075,624	54,331,117	20,750	20,750	17,250
Internal Charges	299,330	262,942	276,915	276,915	296,076
Total:	13,209,615	70,571,151	12,452,141	18,614,641	13,352,689

Marion County Information Services Agency

The Information Services Agency (ISA) provides secure technology and communication services to more than 45 City-County departments and agencies and over 30 select external local government units. Through the combined efforts of internal staff and contractors who have a deep understanding of customer business practices, ISA strives to be a trusted partner which provides enterprise-minded technology leadership, resulting in innovative, cost-effective solutions.

Structure

Office of the Chief Information Officer

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

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 network, unified communications, servers, storage, the ISA Service Desk, and deskside operations.

Applications Services

The Application Services team manages internal and external application support and application lifecycle management efforts. These services are grouped in towers which include Enterprise Resource Planning (ERP), application development, third-party applications, GIS, integrations, platform, and enterprise data management.

Security Services

The Security Services team protects the City-County and its external partners by ensuring all information assets, technology, infrastructure, and processes are secure and compliant within appropriate information security standards while supporting enterprise business objectives.

Government Access Television Services

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

MC Information Services Agency

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
Enhanced Access	206,854	-	-	175,000	-
Information Services Fund	34,120,913	34,749,705	38,914,589	38,914,589	45,157,788
Total:	34,327,767	34,749,705	38,914,589	39,089,589	45,157,788
Expenditure					
Personal Services	3,735,454	3,847,902	4,543,200	4,543,200	4,802,816
Materials and Services	51,096	60,643	92,460	92,460	92,305
Other Services and Charges	30,222,435	30,729,910	34,108,929	34,283,929	40,092,667
Properties and Equipment	318,782	111,250	170,000	170,000	170,000
Total:	34,327,767	34,749,705	38,914,589	39,089,589	45,157,788

Marion County Auditor

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 administers payroll, accounts payable, and accounts receivable on behalf of all City departments and County agencies; processes all property tax deductions and abatements; investigates homestead deduction fraud; manages the tax sale notice and redemption process; reconciles information for the annual financial report; and distributes over one billion dollars of tax revenue per year to the various taxing units of the Marion County.

Structure

Accounting

This 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 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

This 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 staff, and ensuring adherence to payroll legal requirements, including new hiring reporting requirements.

Administration

This division provides customer service, manages hiring, and personnel actions, 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

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 tax sale, as well as investigates homestead deduction fraud throughout Marion County.

Settlement

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.

MC Auditor

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	12,271,904	13,018,096	13,895,516	13,895,516	14,528,257
Auditor Ineligible Deduction	399,254	388,109	437,325	437,325	550,470
MC Elected Officials Training	-	-	10,000	10,000	10,000
Endorsement Fee - Plat Book	-	123,259	173,894	173,894	188,643
Loc Emerg Plan & Right to Know	49,824	67,344	110,000	110,000	110,000
Total:	12,720,981	13,596,809	14,626,736	14,626,736	15,387,370
Expenditure					
Personal Services	1,841,893	2,030,763	2,268,943	2,268,943	2,486,773
Materials and Services	16,478	16,704	23,835	23,835	24,090
Other Services and Charges	11,364,509	12,081,476	12,310,958	12,310,958	12,853,507
Properties and Equipment	-	430	23,000	23,000	23,000
Total:	12,720,981	13,596,809	14,626,736	14,626,736	15,387,370

Marion County Assessor

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.

MC Assessor

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	3,862,953	4,000,034	3,967,286	3,967,286	4,199,029
Property Reassessment	1,892,060	2,041,384	2,200,000	2,200,000	2,249,435
Endorsement Fee - Plat Book	306,633	358,782	432,476	432,476	415,144
County Sales Disclosure	249,007	299,307	305,091	305,091	312,677
Total:	6,310,653	6,699,506	6,904,854	6,904,854	7,176,286
Expenditure					
Personal Services	4,688,555	4,957,898	5,071,589	5,071,589	5,234,692
Materials and Services	10,629	13,337	29,690	29,690	27,566
Other Services and Charges	1,610,664	1,723,406	1,794,575	1,794,575	1,905,028
Properties and Equipment	805	4,866	9,000	9,000	9,000
Total:	6,310,653	6,699,506	6,904,854	6,904,854	7,176,286

Marion County Treasurer

The mission of the Marion County Treasurer's Office is to provide residents and businesses with outstanding customer service while efficiently collecting property taxes, safeguard tax dollars while obtaining competitive investment yields, distribute receipts accurately and timely to local units of government and provide pertinent analysis on issues affecting county revenues. In 2023, the Marion County Treasurer's Office received and distributed over \$2.3 billion in revenues to local units of government. 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 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 nonprofit 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 cashiering services for in-person payments, 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 property tax process from inception and billing to collection and deposit.

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 sale, cashiering, online-bill pay and e-billing data systems and provides 48 units of government with advances 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 translation for walk-in customers, phone calls, 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, 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 of Commissioners is comprised of three elected officials—the County Assessor, the County Auditor, and the County Treasurer. The Commissioners meet monthly to conduct business. The Board of Marion County Commissioners fulfills the duties as prescribed in Indiana Code by making appointments to various boards, ensuring fair and impartial appeal hearings of township trustee offices, and oversees the surplus and county-owned property program involving auctions, abutting property, nonprofits, governmental transfers, and RFPs.

MC Treasurer

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	2,836,455	3,076,858	3,306,627	3,306,627	3,739,954
MC Elected Officials Training	4,656	16,824	20,000	20,000	25,000
Total:	2,841,110	3,093,681	3,326,627	3,326,627	3,764,954
Expenditure					
Personal Services	1,707,497	1,821,996	1,908,073	1,908,073	2,072,490
Materials and Services	11,600	11,313	11,319	11,319	11,319
Other Services and Charges	1,115,056	1,254,396	1,401,235	1,401,235	1,675,145
Properties and Equipment	6,957	5,976	6,000	6,000	6,000
Total:	2,841,110	3,093,681	3,326,627	3,326,627	3,764,954

Marion County Clerk

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

Structure

Civil Courts Division

The Civil and Family Courts Division processes filings for all Circuit and Superior civil courts, including probate, paternity, and family courts. This division also processes appeals, protective orders, change of venue cases, and sheriff sales.

Criminal Courts Division

The Criminal Courts Division processes all filings for criminal courts, traffic, and ordinance violation tickets. This division also handles all incoming phone calls from the public and processes appeals and court mail. The Initial Hearing Court staff operates 24 hours a day, seven days a week processing bail bonds, imitating criminal cases, and accepting search warrants, probation violations, and grand jury filings.

Finance Division

The Finance Division receives, processes, balances, and disburses court costs, fines, fees, judgments, garnishments, traffic ticket payments, and serves as trustee of child support payments, along with managing the office's financial operation.

Public Services Division

Offering services in both the City-County Building and the Criminal Justice Campus, this division provides customer service for case inquiries and copy requests, initiates and accepts subsequent case filings, accepts child support payments, court fees, and fines, collects payments for traffic tickets, assists with driver records and fines, files pro-se motions, scans court records and issues marriage licenses.

Records Management Division

The Records Management Division handles all records requests from the public as well as other government agencies and retains and protects court and other public records until they have met retention requirements. This division is also responsible for digitizing paper court records into the case management system.

MC Clerk

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	5,516,021	6,340,943	7,102,443	7,102,443	6,998,232
MC Elected Officials Training	-	-	15,000	15,000	15,000
Clerk's Perpetuation	912,831	718,904	737,244	737,244	811,022
Total:	6,428,852	7,059,847	7,854,687	7,854,687	7,824,254
Expenditure					
Personal Services	4,966,920	4,895,718	5,932,947	5,932,947	5,835,723
Materials and Services	66,045	62,938	56,000	56,000	91,000
Other Services and Charges	1,395,662	2,100,306	1,859,740	1,859,740	1,891,531
Properties and Equipment	225	885	6,000	6,000	6,000
Total:	6,428,852	7,059,847	7,854,687	7,854,687	7,824,254

Marion County Election Board

The Marion County Election Board conducts all elections and 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. The Clerk is responsible for governing all primary, general, and special elections, as well as the following associated processes: certifying election results; enforcing Indiana's campaign-finance laws; maintaining and storing optical-scan tabulators, electronic pollbooks, and ballot-marking equipment; and providing training for each poll worker and individuals appointed by the political parties.

Structure

Election Service Center

The Election Service Center stores all voting equipment and the critical materials to conduct elections. Core functions performed at the Election Service Center include the following: vote by mail ballot production; deployment of mechanical support; election worker training classes; a central location for counting absentee ballots; serving as the public space for the tabulation of election results; and facilitating the testing of election equipment.

Poll Worker Coordination

Poll worker coordination includes recruiting, assigning, and training as many as 2,500 poll workers for each election, and working with the political parties to recruit and employ poll workers, as outlined by Indiana law.

Vote Centers

Vote centers allow flexibility for voters to cast their ballot on Election Day at any location they choose. Vote centers, first established in May 2019, continue to offer a positive experience for the voters of Marion County by removing the rigidity of a precinct-based election model.

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 those that are not compliant with state campaign-finance laws.

Absentee Program

The absentee program coordinates absentee-voting activities, including in-person early voting at satellite sites, traveling abroad, vote-by-mail, as well as military and overseas voters.

In-Person early voting is required by law to be conducted during the 28 days before each election day. Further, the Board establishes several satellite sites throughout the county, providing even more convenience for voters.

To increase transparency and accuracy of mail-in ballots, the Election Board staff has invested vast amounts of time and funding to procure mail-sorting and tracking equipment. This state-of-the-art machinery tracks every piece of election material in the United States Postal Service mail stream, utilizing Intelligent Mail Barcode technology to ensure efficient delivery of ballots to voters who have properly requested one.

MC Election Board

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	6,289,827	6,175,799	7,273,882	7,273,882	4,125,448
Section 102 HAVA Reimbursement	-	-	50,000	50,000	-
Federal Grants - County	-	-	-	330,000	-
Cumulative Capital Improvement	-	300,000	350,000	350,000	1,339,000
Total:	6,289,827	6,475,799	7,673,882	8,003,882	5,464,448
Expenditure					
Personal Services	1,538,077	1,467,478	1,720,818	1,720,818	1,172,657
Materials and Services	43,703	69,893	102,520	82,520	30,510
Other Services and Charges	4,578,367	4,527,553	5,575,644	5,951,046	3,322,281
Properties and Equipment	129,680	410,875	274,900	249,498	939,000
Total:	6,289,827	6,475,799	7,673,882	8,003,882	5,464,448

Marion County Board of Voters Registration

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.

MC Voter's Registration

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	1,113,016	1,155,999	1,286,623	1,286,623	1,288,199
Total:	1,113,016	1,155,999	1,286,623	1,286,623	1,288,199
Expenditure					
Personal Services	800,355	896,632	918,099	918,099	925,676
Materials and Services	24,955	1,731	25,000	25,000	25,000
Other Services and Charges	282,050	253,455	333,524	333,524	333,524
Properties and Equipment	5,655	4,180	10,000	10,000	4,000
Total:	1,113,016	1,155,999	1,286,623	1,286,623	1,288,199

Marion County Recorder

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 is committed to pursuing innovative and technological advancements to enhance service delivery and achieve cost reductions. Presently, nearly 86% of documents are submitted electronically. The office comprises 15 cross-trained staff members, responsible for recording and processing over 100,000 documents annually.

Since 1821, the Recorder's Office has effectively managed and preserved over 11 million records. Recorded documents are accessible within the office using public service terminals or through online fee-based services. Additionally, an online free search service providing indexed document information is also available.

MC Recorder

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
MC Elected Officials Training	972	8,000	8,000	8,000	8,000
ID Security Protection	66,000	88,000	88,000	88,000	88,000
County Records Perpetuation	1,565,086	1,735,268	1,696,996	1,696,996	1,815,033
Total:	1,632,057	1,831,268	1,792,996	1,792,996	1,911,033
Expenditure					
Personal Services	877,792	941,688	1,096,257	1,096,257	1,196,291
Materials and Services	4,545	3,860	4,061	4,061	6,061
Other Services and Charges	749,720	882,017	684,363	684,363	706,181
Properties and Equipment	-	3,702	8,316	8,316	2,500
Total:	1,632,057	1,831,268	1,792,996	1,792,996	1,911,033

Marion County Surveyor

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 performs 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 surveying for DPW and BNS.

Information Technology

Data collected in the field by use of AutoCAD GIS software, along with the corner history, is posted onto the Surveyor's website to help provide accurate, reliable information. The advancements in technology have enabled us to fulfill our state Constitution along with the responsibility and legal obligation for the Alcohol & Tobacco Commission's Verification of Business Location forms.

Preservation

Preservation is as vital 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 field notes, 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.

MC Surveyor

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Introduced
Source					
County General	114,807	76,958	78,624	78,624	691,899
MC Elected Officials Training	6,000	19,865	38,000	38,000	38,000
Surveyor's Perpetuation	733,433	791,390	868,387	868,387	369,203
Total:	854,240	888,214	985,011	985,011	1,099,102
Expenditure					
Personal Services	704,714	700,640	755,527	755,527	846,302
Materials and Services	13,214	15,221	20,055	20,055	24,707
Other Services and Charges	135,406	166,844	197,542	197,542	216,206
Properties and Equipment	906	5,509	11,887	11,887	11,887
Total:	854,240	888,214	985,011	985,011	1,099,102

APPENDIX

History of Indianapolis and Marion County

Marion County was incorporated in 1822, 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.¹ 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 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.

Economic Condition and Outlook

City of Indianapolis Demographic and Economic Statistics ²							
Year	Population	Personal Income (Millions)	Per Capita Personal Income	Median Age	Education Level in Years of Schooling	School Enrollment	Unemployment Rate
2013	844,696	\$42,029	\$45,197	33.9	12	149,697	7.0%
2023	879,293	\$64,469	\$66,500	34.3	12	126,398	2.9%

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 54 successful relocation and expansion projects in 2023, leading to 3,982 new jobs with an average wage of \$33.80 an hour and 8,797 retained jobs at an average of \$38.60 per hour with over \$1 billion in capital investment.³ 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, including: Elevance Health (Anthem Inc.), Eli Lilly and Co., Simon Property Group Inc., Calumet Specialty Products Partners LP, Allison Transmission Holdings Inc., and Duke Realty Corp. The City is also a logistics center that features the world's second-largest FedEx Corp hub, United Parcel Service Inc., Schneider National Inc., and others.⁴

The City is home to 24 institutions of higher learning with over 143,000 students enrolled in the 2023-2024 academic year.⁵ Seventeen colleges within Marion County offer associate degrees and 22 Universities offer Bachelor's Degrees or higher, supporting the high educational attainment rate of 36.8% for Indianapolis' residents with bachelor's degree or higher.⁶

¹ US Census Bureau, Annual Estimates of the Resident Population for Incorporated Places of 50,000 or More, Ranked by July 1, 2023 Population: <https://www.census.gov/data/tables/time-series/demo/popest/2020s-total-cities-and-towns.html>

² City of Indianapolis 2023 Annual Comprehensive Financial Report <https://www.indy.gov/activity/annual-financial-reports>

³ Data retrieved from: <https://indychamber.com/news/develop-indy-year-end-review-by-the-numbers/>

⁴ The Indianapolis Chamber of Commerce. "Indianapolis Region Largest Logistics Companies." <https://indychamber.com/economic-development/indy-partnership/>

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

⁶ U.S. Census Bureau, 2021 ACS 1-Year Estimates and The Indy Partnership website: <https://properties.zoomprospector.com/indypartnership/community/Marion-County-IN/18097>

These include Indiana University Indianapolis, Purdue University Indianapolis, Butler University, University of Indianapolis, Marian University, Ivy Tech Community College and others.⁷ The Indianapolis area is served by 246 K-12 schools, 131 private schools, and 11 public school districts, with a population of 188,670 students distributed among all public and private schools.⁸

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. The \$750 million state-of-the-art facility houses Level I Trauma and Burn Units, psychiatric, long-term, outpatient, and other care centers. Indiana University Health ("IU Health") continues to expand in the City. Previously, IU Health announced a \$1.6 billion expansion and in 2022 increased the expansion with an additional investment of \$1.08 billion citing increased patient demand. In 2023, IU Health announced an updated price tag of the expansion totaling \$4.3 billion. The three patient towers will now be 16-story towers up from the previously planned 12-story towers and patient rooms will be increased by 29% to 864 rooms from 672 rooms, for a total space of over 2 million square feet.⁹ The project also includes a new five-story office building and parking garage. The complex will consolidate the IU Health Methodist and IU Health University Hospitals into a 44-acre, integrated "green" campus and construction is underway.¹⁰ IU School of Medicine broke ground in 2022 on a new \$230 million medical education and research center.¹¹ Riley Hospital completed a \$142 million expansion of a new maternity and newborn health center in 2021, serving as the largest NICU in Indiana and among the largest in the country.¹²

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 Super Bowl XLVI and multiple NCAA Men's Final Four tournaments and Big Ten Football Championships. Indianapolis annually hosts the Big Ten Football championship game and has won the bid for several large events, including the 2024 NBA All-Star Weekend that was originally scheduled to be hosted in Indianapolis in 2021. Additionally, Indianapolis will host the NCAA Basketball Final Four Men's in 2026 and 2029 and the NCAA Basketball Final Four Women's in 2028. Gainbridge Fieldhouse is home to the Indiana Pacers and the Indiana Fever. Victory Field is home to the Indianapolis Indians, 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.

The Indiana Convention Center is the 25th largest convention center by exhibition size in the U.S. and another major expansion is currently underway. The 300,000 square-foot expansion includes a 50,000 square-foot ballroom and new pedestrian skybridge and is scheduled to open in 2026. Indianapolis hosted 29.2 million visitors in 2023. The top annual conventions and events include Gen Con (70,000 visitors), National FFA Convention (64,000 visitors), Big Ten Championship (70,000 visitors), and the Indy 500 (up to 350,000 attending). For 2023, Visit Indy reported \$5.6 billion in economic impact from convention tourism, making a full recovery to pre-pandemic levels. Indianapolis is slated to host over 500 events in 2024.

⁷ National Center for Education Statistics, Indiana <https://nces.ed.gov/collegenavigator/?s=IN&zc=46204&zd=15&of=3>

⁸ Public School Review "Top 10 Best Marion County Public Schools (2023)" <https://www.publicschoolreview.com/indiana/marion-county>

⁹ Indianapolis Business Journal, "IU Health expands plan for downtown hospital, pushing price tag to \$4.3B" <https://www.ibj.com/articles/new-price-tag-of-iu-healths-downtown-hospital-4-3-billion>

¹⁰ Inside Indiana Business, "IU Health reevaluating scope of \$2.68B downtown campus" <https://www.insideindianabusiness.com/articles/iu-health-reevaluating-scope-of-2-68b-downtown-hospital-campus>

¹¹ Indianapolis Business Journal, "IU School of Medicine to break ground on new, \$230M home" <https://www.ibj.com/articles/iu-school-of-medicine-to-break-ground-on-new-230m-home>

¹² Indianapolis Business Journal, Riley Hospital's new maternity tower strives for a smooth delivery <https://www.ibj.com/articles/riley-hospitals-new-maternity-tower-strives-for-a-smooth-delivery>

Key cultural destinations include the Indianapolis Zoo, the Indiana State Museum, the NCAA Headquarters and Hall of Champions, the Eiteljorg Museum of American Indian and Western Art, the Children’s Museum of Indianapolis, Newfields: A Place for Nature & The Arts (previously known as the Indianapolis Museum of Art) and seven war memorials and monuments honoring our nation’s fallen service members. The Children’s Museum of Indianapolis, the largest of its kind,¹³ was named USA Today’s best Children’s Museum in the U.S in 2023.¹⁴ The City’s expanding culinary scene has been recognized by Condé Nast Traveler as “the most underrated food city in the U.S.” Forbes named Indianapolis one of the “25 Best Places to Visit in 2020”¹⁵ and Travel and Leisure ranked Indianapolis #19 “50 Best Places to Travel in 2021”¹⁶ citing the newly opened Bottleworks development as a key destination to visit. In 2022, BestLife named Newfields’ 150-acre campus and gardens to the top of their “The 10 Best U.S. Gardens to Stroll Through – Even in Cold Weather.”¹⁷ Food & Wine named Indianapolis as one of “America’s Next Great Food Cities” in 2022, noting the City’s “real diversity of cuisines; an abundance of affordable, quality dining options; and a vibrant mix of personalities championing food access for all.”¹⁸

Principal Property Taxpayers ¹⁹			
Principal Taxpayers	Taxable Assessed Value	Rank	% of Total City Taxable Assessed Value
Eli Lilly and Company	\$ 1,470,827	1	2.298%
Citizens Energy Group	\$ 508,282	2	0.794%
Federal Express Corporation	\$ 331,091	3	0.517%
White Legacy Properties, LLC	\$ 231,227	4	0.361%
Allison Transmission Inc.	\$ 199,903	5	0.312%
SFT Property LLC	\$ 174,530	6	0.273%
Rolls-Royce Corporation	\$ 125,782	7	0.197%
G&I IX MJW Keystone Crossing, LLC	\$ 111,924	8	0.175%
Indianapolis Power and Light Company	\$ 106,786	9	0.167%
Citizens Energy Group	\$ 105,786	10	0.165%
Decatur Technology Holdings LLC	\$ 93,794	11	0.147%
MSA North Developer LLC	\$ 93,404	12	0.146%
Corteva Agriscience LLC	\$ 93,074	13	0.145%
SVC Manufacturing Inc.	\$ 92,199	14	0.144%
American United Life Insurance Company	\$ 91,578	15	0.143%
Cellco Partnership	\$ 90,083	16	0.141%
Castleton Square, LLC	\$ 89,965	17	0.141%
IMPD2 LLC	\$ 86,240	18	0.135%
Westin Indianapolis, LLC	\$ 77,904	19	0.122%
Comcast of Indianapolis LLC	\$ 77,284	20	0.121%
Total	\$ 4,251,663		6.644%

Principal Employers ¹⁹			
Employer	Employees	Rank	% of Total City Employment
Indiana University Health	23,187	1	4.68%
Ascension St. Vincent	17,398	2	3.51%
Community Health Network	15,000	3	3.03%
IUPUI	14,000	4	2.83%
Eli Lilly and Company	11,279	5	2.40%
Walmart	9,582	6	1.93%
Kroger Co	7,520	7	1.52%
Federal Express Corporation	5,800	8	1.17%
Elevance Health	4,870	9	0.98%
Meijer	4,707	10	0.95%
Total	113,343		23.00%

¹³ Wikipedia “The Children’s Museum of Indianapolis” https://en.wikipedia.org/wiki/The_Children%27s_Museum_of_Indianapolis

¹⁴ USA Today “Best Children’s Museum (2023)” <https://www.10best.com/awards/travel/best-childrens-museum-2023/>

¹⁵ Forbes “Best Places to Travel in 2020” <https://www.forbes.com/sites/laurabegleybloom/2019/12/19/best-places-travel-us-2020/?sh=55d493f84898>

¹⁶ Travel and Leisure “21 Best Places to Travel in 2021” <https://www.travelandleisure.com/trip-ideas/best-places-to-travel-in-2021>

¹⁷ BestLife “The 10 Best U.S. Gardens To Stroll Through—Even in Cold Weather” <https://bestlifeonline.com/best-garden-in-us-news/>

¹⁸ Food & Wine “These Are America’s Next Great Food Cities” <https://www.foodandwine.com/travel/best-food-cities>

¹⁹ Represents the January 1, 2022, valuations for taxes due and payable in 2023 as represented by the taxpayer. Amounts in thousands. Net assessed valuation was determined using public records from the Marion County Treasurer’s Office.

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.

- **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.
- **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.

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.

Investment

City-County General Resolution No. 28, 2022 – Proposal No. 364, 2022

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:

- **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.
- **Liquidity:** The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated.
- **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 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:

- 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).
- 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 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 that do not exceed the estimated revenue of the City/County in the budget period. The Indiana Department of Local Government finance certifies 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 per IC 36-3-6-10

If, during the budget year, 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.

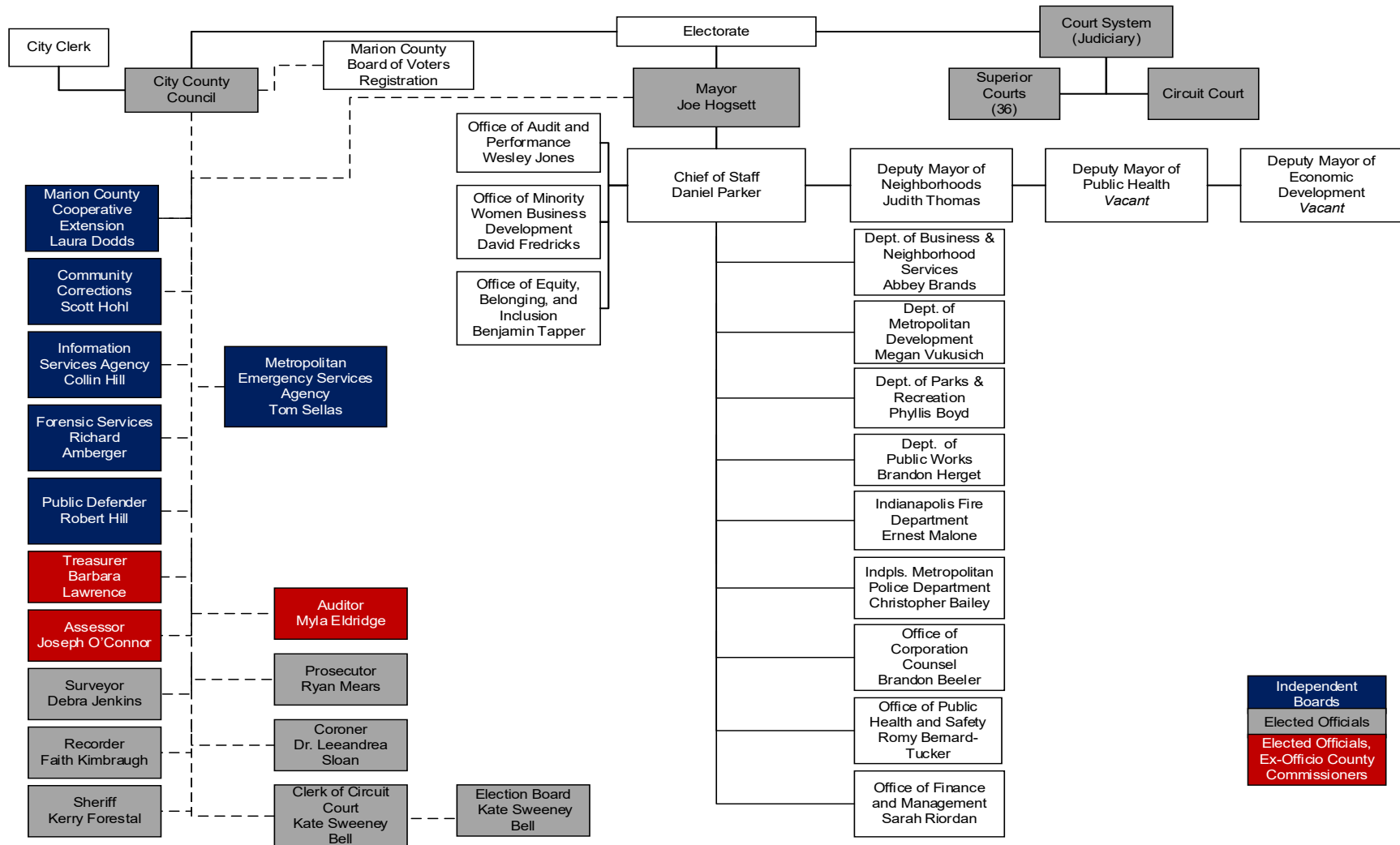
Internal Controls

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:

- the cost of a control should not exceed the benefits likely to be derived
- the valuation of costs and benefits requires estimates and judgments by management

City of Indianapolis & Marion County Organization Chart

As of Budget Introduction



Divisional breakdowns for each department can be found in the Agency Budget Summaries

Full Time Equivalents (FTE)

Department	2023 Adopted	2024 Adopted	2025 Introduced	Variance	Changes in 2025
City					
Mayor's Office	54.00	54.00	54.00	0.00	
Office of Audit and Performance	10.00	10.00	10.00	0.00	
Office of Corporation Counsel	44.00	47.00	46.00	-1.00	-1 Paralegal
Office of Finance and Management	80.00	82.00	84.00	2.00	+1 Benefits Specialist; +1 Archive Personnel
Office of Minority & Women Business Dev	11.00	11.00	11.00	0.00	
Office of Equity, Belonging, and Inclusion	0.00	7.00	7.00	0.00	
EXECUTIVE TOTAL	199.00	211.00	212.00	1.00	
Business and Neighborhood Services	294.00	295.00	211.50	-83.50	Animal Care Services separated from Business and Neighborhood Services
City County Council	16.00	16.00	16.00	0.00	
Animal Care Services	0.00	0.00	83.50	83.50	Creation of new Animal Care Services department
Indianapolis Fire Department	1,310.00	1,315.00	1,321.00	6.00	+6 Firefighters for Arson Unit
Indianapolis Metropolitan Police Department	2,077.00	2,077.00	2,077.00	0.00	
Metropolitan Development	82.00	92.50	92.50	0.00	
Parks & Recreation	306.30	306.30	307.30	1.00	+1 Safety Ambassador
Public Works	801.00	809.00	812.00	3.00	+1 Vision Zero Administrator; +2 Semi-Skilled Labors for Trails and Greenway Maintenance
Public Health and Safety	33.00	35.00	35.00	0.00	
Subtotal - City	5,118.3	5,156.8	5,167.8	11.0	
County					
Assessor	94.00	94.00	94.00	0.00	
Auditor	29.00	32.00	33.00	1.00	+1 Real Estate Manager
Circuit Court	22.00	22.00	22.00	0.00	
Clerk	110.00	110.00	110.00	0.00	
Cooperative Extension	4.00	4.00	4.00	0.00	
Community Corrections	205.00	209.00	209.00	0.00	
Coroner	37.00	37.00	41.50	4.50	+0.5 Morgue Janitor; + 3 Interns; +1 Social Worker
Election Board	34.00	34.00	14.00	-20.00	-20 temporary staffing for non-election year
Forensic Services	72.00	75.00	75.00	0.00	
ISA	52.69	52.00	52.00	0.00	
MESA	223.00	225.00	226.00	1.00	+1 Public Safety Communications Director
Prosecutor	320.00	345.00	345.00	0.00	
Prosecutor-Child Support	89.00	89.00	89.00	0.00	
Public Defender	310.00	314.50	314.50	0.00	
Recorder	26.00	26.00	19.00	-7.00	Reducing to match with historic staffing levels
Sheriff	925.00	925.00	925.00	0.00	
Superior Court	647.00	598.00	598.00	0.00	
Surveyor	12.50	12.00	12.00	0.00	
Treasurer	31.00	31.00	31.00	0.00	
Voters' Registration	20.00	20.00	20.00	0.00	
Subtotal - County	3,263.19	3,254.50	3,234.00	-20.50	
TOTAL	8,381.49	8,411.30	8,401.80	-9.50	

Agency Directors and Chief Financial Officers

As of Budget Introduction

Agency/Department	Agency Director	Chief Financial Officer
County Agencies		
Indpls-Marion County Forensics Service Agency	Richard Amberger	Kyle Swalls
Information Services Agency (ISA)	Collin Hill	Kai Davis
Marion Circuit Court	Judge Amber Collins-Gebrehiwet	Holly Fellows
Marion County Assessor	Joseph O'Connor	Teresa Bates
Marion County Auditor	Myla Eldridge	Drew Carlson
Marion County Clerk	Kate Sweeney Bell	Jenny Troutman
Marion County Community Corrections Agency	Scott Hohl	Justin Garcia
Marion County Cooperative Extension	Laura Dodds	Rebecca Klein
Marion County Coroner	Dr. Leeandrea Sloan	Mallory Makzewski
Marion County Election Board	Patrick Becker	Brent Stinson
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	Faith Kimbrough	J. R. Ryder
Marion County Sheriff	Kerry Forestal	Kallan Carr
Marion County Surveyor	Debra Jenkins	Melinda Pierson
Marion County Treasurer	Barbara Lawrence	Angela Mansfield
Marion County Voters' Registration (Republican)	Cindy Mowery	Jennifer Handlon
Marion County Voters' Registration (Democrat)	Alexander Nyirendah	Bryan Chatfield
Marion Superior Court	Emily VanOsdol	Holly Fellows
Metropolitan Emergency Services Agency	Tom Sellas	Candace Harris

City Departments		
City-County Council	Vop Osili	Greg Stowers
Department of Business and Neighborhood Services	Abbey Brands	Eva Flick
Department of Metropolitan Development	Megan Vukusich	
Department of Parks and Recreation	Phyllis Boyd	Kimberly Bortnem
Office of Public Health and Safety	Romy Bernard-Tucker	Carlette Duffy
Department of Public Works	Brandon Herget	Sam Beres
Indianapolis Metropolitan Fire Department	Chief Ernest Malone	Dawn Sykes
Indianapolis Metropolitan Police Department	Chief Christopher Bailey	Amanda Loudon
Office of Audit and Performance	Wesley Jones	Jonathan George
Office of Corporation Counsel	Brandon Beeler	Jonathan George
Office of Finance and Management	Sarah Riordan	James Finlayson
Office of Minority & Women Business Development	David Fredricks	Jonathan George
Office of Equity, Belonging, and Inclusion	Ben Tapper	James Finlayson
Office of the Mayor	Dan Parker	James Finlayson

OFM Budget Staff

Sarah Riordan, Controller
 Abigail Hanson, Deputy Controller
 Lucas Anderson, Budget Manager
 Jake McVeigh, Budget Manager
 Jonathan George, Budget Analyst
 James Finlayson, Budget Analyst
 Ian Vipperman, Budget Analyst
 Celia Wang, Budget Analyst
 Abidemi Adeoye, Budget Intern

City-County Councilors and Staff

As of Budget Introduction

City-County Councilors

Name	District	Name	District
Leroy Robinson	1	Andy Nielsen	14
Brienne Delaney	2	Rena Allen	15
Dan Boots	3	Jessica McCormick	16
Nick Roberts	4	Jared Evans	17
Maggie A. Lewis	5	Kristin Jones	18
Carlos Perkins	6	Frank Mascari	19
John Barth	7	Michael Paul Hart	20
Ron Gibson	8	Joshua Bain	21
Keith L. Graves	9	Paul Annee	22
Ali Brown	10	Derek Cahill	23
Crista Carlino	11	Michael Dilk	24
Vop Osili	12	Brian Mowery	25
Jesse Brown	13		

Council Leadership

Vop Osili, President

Maggie Lewis, Majority Leader

Brian Mowery, Minority Leader

Council Staff

Yulonda Winfield, Clerk of Council

Angela Gonzalez, Senior Assistant Clerk

Leslie Williams, Assistant Clerk

LeAnnette Pierce, General Counsel

Gregory Stowers, Chief Administration and Policy Officer

Sara Hindi, Chief Communication Officer

Kimberly Nance, Constituent Relations Liaison

Kaitlyn Sears, Legislative Liaison

Sarah Schwomeyer, Legislative Officer

Christopher Brown, Legislative Liaison

Fernand Ramirez-Strickland, Public Information Officer

Kendall Bellamy, Constituent Relations Liaison

Public Purpose Grants and Assistance to External Entities

Administrator/Recipient	Funds (Department)	Amount
Public Purpose Local Grants		
Marion County Fair Board	County General (Marion County Auditor)	\$ 150,000
Developmental Disability Center	County General (Marion County Auditor)	\$ 1,050,000
Regional Health and Mental Health Centers	County General (Marion County Auditor) <i>Pursuant to IC 12-29-2-2</i>	\$ 8,446,949
Educational Television Cooperation (ETC)	Information Services	\$ 25,000
Total Public Purpose Grants		\$ 9,671,949
Assistance to External Entities		
Arts Council of Indianapolis	Consolidated County Fund (Department of Parks and Recreation)	\$ 1,300,000
Crime Prevention Grants	Consolidated County Fund (Office of Public Health and Safety)	\$ 3,000,000
Early Intervention Planning Council (EIPC)	Consolidated County Fund (Office of Public Health and Safety)	\$ 71,500
Total Assistance to External Entities		\$ 4,371,500
GRAND TOTAL		\$ 14,043,449

Glossary

Accrual: Process of recognizing transactions where revenues are earned, and expenses are incurred but have not been collected nor paid.

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.

Amortization: Process of repaying debt with scheduled payments over a set period.

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.

ARPA: American Rescue Plan Act. A \$1.9 trillion-dollar economic stimulus bill passed by Congress with the goal of stabilizing the United States economy after the effects of COVID-19 pandemic. Indianapolis received \$419 million dollars in American Rescue Plan Act funds. Funds were received in 2021 and 2022 and must be obligated by December 31st, 2024 and spent by December 31st, 2026.

Audit: A financial examination of accounts, financial records, and operations to prevent fraud and provide transparency.

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.

Cash Basis: Accounting method that recognizes revenues and expenses at the time cash is received or paid.

CARES: Coronavirus Aid, Relief, and Economic Security Act. \$2.2 trillion-dollar economic stimulus bill passed by Congress in response to the economic hardships of the COVID-19 pandemic in the United States. Indianapolis received \$169 million dollars in Coronavirus Aid, Relief, and Economic Security Act funds in 2020. Funds were all spent in 2020.

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.

Deficit: A negative balance between a government's expenditures and revenues.

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

EMS: Emergency Medical Service.

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: 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 set by statute.

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.

IMPD: Indianapolis Metropolitan Police Department.

IFD: Indianapolis Fire Department.

Interfund Transfer: 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 annually 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 MLGQ and provides it to taxing units by June 30th.

MCAT: Mobile Crisis Assistance Team.

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.).

OPHS: Office of Public Health and Safety.

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

SBOA: State Board of Accounts. The Indiana State Board of Accounts has the statutory duty to examine all accounts and financial affairs of every public office and officer, state office, state institution, and entity within the State of Indiana.

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.

XBE: Moniker for any business that is owned, operated, or controlled by a minority group member.