



# PROPOSED 2024 BUDGET

For the Consolidated City of  
Indianapolis – Marion County

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# BUDGET OVERVIEW

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Transmittal Letter



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

I am honored to present to you the 2024 budget for the Consolidated City of Indianapolis and Marion County.

This 2024 budget is the seventh balanced budget introduced to the Council since 2010. Given the strong revenue growth in 2024, this budget continues major investments in public safety, community violence reduction, infrastructure, and neighborhoods while make prudent fiscal decisions.

The 2024 budget builds on programs to address the immediate and root causes of violent crime, including an additional \$1.35 million in crime fighting technology, additional staff in the Office of Corporation Counsel through a partnership with the US Attorney’s Office to target gun crimes in Marion County, and additional staff in the Forensic Services Agency to assist in identifying linked gun crimes.

It features investment in community programs that help reduce the prevalence of homelessness, treat addiction, and address mental health challenges, including an additional million dollars to expand the Clinician Led Community Response team, the City’s first team made up solely of mental health professionals to respond when residents experience mental health crises. And it contains \$4.5 million to make permanent the Group Violence Reduction Strategy (or “Peacemakers”), which was originally created with federal COVID stimulus funds.

At a time of housing insecurity for far too many residents, it allocates \$250,000 in continued funding for the Tenant Legal Assistance Project and the Eviction Avoidance Project with Indiana Legal Services.

The budget also features major infrastructure spending, part of the Mayor’s 5-year infrastructure plan that reaches nearly \$1.2 billion. It invests more than \$325.7 million in roads, bridges, and greenways next year, and includes \$6.3 million in pedestrian safety improvements. Neighborhoods will receive an additional \$85 million in stormwater systems improvements.

I want to offer my thanks to our partners across all city departments and county agencies for their work on behalf of the people of Indianapolis. I look forward to a collaborative discussion with this fiscal body about the 2024 budget.

Sincerely,

A handwritten signature in black ink that reads "Joe Hogsett". The signature is written in a cursive, flowing style.

Joe Hogsett

Mayor

# Executive Summary



## Budget Overview

The 2024 budget for the Consolidated City of Indianapolis, Marion County is the seventh balanced budget. 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 in 2023. The 2024 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 2024 are budgeted at \$1,561,420,993 and revenues are projected at \$1,561,484,936. As a result of strong revenue growth, this budget prioritizes critical investments in public safety, community violence reduction, infrastructure, and neighborhoods along with improvements in general government services. Further, this budget pays off existing debt, maintains the Fiscal Stability fund above \$80 million, and makes critical investments across the enterprise.

## Budget Highlights

The 2024 Budget is guided by the priorities of Mayor Joe Hogsett and the City-County Council. It keeps Indianapolis-Marion County on a path of strong fiscal stability while making strategic investments in public safety, community violence reduction, infrastructure, neighborhoods, and economic development. This budget includes the following:

## Public Health and Safety

- \$3.8 million for the Crime Guns Task Force, a Central Indiana partnership staffed by more than 35 officers, detectives, agents, analysts, and prosecutors focused on reducing gun violence by removing illegally possessed guns from the community
- Funding a fully staffed IMPD, which includes salary increase for first- and second-year officers to assist in recruiting efforts
- Funding for 1,270 firefighters, which includes budget for an expanded recruit class to begin in January 2024
- 3 Special Assistant US Attorney positions located in the Office of Corporation Counsel to focus on investigating and prosecuting gun crimes in Marion County
- Significant technology investments for the Indianapolis Metropolitan Police Department, which include
  - 150 additional license plate readers
  - 50 additional public safety cameras
  - 750 dash cameras
- Expansion of the auxiliary pilot program to train 30 additional officers and ensure 24/7 coverage across Marion County

## Violence Prevention

- An additional \$1.8 million to complete the transition to 24-hour, 60-bed availability at the Assessment and Intervention Center
- An additional million dollars to expand the Clinician Led Community Response team, the City's first team of mental health professionals to respond when residents experience mental health crises
- Investment in community programs that help reduce the prevalence of homelessness, treat addiction, and address mental health challenges
- New and existing 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
- Increasing funding for the Drug Free grant program, which is aimed at preventing and reducing the impact of substance use on crime, health, and individuals in our community
- Increased funding for community mental health centers operating in Marion County

## Criminal Justice

- Additional funding to support recruitment and retention programs in the Marion County Sheriff's Office
- Additional funding for technological upgrades made at the Community Justice Center for the Marion Superior Courts and Marion County Sheriff's Office.
- Additional attorneys and support staff required by the Public Defender Commission to address case standard changes in January 2024
- Additional staff to support a new Major Felony and two Family courts opened in 2023 in both the Public Defender and Prosecutor's offices.
- Additional staff for Forensics Services agency to support processing of forensic evidence and dedicated to connecting gun cartridges to various crime scenes nationally through the National Integrated Ballistic Information Network (NIBIN)

## Infrastructure and Neighborhood Investments

- \$325.7 million for roads, bridges, and greenway improvements across Indianapolis neighborhoods in 2024, including \$6.3 million in pedestrian safety improvement
- \$85 million for storm water systems improvements across Indianapolis neighborhoods
- \$2.5 million for the Indy Achieves program to provide scholarships for Indianapolis residents pursuing a post-secondary degree or credential
- \$1.3 million for direct grants to more than 75 Indianapolis arts organizations including increased funding access for POC institutions
- An increase in maintenance funds for Indy parks to build on investment via Lilly Endowment grant funding, American Rescue Plan funds, and Circle City Forward funding.

## Capital and Equipment

- \$5.9 million for IMPD patrol vehicles
- \$7.2 million for IFD apparatuses
- \$6.1 million for Public Works equipment in solid waste, grounds maintenance, and fleet

## Contractual Commitments

- Honors commitments made under labor agreements with the Fraternal Order of Police (FOP), International Association of Fire Fighters (IAFF), American Federation of State, County, & Municipal Employees (AFSCME), and 911 Dispatch

Submitted alongside the budget proposal, the fiscal package includes an additional \$25 million commitment to residential street maintenance and repair and \$2 million for alleyway repairs. For residential streets, this marks the third round of funding done through supplemental income tax and surplus fund balances that have allowed for significant investment in neighborhoods. The investment in alleyways is the first of its kind and the Administration has committed to a total of \$5 million in funding for this program over the next 3 years.

Finally, the budget makes two notable investments in promoting equity throughout the City-County government and to the services provided to citizens. First, this budget funds a disparity study through the Office of Minority and Women Business Development to identify barriers for XBE vendors in contracting with the City. Second, alongside this budget is a proposal for the creation of the Office of Equity, Belonging, and Inclusion, a new office of the Mayor. This new office will be tasked with all diversity, equity, and inclusion (DEI) initiatives for the City-County, both by training staff in these philosophies and reviewing the equitable allocation of public resources across Marion County.

## Reserves and Fund Balances

The 2024 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 2024 with more than \$552 million in fund balance, which is largely influenced by the American Rescue Plan Act State and Local Fiscal Recovery funds, which make up approximately 36% of the balance. By balancing revenue and expenses, the 2024 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 2024, income tax is forecasted to be \$444 million, an increase of \$46 million. However, projections of future income tax distributions anticipate a decrease, therefore, the 2024 budget includes just \$19.5 million of the growth for a total income tax revenue budget of \$418 million. By budgeting just a portion of the income tax growth, it ensures growth in the 2025 budget even if certified distributions decrease. Given the continued assessed value growth, although at a slower pace compared to 2023, property tax revenue is forecasted at \$460 million, a \$25 million increase from the estimated \$435 million in 2023.

## Economic Recovery – Stimulus Funding

The City is continuing to deploy Coronavirus State and Local Fiscal Recovery funds made available through the American Rescue Plan Act. The City and County's direct allocation is \$419 million, which has all been received. The Administration, in conjunction with the Council, has allocated funds to address important priorities including violence reduction, affordable housing, hunger, and homelessness, as well as economic and community development initiatives. These stimulus funds must be obligated by December 2024, so the Administration is in the process of evaluating the program efficacy to determine projects that should be continued at the close of the federal funding. The 2024 budget makes a \$4.5 million investment in continuing the gun violence reduction programming, which was originally funded through federal stimulus funds.

## Conclusion

The 2024 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, community 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 neighborhood development. While challenges lay ahead, the financial plan presented in this budget serves all residents of Marion County and makes Indianapolis a great city to live, work, and play.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget  
Presentation Award*

PRESENTED TO

**City of Indianapolis and Marion County  
Indiana**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

**Executive Director**

# Budget Preparation Calendar

May 2023

## **Budget Instructions Released to Agencies and Departments**

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 9th  
– June  
30th

## **Comprehensive Budget Review**

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 3rd  
– August  
11th

## **Budget Prepared for Introduction**

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  
14th

## **Budget Introduction**

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

August  
15<sup>th</sup> - Sept  
20th

## **Budget Hearings**

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

October  
2nd

### **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.

October  
3rd –  
October  
12th

### **Review and Analysis**

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

October  
16th

### **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 31<sup>st</sup>.

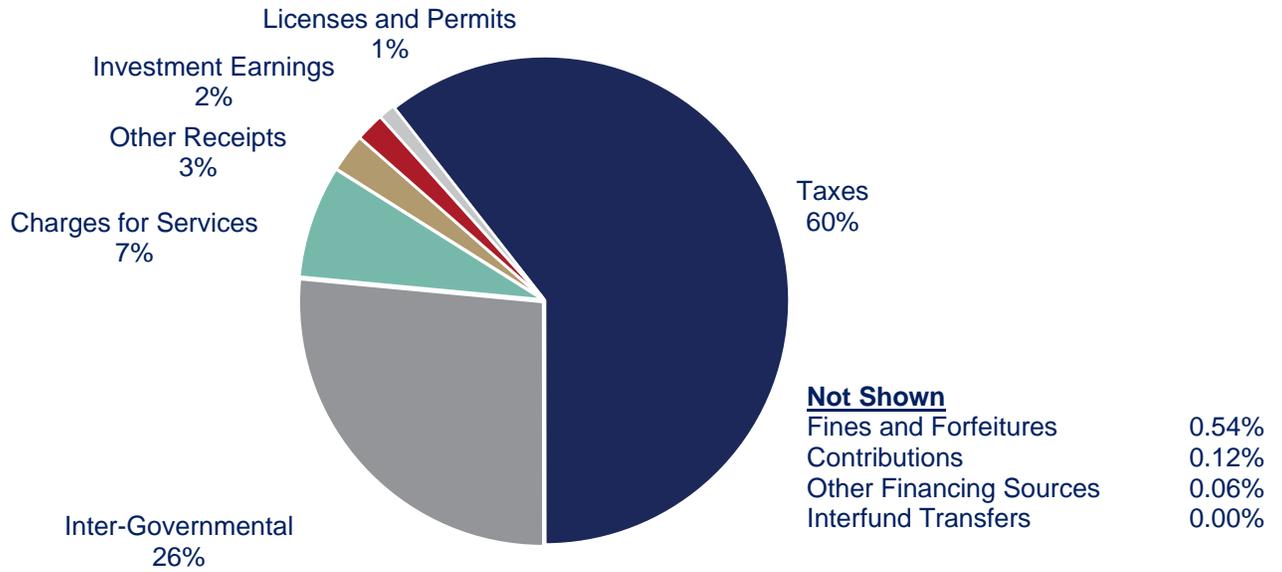
Fiscal Year  
Beginning  
January  
1st

### **Budget Management, Amendment, and Control Process**

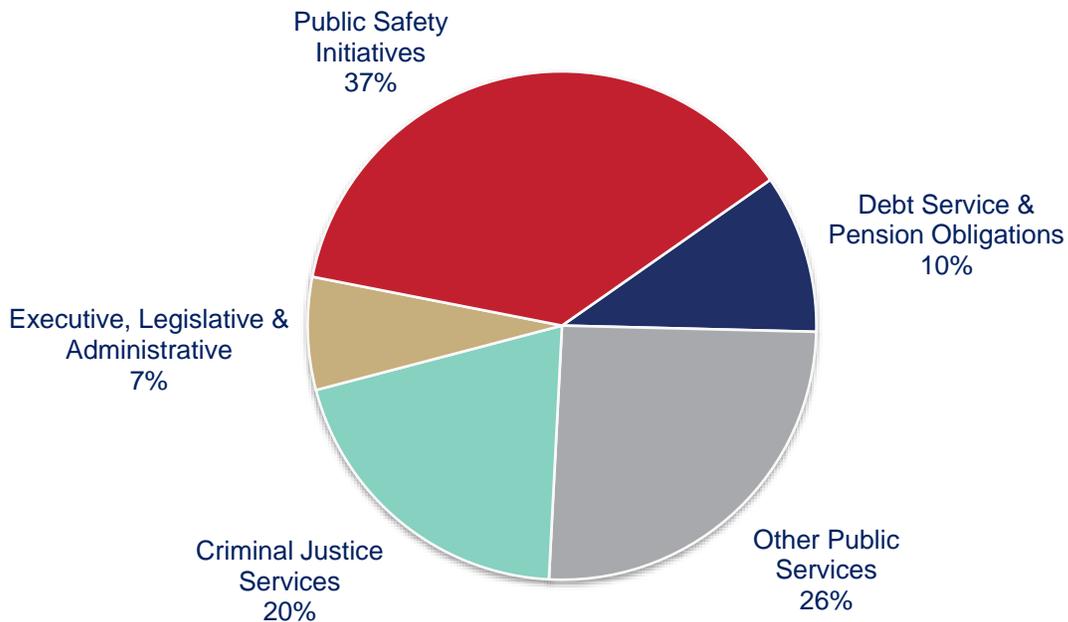
On a monthly basis, the fiscal officers of each department and the Office of Finance and Management review spend to date reports by department, fund and expenditure classification (character). These reports are submitted to the Council's Office and posted on the Office of Finance and Management's website.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

# Revenues by Source & Expenses by Service

Total Revenues by Source  
\$1,561,484,936



Total Appropriations by Service  
\$1,561,420,993



# Revenues and Expenses by Function

City of Indianapolis and Marion County – All Council Appropriated funds  
2020-2024

|   | 2020 Actual (c)         | 2021 Actual (d)         | 2022 Actual (e)         | 2023 Adopted            | 2024 Introduced         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Sources (a)</b>                      |                         |                         |                         |                         |                         |
| Taxes                                   | \$ 813,605,126          | \$ 866,644,798          | \$ 867,785,156          | \$ 895,552,839          | \$ 938,469,934          |
| Licenses and Permits                    | \$ 15,805,431           | \$ 15,913,646           | \$ 17,971,648           | \$ 16,383,386           | \$ 16,736,875           |
| Inter-Governmental                      | \$ 407,384,120          | \$ 602,200,744          | \$ 508,177,732          | \$ 376,937,322          | \$ 410,928,341          |
| Charges for Services                    | \$ 109,620,981          | \$ 113,154,969          | \$ 115,081,704          | \$ 115,424,598          | \$ 115,514,728          |
| Fines and Forfeitures                   | \$ 6,902,104            | \$ 5,528,287            | \$ 7,119,518            | \$ 8,159,393            | \$ 8,501,453            |
| Other Receipts                          | \$ 37,015,075           | \$ 38,756,695           | \$ 109,883,671          | \$ 40,012,379           | \$ 39,108,198           |
| Interfund Transfers                     | \$ (1,325,529)          | \$ (463,563)            | \$ 42,913,685           | \$ (0)                  | \$ 0                    |
| Other Financing Sources                 | \$ 175,384,970          | \$ 1,723,878            | \$ 1,156,728            | \$ 1,148,000            | \$ 988,000              |
| Investment Earnings                     | \$ 7,488,917            | \$ 2,998,500            | \$ 16,232,493           | \$ 6,384,000            | \$ 29,400,000           |
| Contributions                           | \$ 2,573,080            | \$ 2,583,757            | \$ 749,632              | \$ 2,142,859            | \$ 1,837,407            |
| <b>Total</b>                            | <b>\$ 1,574,454,275</b> | <b>\$ 1,649,041,711</b> | <b>\$ 1,687,071,966</b> | <b>\$ 1,462,144,777</b> | <b>\$ 1,561,484,936</b> |
| <b>Uses (b)</b>                         |                         |                         |                         |                         |                         |
| Public Safety Initiatives               | \$ 409,129,088          | \$ 458,212,293          | \$ 486,155,248          | \$ 541,185,113          | \$ 580,828,731          |
| Criminal Justice Services               | \$ 262,603,245          | \$ 265,797,432          | \$ 262,248,836          | \$ 292,487,095          | \$ 313,813,048          |
| Other Public Services                   | \$ 294,957,463          | \$ 320,786,412          | \$ 319,559,014          | \$ 369,619,657          | \$ 397,051,745          |
| Executive, Legislative & Administrative | \$ 91,078,429           | \$ 100,146,280          | \$ 99,075,097           | \$ 104,624,390          | \$ 111,838,010          |
| Debt Service & Pension Obligations      | \$ 499,465,895          | \$ 363,899,397          | \$ 431,458,858          | \$ 154,139,071          | \$ 157,889,458          |
| <b>Total</b>                            | <b>\$ 1,557,234,120</b> | <b>\$ 1,508,841,814</b> | <b>\$ 1,598,497,053</b> | <b>\$ 1,462,055,326</b> | <b>\$ 1,561,420,993</b> |
| <b>Annual Surplus/(Deficit)</b>         | <b>\$ 17,220,155</b>    | <b>\$ 140,199,897</b>   | <b>\$ 88,574,913</b>    | <b>\$ 89,451</b>        | <b>\$ 63,943</b>        |

**Notes:**

- a) 2020, 2021, and 2022 *Sources* reflect revenue reported in the accounting system on a cash basis.
- b) 2020, 2021, and 2022 *Uses* reflect expenses and encumbrances attributable to the specified budget year.
- c) 2020 *Sources* represent the receipt of \$169M in federal stimulus funds (CRF). 2020 *Taxes* includes \$24.7M one-time supplemental income tax distribution
- d) 2021 *Sources* represent the receipt of \$343M in federal stimulus funds (ARPA). 2021 *Taxes* includes \$26.1M in one-time supplemental income tax distribution
- e) 2022 *Sources* represents the receipt of \$242M in federal stimulus funds (ARPA). 2022 *Taxes* includes \$23.1M in one-time supplemental income tax distribution

# FINANCIAL SUMMARIES

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# 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.

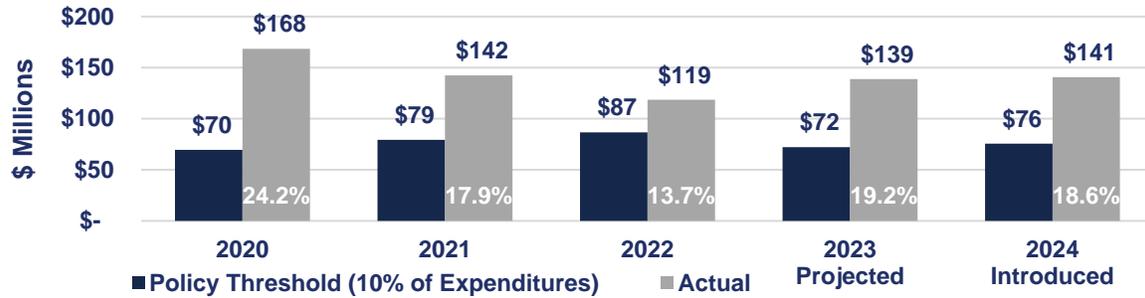
Should the budgeted fund balances drop below the minimum identified in the policy, the City is required to establish a plan to replenish the fund balances in the following year.

The substantial increase in fund balances in 2020 is mainly attributed to the reimbursement of eligible public safety salaries as outlined in the CARES Act. There were planned spend down in

fund balances in 2021 and 2022 for investments in residential street and thoroughfare improvements and completion of the Community Justice Campus. Major investments planned in 2023 include a \$25 million fiscal ordinance for residential streets and \$2 million for alleyway rehabilitation.

### Unassigned Fund Balance

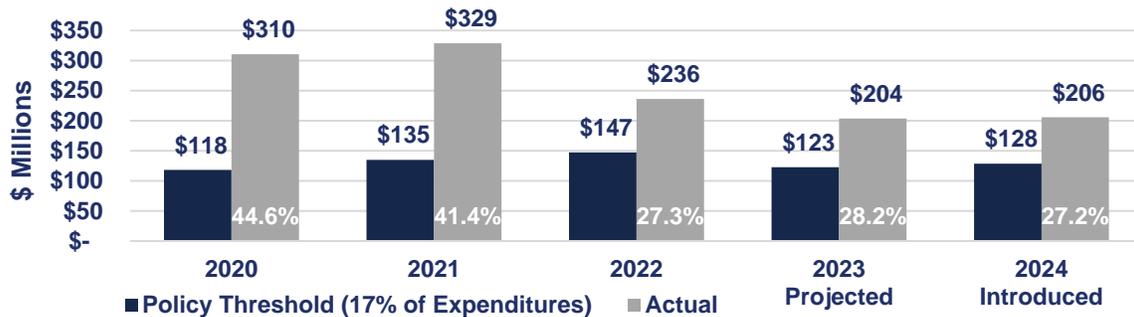
*Policy v. Actual*



Note: 2020-2022 are audited figures.

### Unrestricted Fund Balance

*Policy v. Actual*



Note: 2020-2022 are audited figures.

# Statement of Fund Balance

Consolidated City of Indianapolis, Marion County  
 Appropriations, Levies, and Miscellaneous Revenue  
 2024 Introduced Budget

|   | June 30, 2023         | Dec. 31, 2023          | 2024                      | 2024                  | 2024                     | 2024                | 2024                 | Dec. 31, 2024          |
|---|-----------------------|------------------------|---------------------------|-----------------------|--------------------------|---------------------|----------------------|------------------------|
|   | Starting Cash Balance | Budgetary Fund Balance | Introduced Appropriations | Property Tax Net Levy | Local Income Tax Revenue | Other Misc. Revenue | Inter-fund Transfers | Budgetary Fund Balance |
| <b>Consolidated County</b>              | 220,788,542           | 176,415,649            | 93,610,644                | 34,549,647            | 211,683,713              | 57,410,977          | (208,377,789)        | 178,071,553            |
| Transportation General                  | 42,800,588            | 13,111,250             | 60,880,899                | -                     | -                        | 108,038,889         | (46,906,418)         | 13,362,822             |
| <b>Parks General</b>                    | 9,310,554             | 3,840,784              | 32,547,216                | 20,473,102            | 4,236,865                | 7,693,119           | -                    | 3,696,654              |
| Redevelopment General                   | 14,233,496            | 8,073,972              | 4,653,583                 | 618,767               | 55,286                   | 3,666,909           | (300,000)            | 7,461,350              |
| Solid Waste Collection                  | 6,240,887             | 7,338,369              | 45,187,480                | 36,982,554            | 3,104,817                | 6,255,626           | (910,000)            | 7,583,886              |
| Solid Waste Disposal                    | (912,619)             | 75,484                 | 9,726,938                 | -                     | -                        | 9,220,000           | 910,000              | 478,546                |
| IFD General                             | 6,359,797             | 3,229,828              | 206,459,903               | 96,926,545            | 7,820,542                | 12,598,758          | 89,497,000           | 3,612,770              |
| IMPD General                            | 8,362,233             | 4,780,402              | 275,110,496               | 47,097,263            | 4,823,736                | 28,132,759          | 195,028,421          | 4,752,085              |
| Metro Emergency Communications          | 31,472                | -                      | -                         | -                     | -                        | -                   | -                    | -                      |
| Storm Water Management                  | 44,959,518            | 32,736,650             | 27,341,339                | -                     | -                        | 49,300,205          | (21,677,516)         | 33,018,001             |
| <b>Subtotal General Operating</b>       | 352,174,468           | 249,602,386            | 755,518,497               | 236,647,878           | 231,724,959              | 282,317,243         | 7,263,697            | 252,037,666            |
| <b>Parking Meter</b>                    | 11,588,028            | 7,919,553              | 4,411,770                 | -                     | -                        | 4,535,000           | -                    | 8,042,783              |
| State Law Enforcement                   | 6,129,543             | 5,787,708              | 770,000                   | -                     | -                        | 1,951,714           | (1,181,714)          | 5,787,708              |
| Federal Law Enforcement                 | 8,253,435             | 7,318,536              | 2,238,300                 | -                     | -                        | 3,680,100           | (1,441,800)          | 7,318,536              |
| City Public Safety Income Tax           | 8,428,458             | -                      | -                         | -                     | 75,058,421               | -                   | (75,058,421)         | -                      |
| Federal Grants - City                   | (20,947,684)          | 105,821                | 133,566,780               | -                     | -                        | 133,566,780         | -                    | 105,821                |
| State of Indiana Grants - City          | 5,284,580             | 2,295,973              | 18,246,540                | -                     | -                        | 18,481,825          | (235,285)            | 2,295,973              |
| Drug Free Community- City               | 265,167               | 106,638                | 250,000                   | -                     | -                        | -                   | 250,000              | 106,638                |
| Stimulus-Coronavirus Pandemic           | 205,785,619           | 200,330,307            | -                         | -                     | -                        | -                   | -                    | 200,330,307            |
| <b>Subtotal Special Revenue</b>         | 224,853,411           | 223,930,802            | 159,483,390               | -                     | 75,058,421               | 162,215,419         | (77,667,220)         | 223,987,768            |
| <b>PILOT Debt Service Fund</b>          | 6,960,229             | -                      | 12,087,250                | -                     | -                        | 18,788,097          | (6,700,847)          | -                      |
| Flood Control District Bonds            | 8,930                 | -                      | 12,713,803                | -                     | -                        | -                   | 12,713,803           | -                      |
| Metro Thoroughfare Bonds                | 1,694,876             | 394,636                | 11,264,476                | 2,096,031             | -                        | 181,044             | 8,856,407            | 263,643                |
| Park District Bonds                     | 1,313,641             | 214,848                | 3,816,246                 | 1,621,947             | -                        | 175,881             | 1,994,696            | 191,126                |
| County Wide (MECA) Bonds                | 3,272,216             | 767,145                | 6,731,288                 | 5,985,446             | -                        | 624,039             | -                    | 645,342                |
| Civil City Bond                         | 3,426,198             | 110,744                | 5,926,465                 | 5,775,602             | -                        | 463,229             | 225,000              | 648,109                |
| Revenue Bond Funds                      | 1,372,351             | 1,345,810              | 8,992,872                 | -                     | -                        | 2,346,708           | 6,646,164            | 1,345,810              |
| Economic Development Bonds - Non TIF    | 576,688               | 219,323                | 1,612,318                 | -                     | -                        | 1,612,318           | -                    | 219,323                |
| <b>Subtotal Debt Service</b>            | 18,625,129            | 3,052,507              | 63,144,719                | 15,479,026            | -                        | 24,191,316          | 23,735,224           | 3,313,354              |
| <b>Cnty Cum Capital Improvements</b>    | 839,679               | -                      | -                         | -                     | -                        | -                   | -                    | -                      |
| City Cum Capital Improvements           | 20,257,017            | 11,776,655             | 15,384,335                | 14,387,799            | -                        | 3,390,005           | (500,000)            | 13,670,124             |
| Fire Cumulative                         | 3,064,660             | 2,666,203              | 5,248,024                 | 5,358,324             | -                        | 161,747             | (225,000)            | 2,713,250              |
| Cap Asset Lifecycle & Dev               | 152,937,638           | -                      | 42,078,349                | -                     | -                        | 5,400,000           | 40,078,349           | 3,400,000              |
| <b>Subtotal Capital</b>                 | 177,098,995           | 14,442,858             | 62,710,708                | 19,746,123            | -                        | 8,951,752           | 39,353,349           | 19,783,374             |
| Police Pension Trust Fund               | 317,836               | 317,836                | 28,500,000                | -                     | -                        | 28,500,000          | -                    | 317,836                |
| Fire Pension Trust Fund                 | 30,691                | 30,691                 | 27,693,895                | -                     | -                        | 27,693,895          | -                    | 30,691                 |
| <b>Subtotal Trustee</b>                 | 348,527               | 348,527                | 56,193,895                | -                     | -                        | 56,193,895          | -                    | 348,527                |
| <b>TOTAL CITY OF INDIANAPOLIS FUNDS</b> | <b>773,100,529</b>    | <b>491,377,079</b>     | <b>1,097,051,208</b>      | <b>271,873,027</b>    | <b>306,783,380</b>       | <b>533,869,625</b>  | <b>(7,314,950)</b>   | <b>499,470,688</b>     |

Consolidated City of Indianapolis, Marion County  
 Appropriations, Levies, and Miscellaneous Revenue  
 2024 Introduced Budget

|                                   | June 30, 2023         | Dec. 31,               | 2024                      | 2024                  | 2024                     | 2024                | 2024                 | Dec. 31, 2024          |
|-----------------------------------|-----------------------|------------------------|---------------------------|-----------------------|--------------------------|---------------------|----------------------|------------------------|
|                                   | Starting Cash Balance | Budgetary Fund Balance | OFM-Target Appropriations | Property Tax Net Levy | Local Income Tax Revenue | Other Misc. Revenue | Inter-fund Transfers | Budgetary Fund Balance |
| <b>MARION COUNTY FUNDS:</b>       |                       |                        |                           |                       |                          |                     |                      |                        |
| County General                    | 44,323,145            | 27,024,870             | 229,871,834               | 173,207,366           | 13,945,384               | 61,264,635          | (26,053,505)         | 19,516,916             |
| <i>Subtotal General Operating</i> | 44,323,145            | 27,024,870             | 229,871,834               | 173,207,366           | 13,945,384               | 61,264,635          | (26,053,505)         | 19,516,916             |
| Property Reassessment             | 2,623,421             | 2,302,913              | 2,200,000                 | 1,965,113             | -                        | 163,146             | -                    | 2,231,171              |
| Auditor Ineligible Deduction      | 2,338,860             | 1,360,143              | 437,325                   | -                     | -                        | 50,500              | -                    | 973,318                |
| 911 Emergency Dispatch            | (4,119,624)           | (653,051)              | 5,807,204                 | -                     | -                        | 7,010,254           | -                    | 549,998                |
| Public Safety Communications      | 8,019,331             | 1,044,390              | 19,735,387                | -                     | 18,500,000               | 480,707             | -                    | 289,710                |
| County Federal Law Enforcement    | 38,884                | 61,420                 | 1,441,800                 | -                     | -                        | -                   | 1,441,800            | 61,420                 |
| County State Law Enforcement      | (40,501)              | 1                      | 1,181,713                 | -                     | -                        | -                   | 1,181,714            | 1                      |
| MC Elected Officials Training     | 777,974               | 769,777                | 91,000                    | -                     | -                        | 53,284              | -                    | 732,061                |
| ID Security Protection            | 236,359               | 175,001                | 88,000                    | -                     | -                        | 53,284              | -                    | 140,285                |
| Surveyor's Perpetuation           | 1,016,769             | 777,606                | 868,387                   | -                     | -                        | 497,965             | -                    | 407,184                |
| County Records Perpetuation       | 4,642,858             | 4,274,224              | 1,696,996                 | -                     | -                        | 1,522,531           | -                    | 4,099,758              |
| Endorsement Fee - Plat Book       | 1,182,632             | 1,177,268              | 606,370                   | -                     | -                        | 457,428             | -                    | 1,028,326              |
| County Sales Disclosure           | 498,541               | 461,351                | 305,091                   | -                     | -                        | 253,320             | -                    | 409,579                |
| Clerk's Perpetuation              | 589,548               | 499,098                | 737,244                   | -                     | -                        | 747,012             | -                    | 508,866                |
| Enhanced Access                   | 900,262               | 1,005,107              | -                         | -                     | -                        | 213,691             | -                    | 1,218,798              |
| Adult Probation Fees              | 843,255               | 713,251                | 880,311                   | -                     | -                        | 768,000             | -                    | 600,941                |
| Superior Court Equipment          | 358,952               | 305,992                | 62,500                    | -                     | -                        | 18,632              | -                    | 262,124                |
| Juvenile Probation Fees           | 124,251               | 124,251                | -                         | -                     | -                        | -                   | -                    | 124,251                |
| Comm & Guardian Ad Litem          | 895                   | -                      | -                         | -                     | -                        | 1,300,000           | (1,300,000)          | -                      |
| Guardian Ad Litem                 | 1,449,424             | -                      | 7,700,142                 | -                     | -                        | 1,005,568           | 6,694,574            | -                      |
| Domestic Relations Counseling     | 178,398               | 196,898                | -                         | -                     | -                        | 39,600              | -                    | 236,498                |
| Diversion Fees                    | 434,232               | 429,339                | 395,610                   | -                     | -                        | 294,034             | -                    | 327,764                |
| Alt Dispute Resolution            | 281,233               | 309,050                | 20,000                    | -                     | -                        | 81,000              | -                    | 370,050                |
| Alcohol & Drug Services           | 920,939               | 723,811                | 431,305                   | -                     | -                        | 425,000             | -                    | 717,506                |
| Drug Testing Laboratory           | 2,173                 | 2,173                  | -                         | -                     | -                        | -                   | -                    | 2,173                  |
| Drug Free Community - County      | 69,906                | 91,222                 | -                         | -                     | -                        | 264,665             | (250,000)            | 105,887                |
| County Extradition                | 34,434                | 34,434                 | -                         | -                     | -                        | -                   | -                    | 34,434                 |
| Sheriff's Civil Division Fees     | (101,037)             | 12,054                 | 100,000                   | -                     | -                        | 226,182             | -                    | 138,236                |
| Sheriff's Med Care for Inmates    | 4,799,619             | 3,852                  | 19,635,374                | -                     | -                        | 12,000              | 19,623,374           | 3,852                  |
| Sex & Violent Offender Admin      | 44,069                | 55,569                 | 15,000                    | -                     | -                        | 24,000              | -                    | 64,569                 |
| Sheriff's Continuing Education    | 22,291                | 23,841                 | 12,000                    | -                     | -                        | 5,000               | -                    | 16,841                 |
| Cnty Public Safety Income Tax     | 10,243,539            | 5,813,205              | 61,921,051                | -                     | 56,107,846               | -                   | -                    | -                      |
| County Option Income Tax          | -                     | -                      | -                         | -                     | 22,656,248               | -                   | (22,656,248)         | -                      |
| Supplemental Public Defender      | 435,064               | 357,610                | 125,400                   | -                     | -                        | 90,000              | -                    | 322,210                |
| Deferral Program Fees             | 2,110,046             | 1,600,361              | 1,375,777                 | -                     | -                        | 822,202             | -                    | 1,046,786              |
| Conditional Release               | 54,084                | 55,284                 | -                         | -                     | -                        | 3,500               | -                    | 58,784                 |
| Jury Pay                          | 176,686               | 216,397                | 150,000                   | -                     | -                        | 150,000             | -                    | 216,397                |
| Drug Treatment Diversion          | 159,273               | 111,193                | 50,000                    | -                     | -                        | 5,000               | -                    | 66,193                 |
| Section 102 HAVA Reimbursement    | 45,402                | 27,223                 | 50,000                    | -                     | -                        | 50,000              | -                    | 27,223                 |
| Loc Emerg Plan & Right to Know    | 344,352               | 344,352                | 110,000                   | -                     | -                        | 110,000             | -                    | 344,352                |
| County (Corr) Misdemeanant        | 223,939               | 603,280                | 676,465                   | -                     | -                        | 602,240             | -                    | 529,055                |
| Home Detention User Fees          | 2,324,463             | (95,824)               | 1,130,091                 | -                     | -                        | 1,567,882           | -                    | 341,967                |
| County Offender Transportation    | 81,745                | 86,445                 | -                         | -                     | -                        | 9,400               | -                    | 95,845                 |
| Child Advocacy                    | 492                   | 492                    | -                         | -                     | -                        | -                   | -                    | 492                    |
| Federal Grants - County           | (3,328,241)           | -                      | 11,460,016                | -                     | -                        | 11,460,016          | -                    | -                      |
| State of Indiana Grants - County  | 6,337,624             | 102,041                | 13,950,435                | -                     | -                        | 13,715,151          | 235,285              | 102,042                |
| County Grants                     | 14,853                | -                      | 22,000                    | -                     | -                        | 22,000              | -                    | -                      |
| <i>Subtotal Special Revenue</i>   | 47,391,670            | 25,503,044             | 155,469,996               | 1,965,113             | 97,264,093               | 44,574,194          | 4,970,499            | 18,806,947             |
| Capital Improvement Leases        | 703,109               | 107,401                | 1,058,192                 | 1,038,473             | -                        | 68,412              | -                    | 156,095                |
| CJC Lease Fund                    | (5,629,566)           | 1                      | 37,492,652                | -                     | -                        | 2,700,000           | 34,792,652           | 1                      |
| <i>Subtotal Debt Services</i>     | (4,926,458)           | 107,402                | 38,550,844                | 1,038,473             | -                        | 2,768,412           | 34,792,652           | 156,095                |
| Cumulative Capital Improvement    | 6,613,024             | 4,424,534              | 1,562,522                 | 12,168,938            | -                        | 1,011,284           | (6,394,696)          | 9,647,538              |
| <i>Subtotal Capital</i>           | 6,613,024             | 4,424,534              | 1,562,522                 | 12,168,938            | -                        | 1,011,284           | (6,394,696)          | 9,647,538              |
| Information Services Fund         | 7,593,796             | 3,764,560              | 38,914,589                | -                     | -                        | 39,751,012          | -                    | 4,600,983              |
| <i>Subtotal Internal Service</i>  | 7,593,796             | 3,764,560              | 38,914,589                | -                     | -                        | 39,751,012          | -                    | 4,600,983              |
| <b>TOTAL MARION COUNTY FUNDS</b>  | 100,995,178           | 60,824,411             | 464,369,785               | 188,379,891           | 111,209,477              | 149,369,537         | 7,314,950            | 52,728,480             |
| <b>TOTAL CITY/COUNTY FUNDS</b>    | 874,095,707           | 552,201,491            | 1,561,420,993             | 460,252,918           | 417,992,857              | 683,239,161         | -                    | 552,265,434            |

# Department/Fund Relationship – City

Percent share of each Funds appropriation by Department

|   | Business and Neighborhood Services | City County Council | Office of Corporation Counsel | Metropolitan Development | Parks and Recreation | Public Works | Fire | Office of the Mayor | Police | Minority & Women Business Dev | Debt Service Entity | Audit & Performance | Finance & Management | Office of Public Health and Safety | Office of Equity, Belonging, and Inclusion | Total          |
|---|------------------------------------|---------------------|-------------------------------|--------------------------|----------------------|--------------|------|---------------------|--------|-------------------------------|---------------------|---------------------|----------------------|------------------------------------|--|----------------|
| <b>General Funds</b>                        |                                    |                     |                               |                          |                      |              |      |                     |        |                               |                     |                     |                      |                                    |  |                |
| <i>Consolidated County</i>                  | 30%                                | 4%                  | 2%                            | 10%                      | 1%                   | 6%           |      | 8%                  |        | 2%                            |                     | 2%                  | 11%                  | 25%                                | 0.7%                                       | \$ 93,610,644  |
| <i>IFD General</i>                          |                                    |                     |                               |                          |                      |              | 100% |                     |        |                               |                     |                     |                      |                                    |  | \$ 206,459,903 |
| <i>IMPD General</i>                         |                                    |                     |                               |                          |                      |              |      |                     | 100%   |                               |                     |                     |                      |                                    |  | \$ 275,110,496 |
| <i>Parks General</i>                        |                                    |                     |                               |                          | 100%                 |              |      |                     |        |                               |                     |                     |                      |                                    |  | \$ 32,547,216  |
| <i>Redevelopment General</i>                |                                    |                     |                               | 100%                     |                      |              |      |                     |        |                               |                     |                     |                      |                                    |  | \$ 4,653,583   |
| <i>Solid Waste Collection</i>               |                                    |                     |                               |                          |                      | 100%         |      |                     |        |                               |                     |                     |                      |                                    |  | \$ 45,187,480  |
| <i>Solid Waste Disposal</i>                 |                                    |                     |                               |                          |                      | 100%         |      |                     |        |                               |                     |                     |                      |                                    |  | \$ 9,726,938   |
| <i>Storm Water Management</i>               |                                    |                     |                               |                          |                      | 100%         |      |                     |        |                               |                     |                     |                      |                                    |  | \$ 27,341,339  |
| <i>Transportation General</i>               |                                    |                     |                               |                          |                      | 100%         |      |                     |        |                               |                     |                     |                      |                                    |  | \$ 60,880,899  |
| <b>Special Revenue Funds</b>                |                                    |                     |                               |                          |                      |              |      |                     |        |                               |                     |                     |                      |                                    |  |                |
| <i>Parking Meter</i>                        |                                    |                     |                               |                          |                      | 99%          |      |                     |        |                               |                     |                     | 1%                   |                                    |  | \$ 4,411,770   |
| <i>State Law Enforcement</i>                |                                    |                     |                               |                          |                      |              |      |                     | 100%   |                               |                     |                     |                      |                                    |  | \$ 770,000     |
| <i>Federal Law Enforcement</i>              |                                    |                     |                               |                          |                      |              |      |                     | 100%   |                               |                     |                     |                      |                                    |  | \$ 2,238,300   |
| <i>Federal Grants - City</i>                |                                    |                     |                               | 56%                      | 5%                   | 15%          | 12%  |                     | 7%     |                               |                     |                     | 1%                   | 5%                                 |  | \$ 133,566,780 |
| <i>State of Indiana Grants - City</i>       |                                    |                     |                               |                          |                      | 93%          |      |                     |        |                               |                     |                     |                      | 7%                                 |  | \$ 18,246,540  |
| <i>Drug Free Community- City</i>            |                                    |                     |                               |                          |                      |              |      |                     |        |                               |                     |                     | 100%                 |                                    |  | \$ 250,000     |
| <b>Debt Service Funds</b>                   |                                    |                     |                               |                          |                      |              |      |                     |        |                               |                     |                     |                      |                                    |  |                |
| <i>Civil City Bond</i>                      |                                    |                     |                               |                          |                      |              |      |                     |        |                               | 100%                |                     |                      |                                    |  | \$ 5,926,465   |
| <i>County Wide (MECA) Bonds</i>             |                                    |                     |                               |                          |                      |              |      |                     |        |                               | 100%                |                     |                      |                                    |  | \$ 6,731,288   |
| <i>Flood Control District Bonds</i>         |                                    |                     |                               |                          |                      |              |      |                     |        |                               | 100%                |                     |                      |                                    |  | \$ 12,713,803  |
| <i>Metro Thoroughfare Bonds</i>             |                                    |                     |                               |                          |                      |              |      |                     |        |                               | 100%                |                     |                      |                                    |  | \$ 11,264,476  |
| <i>Park District Bonds</i>                  |                                    |                     |                               |                          |                      |              |      |                     |        |                               | 100%                |                     |                      |                                    |  | \$ 3,816,246   |
| <i>PILOT Debt Service Fund</i>              |                                    |                     |                               |                          |                      |              |      |                     |        |                               | 100%                |                     |                      |                                    |  | \$ 12,087,250  |
| <i>Revenue Bond Funds</i>                   |                                    |                     |                               |                          |                      |              |      |                     |        |                               | 100%                |                     |                      |                                    |  | \$ 8,992,872   |
| <i>Economic Development Bonds - Non TIF</i> |                                    |                     |                               |                          |                      |              |      |                     |        |                               | 100%                |                     |                      |                                    |  | \$ 1,612,318   |
| <b>Capital Project Funds</b>                |                                    |                     |                               |                          |                      |              |      |                     |        |                               |                     |                     |                      |                                    |  |                |
| <i>City Cumulative Capital Improvements</i> | 2%                                 |                     |                               | 5%                       | 38%                  | 4%           |      |                     | 52%    |                               |                     |                     |                      |                                    |  | \$ 15,384,335  |
| <i>Fire Cumulative</i>                      |                                    |                     |                               |                          |                      |              | 100% |                     |        |                               |                     |                     |                      |                                    |  | \$ 5,248,024   |
| <i>Cap Asset Lifecycle &amp; Dev</i>        |                                    |                     |                               |                          |                      | 99%          |      |                     |        |                               |                     |                     | 1%                   |                                    |  | \$ 42,078,349  |
| <b>Trustee Funds</b>                        |                                    |                     |                               |                          |                      |              |      |                     |        |                               |                     |                     |                      |                                    |  |                |
| <i>Fire Pension Trust Fund</i>              |                                    |                     |                               |                          |                      |              | 100% |                     |        |                               |                     |                     |                      |                                    |  | \$ 27,693,895  |
| <i>Police Pension Trust Fund</i>            |                                    |                     |                               |                          |                      |              |      |                     | 100%   |                               |                     |                     |                      |                                    |  | \$ 28,500,000  |

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

# Department/Fund Relationship – County

Percent share of each Funds appropriation by Department

|   | Sheriff's Office | Superior Court | Circuit Court | Clerk | Prosecutor | Prosecutor - Child Support | Public Defender | Community Correction | Forensic Services | Coroner | Auditor | Assessor | Treasurer | Voters Registration | Election Board | Recorder | Surveyor | Cooperative Extension | Information Services Agency | MESA | Debt Service Entity | Total          |
|---|------------------|----------------|---------------|-------|------------|----------------------------|-----------------|----------------------|-------------------|---------|---------|----------|-----------|---------------------|----------------|----------|----------|-----------------------|-----------------------------|------|---------------------|----------------|
| <b>General Funds</b>                      |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     |                |
| <i>County General</i>                     | 31.1%            | 15.7%          | 0.6%          | 3.1%  | 10.2%      | 2.3%                       | 13.5%           | 3.7%                 | 3.9%              | 2.5%    | 6.0%    | 2%       | 1.4%      | 0.6%                | 3.2%           |          | 0.0%     | 0.4%                  |                             |      |                     | \$ 229,871,834 |
| <b>Special Revenue Funds</b>              |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     |                |
| <i>Property Reassessment</i>              |                  |                |               |       |            |                            |                 |                      |                   |         |         | 100%     |           |                     |                |          |          |                       |                             |      |                     | \$ 2,200,050   |
| <i>Auditor Ineligible Deduction</i>       |                  |                |               |       |            |                            |                 |                      |                   |         | 100%    |          |           |                     |                |          |          |                       |                             | 100% |                     | \$ 437,275     |
| <i>911 Emergency Dispatch</i>             |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 5,807,204   |
| <i>Public Safety (MECA)</i>               |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             | 100% |                     | \$ 19,735,387  |
| <i>County State Law Enforcement</i>       | 2%               |                |               |       | 98%        |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 1,181,713   |
| <i>County Federal Law Enforcement</i>     | 1%               |                |               |       | 99%        |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 1,441,800   |
| <i>MC Elected Officials Training</i>      |                  |                |               | 16%   |            |                            |                 |                      |                   |         | 11%     |          | 22%       |                     |                |          | 9%       |                       | 42%                         |      |                     | \$ 91,000      |
| <i>ID Security Protection</i>             |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          | 100%     |                       |                             |      |                     | \$ 88,000      |
| <i>Surveyor's Perpetuation</i>            |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          | 100%     |                       |                             |      |                     | \$ 868,387     |
| <i>County Records Perpetuation</i>        |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          | 100%     |                       | 100%                        |      |                     | \$ 1,696,996   |
| <i>Endorsement Fee - Plat Book</i>        |                  |                |               |       |            |                            |                 |                      |                   |         | 29%     |          | 71%       |                     |                |          |          |                       |                             |      |                     | \$ 606,370     |
| <i>County Sales Disclosure</i>            |                  |                |               |       |            |                            |                 |                      |                   |         |         | 100%     |           |                     |                |          |          |                       |                             |      |                     | \$ 305,091     |
| <i>Clerk's Perpetuation</i>               |                  |                |               | 100%  |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 737,244     |
| <i>Adult Probation Fund</i>               |                  | 100%           |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 880,311     |
| <i>Superior Court Equipment</i>           |                  | 100%           |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 62,500      |
| <i>Guardian Ad Litem</i>                  |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 7,700,142   |
| <i>Diversion Fees</i>                     |                  |                |               |       | 100%       |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 395,610     |
| <i>Alt Dispute Resolution</i>             |                  | 100%           |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 20,000      |
| <i>Alcohol &amp; Drug Services</i>        |                  | 100%           |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 431,305     |
| <i>Sheriff Civil Division Fees</i>        | 100%             |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 100,000     |
| <i>Drug Free Community</i>                |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ -           |
| <i>Sheriff's Med Care for Inmates</i>     | 100%             |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 19,635,374  |
| <i>Sex &amp; Violent Offender Admin</i>   | 100%             |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 15,000      |
| <i>Sheriff's Continuing Education</i>     | 100%             |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 12,000      |
| <i>City Public Safety Income Tax</i>      | 58%              | 29%            |               |       | 4%         |                            |                 | 9%                   |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 61,921,051  |
| <i>Supplemental Public Defender</i>       |                  |                |               |       |            |                            | 100%            |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 125,400     |
| <i>Deferral Program Fees</i>              |                  |                |               |       | 100%       |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 1,375,777   |
| <i>Jury Pay</i>                           |                  | 100%           |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 150,000     |
| <i>Drug Treatment Diversion</i>           |                  | 100%           |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 50,000      |
| <i>Section 102 HAVA Reimbursement</i>     |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     | 100%           |          |          |                       |                             |      |                     | \$ 50,000      |
| <i>Loc Emerg Plan &amp; Right to Know</i> |                  |                |               |       |            |                            |                 |                      |                   |         | 100%    |          |           |                     |                |          |          |                       |                             |      |                     | \$ 110,000     |
| <i>County (Corr) Misdemeanant</i>         | 89%              |                |               |       |            |                            |                 | 11%                  |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 676,465     |
| <i>Home Detention User Fees</i>           |                  | 16%            |               |       |            |                            |                 | 84%                  |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 1,130,091   |
| <i>Federal Grants</i>                     | 15%              | 11%            |               |       | 22%        |                            | 15%             | 1%                   | 19%               | 6%      |         |          |           |                     |                |          |          |                       |                             |      | 11%                 | \$ 11,460,016  |
| <i>State Grants</i>                       | 4%               | 31%            |               |       | 8%         |                            | 2%              | 53%                  |                   | 2%      |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 13,950,435  |
| <i>Local Grants</i>                       |                  | 32%            |               |       |            |                            | 68%             |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     | \$ 22,000      |
| <b>Debt Service Funds</b>                 |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     |                |
| <i>Capital Improvement Leases</i>         |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      | 100%                | \$ 1,058,192   |
| <i>CJC Lease</i>                          |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      | 100%                | \$ 37,492,652  |
| <b>Capital Project Funds</b>              |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     |                |
| <i>Cumulative Capital Improvement</i>     | 4%               |                |               |       |            |                            |                 | 3%                   | 4%                | 8%      |         |          |           |                     | 22%            |          |          |                       |                             |      | 58%                 | \$ 1,562,522   |
| <b>Internal Service Funds</b>             |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       |                             |      |                     |                |
| <i>Information Services Fund</i>          |                  |                |               |       |            |                            |                 |                      |                   |         |         |          |           |                     |                |          |          |                       | 100%                        |      |                     | \$ 38,914,589  |

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 City of Indianapolis, Marion County  
Revenues and Expenses by Fund

2024 Introduced Budget

## Consolidated County

The Consolidated County fund 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, Early Childhood Education, Charter School, Community Justice Campus, Multimodal Transportation, and Non-Governmental Grant fund.

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.

|                            | 2021<br>Actual     | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised    | 2024<br>Budget    |
|----------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|
| <b>Expenditure</b>         |                    |                   |                   |                    |                   |
| Personal Services          | 43,272,605         | 46,171,747        | 54,679,163        | 54,904,163         | 59,364,193        |
| Materials and Services     | 15,462,832         | 18,540,511        | 16,720,413        | 16,730,413         | 16,723,164        |
| Other Services and Charges | 138,780,964        | 46,423,972        | 49,270,649        | 49,985,249         | 57,416,263        |
| Properties and Equipment   | 893,881            | 1,234,484         | 1,073,959         | 1,080,959          | 977,960           |
| Internal Charges           | -33,794,234        | -35,294,862       | -39,086,763       | -39,086,763        | -40,870,937       |
| <b>Total:</b>              | <b>164,616,048</b> | <b>77,075,852</b> | <b>82,657,420</b> | <b>83,614,020</b>  | <b>93,610,644</b> |
| <b>Revenue</b>             |                    |                   |                   |                    |                   |
| Taxes                      | 253,949,124        | 238,917,787       | 238,685,079       | 264,886,265        | 249,614,250       |
| Licenses and Permit        | 15,515,068         | 16,522,699        | 16,244,986        | 16,244,986         | 16,405,264        |
| Inter-Governmental         | 14,789,294         | 10,888,088        | 8,081,132         | 8,081,132          | 10,183,158        |
| Charges for Services       | 14,609,567         | 12,990,932        | 13,500,569        | 13,500,569         | 12,275,074        |
| Fines and Forfeitures      | 1,408,654          | 1,836,356         | 1,446,276         | 1,446,276          | 1,431,471         |
| Other Receipts             | 5,636,800          | 2,930,891         | 5,028,616         | 5,028,616          | 5,375,119         |
| Interfund Transfers        | -200,415,203       | -229,733,762      | -199,754,760      | -208,369,760       | -208,377,789      |
| Other Financing Sources    | 481,602            | 93,264            | 110,000           | 110,000            | 160,000           |
| Investment Earnings        | 1,402,560          | 2,543,020         | 2,300,000         | 2,300,000          | 8,200,000         |
| <b>Total:</b>              | <b>107,377,467</b> | <b>56,989,275</b> | <b>85,641,899</b> | <b>103,228,086</b> | <b>95,266,547</b> |

**Transportation General**

Transportation fund 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 fund.

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.

|                            | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| <b>Expenditure</b>         |                    |                    |                   |                   |                   |
| Personal Services          | 23,590,561         | 26,300,673         | 27,839,796        | 27,839,796        | 28,312,687        |
| Materials and Services     | 7,053,003          | 6,658,796          | 7,273,468         | 7,588,468         | 7,273,468         |
| Other Services and Charges | 15,101,909         | 12,619,189         | 11,365,507        | 11,865,507        | 15,246,655        |
| Properties and Equipment   | 64,785,353         | 47,965,852         | 556,844           | 556,844           | 556,844           |
| Internal Charges           | 7,494,361          | 7,788,402          | 8,747,477         | 8,747,477         | 9,491,245         |
| <b>Total:</b>              | <b>118,025,186</b> | <b>101,332,911</b> | <b>55,783,092</b> | <b>56,598,092</b> | <b>60,880,899</b> |
| <b>Revenue</b>             |                    |                    |                   |                   |                   |
| Taxes                      | 16,690,453         | 15,707,997         | 16,594,000        | 16,594,000        | 15,527,000        |
| Licenses and Permit        | 4,549              | 5,776              | 0                 | 0                 | 0                 |
| Inter-Governmental         | 78,446,320         | 76,180,566         | 85,479,569        | 85,479,569        | 89,131,889        |
| Charges for Services       | 1,720,036          | 1,850,923          | 1,700,000         | 1,700,000         | 1,750,000         |
| Fines and Forfeitures      | 12,500             | 0                  | 0                 | 0                 | 0                 |
| Other Receipts             | 379,593            | 1,781,180          | 2,095,000         | 2,095,000         | 1,630,000         |
| Interfund Transfers        | 19,801,314         | 1,210,579          | -50,036,561       | -49,221,561       | -46,906,418       |
| Investment Earnings        | 114,055            | 513,172            | 0                 | 0                 | 0                 |
| <b>Total:</b>              | <b>117,168,820</b> | <b>97,250,192</b>  | <b>55,832,008</b> | <b>56,647,008</b> | <b>61,132,471</b> |

**Parks General**

The Parks General fund 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.

|                            | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure</b>         |                   |                   |                   |                   |                   |
| Personal Services          | 16,560,240        | 17,387,977        | 18,462,449        | 18,462,449        | 19,335,211        |
| Materials and Services     | 745,100           | 890,485           | 1,140,837         | 1,140,837         | 1,288,705         |
| Other Services and Charges | 11,052,483        | 8,596,482         | 9,269,979         | 9,269,979         | 10,154,337        |
| Properties and Equipment   | 3,476,438         | 3,716,515         | 408,788           | 408,788           | 558,788           |
| Internal Charges           | 1,347,456         | 1,332,824         | 1,138,805         | 1,138,805         | 1,210,176         |
| <b>Total:</b>              | <b>33,181,717</b> | <b>31,924,283</b> | <b>30,420,857</b> | <b>30,420,858</b> | <b>32,547,216</b> |

|                      | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>       |                   |                   |                   |                   |                   |
| Taxes                | 25,391,295        | 25,888,419        | 26,031,966        | 26,029,563        | 26,578,724        |
| Inter-Governmental   | 201,637           | 32,168            | 100,000           | 100,000           | 373,267           |
| Charges for Services | 4,146,026         | 4,524,810         | 5,009,439         | 5,009,439         | 5,689,453         |
| Other Receipts       | 227,411           | 14,115            | 0                 | 0                 | 36,642            |
| Interfund Transfers  | 1,966,900         | 1,000,000         | 0                 | 0                 | 0                 |
| Investment Earnings  | 8,387             | 66,676            | 0                 | 0                 | 0                 |
| Contributions        | 0                 | 0                 | 0                 | 0                 | -275,000          |
| <b>Total:</b>        | <b>31,941,656</b> | <b>31,526,190</b> | <b>31,141,405</b> | <b>31,139,002</b> | <b>32,403,086</b> |

**Redevelopment General**

The Redevelopment General fund 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. Note that the 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 the 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.

|                            | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Expenditure</b>         |                  |                  |                  |                  |                  |
| Personal Services          | 834,706          | 1,262,584        | 739,229          | 739,229          | 313,382          |
| Materials and Services     | 388              | 984              | 3,400            | 3,400            | 3,400            |
| Other Services and Charges | 2,456,015        | 2,934,417        | 2,926,155        | 5,615,427        | 3,922,675        |
| Properties and Equipment   | 64,996           | 1,685,959        | 210,000          | 210,000          | 220,000          |
| Internal Charges           | 156,252          | 161,889          | 271,571          | 271,571          | 194,126          |
| <b>Total:</b>              | <b>3,512,357</b> | <b>6,045,833</b> | <b>4,150,355</b> | <b>6,839,627</b> | <b>4,653,583</b> |

|                         | 2021<br>Actual  | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|-------------------------|-----------------|------------------|------------------|------------------|------------------|
| <b>Revenue</b>          |                 |                  |                  |                  |                  |
| Taxes                   | 1,638.09        | 1,649,366        | 1,039,020        | 2,030,557        | 1,232,052        |
| Licenses and Permit     | 38.83           | 119,080          | 0                | 0                | 140,878          |
| Inter-Governmental      | 750.00          | 750,000          | 750,000          | 750,000          | 0                |
| Charges for Services    | 952.22          | 1,367,208        | 960,000          | 960,000          | 2,044,032        |
| Other Receipts          | 57.09           | 382,845          | 450,000          | 450,000          | 474,000          |
| Interfund Transfers     | -986.48         | -1,296,913       | -200,000         | -200,000         | -300,000         |
| Other Financing Sources | 705.56          | 725,593          | 700,000          | 700,000          | 450,000          |
| Investment Earnings     | 33.15           | 157,992          | 0                | 0                | 0                |
| <b>Total:</b>           | <b>3,188,46</b> | <b>3,855,171</b> | <b>3,699,020</b> | <b>4,690,557</b> | <b>4,040,962</b> |

**Solid Waste Collection**

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.

|                            | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure</b>         |                   |                   |                   |                   |                   |
| Personal Services          | 9,252,094         | 7,919,002         | 8,204,199         | 8,204,199         | 8,449,886         |
| Materials and Services     | 78,573            | 80,019            | 80,950            | 80,950            | 80,950            |
| Other Services and Charges | 25,311,078        | 24,651,526        | 26,512,054        | 26,512,054        | 27,223,144        |
| Properties and Equipment   | 1,858,883         | 3,108,927         | 3,740,000         | 3,740,000         | 3,740,000         |
| Internal Charges           | 6,833,520         | 6,207,188         | 5,639,756         | 5,639,756         | 5,693,500         |
| <b>Total:</b>              | <b>43,334,148</b> | <b>41,966,662</b> | <b>44,176,959</b> | <b>44,176,959</b> | <b>45,187,480</b> |

|                      | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>       |                   |                   |                   |                   |                   |
| Taxes                | 39,142,981        | 40,252,373        | 41,858,359        | 41,861,025        | 43,972,997        |
| Inter-Governmental   | 0                 | 24,800            | 0                 | 0                 | 0                 |
| Charges for Services | 2,451,889         | 2,602,511         | 2,350,000         | 2,350,000         | 2,350,000         |
| Other Receipts       | 4,057             | 68,154            | 30,000            | 30,000            | 20,000            |
| Interfund Transfers  | -128,617          | -350,000          | 0                 | 0                 | -910,000          |
| Investment Earnings  | 283               | 11,577            | 0                 | 0                 | 0                 |
| <b>Total:</b>        | <b>41,470,594</b> | <b>42,609,415</b> | <b>44,238,359</b> | <b>44,241,025</b> | <b>45,432,997</b> |

**Solid Waste Disposal**

The primary source of revenue for the Solid Waste Disposal fund is solid waste disposal fees, which are paid by property owners along with their semiannual property tax bills.

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Other Services and Charges | 9,198,211              | 8,712,926              | 8,286,887               | 8,286,887               | 8,701,682              |
| Properties and Equipment   | 0                      | 180,000                | 180,000                 | 180,000                 | 180,000                |
| Internal Charges           | 0                      | 0                      | 658,863                 | 658,863                 | 845,255                |
| <b>Total:</b>              | <b>9,198,211</b>       | <b>8,892,926</b>       | <b>9,125,750</b>        | <b>9,125,750</b>        | <b>9,726,938</b>       |

|                      | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Revenue</b>       |                        |                        |                         |                         |                        |
| Charges for Services | 9,091,410              | 8,875,983              | 9,188,500               | 9,188,500               | 9,220,000              |
| Other Receipts       | 735                    | 23,958                 | 0                       | 0                       | 0                      |
| Interfund Transfers  | 0                      | 350,000                | 0                       | 0                       | 910,000                |
| Investment Earnings  | -8,447                 | -18,346                | 0                       | 0                       | 0                      |
| <b>Total:</b>        | <b>9,083,699</b>       | <b>9,231,595</b>       | <b>9,188,500</b>        | <b>9,188,500</b>        | <b>10,130,000</b>      |

**IFD General**

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. This fund received 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.

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 152,452,735            | 161,086,114            | 174,148,161             | 174,148,161             | 183,185,332            |
| Materials and Services     | 2,462,945              | 2,049,484              | 2,528,779               | 2,528,779               | 2,759,363              |
| Other Services and Charges | 9,013,436              | 9,711,567              | 10,355,347              | 10,355,347              | 10,821,291             |
| Properties and Equipment   | 76,627                 | 0                      | 2,000,000               | 2,000,000               | 3,483,339              |
| Internal Charges           | 4,995,914              | 5,890,565              | 6,096,247               | 6,096,247               | 6,210,578              |
| <b>Total:</b>              | <b>169,001,656</b>     | <b>178,737,730</b>     | <b>195,128,53</b>       | <b>195,128,53</b>       | <b>206,459,903</b>     |

|                         | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|-------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Revenue</b>          |                        |                        |                         |                         |                        |
| Taxes                   | 100,887,004            | 103,898,638            | 107,919,481             | 108,111,833             | 107,878,038            |
| Licenses and Permit     | 17,802                 | 23,391                 | 25,000                  | 25,000                  | 25,000                 |
| Inter-Governmental      | 3,043,449              | 4,964,193              | 4,927,137               | 4,927,137               | 5,164,807              |
| Charges for Services    | 758,499                | 849,270                | 538,000                 | 538,000                 | 663,000                |
| Fines and Forfeitures   | 0                      | 29,285                 | 0                       | 0                       | 0                      |
| Other Receipts          | 3,737,237              | 3,664,470              | 3,605,000               | 3,605,000               | 3,615,000              |
| Interfund Transfers     | 60,864,613             | 66,208,990             | 78,556,298              | 78,556,298              | 89,497,000             |
| Other Financing Sources | 15,370                 | 71,611                 | 0                       | 0                       | 0                      |
| Investment Earnings     | -68,271                | -349,235               | 0                       | 0                       | 0                      |
| <b>Total:</b>           | <b>169,255,701</b>     | <b>179,360,612</b>     | <b>195,570,916</b>      | <b>195,763,268</b>      | <b>206,842,845</b>     |

**IMPD General**

The Indianapolis Metropolitan Police General fund 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, 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. 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.

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 211,266,983            | 213,465,602            | 224,072,582             | 224,072,582             | 231,968,789            |
| Materials and Services     | 1,605,244              | 880,059                | 2,170,664               | 2,170,664               | 2,070,664              |
| Other Services and Charges | 22,551,237             | 23,261,569             | 26,116,731              | 26,116,731              | 27,607,130             |
| Properties and Equipment   | 19,193                 | 1,210,951              | 1,656,123               | 1,656,123               | 500,000                |
| Internal Charges           | 10,483,006             | 11,220,113             | 12,179,161              | 12,179,161              | 12,963,913             |
| <b>Total:</b>              | <b>245,925,662</b>     | <b>250,038,294</b>     | <b>266,195,262</b>      | <b>266,195,262</b>      | <b>275,110,496</b>     |

|                         | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|-------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Revenue</b>          |                        |                        |                         |                         |                        |
| Taxes                   | 51,467,421             | 52,952,162             | 54,970,414              | 54,942,400              | 63,174,279             |
| Licenses and Permit     | 248,130                | 1,214,395              | 40,000                  | 40,000                  | 40,000                 |
| Inter-Governmental      | 4,522,474              | 3,330,060              | 8,577,218               | 8,577,218               | 6,851,279              |
| Charges for Services    | 3,959,316              | 3,952,108              | 4,187,700               | 4,187,700               | 3,622,700              |
| Fines and Forfeitures   | 509,638                | 677,689                | 660,000                 | 660,000                 | 537,000                |
| Other Receipts          | 5,569,958              | 6,212,596              | 5,600,500               | 5,600,500               | 5,600,500              |
| Interfund Transfers     | 178,219,364            | 182,113,888            | 191,771,431             | 191,771,431             | 195,028,421            |
| Other Financing Sources | 521,346                | 266,260                | 188,000                 | 188,000                 | 228,000                |
| Investment Earnings     | -95,333                | -553,324               | 0                       | 0                       | 0                      |
| <b>Total:</b>           | <b>244,922,314</b>     | <b>250,165,833</b>     | <b>265,995,262</b>      | <b>265,967,248</b>      | <b>275,082,179</b>     |

**Storm Water Management**

The Stormwater Management fund includes the following subfunds: Stormwater Management and Stormwater Capital.

The primary source of revenue for this fund 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.

|                            | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure</b>         |                   |                   |                   |                   |                   |
| Personal Services          | 7,140,319         | 6,847,503         | 7,842,238         | 7,842,238         | 8,549,380         |
| Materials and Services     | 38,800            | 75,741            | 78,800            | 88,800            | 78,800            |
| Other Services and Charges | 15,550,090        | 14,200,240        | 13,450,877        | 11,277,413        | 11,891,857        |
| Properties and Equipment   | 12,721,837        | 10,665,025        | 1,535,000         | 3,758,464         | 3,548,908         |
| Internal Charges           | 2,198,052         | 2,410,892         | 4,024,236         | 4,024,236         | 3,272,394         |
| <b>Total:</b>              | <b>37,649,098</b> | <b>34,199,401</b> | <b>26,931,151</b> | <b>26,991,151</b> | <b>27,341,339</b> |

|                      | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>       |                   |                   |                   |                   |                   |
| Inter-Governmental   | 757,951           | 780,690           | 800,000           | 800,000           | 828,234           |
| Charges for Services | 43,428,605        | 44,417,471        | 46,640,324        | 46,640,324        | 47,289,765        |
| Other Receipts       | 29,742            | 15,648            | 450,000           | 450,000           | 800,000           |
| Interfund Transfers  | -8,755,096        | -9,418,710        | -21,289,931       | -21,289,931       | -21,677,516       |
| Investment Earnings  | 90,241            | 390,711           | 0                 | 0                 | 0                 |
| Contributions        | 163,779           | 481,241           | 350,344           | 350,344           | 382,207           |
| <b>Total:</b>        | <b>35,715,223</b> | <b>36,667,052</b> | <b>26,950,737</b> | <b>26,950,737</b> | <b>27,622,689</b> |

**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 all 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.

|                            | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Adopted    | 2023<br>Revised    | 2024<br>Budget     |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Expenditure</b>         |                    |                    |                    |                    |                    |
| Personal Services          | 25,062,326         | 18,610,246         | 11,188,284         | 11,288,284         | 18,577,626         |
| Materials and Services     | 789,973            | 1,336,493          | 2,650,386          | 3,348,386          | 2,572,048          |
| Other Services and Charges | 176,764,723        | 237,177,489        | 88,618,248         | 92,232,508         | 94,597,900         |
| Properties and Equipment   | 5,791,010          | 36,384,823         | 27,721,068         | 28,923,068         | 42,746,068         |
| Internal Charges           | 276,093            | 282,989            | 330,647            | 330,647            | 989,749            |
| <b>Total:</b>              | <b>208,684,126</b> | <b>293,792,039</b> | <b>130,508,633</b> | <b>136,122,893</b> | <b>159,483,390</b> |

|                       | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Adopted    | 2023<br>Revised    | 2024<br>Budget     |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Revenue</b>        |                    |                    |                    |                    |                    |
| Taxes                 | 74,616,013         | 71,524,872         | 71,451,724         | 79,398,588         | 75,058,421         |
| Inter-Governmental    | 381,949,655        | 288,155,029        | 124,890,228        | 124,890,228        | 151,631,593        |
| Charges for Services  | 1,764,855          | 2,581,997          | 2,550,000          | 2,550,000          | 3,575,000          |
| Fines and Forfeitures | 3,588,293          | 4,555,098          | 6,051,949          | 6,051,949          | 6,531,814          |
| Other Receipts        | 1,084,354          | 160,217            | 100,000            | 100,000            | 477,013            |
| Interfund Transfers   | -76,389,645        | -75,948,514        | -73,614,773        | -73,614,773        | -77,667,220        |
| Investment Earnings   | 259,750            | 5,801,380          | 0                  | 0                  | 0                  |
| <b>Total:</b>         | <b>386,873,275</b> | <b>296,830,079</b> | <b>131,429,128</b> | <b>139,375,993</b> | <b>159,606,621</b> |

**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 Bond, Revenue Bond Funds, 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.

|                            | 2021<br>Actual    | 2022<br>Actual     | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| <b>Expenditure</b>         |                   |                    |                   |                   |                   |
| Other Services and Charges | 61,482,439        | 104,963,138        | 58,966,118        | 59,226,118        | 63,144,719        |
| <b>Total:</b>              | <b>61,482,439</b> | <b>104,963,138</b> | <b>58,966,118</b> | <b>59,226,118</b> | <b>63,144,719</b> |

|                      | 2021<br>Actual    | 2022<br>Actual     | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>       |                   |                    |                   |                   |                   |
| Taxes                | 23,116,019        | 16,018,652         | 18,105,100        | 18,105,100        | 16,923,219        |
| Inter-Governmental   | 26,514            | 0                  | 0                 | 0                 | 0                 |
| Charges for Services | 1,287,266         | 2,331,336          | 1,596,789         | 1,596,789         | 1,612,318         |
| Other Receipts       | 19,739,159        | 20,144,058         | 20,972,214        | 20,972,214        | 19,404,605        |
| Interfund Transfers  | 15,502,421        | 66,340,322         | 17,246,260        | 17,246,260        | 23,735,224        |
| Investment Earnings  | 22,813            | 171,850            | 0                 | 0                 | 0                 |
| Contributions        | 2,419,978         | 268,391            | 600,000           | 600,000           | 1,730,200         |
| <b>Total:</b>        | <b>62,114,170</b> | <b>105,274,608</b> | <b>58,520,363</b> | <b>58,520,363</b> | <b>63,405,566</b> |

**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 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.

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Materials and Services     | 297,316                | 157,579                | 240,000                 | 285,000                 | 140,000                |
| Other Services and Charges | 3,302,994              | 2,885,258              | 7,457,015               | 24,862,015              | 6,912,360              |
| Properties and Equipment   | 11,216,868             | 16,771,766             | 59,440,651              | 138,990,651             | 55,658,348             |
| <b>Total:</b>              | <b>14,817,178</b>      | <b>19,814,602</b>      | <b>67,137,666</b>       | <b>164,137,666</b>      | <b>62,710,708</b>      |

|                     | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|---------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Revenue</b>      |                        |                        |                         |                         |                        |
| Taxes               | 15,785,394             | 17,516,483             | 20,633,034              | 20,638,722              | 21,386,167             |
| Inter-Governmental  | 0                      | 761,776                | 0                       | 0                       | 0                      |
| Other Receipts      | 1,328,664              | 73,301,559             | 1,311,708               | 73,211,708              | 1,311,708              |
| Interfund Transfers | 25,125,000             | 39,425,000             | 46,803,171              | 65,503,171              | 39,353,349             |
| Investment Earnings | 36,159                 | 301,465                | 0                       | 2,200,000               | 6,000,000              |
| Contributions       | 0                      | 0                      | 1,192,515               | 1,192,515               | 0                      |
| <b>Total:</b>       | <b>42,275,218</b>      | <b>131,306,283</b>     | <b>69,940,428</b>       | <b>162,746,115</b>      | <b>68,051,224</b>      |

**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.

|                    | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure</b> |                   |                   |                   |                   |                   |
| Personal Services  | 54,602,923        | 52,756,767        | 56,624,350        | 56,624,350        | 56,193,895        |
| <b>Total:</b>      | <b>54,602,923</b> | <b>52,756,767</b> | <b>56,624,350</b> | <b>56,624,350</b> | <b>56,193,895</b> |

|                     | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>      |                   |                   |                   |                   |                   |
| Inter-Governmental  | 53,527,214        | 55,268,508        | 56,624,350        | 56,624,350        | 56,193,895        |
| Investment Earnings | -13,456           | 21,692            | 0                 | 0                 | 0                 |
| <b>Total:</b>       | <b>53,513,759</b> | <b>55,290,201</b> | <b>56,624,350</b> | <b>56,624,350</b> | <b>56,193,895</b> |

**County General**

The County General fund is a major fund with no subfunds.

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 HEA 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.

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 109,012,052            | 113,019,188            | 128,988,519             | 128,988,519             | 141,682,699            |
| Materials and Services     | 2,336,225              | 2,768,900              | 3,278,603               | 3,278,603               | 3,236,972              |
| Other Services and Charges | 80,525,254             | 70,788,859             | 72,940,460              | 72,940,460              | 83,766,491             |
| Properties and Equipment   | 1,819,731              | 1,202,564              | 1,350,672               | 1,350,672               | 1,185,672              |
| <b>Total:</b>              | <b>193,693,262</b>     | <b>187,779,510</b>     | <b>206,558,254</b>      | <b>206,558,254</b>      | <b>229,871,834</b>     |

|                         | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|-------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Revenue</b>          |                        |                        |                         |                         |                        |
| Taxes                   | 188,765,307            | 202,436,745            | 193,185,700             | 193,291,124             | 203,394,827            |
| Licenses and Permit     | 63,040                 | 62,208                 | 48,000                  | 48,000                  | 52,848                 |
| Inter-Governmental      | 20,665,746             | 18,893,675             | 19,649,686              | 19,649,686              | 21,871,561             |
| Charges for Services    | 8,867,221              | 8,707,409              | 7,560,915               | 7,560,915               | 7,564,802              |
| Fines and Forfeitures   | 9,202                  | 21,091                 | 1,168                   | 1,168                   | 1,168                  |
| Other Receipts          | 277,638                | 660,965                | 201,245                 | 201,245                 | 182,179                |
| Interfund Transfers     | -34,150,464            | -46,033,669            | -25,302,699             | -25,302,699             | -26,005,182            |
| Other Financing Sources | 0                      | 0                      | 150,000                 | 150,000                 | 150,000                |
| Investment Earnings     | 1,206,408              | 7,134,254              | 4,084,000               | 4,084,000               | 15,200,000             |
| <b>Total:</b>           | <b>185,704,099</b>     | <b>191,882,677</b>     | <b>199,578,016</b>      | <b>199,683,439</b>      | <b>222,412,203</b>     |

**County Special Revenue Funds**

The County Special Revenue funds include the non-major funds listed under the Appropriations, Levies, and Miscellaneous Revenue 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](#).

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 74,315,689             | 87,639,929             | 95,425,537              | 95,425,538              | 98,971,874             |
| Materials and Services     | 910,883                | 1,014,182              | 2,087,492               | 2,087,492               | 1,877,551              |
| Other Services and Charges | 29,564,940             | 45,069,689             | 54,699,483              | 56,634,483              | 52,938,768             |
| Properties and Equipment   | 394,591                | 979,143                | 1,202,068               | 1,207,283               | 1,681,803              |
| <b>Total:</b>              | <b>105,186,103</b>     | <b>134,702,942</b>     | <b>153,414,580</b>      | <b>155,354,796</b>      | <b>155,469,996</b>     |

|                      | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Revenue</b>       |                        |                        |                         |                         |                        |
| Taxes                | 57,291,185             | 67,153,667             | 91,696,533              | 97,068,314              | 99,442,852             |
| Licenses and Permit  | 26,227                 | 24,100                 | 25,400                  | 25,400                  | 72,885                 |
| Inter-Governmental   | 13,059,451             | 18,346,747             | 28,495,291              | 28,495,291              | 26,247,646             |
| Charges for Services | 19,955,770             | 20,029,746             | 19,642,362              | 19,642,362              | 17,858,585             |
| Other Receipts       | 187,531                | 393,846                | 168,096                 | 168,096                 | 181,432                |
| Interfund Transfers  | 22,352,339             | 23,365,356             | 8,008,018               | 8,008,018               | 4,970,499              |
| Investment Earnings  | 219                    | 5,303                  | 0                       | 0                       | 0                      |
| <b>Total:</b>        | <b>112,872,722</b>     | <b>129,318,765</b>     | <b>148,035,700</b>      | <b>153,407,480</b>      | <b>148,773,899</b>     |

**County Debt Service Funds**

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

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.

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Other Services and Charges | 2,022,000              | 39,510,317             | 38,548,603              | 38,548,603              | 38,550,844             |
| <b>Total:</b>              | <b>2,022,000</b>       | <b>39,510,317</b>      | <b>38,548,603</b>       | <b>38,548,603</b>       | <b>38,550,844</b>      |

|                     | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|---------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Revenue</b>      |                        |                        |                         |                         |                        |
| Taxes               | 1,954,096              | 1,996,044              | 1,004,000               | 1,004,000               | 1,106,885              |
| Inter-Governmental  | 0                      | 6,741,615              | 2,700,000               | 2,700,000               | 2,700,000              |
| Interfund Transfers | 0                      | 30,744,703             | 34,786,317              | 34,786,317              | 34,792,652             |
| <b>Total:</b>       | <b>1,954,096</b>       | <b>39,482,362</b>      | <b>38,490,317</b>       | <b>38,490,317</b>       | <b>38,599,537</b>      |

**County Capital Funds**

The County Cumulative Capital improvement fund 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.

|                            | 2021<br>Actual | 2022<br>Actual | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|----------------------------|----------------|----------------|------------------|------------------|------------------|
| <b>Expenditure</b>         |                |                |                  |                  |                  |
| Other Services and Charges | 738,918        | 276,034        | 695,000          | 695,000          | 973,772          |
| Properties and Equipment   | 65,000         | 65,000         | 418,750          | 418,750          | 588,750          |
| <b>Total:</b>              | <b>803,918</b> | <b>341,034</b> | <b>1,113,750</b> | <b>1,113,750</b> | <b>1,562,522</b> |

|                     | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised   | 2024<br>Budget   |
|---------------------|------------------|------------------|------------------|-------------------|------------------|
| <b>Revenue</b>      |                  |                  |                  |                   |                  |
| Taxes               | 5,630,412        | 11,871,952       | 12,378,430       | 12,414,273        | 13,180,222       |
| Interfund Transfers | -4,200,000       | -5,365,000       | -4,400,000       | 6,500,000         | -6,394,696       |
| <b>Total:</b>       | <b>1,430,412</b> | <b>6,506,952</b> | <b>7,978,430</b> | <b>18,914,273</b> | <b>6,785,526</b> |

**County Internal Service Funds**

The County Internal Service fund is 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.

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 3,390,250              | 3,735,454              | 4,373,320               | 4,373,320               | 4,543,200              |
| Materials and Services     | 60,846                 | 51,096                 | 92,305                  | 92,305                  | 92,460                 |
| Other Services and Charges | 28,586,902             | 30,206,785             | 29,978,368              | 29,978,368              | 34,108,929             |
| Properties and Equipment   | 162,776                | 127,578                | 170,000                 | 170,000                 | 170,000                |
| <b>Total:</b>              | <b>32,200,774</b>      | <b>34,120,913</b>      | <b>34,613,992</b>       | <b>34,613,992</b>       | <b>38,914,589</b>      |

|                     | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|---------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Revenue</b>      |                        |                        |                         |                         |                        |
| Inter-Governmental  | 29,765,593             | 23,059,817             | 35,862,711              | 35,862,711              | 39,751,012             |
| Other Receipts      | 100,351                | 41,469                 | 0                       | 0                       | 0                      |
| Interfund Transfers | 730,000                | 301,417                | 0                       | 0                       | 0                      |
| <b>Total:</b>       | <b>30,595,944</b>      | <b>23,402,702</b>      | <b>35,862,711</b>       | <b>35,862,711</b>       | <b>39,751,012</b>      |

# REVENUES

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# 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. For the largest source of revenue, property tax, the City relies on a sophisticated modeling technique that incorporates anticipated assessed values, deductions, exemptions, and abatements for each individual parcel within the Consolidated City and County. 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, before August 2<sup>nd</sup> of each year, the State Budget Agency is to provide local units an estimate of the certified distribution for the following year, which is a guaranteed amount. This is the amount included in the introduced budget. By October 1st of each year the Budget Agency must formally certify each County's distribution. If the certified amount is different than the August 1st estimate the budget can be amended before adoption.

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

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

## Local Taxes Set by the State

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

## State Taxes Shared by the State

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

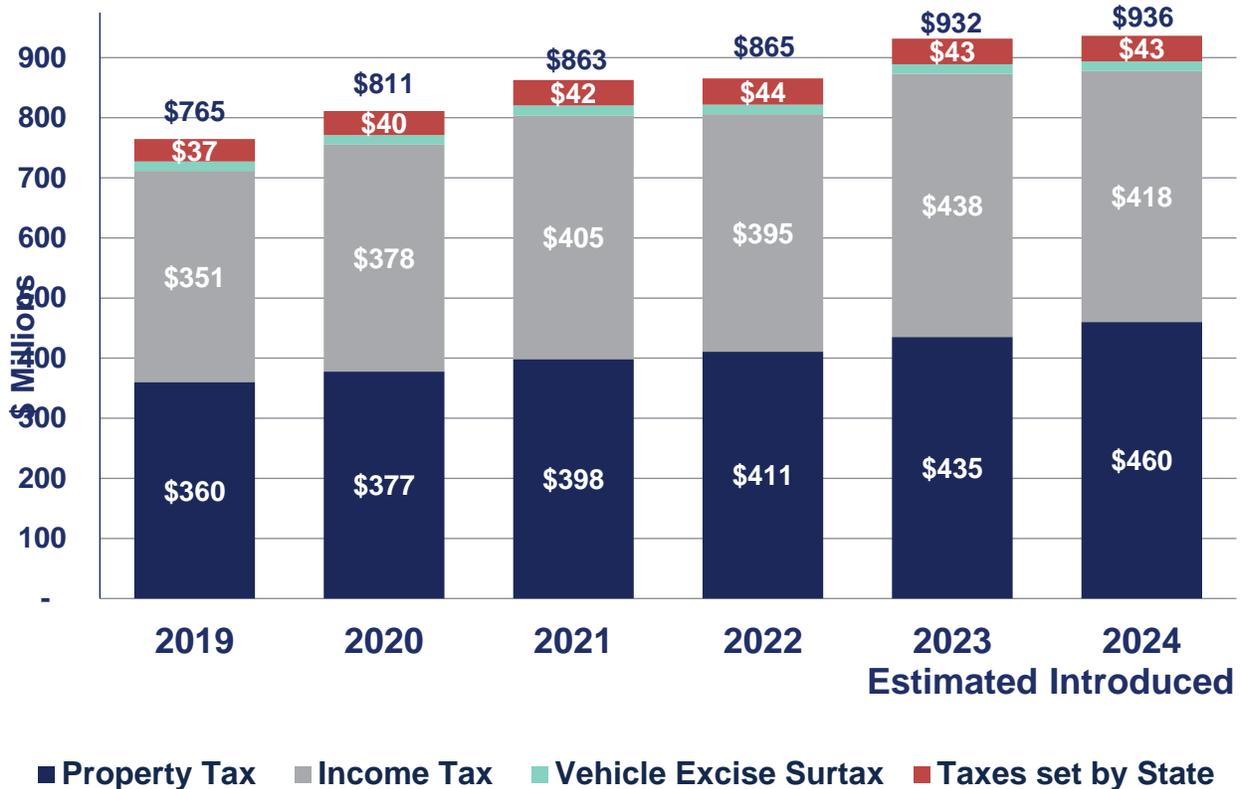
are wagers minus winnings and uncollectible receivables, paid by a person or organization that holds an owner’s license for riverboat gambling operations.

- *Cigarette*: Defined tax amount per pack of cigarettes paid by the distributor.
- *Alcohol Excise/Gallonage*: Tax rate imposed on gallons of beer, flavored malt beverage, liquor, wine, mixed beverages, liquid malt, and wort sold, typically paid by the wholesaler.

## Local Taxes Set Locally

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

*Local Taxes Paid in Marion County  
Consolidated City/County Share of Revenues*



# 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 for pay year 2024. The tax rate for a district is determined by the following formula:

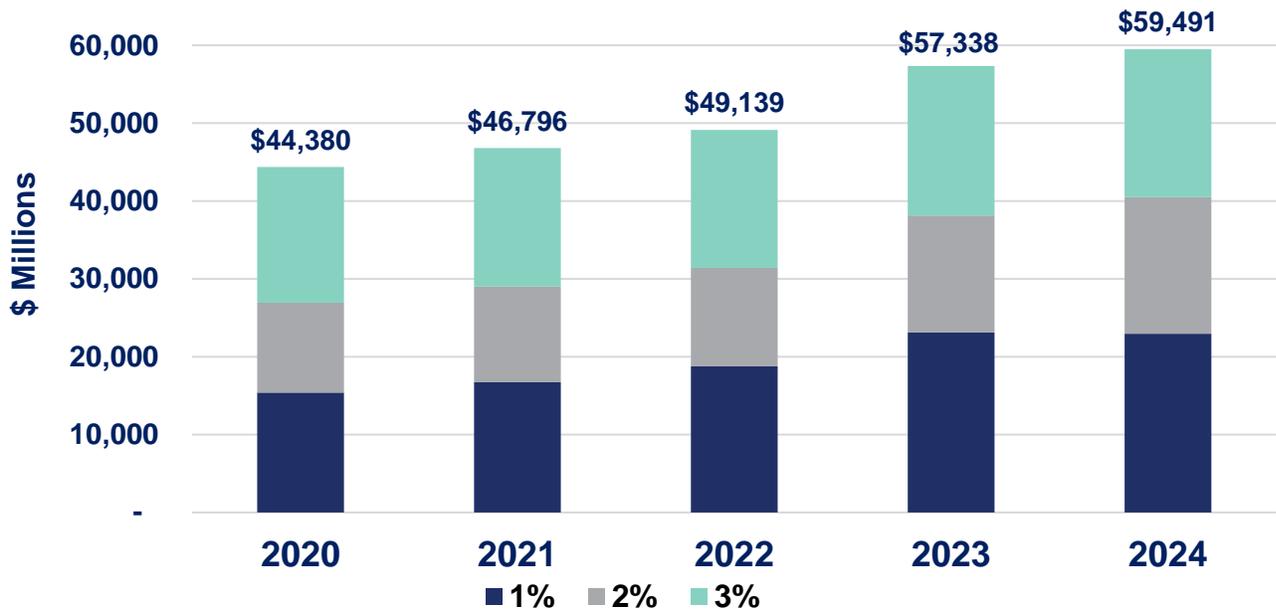
$$\text{Tax Rate} = \frac{\text{Total Tax Levy}}{\frac{\text{Total Net Assessed Value}}{100}}$$

## 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 2022-2023 pay, 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 2024, assessed value growth is still strong, but has slowed down due to HB 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%. While State legislation swayed the property tax revenue projected for 2024, the revenue growth remains strong.

Marion County Net Assessed Value by Cap Type



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

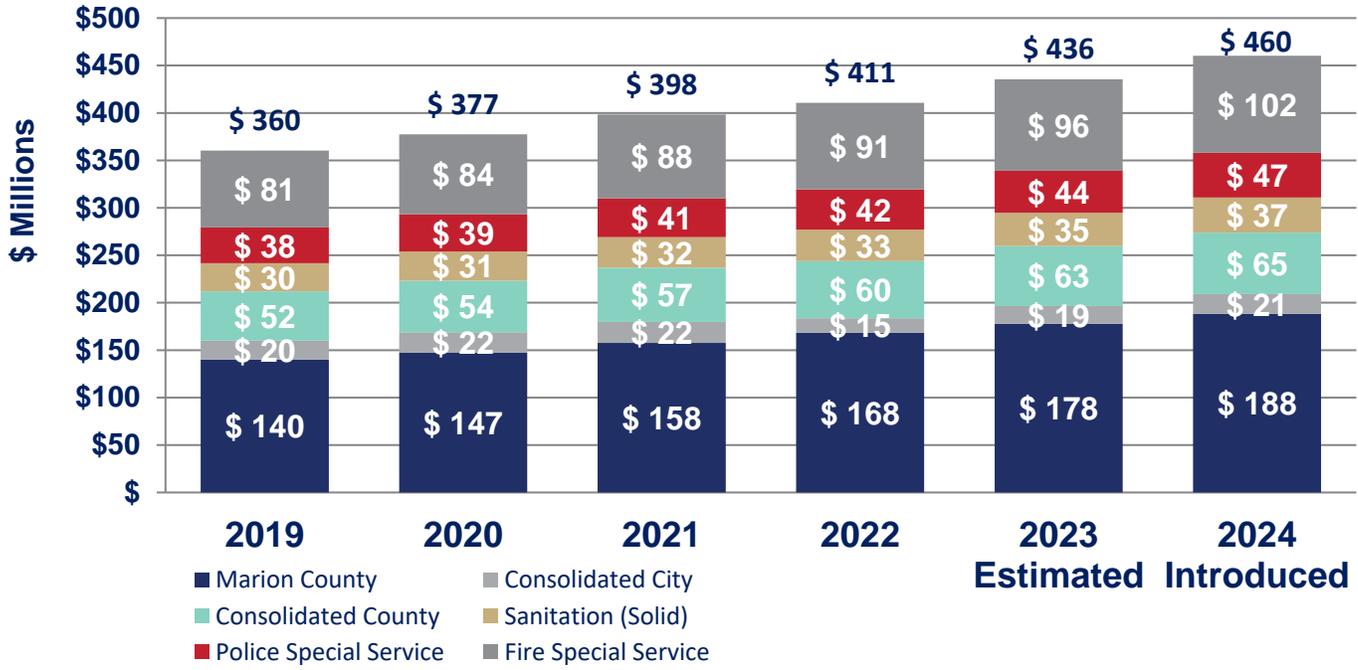
# Property Tax Information by Fund

## Operating, Capital, and Debt Service Levy Detail MLGQ 4%

|   | 2024                 |                     |                      |
|---|----------------------|---------------------|----------------------|
|   | Levy                 | Circuit Breaker     | Net Levy             |
| <b>Marion County</b>                                  |                      |                     |                      |
| County General Fund                                   | 194,281,289          | 21,073,923          | 173,207,366          |
| Property Reassessment Fund                            | 2,205,510            | 240,397             | 1,965,113            |
| Cumulative Capital Improvement Fund                   | 13,649,278           | 1,480,340           | 12,168,938           |
| Capital Improvement Debt Service                      | 1,040,000            | 1,527               | 1,038,473            |
| <b>County Total</b>                                   | <b>211,176,077</b>   | <b>22,796,186</b>   | <b>188,379,891</b>   |
| <b>City of Indianapolis</b>                           |                      |                     |                      |
| Consolidated County Fund (City General Fund)          | 39,452,775           | 4,903,129           | 34,549,647           |
| Consolidated County - Park General Fund               | 23,383,317           | 2,910,215           | 20,473,102           |
| Indianapolis Fire Department Fund                     | 106,812,489          | 9,885,944           | 96,926,545           |
| Indianapolis Metropolitan Police Department Fund      | 52,691,177           | 5,593,914           | 47,097,263           |
| Sanitation Solid Waste General Fund                   | 41,369,788           | 4,387,234           | 36,982,554           |
| Consolidated City Redevelopment General Fund          | 718,598              | 99,831              | 618,767              |
| <b>Subtotal Operating</b>                             | <b>264,428,144</b>   | <b>27,780,266</b>   | <b>236,647,878</b>   |
| City Cumulative Capital Development Fund              | 16,745,352           | 2,357,553           | 14,387,799           |
| Indianapolis Fire Cumulative Capital Development Fund | 5,904,716            | 546,392             | 5,358,324            |
| <b>Subtotal Capital</b>                               | <b>22,650,068</b>    | <b>2,903,945</b>    | <b>19,746,123</b>    |
| Consolidated City Debt Service                        | 5,784,000            | 8,398               | 5,775,602            |
| Consolidated County Park Debt Service                 | 1,625,000            | 3,053               | 1,621,947            |
| Consolidated County Metro Thoroughfare Debt Service   | 2,100,000            | 3,969               | 2,096,031            |
| Consolidated County MECA Debt Service                 | 6,000,000            | 14,554              | 5,985,446            |
| <b>Subtotal Debt Service</b>                          | <b>15,509,000</b>    | <b>29,974</b>       | <b>15,479,026</b>    |
| <b>City Total</b>                                     | <b>302,587,212</b>   | <b>30,714,185</b>   | <b>271,873,027</b>   |
| <b>City/County Total</b>                              | <b>\$513,763,289</b> | <b>\$53,510,371</b> | <b>\$460,252,918</b> |

**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



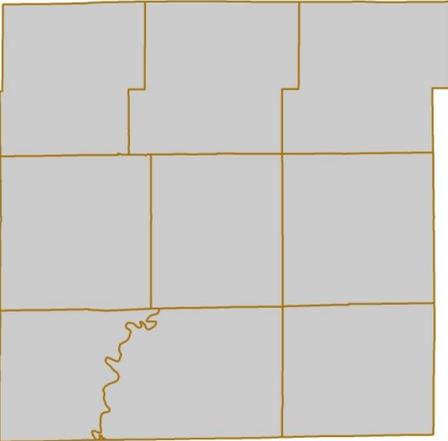
# Property Tax Districts

All tax rates are proposed amounts.

## Marion County and Consolidated County Districts

- Net Assessed Value: \$58,330,248,195
- Tax Rate (County): \$0.4019 on each \$100 of net assessed value
- Tax Rate (Consolidated County): \$0.138 on each \$100 of net assessed value

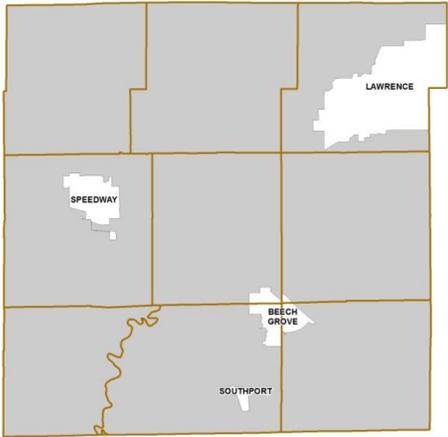
This district includes all taxable property within Marion County's borders. This tax district supports the County General, Property Reassessment, County Cumulative Capital, County Debt Service, Consolidated County fund (City General fund), Parks General fund, and some City General Obligation Debt Service 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: \$54,545,121,263
- Tax Rate: \$0.0473 on each \$100 of net assessed value

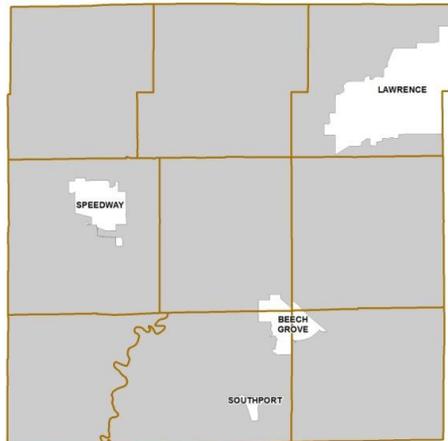
This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. This tax district supports the Redevelopment General, City Cumulative Capital, and most City General Obligation Debt Service funds. Tax revenues 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: \$54,545,121,263
- Tax Rate: \$0.1072 on each \$100 of net assessed value

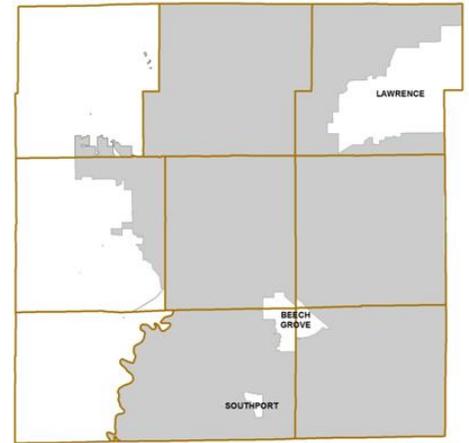
This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. Tax revenues are deposited into the Indianapolis Metropolitan Police Department (IMPD) General fund, which provides funding for IMPD operating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



## Indianapolis Fire Special Service District

- Net Assessed Value: \$41,877,420,307
- Tax Rate: \$0.2989 on each \$100 of net assessed value

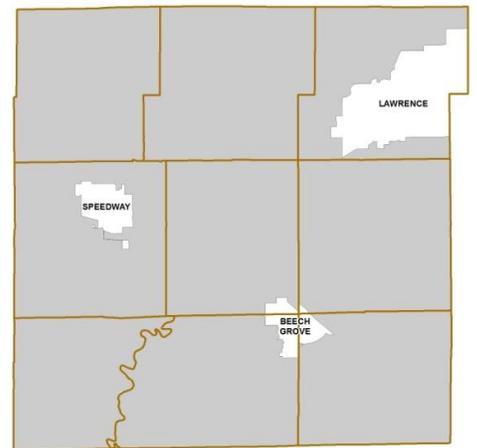
This taxing district includes most of the central and eastern portions of the county with minimal western portions included. This configuration reflects the consolidation of all township fire departments with the Indianapolis Fire Department (IFD), except Pike, Wayne, and Decatur townships. The district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



## Indianapolis Solid Waste Special Service District

- Net Assessed Value: \$54,630,109,980
- Tax Rate: \$ 0.0840 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 1<sup>st</sup> of the current year, will certify a county distribution for the following year based on the amount of tax returns processed between July 1<sup>st</sup> of the previous year and June 30<sup>th</sup> 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 1/12<sup>th</sup> 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: 1.0532%

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

- Levy Freeze Tax (LOIT) - Proposed Rate: 0.1774%

In 2008 and 2009, Marion County chose to enact an additional income tax rate designed to replace annual allowable property tax growth, which totaled \$58.4M across the County. Imposing the Levy Freeze tax reflects a policy choice to shift fiscal reliance from property tax to income tax, not an overall tax increase. SB67 discontinued the ability to freeze levy growth in future years.

However, once imposed, this rate may neither be rescinded nor decreased to an amount that would generate less than the frozen property tax levy growth.

- Public Safety Tax (PST) - Current Rate: 0.50%

PST revenues may be used for police and fire, including pensions, emergency services, communications systems, jails and related facilities, and other public safety items.

- Special Purpose Rate - Current Rate: 0.25%

Special purpose taxes may be imposed to generate revenue for debt service or operating revenue for specific projects as specified in Indiana Code and determined by the Indiana General Assembly. The Marion County rate was approved via referendum with an effective date of October 1, 2017 to fund IndyGo capital improvements and expansion of operations. Though not considered a component of the expenditure rate, per statute, it is factored into the maximum allowable expenditure rate.

## Property Tax Relief Rate (Maximum Rate of 1.25%)

- Homestead Credit Relief Rate - Current Rate: 0.0394%

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

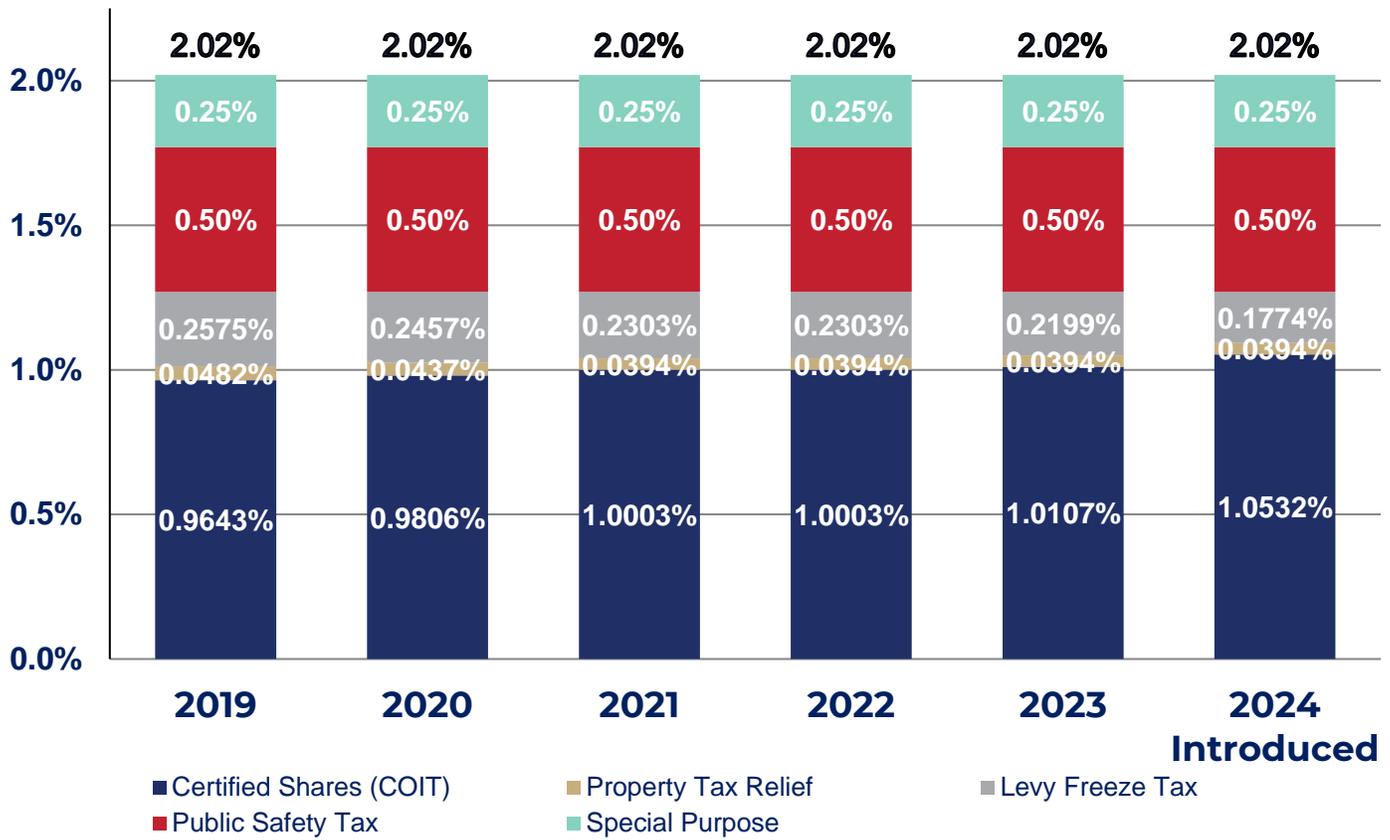
## Current Trends

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 work 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 timeframe in which returns are processed impact the year in which Marion County receives those as certified distributions.

Processed tax returns had an anomalous increase in the second half of 2022, which led to a significant increase in certified distributions in 2023. Assuming the processed collections return to historical trends, OFM is projecting a \$12.7 million decrease in certified distribution in 2025. To maintain a conservative approach to revenue projections, OFM chose to leave \$26 million in income tax unbudgeted to allow for growth in the 2025 budget.

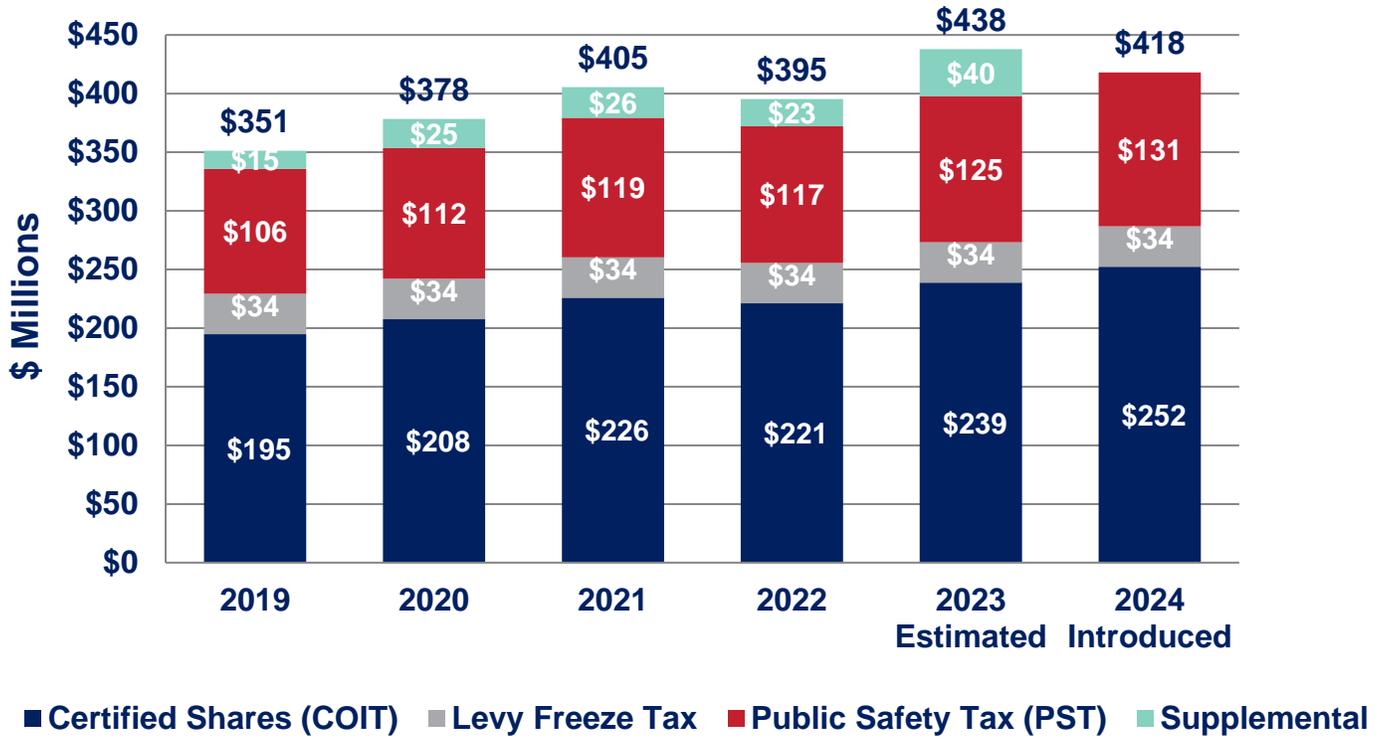
Alongside the budget is an ordinance to lower the levy freeze rate and correspondingly increase the certified shares rate equally. Due to the significant growth in income tax, failure to reduce the levy freeze rate would lead to a significant amount of funds being allocated to a “stabilization account”, which can only be utilized in the event that revenues fall below prior year levels. Additionally, HB 1499 (2023) allowed for supplemental distributions to be considered in the rate reduction calculations. This allowed the City-County to take \$6.7 million supplemental received in 2023 and utilize that to further reduce the levy freeze rate.

# Income Tax Rate by Component



\*2024 rates include the proposed rate shift between levy freeze and COIT pending City-County Council approval

## Income Tax Revenue by Rate Component



# Income Tax Allocation by Unit

2024 Marion County Certified Distribution: \$596,651,911(a)

| Fund/Agency                             | Visiting Athlete Tax | Certified Shares (COIT) | Public Safety Tax (PST) | Levy Freeze Tax (LOIT) (b) | Property Tax Relief Rate | Special Purpose Rate |
|---|----------------------|-------------------------|-------------------------|----------------------------|--------------------------|----------------------|
| Public Safety Communications            |                      | \$18,500,000            |                         |                            |                          |                      |
| Public Safety Income Tax Fund - City    |                      |                         | \$75,057,709            |                            |                          |                      |
| Public Safety Income Tax Fund - County  |                      |                         | \$56,107,314            |                            |                          |                      |
| IFD General                             |                      |                         |                         | \$7,820,542                |                          |                      |
| IMPD General                            |                      |                         |                         | \$4,823,736                |                          |                      |
| DPW Solid Waste Collection              |                      |                         |                         | \$3,104,817                |                          |                      |
| Parks General                           |                      |                         |                         | \$4,236,865                |                          |                      |
| Redevelopment General                   |                      |                         |                         | \$55,286                   |                          |                      |
| Consolidated County General             |                      | \$211,183,713           |                         | \$500,000                  |                          |                      |
| County Option Income Tax Fund (b)       |                      | \$22,656,248            |                         | \$13,945,384               |                          |                      |
| Unbudgeted                              |                      | \$20,821,076            | \$5,542,705             |                            |                          |                      |
| <b>City/County Subtotal</b>             |                      | <b>\$273,161,036</b>    | <b>\$136,707,728</b>    | <b>\$34,486,630</b>        | <b>\$0</b>               | <b>\$0</b>           |
| Indianapolis Public Library             |                      | \$614,718               |                         | \$3,854,584                |                          |                      |
| Indianapolis Public Transportation Corp |                      |                         |                         | \$2,296,402                |                          | \$72,958,342         |
| Marion Co Health & Hospital Corporation |                      |                         |                         | \$10,587,162               |                          |                      |
| Marion Co Capital Improvement Board     | \$374,979            |                         |                         |                            |                          |                      |
| Local Homestead Credit                  |                      |                         |                         |                            | \$11,498,235             |                      |
| Levy Freeze Stabilization fund          |                      |                         |                         |                            |                          |                      |
| Other Units                             |                      | \$33,583,151            | \$9,208,957             | \$7,319,987                |                          |                      |
| <b>Countywide Total</b>                 | <b>\$374,979</b>     | <b>\$307,358,905</b>    | <b>\$145,916,685</b>    | <b>\$58,544,765</b>        | <b>\$11,498,235</b>      | <b>\$72,958,342</b>  |

(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 2, 2022.

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

# EXPENDITURES

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# 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.

# Consolidated City of Indianapolis, Marion County

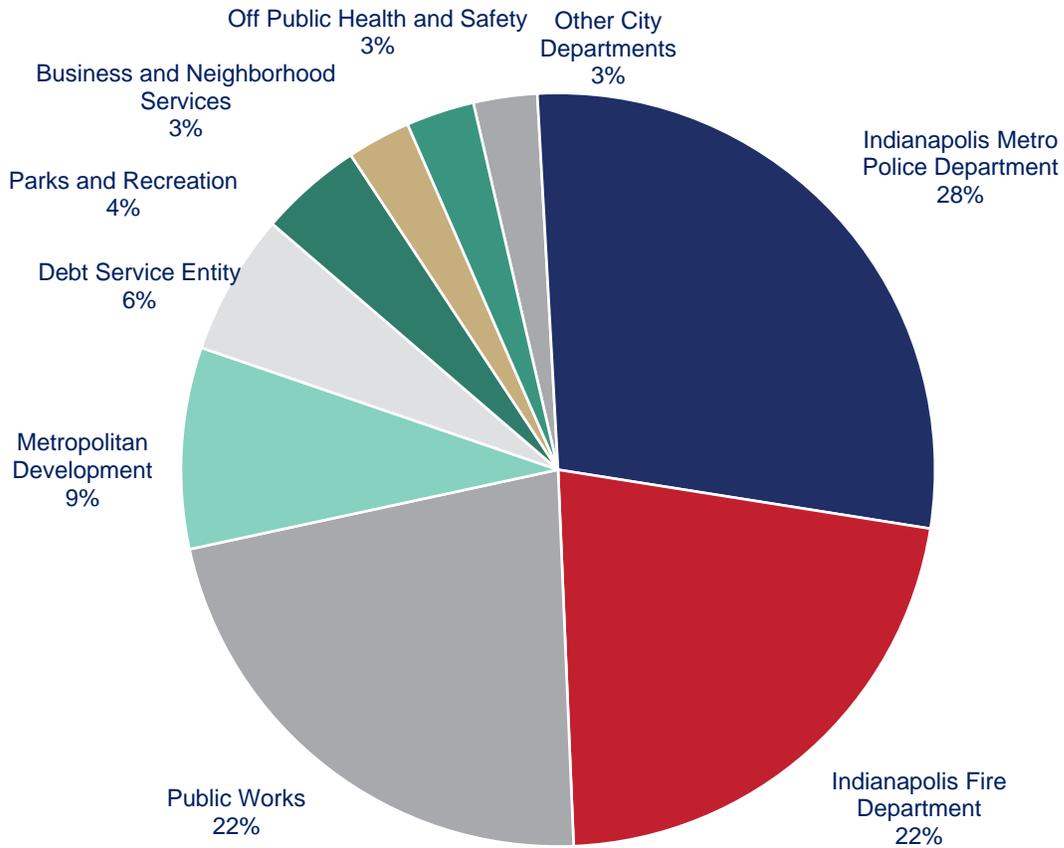
## Budget by Department by Service

|   | 2021<br>Actual       | 2022<br>Actual       | 2023<br>Adopted      | 2023<br>Revised      | 2024<br>Introduced   |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Public Safety Services</b>                               |                      |                      |                      |                      |                      |
| Indianapolis Metropolitan Police Department                 | 252,952,068          | 260,977,365          | 284,230,093          | 284,280,093          | 295,354,693          |
| Indianapolis Fire Department                                | 184,235,147          | 189,714,188          | 210,102,617          | 210,102,617          | 227,318,513          |
| Office of Public Health and Safety                          | 21,025,077           | 13,183,088           | 21,631,432           | 22,756,432           | 30,417,459           |
| MC MESA   | -                    | 22,280,607           | 25,220,971           | 25,220,971           | 27,738,067           |
| <b>Public Safety Services Total</b>                         | <b>458,212,293</b>   | <b>486,155,248</b>   | <b>541,185,113</b>   | <b>542,360,113</b>   | <b>580,828,731</b>   |
| <b>Criminal Justice Services</b>                            |                      |                      |                      |                      |                      |
| MC Sheriff  | 121,278,601          | 110,884,969          | 115,254,992          | 115,254,992          | 129,911,149          |
| Marion Superior Court                                       | 59,725,917           | 60,910,483           | 68,307,263           | 69,312,479           | 69,166,764           |
| MC Circuit Court  | 1,537,088            | 973,225              | 1,530,882            | 1,530,882            | 1,324,731            |
| MC Prosecutor   | 26,166,834           | 26,687,522           | 31,243,333           | 31,303,333           | 34,325,391           |
| MC Prosecutor - Child Support                               | 4,413,062            | 4,659,363            | 5,088,744            | 5,088,744            | 5,278,737            |
| MC Public Defender  | 24,543,652           | 26,439,997           | 29,159,440           | 29,234,440           | 33,117,075           |
| MC Community Corrections                                    | 16,472,034           | 17,473,230           | 21,640,806           | 21,640,806           | 22,549,696           |
| MC Forensic Services  | 7,388,071            | 8,185,748            | 10,213,229           | 10,213,229           | 11,184,172           |
| MC Coroner  | 4,272,173            | 6,034,299            | 10,048,407           | 10,848,407           | 6,955,333            |
| <b>Criminal Justice Services Total</b>                      | <b>265,797,432</b>   | <b>262,248,836</b>   | <b>292,487,095</b>   | <b>294,427,311</b>   | <b>313,813,048</b>   |
| <b>Other Public Services</b>                                |                      |                      |                      |                      |                      |
| Parks and Recreation  | 39,640,463           | 38,913,500           | 39,580,194           | 116,680,195          | 45,992,949           |
| Public Works  | 218,911,964          | 198,545,262          | 212,023,309          | 220,708,309          | 231,862,218          |
| Metropolitan Development                                    | 37,015,764           | 54,654,747           | 88,213,172           | 90,794,794           | 89,860,324           |
| Business and Neighborhood Services                          | 24,436,830           | 26,696,989           | 28,961,366           | 29,672,966           | 28,434,433           |
| MC Cooperative Extension                                    | 781,390              | 748,515              | 841,616              | 841,616              | 901,820              |
| <b>Other Public Services Total</b>                          | <b>320,786,412</b>   | <b>319,559,014</b>   | <b>369,619,657</b>   | <b>458,697,880</b>   | <b>397,051,745</b>   |
| <b>Executive, Legislative &amp; Administrative Services</b> |                      |                      |                      |                      |                      |
| Office of the Mayor   | 5,165,495            | 5,945,767            | 6,805,653            | 7,315,704            | 7,029,225            |
| Minority & Women Business Development                       | 709,308              | 840,483              | 1,174,034            | 1,174,034            | 1,461,886            |
| Office of Equity, Belonging and Inclusion                   | -                    | -                    | -                    | -                    | 687,865              |
| Audit & Performance   | 1,704,232            | 1,758,257            | 1,892,021            | 1,892,021            | 1,971,366            |
| City County Council   | 2,243,280            | 2,577,781            | 3,207,855            | 3,207,855            | 3,412,566            |
| Office of Corporation Counsel                               | 1,222,826            | 1,722,792            | 1,313,408            | 1,538,408            | 1,456,956            |
| Finance & Management  | 20,921,539           | 13,209,615           | 13,080,524           | 18,480,123           | 12,452,141           |
| Telecom and Video Services                                  | 601,706              | -                    | -                    | -                    | -                    |
| MC Information Services Agency                              | 32,200,774           | 34,327,767           | 34,613,992           | 34,613,992           | 38,914,589           |
| MC Auditor  | 12,980,802           | 13,222,880           | 13,738,526           | 13,738,526           | 14,626,736           |
| MC Assessor   | 5,926,176            | 6,310,653            | 6,727,650            | 6,727,650            | 6,904,854            |
| MC Treasurer  | 2,805,007            | 2,841,110            | 3,001,108            | 3,001,108            | 3,326,627            |
| MC Clerk  | 6,261,529            | 6,428,852            | 7,438,146            | 7,438,146            | 7,854,687            |
| MC Election Board   | 4,169,551            | 6,289,827            | 7,672,037            | 7,672,037            | 7,673,882            |
| MC Voters Registration                                      | 999,084              | 1,113,016            | 1,253,655            | 1,253,655            | 1,286,623            |
| MC Recorder   | 1,477,045            | 1,632,057            | 1,765,241            | 1,765,241            | 1,792,996            |
| MC Surveyor   | 757,926              | 854,240              | 940,539              | 940,539              | 985,011              |
| <b>Executive, Legislative &amp; Admin Services Total</b>    | <b>100,146,280</b>   | <b>99,075,097</b>    | <b>104,624,390</b>   | <b>110,759,040</b>   | <b>111,838,010</b>   |
| <b>Debt &amp; Pension Obligations</b>                       |                      |                      |                      |                      |                      |
| Consolidated City Debt Service                              | 125,750,456          | 104,220,520          | 58,966,118           | 69,973,378           | 63,144,719           |
| County Debt Service   | -                    | 38,544,317           | 38,548,603           | 38,548,603           | 38,550,844           |
| <b>Pension Obligations</b>                                  | <b>54,602,923</b>    | <b>52,756,767</b>    | <b>56,624,350</b>    | <b>56,624,350</b>    | <b>56,193,895</b>    |
| <b>Total - All Departments &amp; Agencies</b>               | <b>1,325,295,795</b> | <b>1,362,559,800</b> | <b>1,462,055,326</b> | <b>1,571,390,675</b> | <b>1,561,420,993</b> |
| <b>% Change from 2023 Adopted</b>                           |                      |                      |                      | <b>7.5%</b>          | <b>6.8%</b>          |

**Consolidated City of Indianapolis, Marion County**  
**Budget by Department by Service**  
**Expenditures & Appropriations by Character**

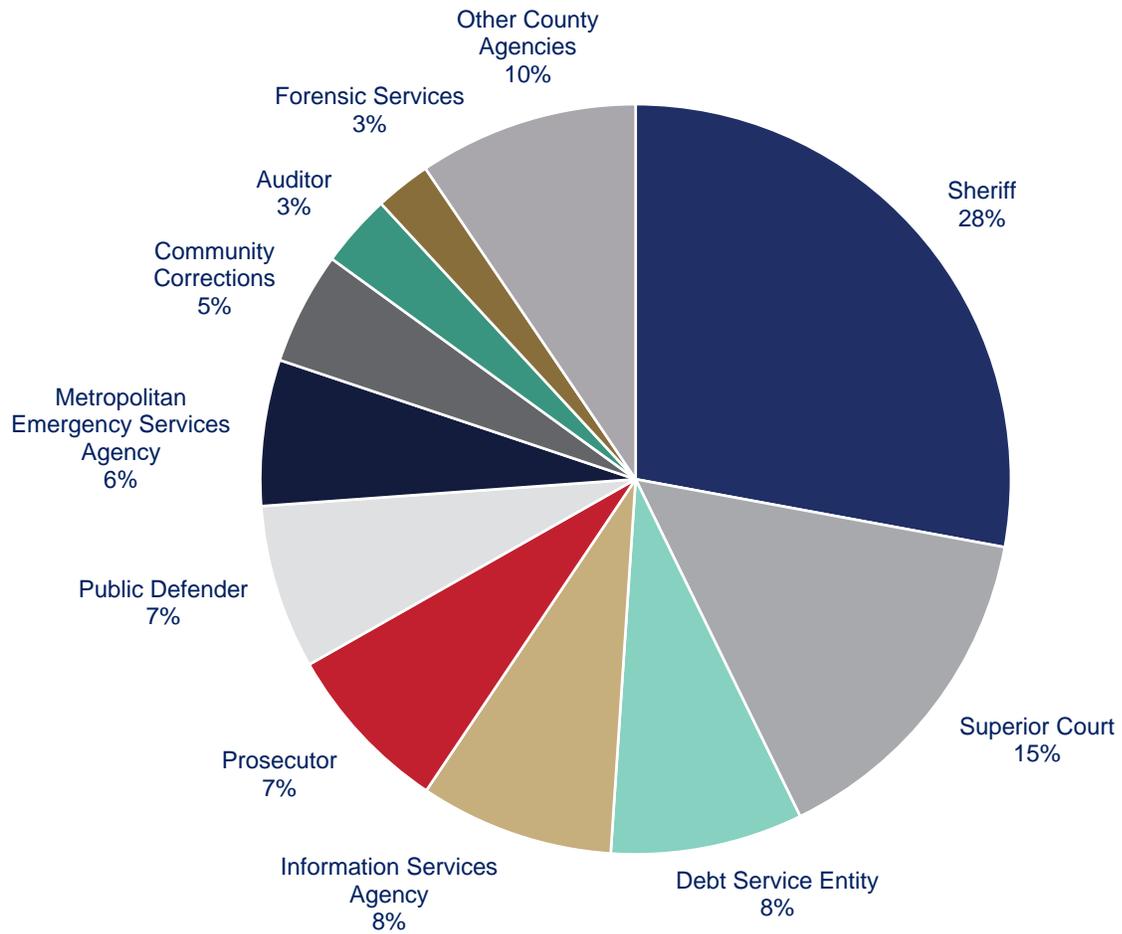
|                                | 2021                 | 2022                 | 2023                 | 2023                 | 2024                 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                | Actual               | Actual               | Budget               | Budget               | Budget               |
| <b>CITY</b>                    |                      |                      |                      |                      |                      |
| Personal Services              | 547,667,512          | 551,808,214          | 583,800,451          | 584,125,451          | 614,250,380          |
| Materials and Supplies         | 28,616,719           | 30,670,150           | 32,887,696           | 33,965,696           | 32,990,561           |
| Other Services and Charges     | 496,860,022          | 496,137,771          | 312,595,567          | 335,605,235          | 337,640,012          |
| Properties and Equipment       | 101,325,002          | 122,924,302          | 98,522,433           | 181,504,897          | 112,170,255          |
| Internal Charges               | -                    | -                    | -                    | -                    | -                    |
| <b>TOTAL EXPENDITURES</b>      | <b>1,174,469,256</b> | <b>1,201,540,438</b> | <b>1,027,806,147</b> | <b>1,135,201,279</b> | <b>1,097,051,208</b> |
| <b>COUNTY</b>                  |                      |                      |                      |                      |                      |
| Personal Services              | 186,717,991          | 204,394,570          | 228,787,376          | 228,787,377          | 245,197,773          |
| Materials and Supplies         | 3,307,954            | 3,834,178            | 5,458,400            | 5,458,400            | 5,206,983            |
| Other Services and Charges     | 141,904,515          | 186,353,582          | 196,861,914          | 198,796,914          | 210,338,804          |
| Properties and Equipment       | 2,442,098            | 2,374,285            | 3,141,490            | 3,146,705            | 3,626,225            |
| <b>TOTAL EXPENDITURES</b>      | <b>334,372,558</b>   | <b>396,956,615</b>   | <b>434,249,180</b>   | <b>436,189,396</b>   | <b>464,369,785</b>   |
| <b>CITY &amp; COUNTY TOTAL</b> | <b>1,508,841,814</b> | <b>1,598,497,053</b> | <b>1,462,055,326</b> | <b>1,571,390,675</b> | <b>1,561,420,993</b> |

# 2024 Appropriations – City



\* Refer to Budget by Department by Service report for appropriation amounts by department/agency.  
\*\*City Pension Budget of \$56,193,895 is not reflected in above total.

# 2024 Appropriations - County



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

# Summary of Interfund Transfers

| OPERATING FUND TRANSFERS           |                     | TRANSFERS OUT                 |                            |                              |                   |                                  |                          |                             |                           |                                |                        | TOTAL TRANSFERS OUT |
|------------------------------------|---------------------|-------------------------------|----------------------------|------------------------------|-------------------|----------------------------------|--------------------------|-----------------------------|---------------------------|--------------------------------|------------------------|---------------------|
| TRANSFERS IN                       | Consolidated County | City Public Safety Income Tax | City State Law Enforcement | City Federal Law Enforcement | County General    | Commissioner & Guardian Ad Litem | County Option Income Tax | Drug Free Community- County | Cap Asset Lifecycle & Dev | Solid Waste Collection General | City Opioid Settlement | TOTAL TRANSFERS OUT |
| IFD General                        | 89,497,000          |                               |                            |                              |                   |                                  |                          |                             |                           |                                |                        | 89,497,000          |
| IMPD General                       | 119,970,000         | 75,058,421                    |                            |                              |                   |                                  |                          |                             |                           |                                |                        | 195,028,421         |
| Consolidated County                | 3,650,482           |                               |                            |                              |                   |                                  |                          |                             | 2,000,000                 |                                |                        | 5,650,482           |
| Storm Water Management             |                     |                               | 180,000                    |                              |                   |                                  |                          |                             |                           |                                |                        | 180,000             |
| County State Law Enforcement       |                     |                               | 1,181,714                  |                              |                   |                                  |                          |                             |                           |                                |                        | 1,181,714           |
| County Federal Law Enforcement     |                     |                               |                            | 1,441,800                    |                   |                                  |                          |                             |                           |                                |                        | 1,441,800           |
| Guardian Ad Litem                  |                     |                               |                            |                              | 5,394,574         | 1,300,000                        |                          |                             |                           |                                |                        | 6,694,574           |
| Sheriff's Medical Care for Inmates |                     |                               |                            |                              | 19,623,374        |                                  |                          |                             |                           |                                |                        | 19,623,374          |
| County General                     |                     |                               |                            |                              |                   |                                  | 22,656,248               |                             |                           |                                |                        | 22,656,248          |
| Drug Free Community- City          |                     |                               |                            |                              |                   |                                  |                          | 250,000                     |                           |                                |                        | 250,000             |
| Solid Waste Disposal General       |                     |                               |                            |                              |                   |                                  |                          |                             |                           | 910,000                        |                        | 910,000             |
| County Opioid Settlement           |                     |                               |                            |                              |                   |                                  |                          |                             |                           |                                | 235,285                | 235,285             |
| <b>TOTAL TRANSFERS IN</b>          | <b>213,117,482</b>  | <b>75,058,421</b>             | <b>1,361,714</b>           | <b>1,441,800</b>             | <b>25,017,948</b> | <b>1,300,000</b>                 | <b>22,656,248</b>        | <b>250,000</b>              | <b>2,000,000</b>          | <b>910,000</b>                 | <b>235,285</b>         | <b>343,348,898</b>  |

9

| DEBT & CAPITAL FUND TRANSFERS |                     | TRANSFERS OUT          |                        |                 |                       |                         |                   |                                     |                                       | TOTAL TRANSFERS OUT |
|-------------------------------|---------------------|------------------------|------------------------|-----------------|-----------------------|-------------------------|-------------------|-------------------------------------|---------------------------------------|---------------------|
| TRANSFERS IN                  | 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      |                     | 8,856,407              |                        |                 |                       |                         |                   |                                     |                                       | 8,856,407           |
| Revenue Bond Funds            |                     | 5,615,375              |                        | 225,000         | 300,000               |                         |                   |                                     |                                       | 6,140,375           |
| Flood Control District Bonds  |                     |                        | 12,713,803             |                 |                       |                         |                   |                                     |                                       | 12,713,803          |
| Cap Asset Lifecycle & Dev     |                     | 32,434,636             | 9,143,713              |                 |                       |                         |                   | 500,000                             |                                       | 42,078,349          |
| Civil City Bond               | 730,789             |                        |                        |                 |                       |                         |                   |                                     |                                       | 730,789             |
| CJC Lease                     |                     |                        |                        |                 |                       | 6,700,847               | 23,691,805        |                                     | 4,400,000                             | 34,792,652          |
| Parks District Bonds          |                     |                        |                        |                 |                       |                         |                   |                                     | 1,994,696                             | 1,994,696           |
| <b>TOTAL TRANSFERS IN</b>     | <b>730,789</b>      | <b>46,906,418</b>      | <b>21,857,516</b>      | <b>225,000</b>  | <b>300,000</b>        | <b>6,700,847</b>        | <b>23,691,805</b> | <b>500,000</b>                      | <b>6,394,696</b>                      | <b>107,307,072</b>  |

# Debt Service

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, such as pledging parking fees to the debt service of a parking garage. Another example would be financing stormwater projects, undertaken by the city to address flood control problems, with stormwater fees pledged to pay the debt service.

Other special revenue debt utilizes Tax Increment Financing (TIF) districts throughout Marion County where the debt is supported through incremental property tax growth because of the investment. This financing tool is used to develop and grow various communities and neighborhoods but for the local government investment would have little growth potential. TIF funds, including debt service for TIF bonds, are not appropriated by the City-County Council. In Marion County, the Metropolitan Development Commission (MDC) serves as the fiscal body for all tax increment financing debt and other expenditures. As such, this debt is not included in the report below.

## 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 2024, projects greater than \$19,051,396 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

|                                       | Net Assessed Value | Debt Limit (% of NAV) | Debt Limit   | Bonds Outstanding | Remaining Debt Margin | % of Debt Limit Utilized |
|---------------------------------------|--------------------|-----------------------|--------------|-------------------|-----------------------|--------------------------|
| Marion County                         | \$ 58,330,248      | 0.67%                 | \$ 390,813   | \$ -              | \$ 390,813            | 0.00%                    |
| Civil City                            | \$ 54,545,121      | 0.67%                 | \$ 365,452   | \$ 91,521         | \$ 273,932            | 25.04%                   |
| Park District                         | \$ 58,330,248      | 0.67%                 | \$ 390,813   | \$ 32,668         | \$ 358,145            | 8.36%                    |
| Metropolitan Thoroughfare District    | \$ 58,330,248      | 1.33%                 | \$ 775,792   | \$ 256,937        | \$ 518,855            | 33.12%                   |
| Solid Waste Special Service District  | \$ 54,630,110      | 2.00%                 | \$ 1,092,602 | \$ -              | \$ 1,092,602          | 0.00%                    |
| Public Safety Communications District | \$ 58,330,248      | 0.67%                 | \$ 390,813   | \$ 38,405         | \$ 352,407            | 9.83%                    |

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

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

## City & County Non-Departmental and Debt Service

|                                      | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Adopted   | 2023<br>Revised    | 2024<br>Introduced |
|--------------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| <b>Source</b>                        |                    |                    |                   |                    |                    |
| Consolidated County                  | 88,253,305         | -                  | -                 | -                  | -                  |
| Federal Grants - City                | 2,404,975          | 160,030            | -                 | -                  | -                  |
| Stimulus-Coronavirus Pandemic        | 157,819,030        | 235,663,285        | -                 | 947,260            | -                  |
| PILOT Debt Service Fund              | 12,088,500         | 12,084,850         | 12,089,100        | 12,089,100         | 12,087,250         |
| Flood Control District Bonds         | 9,267,470          | 60,465,333         | 11,204,430        | 11,204,430         | 12,713,803         |
| Metro Thoroughfare Bonds             | 9,744,404          | 9,742,882          | 9,733,111         | 9,733,111          | 11,264,476         |
| Park District Bonds                  | 643,370            | 2,191,841          | 1,995,755         | 1,995,755          | 3,816,246          |
| County Wide (MECA) Bonds             | 7,752,882          | 7,738,137          | 9,159,062         | 9,159,062          | 6,731,288          |
| Civil City Bond                      | 12,986,163         | 4,796,951          | 5,544,645         | 5,804,645          | 5,926,465          |
| Revenue Bond Funds                   | 6,537,157          | 5,621,350          | 7,643,227         | 7,643,227          | 8,992,872          |
| Economic Development Bonds - Non TIF | 1,583,378          | 1,579,178          | 1,596,789         | 1,596,789          | 1,612,318          |
| Cnty Cum Capital Improvements        | -                  | -                  | -                 | 9,800,000          | -                  |
| County General                       | 31,246             | -                  | -                 | -                  | -                  |
| Federal Grants - County              | 184,596            | 113,938            | -                 | -                  | -                  |
| Capital Improvement Leases           | -                  | 1,058,000          | 1,062,286         | 1,062,286          | 1,058,192          |
| CJC Lease Fund                       | -                  | 37,486,317         | 37,486,317        | 37,486,317         | 37,492,652         |
| <b>Total:</b>                        | <b>309,296,475</b> | <b>378,702,091</b> | <b>97,514,721</b> | <b>108,521,981</b> | <b>101,695,563</b> |
| <b>Expenditure</b>                   |                    |                    |                   |                    |                    |
| Personal Services                    | 15,616,392         | 12,497,351         | -                 | -                  | -                  |
| Materials and Services               | 122,272            | 13,428             | -                 | -                  | -                  |
| Other Services and Charges           | 293,440,140        | 336,195,157        | 97,514,721        | 108,521,981        | 101,695,563        |
| Properties and Equipment             | 117,670            | 29,996,155         | -                 | -                  | -                  |
| <b>Total:</b>                        | <b>309,296,475</b> | <b>378,702,091</b> | <b>97,514,721</b> | <b>108,521,981</b> | <b>101,695,563</b> |

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

# 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.

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, 2022 Annual Comprehensive Financial Report (ACFR) for the City of Indianapolis.

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

## Pension Obligations

|                           | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Introduced |
|---------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Source</b>             |                   |                   |                   |                   |                    |
| Police Pension Trust Fund | 27,729,898        | 26,545,609        | 28,980,000        | 28,980,000        | 28,500,000         |
| Fire Pension Trust Fund   | 26,873,025        | 26,211,158        | 27,644,350        | 27,644,350        | 27,693,895         |
| <b>Total:</b>             | <b>54,602,923</b> | <b>52,756,767</b> | <b>56,624,350</b> | <b>56,624,350</b> | <b>56,193,895</b>  |
| <b>Expenditure</b>        |                   |                   |                   |                   |                    |
| Personal Services         | 54,602,923        | 52,756,767        | 56,624,350        | 56,624,350        | 56,193,895         |
| <b>Total:</b>             | <b>54,602,923</b> | <b>52,756,767</b> | <b>56,624,350</b> | <b>56,624,350</b> | <b>56,193,895</b>  |

# Capital Expenditures

Capital expenditures, funds used to maintain, upgrade, and acquire City/County assets, are part of the annual budget. These assets, or capital assets, are defined as assets with cost or donated value beyond prescribed levels and have a useful life greater than two years. The City considers land, construction in progress, improvements, buildings, equipment, and infrastructure (e.g., streets, bridges, storm drains, and similar items) capital assets. Capital assets are defined in the table below. A capital asset meeting the criteria will be depreciated in the government-wide financial statements, and assets that are not capitalized 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 severity, specifically considering 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](#).

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

| Asset Category           | Capitalization Threshold          | Four-Year Major Capital Improvement Plan |               |          |          |          |          |            |
|--------------------------|-----------------------------------|--|---------------|----------|----------|----------|----------|------------|
|                          |                                   | Category                                 | (\$ millions) |          |          |          |          | Total      |
|                          |                                   |  | 2023          | 2024     | 2025     | 2026     | 2027     |            |
| Land                     | All land is capitalized           | Transportation                           | \$ 304.3      | \$ 325.7 | \$ 181.4 | \$ 150.1 | \$ 103.1 | \$ 1,064.6 |
| Buildings-New            | All new buildings are capitalized | Stormwater                               | \$ 52.6       | \$ 85.0  | \$ 72.0  | \$ 17.9  | \$ 18.4  | \$ 245.9   |
| Buildings-Rehabilitation | \$ 75,000                         | Parks                                    | \$ 5.9        | \$ 5.8   | \$ 5.8   | \$ 5.8   | \$ 5.8   | \$ 29.1    |
| Intangibles              | \$ 100,000                        | <b>Total</b>                             | \$ 362.8      | \$ 416.5 | \$ 259.2 | \$ 173.8 | \$ 127.3 | \$ 1,339.6 |
| Infrastructure           | \$ 25,000                         |  |               |          |          |          |          |            |
| Land Improvements        | \$ 25,000                         |  |               |          |          |          |          |            |
| Machinery & Equipment    | \$ 5,000                          |  |               |          |          |          |          |            |
| Vehicles                 | \$ 5,000                          |  |               |          |          |          |          |            |

## Transportation Capital Plan

| Project Type                          | 2023                  | 2024                  | 2025                  | 2026                  | 2027                  | TOTAL                   |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| Bridge Rehabilitation                 | \$ 6,681,925          | \$ 33,017,610         | \$ 13,064,000         | \$ 38,004,530         | \$ 24,494,627         | \$ 115,262,693          |
| Bridge Replacement                    | \$ 8,168,689          | \$ 5,215,712          | \$ 9,361,686          | \$ 8,468,000          | \$ 12,835,000         | \$ 44,049,087           |
| Crack Sealing                         | \$ 1,157,824          | \$ 1,000,000          | \$ 2,000,000          | \$ 2,000,000          | \$ -                  | \$ 6,157,824            |
| Curb/Sidewalks/Pedestrian Enhancement | \$ 6,064,464          | \$ 6,354,838          | \$ 2,975,000          | \$ 5,981,010          | \$ 9,670,010          | \$ 31,045,321           |
| Greenways/Multimodal Path             | \$ 29,966,415         | \$ 38,787,259         | \$ 11,557,111         | \$ 6,800,000          | \$ -                  | \$ 87,110,786           |
| Job-Order-Contract                    | \$ 10,716,698         | \$ 4,005,000          | \$ 4,000,000          | \$ 4,000,000          | \$ -                  | \$ 22,721,698           |
| Mass Transit                          | \$ 300,000            | \$ -                  | \$ 1,500,000          | \$ -                  | \$ -                  | \$ 1,800,000            |
| Program Controls/Staff Augmentation   | \$ 4,068,719          | \$ 4,125,000          | \$ 4,340,000          | \$ 4,557,875          | \$ -                  | \$ 17,091,594           |
| Stormwater                            | \$ 52,657             | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 52,657               |
| Streets                               | \$ 135,019,697        | \$ 180,330,331        | \$ 105,295,563        | \$ 68,462,470         | \$ 50,850,000         | \$ 539,958,061          |
| Strip Patching                        | \$ 2,723,112          | \$ 8,000,000          | \$ 8,000,000          | \$ 8,000,000          | \$ -                  | \$ 26,723,112           |
| Study/Inventories                     | \$ 3,185,311          | \$ 1,123,800          | \$ 1,150,000          | \$ 850,000            | \$ 500,000            | \$ 6,809,111            |
| Traffic                               | \$ 3,374,160          | \$ 3,750,000          | \$ 4,620,000          | \$ 2,950,000          | \$ 4,750,000          | \$ 19,444,160           |
| Economic Development                  | \$ 92,853,654         | \$ 40,015,000         | \$ 13,550,000         | \$ -                  | \$ -                  | \$ 146,418,654          |
| <b>TOTAL</b>                          | <b>\$ 304,333,327</b> | <b>\$ 325,724,550</b> | <b>\$ 181,413,360</b> | <b>\$ 150,073,885</b> | <b>\$ 103,099,637</b> | <b>\$ 1,064,644,758</b> |

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 10.6% of the plan's funding for 2024. Additional details on the mechanics of the gasoline tax can be found in the Revenues Overview section. Local funding sources accounted for 39.2% of the funding in 2024. 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 50.2%. 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     | 2023                 | 2024                 | 2025                 | 2026                 | 2027                 | TOTAL                 |
|------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Culverts         | \$ 5,020,972         | \$ 11,265,013        | \$ 5,855,000         | \$ 1,000,000         | \$ 2,520,000         | \$ 25,660,984         |
| Levees/Dams      | \$ 438,542           | \$ 2,545,900         | \$ 17,978,900        | \$ 2,399,900         | \$ 2,199,900         | \$ 25,563,142         |
| Channels         | \$ 1,864,680         | \$ 3,066,647         | \$ 800,000           | \$ 4,960,000         | \$ 12,000            | \$ 10,703,327         |
| Stewardship      | \$ 500,000           | \$ 500,000           | \$ 500,000           | \$ 500,000           | \$ 500,000           | \$ 2,500,000          |
| Streets          | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                  |
| Study            | \$ 4,967,552         | \$ 4,410,000         | \$ 4,157,500         | \$ 4,170,000         | \$ 4,170,000         | \$ 21,875,052         |
| Surface Drainage | \$ 38,471,530        | \$ 61,728,560        | \$ 41,223,738        | \$ 3,390,000         | \$ 7,516,000         | \$ 152,329,827        |
| Water Quality    | \$ 1,334,065         | \$ 1,500,000         | \$ 1,500,000         | \$ 1,500,000         | \$ 1,500,000         | \$ 7,334,066          |
| <b>TOTAL</b>     | <b>\$ 52,597,341</b> | <b>\$ 85,016,120</b> | <b>\$ 72,015,138</b> | <b>\$ 17,919,900</b> | <b>\$ 18,417,900</b> | <b>\$ 245,966,398</b> |

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 97.1% of funding. The 2024 capital plan utilizes funds from the following sources: American Rescue Plan Act (ARPA), bond issuances and lines of credit, and stormwater fee revenue, which is charged to property owners based on their impervious surface. One unique funding source for this capital plan are 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      | 2023                | 2024                | 2025                | 2026                | 2027                | TOTAL                |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Aquatic/ Pools    | \$ 602,289          | \$ 655,000          | \$ 150,000          | \$ 673,795          | \$ 300,000          | \$ 2,081,084         |
| Buildings         | \$ 710,076          | \$ 1,800,000        | \$ 3,867,500        | \$ 275,000          | \$ 3,000,000        | \$ 6,652,576         |
| Facilities        | \$ 1,017,864        | \$ 1,210,000        | \$ 832,500          | \$ 900,000          | \$ 500,000          | \$ 3,960,364         |
| Sitework          | \$ 3,444,911        | \$ 1,485,000        | \$ 500,000          | \$ 3,010,000        | \$ 1,700,000        | \$ 8,439,911         |
| Playground        | \$ 24,663           | \$ 650,000          | \$ 450,000          | \$ 941,205          | \$ 300,000          | \$ 2,065,868         |
| Studies and Plans | \$ 102,700          | \$ -                | \$ -                | \$ -                |                     | \$ 102,700           |
| <b>TOTAL</b>      | <b>\$ 5,902,503</b> | <b>\$ 5,800,000</b> | <b>\$ 5,800,000</b> | <b>\$ 5,800,000</b> | <b>\$ 5,800,000</b> | <b>\$ 23,302,503</b> |

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 for 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

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# 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)

## Final vs. Revised vs. Introduced vs. Adopted

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

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

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

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

*Budget 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

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# 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 civilian 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 four divisions, each lead by a Deputy Chief, as follows:

### *Operations Division*

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

### *Investigations Division*

This division conducts major criminal investigations including homicide, aggravated assaults, robbery, sex crimes, 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. The division uses analytical products to guide enforcement and/or intervention efforts. The division also provides liaison units with the US Marshal, FBI, DEA, ATF, Prosecutor's Office and the United States Attorney's Office.

### *Administration Division*

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

### *Training, Policy, and Oversight Division*

As the name implies, this division is responsible for departmental training/record keeping, updating and creating departmental policies, managing internal investigations (IA), and ensuring any discipline issued follows departmental rules and maintains fairness. The division is responsible for all citizen-led review boards and their required training. The division maintains accreditation with the Commission on Accreditation for Law Enforcement Agencies (CALEA) and oversees the body worn camera program.

### Indianapolis Metropolitan Police Department

|                                | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Adopted    | 2023<br>Revised    | 2024<br>Budget     |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Source</b>                  |                    |                    |                    |                    |                    |
| IMPD General                   | 245,925,662        | 250,038,294        | 266,195,262        | 266,195,262        | 275,110,496        |
| State Law Enforcement          | 472,986            | 805,584            | 770,000            | 770,000            | 770,000            |
| Federal Law Enforcement        | 522,647            | 1,130,987          | 1,263,300          | 1,263,300          | 2,238,300          |
| Federal Grants - City          | 2,463,808          | 3,619,650          | 9,392,372          | 9,392,372          | 9,247,280          |
| State of Indiana Grants - City | 0                  | 0                  | 173,000            | 223,000            | 0                  |
| Stimulus-Coronavirus Pandemic  | 0                  | 52,109             | 0                  | 0                  | 0                  |
| City Cum Capital Improvements  | 3,566,965          | 5,330,741          | 6,436,159          | 6,436,159          | 7,988,617          |
| Police Pension Trust Fund      | 27,729,898         | 26,545,609         | 28,980,000         | 28,980,000         | 28,500,000         |
| <b>Total:</b>                  | <b>280,681,966</b> | <b>287,522,974</b> | <b>313,210,093</b> | <b>313,260,093</b> | <b>323,854,693</b> |

|                            |                    |                    |                    |                    |                    |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Expenditure</b>         |                    |                    |                    |                    |                    |
| Personal Services          | 240,761,615        | 241,329,308        | 256,250,719        | 256,250,719        | 263,521,833        |
| Materials and Services     | 2,550,307          | 2,166,609          | 4,050,876          | 4,050,876          | 3,877,876          |
| Other Services and Charges | 23,793,864         | 25,547,054         | 32,581,813         | 32,631,813         | 34,675,712         |
| Properties and Equipment   | 3,093,174          | 7,259,889          | 8,147,524          | 8,147,524          | 8,815,359          |
| Internal Charges           | 10,483,006         | 11,220,113         | 12,179,161         | 12,179,161         | 12,963,913         |
| <b>Total:</b>              | <b>280,681,966</b> | <b>287,522,974</b> | <b>313,210,093</b> | <b>313,260,093</b> | <b>323,854,693</b> |

# 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

|                                | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Adopted    | 2023<br>Revised    | 2024<br>Budget     |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Source</b>                  |                    |                    |                    |                    |                    |
| IFD General                    | 169,001,656        | 178,737,730        | 195,128,534        | 195,128,534        | 206,459,903        |
| Metro Emergency Communications | 2,325,926          | 0                  | 0                  | 0                  | 0                  |
| Federal Grants - City          | 8,188,474          | 6,166,580          | 9,965,979          | 9,965,979          | 15,610,585         |
| State of Indiana Grants - City | 0                  | 0                  | 173,000            | 173,000            | 0                  |
| Fire Cumulative                | 4,719,091          | 4,809,878          | 4,835,103          | 4,835,103          | 5,248,024          |
| Fire Pension Trust Fund        | 26,873,025         | 26,211,158         | 27,644,350         | 27,644,350         | 27,693,895         |
| <b>Total:</b>                  | <b>211,108,172</b> | <b>215,925,346</b> | <b>237,746,967</b> | <b>237,746,967</b> | <b>255,012,408</b> |
| <b>Expenditure</b>             |                    |                    |                    |                    |                    |
| Personal Services              | 186,957,743        | 190,319,266        | 206,874,011        | 206,874,011        | 221,570,332        |
| Materials and Services         | 2,556,196          | 2,190,011          | 3,142,333          | 3,142,333          | 3,199,917          |
| Other Services and Charges     | 12,323,885         | 12,502,393         | 12,186,947         | 12,186,947         | 13,037,891         |
| Properties and Equipment       | 4,262,823          | 5,009,522          | 9,407,429          | 9,407,429          | 10,953,689         |
| Internal Charges               | 5,007,524          | 5,904,153          | 6,136,247          | 6,136,247          | 6,250,578          |
| <b>Total:</b>                  | <b>211,108,172</b> | <b>215,925,346</b> | <b>237,746,967</b> | <b>237,746,967</b> | <b>255,012,408</b> |

## 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 our 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 addresses racial inequity in the food system by improving access to healthy food with a focus on food desert and low access areas.

#### *Community Violence Reduction*

This division bridges the gap between the police and the community by taking a holistic approach that seeks to perpetuate the self-sufficiency of individuals, preserve families, and promote public safety. The 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 addresses mental health and substance use issues affecting our community: (1) the Assessment and Intervention Center (AIC) which provides shelter and other resources to the those experiencing mental health and/or substance abuse issues and (2) the Clinician-Lead Community Response team: 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

|                                   | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                     |                   |                   |                   |                   |                   |
| Consolidated County               | 10,597,140        | 12,228,896        | 16,112,041        | 16,112,041        | 23,071,735        |
| Metro Emergency<br>Communications | 8,112,582         | 0                 | 0                 | 0                 | 0                 |
| Federal Grants - City             | 2,315,356         | 879,192           | 4,582,277         | 4,582,277         | 6,099,184         |
| State of Indiana Grants - City    | 0                 | 75,000            | 937,114           | 2,062,114         | 1,246,540         |
| <b>Total:</b>                     | <b>21,025,077</b> | <b>13,183,088</b> | <b>21,631,432</b> | <b>22,756,432</b> | <b>30,417,459</b> |
| <b>Expenditure</b>                |                   |                   |                   |                   |                   |
| Personal Services                 | 2,739,150         | 2,052,981         | 2,464,846         | 2,564,846         | 2,703,615         |
| Materials and Services            | 92,837            | 18,120            | 242,400           | 242,400           | 163,400           |
| Other Services and Charges        | 17,752,347        | 10,954,000        | 18,730,417        | 19,755,417        | 27,366,046        |
| Properties and Equipment          | 392,615           | 84,323            | 107,000           | 107,000           | 107,000           |
| Internal Charges                  | 48,128            | 73,664            | 86,769            | 86,769            | 77,398            |
| <b>Total:</b>                     | <b>21,025,077</b> | <b>13,183,088</b> | <b>21,631,432</b> | <b>22,756,432</b> | <b>30,417,459</b> |

# 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 is the public safety answering point for all incoming emergency and non-emergency calls for service. These calls are coordinated and then assigned to the appropriate public safety agency. Once the call has been assigned, the 911 center monitors those units and is the coordination point for public safety officers if additional resources are needed. The center dispatches for 27+ Law Enforcement agencies and all the Fire/EMS agencies in Marion County except for Speedway and Lawrence.

### *Emergency Management*

Emergency Management (EMA) protects the City of Indianapolis-Marion County by coordinating and integrating all activities necessary to build, sustain and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, other manmade disasters, and large-scale events. This division works with all public safety agencies, city and county services, private sector entities, volunteers, and communities. EMA coordinates efforts by managing the Emergency Operations Center, development of the county's Emergency Operations Plan, and maintaining 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 an emergency response from receiving the initial call through dispatch of the appropriate resources, 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

|                                | 2021<br>Actual | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|--------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                  |                |                   |                   |                   |                   |
| 911 Emergency Dispatch         | 0              | 9,812,604         | 6,932,610         | 6,932,610         | 5,807,204         |
| Public Safety Communications   | 0              | 12,116,969        | 17,303,361        | 17,303,361        | 19,735,387        |
| Federal Grants - County        | 0              | 75,000            | 350,000           | 350,000           | 1,281,704         |
| Cumulative Capital Improvement | 0              | 276,034           | 635,000           | 635,000           | 913,772           |
| <b>Total:</b>                  | <b>0</b>       | <b>22,280,607</b> | <b>25,220,971</b> | <b>25,220,971</b> | <b>27,738,067</b> |
| <b>Expenditure</b>             |                |                   |                   |                   |                   |
| Personal Services              | 0              | 13,601,195        | 15,562,405        | 15,562,405        | 16,122,886        |
| Materials and Services         | 0              | 112,194           | 191,805           | 191,805           | 214,495           |
| Other Services and Charges     | 0              | 8,194,494         | 8,960,161         | 8,960,161         | 10,874,085        |
| Properties and Equipment       | 0              | 372,724           | 506,600           | 506,600           | 526,600           |
| <b>Total:</b>                  | <b>0</b>       | <b>22,280,607</b> | <b>25,220,971</b> | <b>25,220,971</b> | <b>27,738,067</b> |

# Criminal Justice

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## Marion County Sheriff's Office

The Marion County Sheriff serves as the chief constitutional 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 has implemented and maintained stringent accreditation and training protocols to meet the law enforcement and public safety challenges of a world-class city.

### Structure

#### *Office of the Sheriff*

This Division includes the Sheriff, Executive Staff, Internal Affairs, and related support staff, 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.

### Marion County Sheriff's Office

|                                  | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Adopted    | 2023<br>Revised    | 2024<br>Budget     |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Source</b>                    |                    |                    |                    |                    |                    |
| County General                   | 65,733,129         | 53,776,128         | 58,728,570         | 58,728,570         | 71,475,079         |
| 911 Emergency Dispatch           | 7,253,508          | 0                  | 0                  | 0                  | 0                  |
| Public Safety Communications     | 1,119,861          | 0                  | 0                  | 0                  | 0                  |
| County Federal Law Enforcement   | 0                  | 11,318             | 11,320             | 11,320             | 11,320             |
| County State Law Enforcement     | 0                  | 20,000             | 20,000             | 20,000             | 20,000             |
| Sheriff's Civil Division Fees    | 120,000            | 199,999            | 0                  | 0                  | 100,000            |
| Sheriff's Med Care for Inmates   | 11,395,137         | 18,314,401         | 20,212,236         | 20,212,236         | 19,635,374         |
| Sex & Violent Offender Admin     | 0                  | 14,997             | 15,000             | 15,000             | 15,000             |
| Sheriff's Continuing Education   | 0                  | 11,999             | 12,000             | 12,000             | 12,000             |
| Cnty Public Safety Income Tax    | 32,180,185         | 35,974,374         | 33,698,330         | 33,698,330         | 35,790,820         |
| County (Corr) Misdemeanant       | 331,111            | 519,813            | 602,239            | 602,239            | 602,239            |
| Federal Grants - County          | 816,671            | 779,393            | 1,373,421          | 1,373,421          | 1,663,288          |
| State of Indiana Grants - County | 306,999            | 296,547            | 518,126            | 518,126            | 522,278            |
| Capital Improvement Leases       | 2,022,000          | 966,000            | 0                  | 0                  | 0                  |
| Cumulative Capital Improvement   | 0                  | 0                  | 63,750             | 63,750             | 63,750             |
| <b>Total:</b>                    | <b>121,278,601</b> | <b>110,884,969</b> | <b>115,254,992</b> | <b>115,254,992</b> | <b>129,911,149</b> |
| <b>Expenditure</b>               |                    |                    |                    |                    |                    |
| Personal Services                | 68,821,844         | 68,198,546         | 71,874,997         | 71,874,997         | 80,568,211         |
| Materials and Services           | 1,880,886          | 2,357,612          | 2,582,534          | 2,582,534          | 2,518,519          |
| Other Services and Charges       | 50,510,153         | 39,939,578         | 40,311,906         | 40,311,906         | 46,078,864         |
| Properties and Equipment         | 65,719             | 389,233            | 485,555            | 485,555            | 745,555            |
| <b>Total:</b>                    | <b>121,278,601</b> | <b>110,884,969</b> | <b>115,254,992</b> | <b>115,254,992</b> | <b>129,911,149</b> |

## 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 33,125 civil cases, 36,806 criminal cases, 47,037 traffic cases, and 14,185 family cases in 2022.

#### *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.

## Marion County Superior Court

|                                   | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                     |                   |                   |                   |                   |                   |
| County General                    | 30,667,858        | 31,274,755        | 35,886,459        | 35,886,459        | 36,071,246        |
| Adult Probation Fees              | 0                 | 600,000           | 880,311           | 880,311           | 880,311           |
| Superior Court Equipment          | 0                 | 0                 | 62,500            | 62,500            | 62,500            |
| Comm & Guardian Ad Litem          | 0                 | 0                 | 0                 | 0                 | 0                 |
| Guardian Ad Litem                 | 8,093,921         | 7,280,000         | 7,700,142         | 7,700,142         | 7,700,142         |
| Alt Dispute Resolution            | 2,794             | 15,000            | 20,000            | 20,000            | 20,000            |
| Alcohol & Drug Services           | 0                 | 360,000           | 431,305           | 431,305           | 431,305           |
| Cnty Public Safety Income Tax     | 14,484,873        | 15,948,486        | 18,047,759        | 18,047,759        | 18,047,759        |
| Jury Pay                          | 74,995            | 74,995            | 75,000            | 75,000            | 150,000           |
| Drug Treatment Diversion          | 0                 | 3,000             | 50,000            | 50,000            | 50,000            |
| Home Detention User Fees          | 2,107,012         | 1,987,736         | 180,000           | 180,000           | 180,000           |
| Federal Grants - County           | 1,084,998         | 693,094           | 1,297,617         | 1,297,617         | 1,246,159         |
| State of Indiana Grants - County  | 2,977,838         | 2,663,035         | 3,669,171         | 4,674,386         | 4,320,342         |
| County Grants                     | 2,500             | 10,383            | 7,000             | 7,000             | 7,000             |
| Cumulative Capital<br>Improvement | 229,128           | 0                 | 0                 | 0                 | 0                 |
| <b>Total:</b>                     | <b>59,725,917</b> | <b>60,910,483</b> | <b>68,307,263</b> | <b>69,312,479</b> | <b>69,166,764</b> |
| <b>Expenditure</b>                |                   |                   |                   |                   |                   |
| Personal Services                 | 33,616,130        | 32,839,247        | 40,907,920        | 40,907,920        | 40,146,524        |
| Materials and Services            | 118,766           | 154,498           | 196,000           | 196,000           | 216,319           |
| Other Services and Charges        | 25,825,514        | 27,580,711        | 27,010,936        | 28,010,936        | 28,489,922        |
| Properties and Equipment          | 165,507           | 336,027           | 192,408           | 197,623           | 314,000           |
| <b>Total:</b>                     | <b>59,725,917</b> | <b>60,910,483</b> | <b>68,307,263</b> | <b>69,312,479</b> | <b>69,166,764</b> |

## 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. Today, the Circuit Court hears only civil matters and has exclusive statewide jurisdiction for insurance re-organization/liquidations, medical liens, and lottery assignment cases.

The Circuit Court has exclusive jurisdiction over all county election board matters and tax sales/quiet title cases. By statute, the Marion Circuit Court handles all name change and correction of birth certificate cases filed in Marion County. 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 provides supervision to all 9 of the Marion County Township Small Claims Courts. The Circuit Court previously supervised the only paternity division in Marion County. However, in an effort to become more compliant with the weighted case load metrics issued by the Indiana Supreme Court, the Marion Circuit Court will not hear private paternity cases related to custody and parenting time any longer. Those cases will be heard by the Family Law Division of the Marion Superior Court. Marion Circuit Court will now have exclusive jurisdiction of all of the Title IV-D cases in Marion County. These are the cases in which the State of Indiana helps a party establish paternity, calculate and/or collect and enforce a child support order. With these changes, the Marion Circuit Court will have 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 may be 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 4-5 days per week. This division contains 2 magistrates and 3-4 court staff personnel.

#### *Civil Division*

The Civil Division handles the remainder of the Court's docket. In an effort to enhance the efficiency of the Court, the Marion Circuit Court has increased the percentage of Civil Cases it will hear from 1% to approximately 7%. Marion Circuit Court, civil division will now hear every kind of civil case from medical malpractice to civil collections and automobile accident cases. In this division, the Circuit Court Judge supervises one full-time Magistrate, two court reporters, and two bailiffs.

### Marion County Circuit Court

|                            | 2021<br>Actual   | 2022<br>Actual | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|----------------------------|------------------|----------------|------------------|------------------|------------------|
| <b>Source</b>              |                  |                |                  |                  |                  |
| County General             | 1,537,088        | 973,225        | 1,530,882        | 1,530,882        | 1,324,731        |
| <b>Total:</b>              | <b>1,537,088</b> | <b>973,225</b> | <b>1,530,882</b> | <b>1,530,882</b> | <b>1,324,731</b> |
| <b>Expenditure</b>         |                  |                |                  |                  |                  |
| Personal Services          | 1,043,260        | 636,747        | 1,210,590        | 1,210,590        | 987,059          |
| Materials and Services     | 191              | 547            | 5,000            | 5,000            | 5,000            |
| Other Services and Charges | 493,530          | 333,368        | 312,292          | 312,292          | 329,672          |
| Properties and Equipment   | 107              | 2,563          | 3,000            | 3,000            | 3,000            |
| <b>Total:</b>              | <b>1,537,088</b> | <b>973,225</b> | <b>1,530,882</b> | <b>1,530,882</b> | <b>1,324,731</b> |

## 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 multiple Trial Division Teams. Teams are staffed with prosecutors with varying caseloads, including Major Felony and Level 6 Felony/Misdemeanor. Teams 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, navigate the judicial process, and provide referrals to needed resources. The Latino Services Division is composed of two Court Certified Interpreters who assist victims and witnesses in need of interpretation services. The Traffic Court Unit handles all traffic violation allegations, deferral, and diversion opportunities, in addition to managing the Second Chance Workshops.

#### *Strategic Initiatives Unit*

The Quality-of-Life Division was established in 2021 to focus on addressing issues often associated with low-level crime including homelessness, substance use disorder, and mental health concerns.

#### *Grand Jury Division*

Investigators assigned to the office work with deputy prosecutors to conduct long-term white-collar crime 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.

**Marion County Prosecutor's Office - Criminal**

|                                  | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Source</b>                    |                        |                        |                         |                         |                        |
| County General                   | 18,309,931             | 19,543,510             | 20,328,123              | 20,328,123              | 23,554,426             |
| County Federal Law Enforcement   | 431,461                | 320,841                | 1,429,980               | 1,429,980               | 1,430,480              |
| County State Law Enforcement     | 561,599                | 568,637                | 901,748                 | 901,748                 | 1,161,713              |
| Diversion Fees                   | 308,192                | 313,523                | 306,067                 | 306,067                 | 395,610                |
| Drug Free Community - County     | 9,581                  | 3,908                  | 25,000                  | 25,000                  | 0                      |
| Cnty Public Safety Income Tax    | 2,962,876              | 2,966,646              | 2,933,782               | 2,933,782               | 2,760,368              |
| Deferral Program Fees            | 1,086,531              | 663,025                | 1,399,098               | 1,399,098               | 1,375,777              |
| Federal Grants - County          | 1,721,096              | 1,518,305              | 2,783,569               | 2,783,569               | 2,481,716              |
| State of Indiana Grants - County | 775,565                | 789,127                | 1,135,964               | 1,195,964               | 1,165,301              |
| <b>Total:</b>                    | <b>26,166,834</b>      | <b>26,687,522</b>      | <b>31,243,333</b>       | <b>31,303,333</b>       | <b>34,325,391</b>      |
| <b>Expenditure</b>               |                        |                        |                         |                         |                        |
| Personal Services                | 22,316,531             | 23,136,804             | 25,428,149              | 25,428,149              | 28,062,817             |
| Materials and Services           | 218,308                | 180,240                | 441,700                 | 441,700                 | 445,045                |
| Other Services and Charges       | 3,380,466              | 3,304,237              | 4,763,648               | 4,823,648               | 5,144,551              |
| Properties and Equipment         | 251,528                | 66,241                 | 609,835                 | 609,835                 | 672,978                |
| <b>Total:</b>                    | <b>26,166,834</b>      | <b>26,687,522</b>      | <b>31,243,333</b>       | <b>31,303,333</b>       | <b>34,325,391</b>      |

## 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, approval, and maintenance of the cases assigned to the Child Support Division. These cases include paternity establishment, petitions for child support, contempt cases, modifications, medical support, interstate cases, and many additional issues related to child support. Deputy Prosecutors are assigned weekly 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 are responsible for maintaining the electronic file system. The Parents that Work Program assists individuals with achieving and maintaining employment in order 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. 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 training unit to train all new staff and offer trainings to division employees.

**Marion County Prosecutor's Office - Child Support**

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Source</b>              |                        |                        |                         |                         |                        |
| County General             | 4,413,062              | 4,659,363              | 5,088,744               | 5,088,744               | 5,278,737              |
| <b>Total:</b>              | <b>4,413,062</b>       | <b>4,659,363</b>       | <b>5,088,744</b>        | <b>5,088,744</b>        | <b>5,278,737</b>       |
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 3,573,954              | 3,945,076              | 4,057,680               | 4,057,680               | 4,258,019              |
| Materials and Services     | 6,000                  | 5,289                  | 10,300                  | 10,300                  | 10,300                 |
| Other Services and Charges | 816,138                | 703,799                | 1,012,764               | 1,012,764               | 1,002,418              |
| Properties and Equipment   | 16,970                 | 5,199                  | 8,000                   | 8,000                   | 8,000                  |
| <b>Total:</b>              | <b>4,413,062</b>       | <b>4,659,363</b>       | <b>5,088,744</b>        | <b>5,088,744</b>        | <b>5,278,737</b>       |

## 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.

### *Administration*

The Administration Division provides agency-wide policy initiatives, 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, consisting of outside attorneys, is administered by an attorney and reports directly to the Public Defender Board.

### *Major Felony Division*

The Major Felony Division is responsible for representing indigent citizens who are charged with Level 1-5 offenses, murder, LWOP, and death penalty.

### *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 & TPR/CHINS Divisions*

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

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

### Marion County Public Defender Agency

|                                  | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                    |                   |                   |                   |                   |                   |
| County General                   | 24,349,665        | 25,799,835        | 27,249,623        | 27,249,623        | 31,019,602        |
| Supplemental Public Defender     | 14,634            | 46,439            | 125,400           | 125,400           | 125,400           |
| Federal Grants - County          | 83,719            | 426,347           | 1,502,248         | 1,502,248         | 1,689,424         |
| State of Indiana Grants - County | 95,635            | 163,043           | 267,169           | 342,169           | 267,650           |
| County Grants                    | 0                 | 4,333             | 15,000            | 15,000            | 15,000            |
| <b>Total:</b>                    | <b>24,543,652</b> | <b>26,439,997</b> | <b>29,159,440</b> | <b>29,234,440</b> | <b>33,117,075</b> |
| <b>Expenditure</b>               |                   |                   |                   |                   |                   |
| Personal Services                | 20,172,426        | 21,526,216        | 23,337,374        | 23,337,374        | 26,275,430        |
| Materials and Services           | 19,511            | 22,789            | 29,140            | 29,140            | 28,990            |
| Other Services and Charges       | 4,297,732         | 4,863,177         | 5,762,925         | 5,837,925         | 6,732,655         |
| Properties and Equipment         | 53,983            | 27,815            | 30,000            | 30,000            | 80,000            |
| <b>Total:</b>                    | <b>24,543,652</b> | <b>26,439,997</b> | <b>29,159,440</b> | <b>29,234,440</b> | <b>33,117,075</b> |

# 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 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.

### Marion County Community Corrections

|                                   | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                     |                   |                   |                   |                   |                   |
| County General                    | 7,650,293         | 6,882,357         | 7,756,380         | 7,756,380         | 8,564,826         |
| Cnty Public Safety Income Tax     | 639,304           | 2,097,948         | 2,342,601         | 2,342,601         | 5,322,104         |
| County (Corr) Misdemeanant        | 44,736            | 58,255            | 61,719            | 61,719            | 74,226            |
| Home Detention User Fees          | 2,359,537         | 1,457,580         | 3,580,658         | 3,580,658         | 950,090           |
| Federal Grants - County           | 125,003           | 90,009            | 226,447           | 226,447           | 148,870           |
| State of Indiana Grants - County  | 5,653,160         | 6,887,082         | 7,673,002         | 7,673,002         | 7,439,581         |
| Cumulative Capital<br>Improvement | 0                 | 0                 | 0                 | 0                 | 50,000            |
| <b>Total:</b>                     | <b>16,472,034</b> | <b>17,473,230</b> | <b>21,640,806</b> | <b>21,640,806</b> | <b>22,549,696</b> |
| <b>Expenditure</b>                |                   |                   |                   |                   |                   |
| Personal Services                 | 10,383,939        | 11,318,812        | 13,124,462        | 13,124,462        | 14,354,025        |
| Materials and Services            | 144,653           | 107,802           | 242,665           | 242,665           | 208,845           |
| Other Services and Charges        | 5,916,348         | 6,004,623         | 8,177,679         | 8,177,679         | 7,890,826         |
| Properties and Equipment          | 27,094            | 41,993            | 96,000            | 96,000            | 96,000            |
| <b>Total:</b>                     | <b>16,472,034</b> | <b>17,473,230</b> | <b>21,640,806</b> | <b>21,640,806</b> | <b>22,549,696</b> |

# 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/policies. 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. Firearms analyzes firearms, 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.

### Marion County Forensic Services

|                                | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|--------------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                  |                  |                  |                   |                   |                   |
| County General                 | 6,778,888        | 7,296,117        | 7,867,055         | 7,867,055         | 8,911,271         |
| Federal Grants - County        | 544,184          | 824,631          | 2,281,174         | 2,281,174         | 2,207,902         |
| Cumulative Capital Improvement | 65,000           | 65,000           | 65,000            | 65,000            | 65,000            |
| <b>Total:</b>                  | <b>7,388,071</b> | <b>8,185,748</b> | <b>10,213,229</b> | <b>10,213,229</b> | <b>11,184,172</b> |
| <b>Expenditure</b>             |                  |                  |                   |                   |                   |
| Personal Services              | 5,714,538        | 6,225,950        | 6,887,902         | 6,887,902         | 7,319,672         |
| Materials and Services         | 544,572          | 508,612          | 1,036,801         | 1,036,801         | 967,336           |
| Other Services and Charges     | 864,075          | 1,049,355        | 1,779,026         | 1,779,026         | 2,387,664         |
| Properties and Equipment       | 264,887          | 401,831          | 509,500           | 509,500           | 509,500           |
| <b>Total:</b>                  | <b>7,388,071</b> | <b>8,185,748</b> | <b>10,213,229</b> | <b>10,213,229</b> | <b>11,184,172</b> |

## 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 strives to maintain the highest level of integrity while serving the needs of Marion County citizens.

### Structure

#### *Administrative Division*

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

#### *Pathology Division*

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

#### *Investigations Division*

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

### Marion County Coroner

|                                   | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget   |
|-----------------------------------|------------------|------------------|-------------------|-------------------|------------------|
| <b>Source</b>                     |                  |                  |                   |                   |                  |
| County General                    | 4,271,923        | 4,820,723        | 5,815,168         | 5,815,168         | 5,859,095        |
| Federal Grants - County           | 250              | 1,206,065        | 2,472,151         | 2,472,151         | 740,954          |
| State of Indiana Grants - County  | 0                | 7,511            | 1,761,088         | 2,561,088         | 235,284          |
| Cumulative Capital<br>Improvement | 0                | 0                | 0                 | 0                 | 120,000          |
| <b>Total:</b>                     | <b>4,272,173</b> | <b>6,034,299</b> | <b>10,048,407</b> | <b>10,848,407</b> | <b>6,955,333</b> |
| <b>Expenditure</b>                |                  |                  |                   |                   |                  |
| Personal Services                 | 1,551,755        | 1,906,669        | 2,632,162         | 2,632,162         | 2,584,594        |
| Materials and Services            | 112,047          | 140,326          | 360,966           | 360,966           | 222,165          |
| Other Services and Charges        | 2,595,474        | 3,719,656        | 6,873,790         | 7,673,790         | 3,997,085        |
| Properties and Equipment          | 12,897           | 267,649          | 181,489           | 181,489           | 151,489          |
| <b>Total:</b>                     | <b>4,272,173</b> | <b>6,034,299</b> | <b>10,048,407</b> | <b>10,848,407</b> | <b>6,955,333</b> |

# Other Public Services

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## 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

|                               | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised    | 2024<br>Budget    |
|-------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| <b>Source</b>                 |                   |                   |                   |                    |                   |
| Consolidated County           | 1,100,000         | 1,100,000         | 1,300,000         | 1,300,000          | 1,300,000         |
| Parks General                 | 33,181,717        | 31,924,133        | 30,420,857        | 30,420,858         | 32,547,216        |
| Federal Grants - City         | 761,054           | 1,428,342         | 1,997,337         | 4,997,337          | 6,283,734         |
| City Cum Capital Improvements | 4,597,692         | 4,461,025         | 5,862,000         | 5,862,000          | 5,862,000         |
| Cap Asset Lifecycle & Dev     | 0                 | 0                 | 0                 | 74,100,000         | 0                 |
| <b>Total:</b>                 | <b>39,640,463</b> | <b>38,913,500</b> | <b>39,580,194</b> | <b>116,680,195</b> | <b>45,992,949</b> |
| <b>Expenditure</b>            |                   |                   |                   |                    |                   |
| Personal Services             | 9,369,457         | 12,489,142        | 13,814,995        | 13,814,995         | 15,604,943        |
| Materials and Services        | 525,872           | 751,752           | 1,077,679         | 1,820,679          | 1,372,209         |
| Other Services and Charges    | 10,111,754        | 9,413,187         | 10,770,491        | 14,175,491         | 12,843,231        |
| Properties and Equipment      | 2,384,254         | 8,177,296         | 5,554,063         | 78,506,063         | 7,729,063         |
| Internal Charges              | 17,249,126        | 8,082,124         | 8,362,966         | 8,362,966          | 8,443,503         |
| <b>Total:</b>                 | <b>39,640,463</b> | <b>38,913,500</b> | <b>39,580,194</b> | <b>116,680,195</b> | <b>45,992,949</b> |

## Department of Public Works

The Indianapolis Department of Public Works (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 \\$1.1 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. [DPW](#) is led by a director appointed by the mayor. A deputy director leads the core divisions: Policy and Planning; Engineering, Operations; Solid Waste; and Fleet Services.

### Structure

#### *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.

#### *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 2023, DPW Engineering staff is overseeing the City's [\\$443 million capital construction season](#).

#### *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.

#### *Solid Waste*

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

#### *Fleet Services*

The Fleet Services division is responsible for procuring, maintaining, fueling, monitoring, and repairing all City-owned vehicles and equipment, including public safety vehicles. Fleet Services also specifies new and replacement vehicles and disposes of the City-County's retired fleet assets. Fleet Services includes union and non-union employees.

## Department of Public Works

|                                | 2021<br>Actual     | 2022<br>Actual     | 2023<br>Adopted    | 2023<br>Revised    | 2024<br>Budget     |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Source</b>                  |                    |                    |                    |                    |                    |
| Consolidated County            | 2,957,358          | 5,164,577          | 3,422,985          | 3,432,985          | 5,237,308          |
| Transportation General         | 118,025,186        | 101,332,911        | 55,783,092         | 56,598,092         | 60,880,899         |
| Parks General                  | 0                  | 150                | 0                  | 0                  | 0                  |
| Solid Waste Collection         | 43,334,148         | 41,966,662         | 44,176,959         | 44,176,959         | 45,187,480         |
| Solid Waste Disposal           | 9,198,211          | 8,892,926          | 9,125,750          | 9,125,750          | 9,726,938          |
| Storm Water Management         | 37,649,098         | 34,199,401         | 26,931,151         | 26,991,151         | 27,341,339         |
| Parking Meter                  | 6,535,230          | 2,517,937          | 3,345,203          | 3,345,203          | 4,349,907          |
| Federal Grants - City          | 652,732            | 1,105,197          | 13,100,000         | 13,100,000         | 20,000,000         |
| State of Indiana Grants - City | 0                  | 0                  | 8,200,000          | 8,200,000          | 17,000,000         |
| City Cum Capital Improvements  | 560,000            | 560,000            | 560,000            | 560,000            | 560,000            |
| Cap Asset Lifecycle & Dev      | 0                  | 2,805,502          | 47,378,171         | 55,178,171         | 41,578,349         |
| <b>Total:</b>                  | <b>218,911,964</b> | <b>198,545,262</b> | <b>212,023,309</b> | <b>220,708,309</b> | <b>231,862,218</b> |
| <b>Expenditure</b>             |                    |                    |                    |                    |                    |
| Personal Services              | 59,030,091         | 57,702,446         | 62,330,315         | 62,330,315         | 66,157,965         |
| Materials and Services         | 22,283,582         | 24,952,747         | 23,751,134         | 24,076,134         | 23,751,134         |
| Other Services and Charges     | 78,240,190         | 71,251,621         | 77,700,279         | 76,029,815         | 84,358,720         |
| Properties and Equipment       | 90,111,873         | 67,604,448         | 73,064,474         | 83,094,938         | 82,309,200         |
| Internal Charges               | -30,753,772        | -22,965,999        | -24,822,893        | -24,822,893        | -24,714,800        |
| <b>Total:</b>                  | <b>218,911,964</b> | <b>198,545,262</b> | <b>212,023,309</b> | <b>220,708,309</b> | <b>231,862,218</b> |

## 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.

### Structure

#### *Brownfield Redevelopment*

Rehabilitates underutilized and potentially contaminated sites in our neighborhoods and restores them to productive use through insurance recovery litigation, as well as federal and state grant solicitation and acquisition.

#### *Community & Economic Development*

Works to stimulate economic development like job creation and neighborhood revitalization by incentivizing businesses to invest in our city and people. Incentives include tax abatements, tax increment financing, certified technology park funds, and new market tax credits.

#### *Community Investments*

Administers grants from the U.S. Department of Housing and Urban Development and the City-County Housing Trust Fund to organizations that provide affordable housing, economic development, and support human services initiatives for low-to-moderate income populations.

#### *Historic Preservation*

Supports efforts to maintain, improve, and preserve the character and fabric of locally designated historic districts and structures through design and land use review and approval.

#### *Homeless Policy, Planning, and Housing Development*

Works to shift the homeless response from managing to ending homelessness by developing investment strategies in permanent housing development, rental subsidies & supportive services, and providing technical assistance to teams developing supportive housing.

#### *Land and Real Estate*

Oversees operation of unused and under-used properties and supports efforts to transform them into assets to maximize value on the property tax roll for the economy and the community.

#### *Planning*

Serves as a strategic planning resource for neighborhoods and city government by managing efforts related to the comprehensive plan, zoning ordinance processes, physical features of urban design, and transportation matters in an innovative and transformative way.

#### *Programming and Public Use*

Liaison for the city's historic and public properties like Union Station, City Market, Indiana Repertory Theatre, Old City Hall, Downtown Canal, Lugar Plaza, Monument Circle, and Georgia Street. It also creates programming experiences representative of the city's diversity.

## Department of Metropolitan Development

|                                | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                  |                   |                   |                   |                   |                   |
| Consolidated County            | 7,210,788         | 8,517,499         | 8,643,669         | 8,643,669         | 9,730,744         |
| Redevelopment General          | 3,512,357         | 6,045,833         | 4,150,355         | 6,731,977         | 4,653,583         |
| Federal Grants - City          | 24,813,791        | 38,748,797        | 73,929,000        | 73,928,999        | 74,775,997        |
| State of Indiana Grants - City | 0                 | 0                 | 890,149           | 890,149           | 0                 |
| Revenue Bond Funds             | 879,116           | 742,618           | 0                 | 0                 | 0                 |
| City Cum Capital Improvements  | 599,713           | 600,000           | 600,000           | 600,000           | 700,000           |
| <b>Total:</b>                  | <b>37,015,764</b> | <b>54,654,747</b> | <b>88,213,172</b> | <b>90,794,794</b> | <b>89,860,324</b> |
| <b>Expenditure</b>             |                   |                   |                   |                   |                   |
| Personal Services              | 4,655,332         | 5,390,976         | 6,488,392         | 6,488,392         | 7,524,910         |
| Materials and Services         | 8,274             | 9,834             | 28,920            | 28,920            | 28,920            |
| Other Services and Charges     | 31,735,159        | 45,250,347        | 79,184,800        | 81,766,422        | 79,591,119        |
| Properties and Equipment       | 72,017            | 3,436,098         | 1,872,500         | 1,872,500         | 1,882,500         |
| Internal Charges               | 544,982           | 567,491           | 638,560           | 638,560           | 832,875           |
| <b>Total:</b>                  | <b>37,015,764</b> | <b>54,654,747</b> | <b>88,213,172</b> | <b>90,794,794</b> | <b>89,860,324</b> |

## 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 persons and animals through outreach and engagement with citizens, businesses, and visitors; strategic enforcement of codes and regulations; effective and efficient management of licensing, permitting, inspection, enforcement, and abatement services; and encouraging the appropriate use, care, and operation of properties, businesses, events, and animals.

### Structure

#### *Construction and Business Services Division*

The Division of Construction and Business Services oversees all permitting, licensing, and some of the department's inspections. This includes the issuance of permits, including approval of special events throughout the city, issuing business and contractor licenses, managing specialty registrations, calibrating and certifying all weights and measures within the city, and right-of-way, drainage, and construction inspections.

#### *Property Land Use Services Division*

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

#### *Administrative & 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 way of managing contracts, budget, personnel, technology, operational logistics, and fleet.

#### *Animal Care Services Division*

The Division of Animal Care Services (ACS) works in partnership with the community to promote and protect the health, safety, and welfare of animals within Marion County. The mission of ACS includes some of the following: protecting the safety and welfare of people and animals within the community; educating the public regarding animal care; enforcing city ordinances and state statutes pertaining to animals; assisting the public in resolving animal issues; partnering with rescues and organizations that support animal welfare within Marion County; and being a strong advocate for the thousands of animals that come to the ACS Animal Care Facility.

### Department of Business & Neighborhood Services

|                               | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                 |                   |                   |                   |                   |                   |
| Consolidated County           | 24,163,113        | 26,449,534        | 28,687,648        | 29,399,248        | 28,160,715        |
| City Cum Capital Improvements | 273,717           | 247,455           | 273,718           | 273,718           | 273,718           |
| <b>Total:</b>                 | <b>24,436,830</b> | <b>26,696,989</b> | <b>28,961,366</b> | <b>29,672,966</b> | <b>28,434,433</b> |
| <b>Expenditure</b>            |                   |                   |                   |                   |                   |
| Personal Services             | 14,305,250        | 15,025,158        | 17,518,429        | 17,518,429        | 17,386,957        |
| Materials and Services        | 505,179           | 547,107           | 547,800           | 547,800           | 548,801           |
| Other Services and Charges    | 7,080,553         | 8,969,574         | 7,911,591         | 8,623,191         | 8,106,234         |
| Properties and Equipment      | 838,982           | 279,870           | 341,793           | 341,793           | 341,794           |
| Internal Charges              | 1,706,866         | 1,875,280         | 2,641,753         | 2,641,753         | 2,050,647         |
| <b>Total:</b>                 | <b>24,436,830</b> | <b>26,696,989</b> | <b>28,961,366</b> | <b>29,672,966</b> | <b>28,434,433</b> |

## 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

#### *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.

### Cooperative Extension

|                            | 2021<br>Actual | 2022<br>Actual | 2023<br>Adopted | 2023<br>Revised | 2024<br>Budget |
|----------------------------|----------------|----------------|-----------------|-----------------|----------------|
| <b>Source</b>              |                |                |                 |                 |                |
| County General             | 781,390        | 748,515        | 841,616         | 841,616         | 901,820        |
| <b>Total:</b>              | <b>781,390</b> | <b>748,515</b> | <b>841,616</b>  | <b>841,616</b>  | <b>901,820</b> |
| <b>Expenditure</b>         |                |                |                 |                 |                |
| Personal Services          | 245,529        | 198,051        | 262,370         | 262,370         | 303,082        |
| Materials and Services     | 4,714          | 2,004          | 5,030           | 5,030           | 5,030          |
| Other Services and Charges | 531,148        | 548,460        | 574,216         | 574,216         | 593,709        |
| <b>Total:</b>              | <b>781,390</b> | <b>748,515</b> | <b>841,616</b>  | <b>841,616</b>  | <b>901,820</b> |

# Executive, Legislative and Administrative Services

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## 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**

|                                | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|--------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Source</b>                  |                        |                        |                         |                         |                        |
| Consolidated County            | 5,150,275              | 5,914,207              | 6,805,653               | 6,815,653               | 7,029,225              |
| Federal Grants - City          | 15,220                 | 31,560                 | 0                       | 8,052                   | 0                      |
| State of Indiana Grants - City | 0                      | 0                      | 0                       | 492,000                 | 0                      |
| <b>Total:</b>                  | <b>5,165,495</b>       | <b>5,945,767</b>       | <b>6,805,653</b>        | <b>7,315,704</b>        | <b>7,029,225</b>       |
| <b>Expenditure</b>             |                        |                        |                         |                         |                        |
| Personal Services              | 2,761,383              | 3,230,782              | 4,083,055               | 4,083,055               | 4,188,521              |
| Materials and Services         | 2,237                  | 4,126                  | 5,675                   | 15,675                  | 5,925                  |
| Other Services and Charges     | 3,144,556              | 3,660,186              | 3,943,879               | 4,443,931               | 4,033,449              |
| Properties and Equipment       | 0                      | 0                      | 500                     | 500                     | 500                    |
| Internal Charges               | -742,680               | -949,326               | -1,227,456              | -1,227,456              | -1,199,170             |
| <b>Total:</b>                  | <b>5,165,495</b>       | <b>5,945,767</b>       | <b>6,805,653</b>        | <b>7,315,704</b>        | <b>7,029,225</b>       |

# 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 (MCOA), hosting the City's annual Martin Luther King, Jr. Celebration, and partners annually with the Indiana Black Expo (IBE) to host the Mayor's Breakfast and Business Conference. We also host several certification and good faith effort workshops, the annual Reverse Trade Show and Year End Forum.

**Office of Minority & Women Business Development**

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Source</b>              |                        |                        |                         |                         |                        |
| Consolidated County        | 709,308                | 840,483                | 1,174,034               | 1,174,034               | 1,461,886              |
| <b>Total:</b>              | <b>709,308</b>         | <b>840,483</b>         | <b>1,174,034</b>        | <b>1,174,034</b>        | <b>1,461,886</b>       |
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 525,790                | 652,283                | 920,346                 | 920,346                 | 891,075                |
| Materials and Services     | 1,679                  | 1,818                  | 4,390                   | 4,390                   | 3,390                  |
| Other Services and Charges | 122,238                | 142,609                | 216,263                 | 216,263                 | 531,242                |
| Properties and Equipment   | 39                     | 0                      | 550                     | 550                     | 550                    |
| Internal Charges           | 59,561                 | 43,773                 | 32,485                  | 32,485                  | 35,629                 |
| <b>Total:</b>              | <b>709,308</b>         | <b>840,483</b>         | <b>1,174,034</b>        | <b>1,174,034</b>        | <b>1,461,886</b>       |

## 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.

**Office of Audit & Performance**

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Source</b>              |                        |                        |                         |                         |                        |
| Consolidated County        | 1,704,232              | 1,758,257              | 1,892,021               | 1,892,021               | 1,971,366              |
| <b>Total:</b>              | <b>1,704,232</b>       | <b>1,758,257</b>       | <b>1,892,021</b>        | <b>1,892,021</b>        | <b>1,971,366</b>       |
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 721,435                | 818,122                | 887,811                 | 887,811                 | 905,567                |
| Materials and Services     | 395                    | 76                     | 2,000                   | 2,000                   | 2,000                  |
| Other Services and Charges | 961,698                | 909,843                | 969,477                 | 969,477                 | 1,026,738              |
| Properties and Equipment   | 200                    | 179                    | 2,750                   | 2,750                   | 2,750                  |
| Internal Charges           | 20,504                 | 30,037                 | 29,983                  | 29,983                  | 34,310                 |
| <b>Total:</b>              | <b>1,704,232</b>       | <b>1,758,257</b>       | <b>1,892,021</b>        | <b>1,892,021</b>        | <b>1,971,366</b>       |

## 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

#### *Training*

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.

#### *Employee Support*

OEBI creates and oversees 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 Collection and Analysis*

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.

#### *Strategy*

OEBI coordinates the overall equity strategy and vision for the city-county enterprise. One function of this strategy work involves leading Indy GARE.

**Office of Equity, Belonging and Inclusion**

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Source</b>              |                        |                        |                         |                         |                        |
| Consolidated County        | 0                      | 0                      | 0                       | 0                       | 687,865                |
| <b>Total:</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>                | <b>0</b>                | <b>687,865</b>         |
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 0                      | 0                      | 0                       | 0                       | 441,830                |
| Materials and Services     | 0                      | 0                      | 0                       | 0                       | 2,500                  |
| Other Services and Charges | 0                      | 0                      | 0                       | 0                       | 239,535                |
| Properties and Equipment   | 0                      | 0                      | 0                       | 0                       | 4,000                  |
| <b>Total:</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>                | <b>0</b>                | <b>687,865</b>         |

## City-County Council

The City-County Council is the legislative and fiscal body of the Consolidated City of Indianapolis and Marion County. Beginning in 2016, the Council was restructured to 25 council members, who represent the 25 distinct geographic districts across the County. As the legislative body, the Council passes laws that set local public policy for Indianapolis-Marion County. The Council responds to requests from constituents' questions and concerns about local issues. As the fiscal body, the Council has responsibility for adopting the budgets, levies, and tax rates of local government departments, agencies, and certain municipal corporations. The City-County Council conducts between eighteen and twenty-one public Council meetings and more than two hundred Council Committee meetings each year. During a typical year, approximately eight hundred proposals are enacted.

In 2020, the Council implemented Budgeting for Equity, which is a process through which racial equity is incorporated into budget planning for every City and County department. It is a tool that has created a formal and structural way of not only identifying how departments are integrating equity in their budgets and initiatives but help identify where the gaps are. Addressing these gaps and the historical inequities is key to the health and safety of our entire City. Whether it is access to transportation, affordable housing, food insecurity, mental health, or educational and economic opportunity. The strength and well-being of our City's communities is linked to our investments in key services and programs. By investing in our City, with a focus on equity, we can ensure all of our neighborhoods remain resilient and can thrive.

In 2024, the Council will continue its focus on fiscal and policy decisions that strengthen and benefit our communities. In addition, the Council will continue working to improve effectiveness, efficiency, and transparency in local government by welcoming and encouraging citizen input, research, and debate of the issues affecting our community. Finally, the Council will continue its tradition of community support and local leadership through the recognition and honoring of distinguished groups and citizens.

Together, we can all provide meaningful and impactful support to Hoosiers living in Marion County.

**City County Council**

|                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Source</b>              |                        |                        |                         |                         |                        |
| Consolidated County        | 2,243,280              | 2,577,781              | 3,207,855               | 3,207,855               | 3,412,566              |
| <b>Total:</b>              | <b>2,243,280</b>       | <b>2,577,781</b>       | <b>3,207,855</b>        | <b>3,207,855</b>        | <b>3,412,566</b>       |
| <b>Expenditure</b>         |                        |                        |                         |                         |                        |
| Personal Services          | 1,692,575              | 1,813,932              | 2,164,287               | 2,164,287               | 2,632,751              |
| Materials and Services     | 2,350                  | 1,943                  | 5,540                   | 5,540                   | 5,540                  |
| Other Services and Charges | 540,473                | 754,314                | 1,023,359               | 1,023,359               | 756,201                |
| Properties and Equipment   | 1,961                  | 898                    | 2,600                   | 2,600                   | 2,600                  |
| Internal Charges           | 5,922                  | 6,695                  | 12,069                  | 12,069                  | 15,474                 |
| <b>Total:</b>              | <b>2,243,280</b>       | <b>2,577,781</b>       | <b>3,207,855</b>        | <b>3,207,855</b>        | <b>3,412,566</b>       |

## 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

|                            | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Source</b>              |                  |                  |                  |                  |                  |
| Consolidated County        | 1,222,826        | 1,722,792        | 1,313,408        | 1,538,408        | 1,456,956        |
| <b>Total:</b>              | <b>1,222,826</b> | <b>1,722,792</b> | <b>1,313,408</b> | <b>1,538,408</b> | <b>1,456,956</b> |
| <b>Expenditure</b>         |                  |                  |                  |                  |                  |
| Personal Services          | 3,289,788        | 3,399,367        | 3,708,600        | 3,933,600        | 4,275,435        |
| Materials and Services     | 1,252            | 847              | 6,900            | 6,900            | 6,900            |
| Other Services and Charges | 1,823,753        | 2,509,914        | 1,930,008        | 1,930,008        | 2,241,393        |
| Properties and Equipment   | 210              | 0                | 500              | 500              | 500              |
| Internal Charges           | -3,892,177       | -4,187,336       | -4,332,600       | -4,332,600       | -5,067,272       |
| <b>Total:</b>              | <b>1,222,826</b> | <b>1,722,792</b> | <b>1,313,408</b> | <b>1,538,408</b> | <b>1,456,956</b> |

## 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, 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. 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.

## Office of Finance & Management

|                               | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>                 |                   |                   |                   |                   |                   |
| Consolidated County           | 18,702,717        | 10,801,826        | 10,098,107        | 10,098,107        | 10,090,278        |
| Redevelopment General         | 0                 | 0                 | 0                 | 107,650           | 0                 |
| Parking Meter                 | 40,887            | 168               | 39,903            | 39,903            | 61,863            |
| Federal Grants - City         | 1,394,283         | 1,217,440         | 1,550,000         | 1,541,948         | 1,550,000         |
| Drug Free Community- City     | 283,651           | 190,181           | 200,000           | 200,000           | 250,000           |
| Cnty Cum Capital Improvements | 0                 | 0                 | 0                 | 5,300,000         | 0                 |
| City Cum Capital Improvements | 500,000           | 0                 | 0                 | 0                 | 0                 |
| Cap Asset Lifecycle & Dev     | 0                 | 1,000,000         | 1,192,515         | 1,192,515         | 500,000           |
| <b>Total:</b>                 | <b>20,921,539</b> | <b>13,209,615</b> | <b>13,080,524</b> | <b>18,480,123</b> | <b>12,452,141</b> |
| <b>Expenditure</b>            |                   |                   |                   |                   |                   |
| Personal Services             | 4,878,624         | 5,087,100         | 6,294,646         | 6,294,646         | 6,444,646         |
| Materials and Services        | 33,141            | 11,733            | 22,049            | 22,049            | 22,049            |
| Other Services and Charges    | 15,731,514        | 6,735,829         | 6,480,125         | 11,879,723        | 5,687,781         |
| Properties and Equipment      | 19,264            | 1,075,624         | 20,750            | 20,750            | 20,750            |
| Internal Charges              | 258,996           | 299,330           | 262,955           | 262,955           | 276,915           |
| <b>Total:</b>                 | <b>20,921,539</b> | <b>13,209,615</b> | <b>13,080,524</b> | <b>18,480,123</b> | <b>12,452,141</b> |

# 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 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 live streams via Indy.gov. Online archives of all Channel 16 programming are also available for free viewing or download (now in HD).

### Information Services Agency

|                            | 2021<br>Actual    | 2022<br>Actual    | 2023<br>Adopted   | 2023<br>Revised   | 2024<br>Budget    |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Source</b>              |                   |                   |                   |                   |                   |
| Enhanced Access            | 0                 | 206,854           | 0                 | 0                 | 0                 |
| Information Services Fund  | 32,200,774        | 34,120,913        | 34,613,992        | 34,613,992        | 38,914,589        |
| <b>Total:</b>              | <b>32,200,774</b> | <b>34,327,767</b> | <b>34,613,992</b> | <b>34,613,992</b> | <b>38,914,589</b> |
| <b>Expenditure</b>         |                   |                   |                   |                   |                   |
| Personal Services          | 3,390,250         | 3,735,454         | 4,373,320         | 4,373,320         | 4,543,200         |
| Materials and Services     | 60,846            | 51,096            | 92,305            | 92,305            | 92,460            |
| Other Services and Charges | 28,586,902        | 30,222,435        | 29,978,368        | 29,978,368        | 34,108,929        |
| Properties and Equipment   | 162,776           | 318,782           | 170,000           | 170,000           | 170,000           |
| <b>Total:</b>              | <b>32,200,774</b> | <b>34,327,767</b> | <b>34,613,992</b> | <b>34,613,992</b> | <b>38,914,589</b> |

## 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

|                                | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Adopted</b> | <b>2023<br/>Revised</b> | <b>2024<br/>Budget</b> |
|--------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| <b>Source</b>                  |                        |                        |                         |                         |                        |
| County General                 | 12,219,988             | 12,271,904             | 13,074,506              | 13,074,506              | 13,895,516             |
| Auditor Ineligible Deduction   | 226,711                | 399,254                | 420,761                 | 420,761                 | 437,325                |
| MC Elected Officials Training  | 0                      | 0                      | 10,000                  | 10,000                  | 10,000                 |
| Endorsement Fee - Plat Book    | 0                      | 0                      | 123,259                 | 123,259                 | 173,894                |
| Loc Emerg Plan & Right to Know | 67,601                 | 49,824                 | 110,000                 | 110,000                 | 110,000                |
| <b>Total:</b>                  | <b>12,514,300</b>      | <b>12,720,981</b>      | <b>13,738,526</b>       | <b>13,738,526</b>       | <b>14,626,736</b>      |
| <b>Expenditure</b>             |                        |                        |                         |                         |                        |
| Personal Services              | 1,753,752              | 1,841,893              | 1,906,787               | 1,906,787               | 2,268,943              |
| Materials and Services         | 12,716                 | 16,478                 | 23,785                  | 23,785                  | 23,835                 |
| Other Services and Charges     | 11,209,764             | 11,364,509             | 11,784,954              | 11,784,954              | 12,310,958             |
| Properties and Equipment       | 4,570                  | 0                      | 23,000                  | 23,000                  | 23,000                 |
| <b>Total:</b>                  | <b>12,514,300</b>      | <b>12,720,981</b>      | <b>13,738,526</b>       | <b>13,738,526</b>       | <b>14,626,736</b>      |

## 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.

### Marion County Assessor

|                             | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Source</b>               |                  |                  |                  |                  |                  |
| County General              | 4,129,367        | 3,862,953        | 4,028,177        | 4,028,177        | 3,967,286        |
| Property Reassessment       | 1,568,679        | 1,892,060        | 2,041,384        | 2,041,384        | 2,200,000        |
| Endorsement Fee - Plat Book | 124,170          | 306,633          | 358,782          | 358,782          | 432,476          |
| County Sales Disclosure     | 103,960          | 249,007          | 299,307          | 299,307          | 305,091          |
| <b>Total:</b>               | <b>5,926,176</b> | <b>6,310,653</b> | <b>6,727,650</b> | <b>6,727,650</b> | <b>6,904,854</b> |
| <b>Expenditure</b>          |                  |                  |                  |                  |                  |
| Personal Services           | 4,492,320        | 4,688,555        | 5,071,589        | 5,071,589        | 5,071,589        |
| Materials and Services      | 14,634           | 10,629           | 28,655           | 28,655           | 29,690           |
| Other Services and Charges  | 1,414,900        | 1,610,664        | 1,618,406        | 1,618,406        | 1,794,575        |
| Properties and Equipment    | 4,322            | 805              | 9,000            | 9,000            | 9,000            |
| <b>Total:</b>               | <b>5,926,176</b> | <b>6,310,653</b> | <b>6,727,650</b> | <b>6,727,650</b> | <b>6,904,854</b> |

## Marion County Treasurer

The mission of the Marion County Treasurer's Office is to provide residents and businesses with outstanding customer service and results in the collection of all taxes dues, to safeguard tax dollars while obtaining the highest yield available, the accurate and timely distribution of all receipts to local units of government and provide pertinent analysis on issues affecting county revenues. In 2022, the Marion County Treasurer's Office received and distributed over \$2 billion in revenues. 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, and reviews and makes recommendations on nonprofit applications for property, and manage county property transfers to governmental and abutting landowners.

#### *Accounting & Finance Division*

This 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.

#### *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.

#### *Customer Service Division*

The Customer Service Division handles property tax records, licenses and clearances, offers bi-lingual translation, prints bills upon request, 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. As prescribed in Indiana Code, the board makes appointments to various boards, ensuring fair and impartial appeal hearings of township trustee offices, and oversees the surplus and county-owned property program.

### Marion County Treasurer

|                               | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Source</b>                 |                  |                  |                  |                  |                  |
| County General                | 2,801,232        | 2,836,455        | 2,981,108        | 2,981,108        | 3,306,627        |
| MC Elected Officials Training | 3,775            | 4,656            | 20,000           | 20,000           | 20,000           |
| <b>Total:</b>                 | <b>2,805,007</b> | <b>2,841,110</b> | <b>3,001,108</b> | <b>3,001,108</b> | <b>3,326,627</b> |
| <b>Expenditure</b>            |                  |                  |                  |                  |                  |
| Personal Services             | 1,576,477        | 1,707,497        | 1,776,020        | 1,776,020        | 1,908,073        |
| Materials and Services        | 10,592           | 11,600           | 11,319           | 11,319           | 11,319           |
| Other Services and Charges    | 1,215,941        | 1,115,056        | 1,207,769        | 1,207,769        | 1,401,235        |
| Properties and Equipment      | 1,996            | 6,957            | 6,000            | 6,000            | 6,000            |
| <b>Total:</b>                 | <b>2,805,007</b> | <b>2,841,110</b> | <b>3,001,108</b> | <b>3,001,108</b> | <b>3,326,627</b> |

# 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 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, initiating 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.

## Marion County Clerk

|                               | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Source</b>                 |                  |                  |                  |                  |                  |
| County General                | 5,283,450        | 5,516,021        | 6,769,984        | 6,769,984        | 7,102,443        |
| MC Elected Officials Training | 0                | 0                | 0                | 0                | 15,000           |
| Clerk's Perpetuation          | 978,079          | 912,831          | 668,163          | 668,163          | 737,244          |
| <b>Total:</b>                 | <b>6,261,529</b> | <b>6,428,852</b> | <b>7,438,146</b> | <b>7,438,146</b> | <b>7,854,687</b> |
| <b>Expenditure</b>            |                  |                  |                  |                  |                  |
| Personal Services             | 5,013,126        | 4,966,920        | 5,932,947        | 5,932,947        | 5,932,947        |
| Materials and Services        | 35,149           | 66,045           | 45,125           | 45,125           | 56,000           |
| Other Services and Charges    | 1,208,985        | 1,395,662        | 1,454,074        | 1,454,074        | 1,859,740        |
| Properties and Equipment      | 4,267            | 225              | 6,000            | 6,000            | 6,000            |
| <b>Total:</b>                 | <b>6,261,529</b> | <b>6,428,852</b> | <b>7,438,146</b> | <b>7,438,146</b> | <b>7,854,687</b> |

## 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. In this role, 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. The Election Service Center serves as the hub of operations prior to each election and on Election Day. Core functions performed at the Election Service Center include the following: deployment of mechanical support; various 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. Absentee voting includes in-person early voting at satellite sites, traveling board, and vote-by-mail. The absentee team is also responsible for the military and overseas program, complying with state and federal law.

In-Person early voting provides flexibility for voters to cast their ballot in the City-County Building 28 days before each election day. Furthermore, 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 new, state-of-the-art machinery will track 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.

### Marion County Election Board

|                                   | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Source</b>                     |                  |                  |                  |                  |                  |
| County General                    | 3,659,761        | 6,289,827        | 7,272,037        | 7,272,037        | 7,273,882        |
| Section 102 HAVA<br>Reimbursement | 0                | 0                | 50,000           | 50,000           | 50,000           |
| Cumulative Capital<br>Improvement | 509,790          | 0                | 350,000          | 350,000          | 350,000          |
| <b>Total:</b>                     | <b>4,169,551</b> | <b>6,289,827</b> | <b>7,672,037</b> | <b>7,672,037</b> | <b>7,673,882</b> |
| <b>Expenditure</b>                |                  |                  |                  |                  |                  |
| Personal Services                 | 876,530          | 1,538,077        | 1,720,818        | 1,720,818        | 1,720,818        |
| Materials and Services            | 10,001           | 43,703           | 101,860          | 101,860          | 102,520          |
| Other Services and Charges        | 1,900,646        | 4,578,367        | 5,574,459        | 5,574,459        | 5,575,644        |
| Properties and Equipment          | 1,382,374        | 129,680          | 274,900          | 274,900          | 274,900          |
| <b>Total:</b>                     | <b>4,169,551</b> | <b>6,289,827</b> | <b>7,672,037</b> | <b>7,672,037</b> | <b>7,673,882</b> |

## 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.

### Marion County Board of Voters Registration

|                            | 2021<br>Actual | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|----------------------------|----------------|------------------|------------------|------------------|------------------|
| <b>Source</b>              |                |                  |                  |                  |                  |
| County General             | 999,084        | 1,113,016        | 1,253,655        | 1,253,655        | 1,286,623        |
| <b>Total:</b>              | <b>999,084</b> | <b>1,113,016</b> | <b>1,253,655</b> | <b>1,253,655</b> | <b>1,286,623</b> |
| <b>Expenditure</b>         |                |                  |                  |                  |                  |
| Personal Services          | 762,599        | 800,355          | 918,099          | 918,099          | 918,099          |
| Materials and Services     | 24,732         | 24,955           | 25,000           | 25,000           | 25,000           |
| Other Services and Charges | 210,826        | 282,050          | 300,556          | 300,556          | 333,524          |
| Properties and Equipment   | 927            | 5,655            | 10,000           | 10,000           | 10,000           |
| <b>Total:</b>              | <b>999,084</b> | <b>1,113,016</b> | <b>1,253,655</b> | <b>1,253,655</b> | <b>1,286,623</b> |

## 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 continues to seek innovative and technological advances to enhance service delivery and reduce costs. Nearly 86% of documents are now submitted electronically. The office is comprised of 18 cross-trained staff responsible for recording over 174,000 documents annually.

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

### Marion County Recorder

|                               | 2021<br>Actual   | 2022<br>Actual   | 2023<br>Adopted  | 2023<br>Revised  | 2024<br>Budget   |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Source</b>                 |                  |                  |                  |                  |                  |
| MC Elected Officials Training | 1,735            | 972              | 8,000            | 8,000            | 8,000            |
| ID Security Protection        | 63,360           | 66,000           | 88,000           | 88,000           | 88,000           |
| County Records Perpetuation   | 1,411,951        | 1,565,086        | 1,669,241        | 1,669,241        | 1,696,996        |
| <b>Total:</b>                 | <b>1,477,045</b> | <b>1,632,057</b> | <b>1,765,241</b> | <b>1,765,241</b> | <b>1,792,996</b> |
| <b>Expenditure</b>            |                  |                  |                  |                  |                  |
| Personal Services             | 809,784          | 877,792          | 1,066,257        | 1,066,257        | 1,096,257        |
| Materials and Services        | 3,191            | 4,545            | 4,061            | 4,061            | 4,061            |
| Other Services and Charges    | 661,161          | 749,720          | 686,607          | 686,607          | 684,363          |
| Properties and Equipment      | 2,910            | 0                | 8,316            | 8,316            | 8,316            |
| <b>Total:</b>                 | <b>1,477,045</b> | <b>1,632,057</b> | <b>1,765,241</b> | <b>1,765,241</b> | <b>1,792,996</b> |

## 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.

### Marion County Surveyor

|                               | 2021<br>Actual | 2022<br>Actual | 2023<br>Adopted | 2023<br>Revised | 2024<br>Budget |
|-------------------------------|----------------|----------------|-----------------|-----------------|----------------|
| <b>Source</b>                 |                |                |                 |                 |                |
| County General                | 75,907         | 114,807        | 86,167          | 86,167          | 78,624         |
| MC Elected Officials Training | 5,749          | 6,000          | 20,000          | 20,000          | 38,000         |
| Surveyor's Perpetuation       | 676,270        | 733,433        | 834,372         | 834,372         | 868,387        |
| <b>Total:</b>                 | <b>757,926</b> | <b>854,240</b> | <b>940,539</b>  | <b>940,539</b>  | <b>985,011</b> |
| <b>Expenditure</b>            |                |                |                 |                 |                |
| Personal Services             | 603,249        | 704,714        | 735,527         | 735,527         | 755,527        |
| Materials and Services        | 14,826         | 13,214         | 24,350          | 24,350          | 20,055         |
| Other Services and Charges    | 120,587        | 135,406        | 168,775         | 168,775         | 197,542        |
| Properties and Equipment      | 19,264         | 906            | 11,887          | 11,887          | 11,887         |
| <b>Total:</b>                 | <b>757,926</b> | <b>854,240</b> | <b>940,539</b>  | <b>940,539</b>  | <b>985,011</b> |

# APPENDIX

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# 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. 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.

**Demographic and Economic Statistics**  
City of Indianapolis

| Year | Population | Personal Income (Millions) | Per Capita Personal Income | Median Age | Education Level in Years of Schooling | School Enrollment | Unemployment Rate |
|------|------------|----------------------------|----------------------------|------------|---------------------------------------|-------------------|-------------------|
| 2010 | 821,579    | \$ 37,742                  | \$ 41,723                  | 33.6       | 12                                    | 159,865           | 9.7%              |
| 2020 | 887,642    | \$ 54,478                  | \$ 54,405                  | 34.2       | 12                                    | 131,860           | 5.7%              |

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 71 successful relocation and expansion projects in 2021, leading to 4,575 new jobs and 2,537 retained jobs with \$572 million in capital investment.<sup>1</sup> Three of Indiana’s Fortune 500 companies are in Indianapolis and the City is home to many of the State’s largest public companies.

The City is home to 25 institutions of higher learning with over 120,000 students enrolled.<sup>2</sup> These include Indiana University-Purdue University (IUPUI), Butler University, University of Indianapolis, Marian University, Ivy Tech Community College and others. The Indianapolis area is served by 328 K-12 schools and 11 public school districts, with a population of 179,000 students distributed among all public and private schools.

Indianapolis’ healthcare sector has expanded in the past decade and continues to grow. Eskenazi Hospital, Indiana’s largest public hospital, was completed in December 2013. Indiana University Health (“IU Health”) continues to expand in the City; with a recent announcement that they will be investing \$1.6 billion to consolidate the IU Health Methodist and IU Health University Hospitals into an integrated “green” campus covering 44 acres between 12<sup>th</sup> and 16<sup>th</sup> Streets downtown, as well as adding research and education facilities for the IU School of Medicine.<sup>3</sup> Riley Hospital will remain in its current location, following its \$475 million expansion, adding a new maternity and newborn health center in November 2021.

<sup>1</sup> Data retrieved from: <https://indychamber.com/news/develop-indy-year-end-review-by-the-numbers/>  
<sup>2</sup> Marion County Post-Secondary Education Student Enrollment: <https://nces.ed.gov/collegenavigator/?s=IN&of=1&od=0&pg=5>  
<sup>3</sup> Fox News Report, “IU Health Reveals Plans for new \$1.6 Billion Hospital, Expanded Medical Campus in Downtown Indianapolis” August 18, 2020

Indianapolis continues to be a major sports and convention destination. Indianapolis Motor Speedway is home to the Indy 500 race, Lucas Oil Stadium is home to the Indianapolis Colts, hosting the 2022 NCAA Football Championships, Super Bowl XLVI, and multiple NCAA Men's Final Four tournaments and Big Ten Football Championships. Bankers Life Fieldhouse is home to the Indiana Pacers and the Indiana Fever. Victory Field is home to the Indianapolis Indians, which is Pittsburgh's Triple-A affiliate. All three major sports facilities are within walking distance or connected by the skywalk system to the Indiana Convention Center, which is the 15<sup>th</sup> largest convention center in the US. In 2022, Visit Indy is on pace to book more than 800,000 hotel room nights, representing conventions, trade shows, meetings, and events committing to meet in Indianapolis in 2023 and beyond. This represents the City's tourism industry at 85% recovered from pre-pandemic levels, with a full recovery expected to be realized by the first quarter of 2023.<sup>4</sup>

Key cultural destinations include the Indianapolis Zoo, the Indiana State Museum, the NCAA headquarters and Hall of Champion, the Eiteljorg Museum of American Indiana and Western Art, the Children's Museum of Indianapolis, Newfields: A Place for Nature & the Arts, and seven war memorials. Travel and Leisure ranked Indianapolis #19 in their "50 Places to Travel in 2021"<sup>5</sup> citing the newly opened Bottleworks development as a key destination to visit. Food and Wine named Indianapolis as one of "America's Next Great Food cities" in April 2022.<sup>6</sup>

| CITY OF INDIANAPOLIS<br>Principal Employers |           |      |   | CITY OF INDIANAPOLIS<br>Principal Property Tax Payers |                                |      |  |
|---|-----------|------|---|---|--------------------------------|------|--|
| Employer                                    | Employees | Rank | Percentage of total city employment (a) | Principal taxpayers                                   | Taxable assessed value (b) (c) | Rank | % of total city taxable assessed value |
| Indiana University Health                   | 23,187    | 1    | 4.72%                                   | Eli Lilly and Company                                 | \$ 1,130,547                   | 1    | 2.882                                  |
| Ascension St. Vincent                       | 17,398    | 2    | 3.55%                                   | Citizens Energy Group                                 | 440,801                        | 2    | 1.124                                  |
| Community Health Network                    | 15,000    | 3    | 3.06%                                   | Indianapolis Power & Light Co.                        | 408,967                        | 3    | 1.043                                  |
| IUPUI                                       | 14,000    | 4    | 2.85%                                   | Convention Headquarters Hotels, LLC                   | 174,342                        | 4    | 0.445                                  |
| Eli Lilly and Company                       | 11,279    | 5    | 2.30%                                   | Federal Express Corporation                           | 165,049                        | 5    | 0.421                                  |
| Walmart                                     | 9,582     | 6    | 1.95%                                   | Cw Monument Circle Inc.                               | 142,726                        | 6    | 0.364                                  |
| Kroger Co                                   | 7,520     | 7    | 1.53%                                   | Indiana Bell Telephone Company, Inc.                  | 135,904                        | 7    | 0.347                                  |
| Federal Express Corporation                 | 5,800     | 8    | 1.18%                                   | Allison Transmission Inc.                             | 120,901                        | 8    | 0.308                                  |
| Anthem                                      | 4,870     | 9    | 0.99%                                   | American United Life Insurance Company                | 97,784                         | 9    | 0.249                                  |
| Meijer                                      | 4,707     | 10   | 0.96%                                   | Castleton Square, LLC                                 | 90,661                         | 10   | 0.231                                  |
|   |           |      |   | Rolls Royce   | 80,618                         | 11   | 0.206                                  |
|   |           |      |   | SVC Manufacturing                                     | 80,606                         | 12   | 0.206                                  |
|   |           |      |   | Indianapolis Motor Speedway, LLC                      | 79,736                         | 13   | 0.203                                  |
|   |           |      |   | Keystone Investors, LLC                               | 79,545                         | 14   | 0.203                                  |
|   |           |      |   | Ingredion Inc.  | 73,799                         | 15   | 0.188                                  |
|   |           |      |   | Circle Centre Development Company                     | 69,406                         | 16   | 0.177                                  |
|   |           |      |   | Verizon Wireless                                      | 66,482                         | 17   | 0.170                                  |
|   |           |      |   | Hub Properties GA, LLC                                | 62,116                         | 18   | 0.158                                  |
|   |           |      |   | MT Acquisitions, LLC                                  | 61,389                         | 19   | 0.157                                  |
|   |           |      |   | Hertz Indianapolis Two, LLC                           | 52,371                         | 20   | 0.134                                  |
|   |           |      |   |   | \$ 3,613,750                   |      | 9.216                                  |

(a) Percentage of total City employment is calculated by using total Employed Labor Force, which can be found at [www.stats.indiana.edu](http://www.stats.indiana.edu) (a) Represents the January 1, 2021 valuations for taxes due and payable in 2022 as represented by the taxpayer.

<sup>4</sup> Provided directly by Visit Indy.

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

<sup>6</sup> Food and Wine "These Are America's Next Great Food Cities" <https://www.foodandwine.com/travel/best-food-cities>

# 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 Ordinance No. 71, 2018 – Proposal No. 387, 2018*

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

- **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 to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property taxes to be available if they are collected and distributed within 60 days of the end of the current fiscal period. For all other revenue items, including taxes other than property taxes, the City considers revenue to be available if they are collected within 90 days of the end of the current fiscal period. Significant revenues susceptible to accrual include property and other taxes, grants, and interest on investments. Bonds and notes issued are recorded as other financing sources, along with any related premium or discounts.

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

- 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.

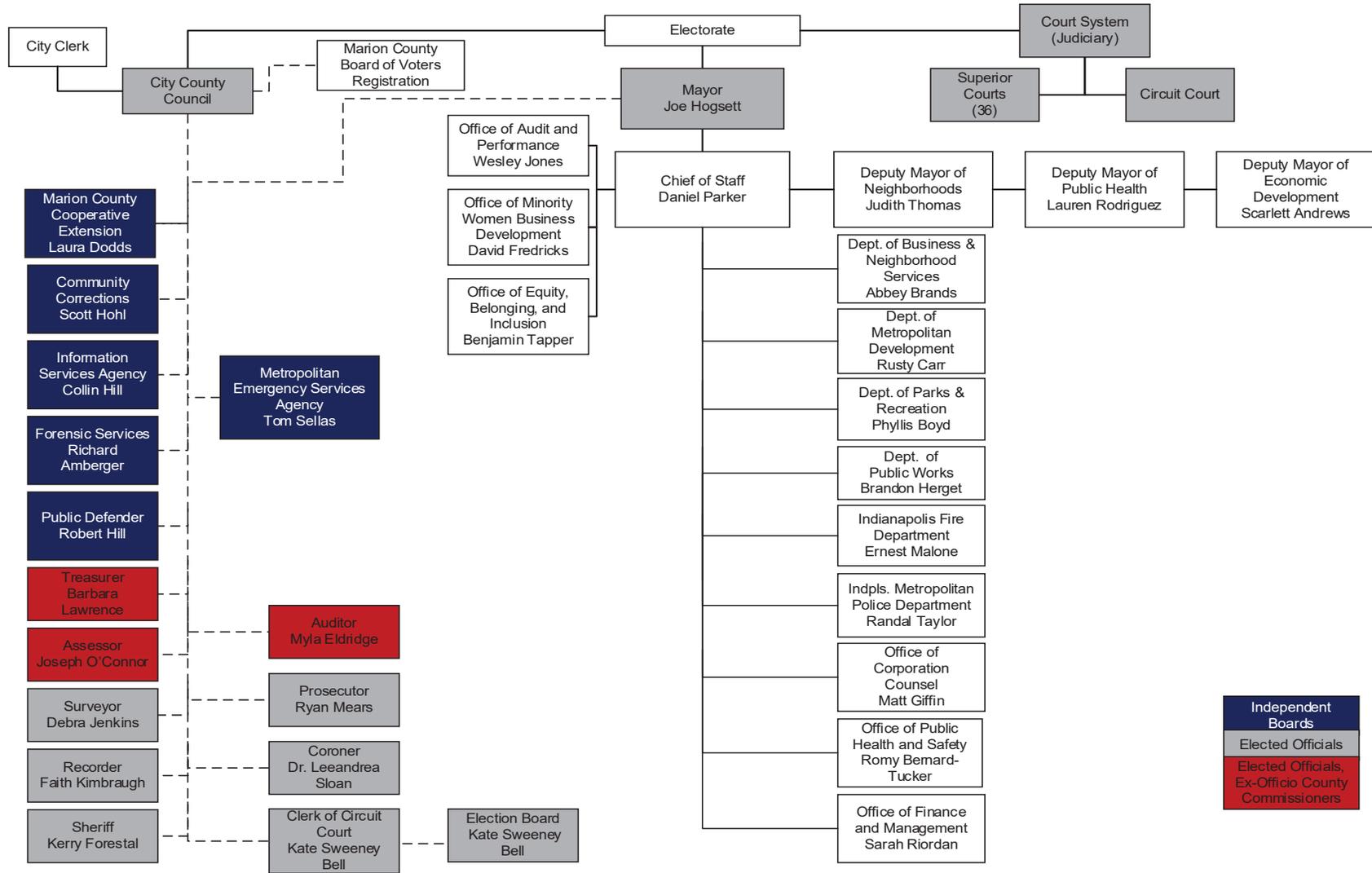
## Internal Controls

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

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

# Full Time Equivalents (FTE)

| Department                                | 2023<br>Adopted | 2024<br>Introduced | Variance    | Changes in 2024   |
|---|-----------------|--------------------|-------------|---|
| <b>City</b>                               |                 |                    |             |   |
| Mayor's Office                            | 54.0            | 54.0               | 0.0         |   |
| Office of Audit and Performance           | 10.0            | 10.0               | 0.0         |   |
| Office of Corporation Counsel             | 44.0            | 47.0               | 3.0         | +3 for AUSAs  |
| Office of Finance and Management          | 80.0            | 82.0               | 2.0         | +2 Recruiting Specialists   |
| Office of Minority & Women Business De    | 11.0            | 11.0               | 0.0         |   |
| Office of Equity, Belonging, and Inclusio | 0.0             | 7.0                | 7.0         | New department created for 2024   |
| <b>EXECUTIVE TOTAL</b>                    | <b>199.0</b>    | <b>211.0</b>       | <b>5.0</b>  |   |
| Business and Neighborhood Services        | 294.0           | 295.0              | 1.0         | +1 Vet tech   |
| City County Council                       | 16.0            | 16.0               | 0.0         |   |
| Indianapolis Fire Department              | 1310.0          | 1315.0             | 5.0         | +3 admin positions, +1 IT Analyst, +1 Facilities  |
| Indianapolis Metropolitan Police Depart   | 2077.0          | 2077.0             | 0.0         |   |
| Metropolitan Development                  | 82.0            | 92.5               | 10.5        | +1 Principal Program Manager, +1 Grants Manager, +2 Compliance Officer, +2 Construction Compliance Monitor, +3 Grants Analyst, +1 +1 Manager of Beautification, +1 Recreation Coordinator, +2.85 Lifegaurds, +1.73 Facility Attendants, +5 for adjustment to existing |
| Parks & Recreation                        | 306.3           | 306.3              | 0.0         |   |
| Public Works                              | 801.0           | 809.0              | 8.0         | +1 Solid Waste Admin, +1 Forestry Inspector, +1 Sr. PM-Design, +1 Sr. PM-Stormwater, +1 PM- +1 Social Determinant of Health , +1 Violence Reduction Administrator   |
| Public Health and Safety                  | 33.0            | 35.0               | 2.0         |   |
| <b>Subtotal - City</b>                    | <b>5118.3</b>   | <b>5156.8</b>      | <b>31.5</b> |   |
| <b>County</b>                             |                 |                    |             |   |
| Assessor                                  | 94.00           | 94.00              | 0.00        |   |
| Auditor                                   | 29.00           | 32.00              | 3.00        | +2 Payroll Positions, +1 Accounting Administrator   |
| Circuit Court                             | 22.00           | 22.00              | 0.00        |   |
| Clerk                                     | 110.00          | 110.00             | 0.00        |   |
| Cooperative Extension                     | 4.00            | 4.00               | 0.00        |   |
| Community Corrections                     | 205.00          | 209.00             | 4.00        | +3 Client Services staff, +1 Client Service   |
| Coroner                                   | 37.00           | 37.00              | 0.00        |   |
| Election Board                            | 34.00           | 34.00              | 0.00        |   |
| Forensic Services                         | 72.00           | 75.00              | 3.00        | +1 Forensic Evidence Specialist, +1 NBIN Technician, +1 Forensic Scientist  |
| ISA                                       | 52.69           | 52.00              | -0.69       | -1 Enterprise Architect;  |
| MESA                                      | 223.00          | 225.00             | 2.00        | + 2 Director Positions  |
| Prosecutor                                | 320.00          | 345.00             | 25.00       | +25 new positions for new courts  |
| Prosecutor-Child Support                  | 89.00           | 89.00              | 0.00        |   |
| Public Defender                           | 310.00          | 314.50             | 4.50        | +4.5 for attorneys and support staff  |
| Recorder                                  | 26.00           | 26.00              | 0.00        |   |
| Sheriff                                   | 925.00          | 925.00             | 0.00        |   |
| Superior Court                            | 647.00          | 598.00             | -49.00      | Reduced to refelct budgeted positions   |
| Surveyor                                  | 12.50           | 12.00              | -0.50       | -0.5 FTE financial analyst position   |
| Treasurer                                 | 31.00           | 31.00              | 0.00        |   |
| Voters' Registration                      | 20.00           | 20.00              | 0.00        |   |
| <b>Subtotal - County</b>                  | <b>3263.2</b>   | <b>3254.5</b>      | <b>-8.7</b> |   |
| <b>TOTAL</b>                              | <b>8381.5</b>   | <b>8411.3</b>      | <b>22.8</b> |   |

# Agency Directors and Chief Financial Officers

*As of 8-14-2023*

| Agency/Department                               | Agency Director     | Chief Financial Officer |
|---|---------------------|-------------------------|
| <b>County Agencies</b>                          |                     |                         |
| Indpls-Marion County Forensics Service Agency   | Richard Amberger    | Kyle Swalls             |
| Information Services Agency (ISA)               | Collin Hill         | Kai Davis               |
| Marion Circuit Court                            | Judge Amber Collins | 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          | NaTrina Debow           |
| 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        | Cindy Mowery            |
| Marion County Voters' Registration (Democrat)   | Alexander Nyirendah | Alexander Nyirendah     |
| Marion Superior Court                           | Emily VanOsdol      | Holly Fellows           |
| Metropolitan Emergency Services Agency          | Tom Sellas          | Candace Harris          |

|  |                     |                  |
|--|---------------------|------------------|
| <b>City Departments</b>                          |                     |                  |
| City-County Council                              | Vop Osili           | Greg Stowers     |
| Department of Business and Neighborhood Services | Abbey Brands        | Eva Flick        |
| Department of Metropolitan Development           | Rusty Carr          | Tiwanna House    |
| Department of Parks and Recreation               | Phyllis Boyd        | Angie Clark      |
| Office of Public Health and Safety               | Romy Bernard-Tucker | Carlette Duffy   |
| Department of Public Works                       | Brandon Herget      | Lauren Stevenson |
| Indianapolis Metropolitan Fire Department        | Chief Ernest Malone | Dawn Sykes       |
| Indianapolis Metropolitan Police Department      | Chief Randal Taylor |                  |
| Office of Audit and Performance                  | Wesley Jones        | Jonathan George  |
| Office of Corporation Counsel                    | Matt Giffin         | James Finlayson  |
| Office of Finance and Management                 | Sarah Riordan       | James Finlayson  |
| Office of Minority & Women Business Development  | David Fredricks     | Jon George       |
| 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  
 Andrew Beddow, Budget Intern

# City-County Councillors and Staff

**As of 8-14-2023**

## City-County Councillors

| Name              | District | Name              | District |
|-------------------|----------|-------------------|----------|
| Leroy Robinson    | 1        | La Keisha Jackson | 14       |
| Keith Potts       | 2        | Jessica McCormick | 15       |
| Dan Boots         | 3        | Kristin Jones     | 16       |
| Ethan Evans       | 4        | Zach Adamson      | 17       |
| Ali Brown         | 5        | Michael Paul Hart | 18       |
| Crista Carlino    | 6        | David Ray         | 19       |
| John Barth        | 7        | Joshua Bain       | 20       |
| Monroe Gray, Jr.  | 8        | Frank Mascari     | 21       |
| William C. Oliver | 9        | Jared Evans       | 22       |
| Maggie A. Lewis   | 10       | Paul Annee        | 23       |
| Vop Osili         | 11       | Michael Dilk      | 24       |
| Jason Larrison    | 12       | Brian Mowery      | 25       |
| Keith Graves      | 13       |                   |          |

### Council Leadership

Vop Osili, President

Zach Adamson, Vice President

Maggie Lewis, Majority Leader

Brian Mowery, Leader

### Council Staff

Yulonda Winfield, Clerk

Angela Gonzalez, Senior Assistant Clerk

Leslie Williams, Assistant Clerk

LeAnnette Pierce, General Counsel

Gregory Stowers, Chief Administration and Policy Officer

Sara Hindi, Public Affairs Manager

Kimberly Nance, Constituent Relations Liaison

Hillary Selig, Constituent Relations Liaison

Sarah Schwomeyer, Legislative Officer

Christopher Brown, Legislative Liaison

Fernand Ramirez-Strickland, Legislative Liaison

## Public Purpose Grants and Assistance to External Entities

| <b>Administrator/Recipient</b>               | <b>Funds (Department)</b>  | <b>Amount</b>        |
|--|--|----------------------|
| <b>Public Purpose Local Grants</b>           |  |                      |
| Marion County Fair Board                     | County General<br>(Marion County Auditor)                                    | \$ 150,000           |
| Developmental Disability Center              | County General<br>(Marion County Auditor)                                    | \$ 1,050,000         |
| Regional Health and Mental Health Centers    | County General<br>(Marion County Auditor)<br><i>Persuant to IC 12-29-2-2</i> | \$ 8,154,972         |
| Educational Television Cooperation (ETC)     | Information Services   | \$ 25,000            |
| <b>Total Public Purpose Grants</b>           |  | <b>\$ 9,379,972</b>  |
| <b>Assistance to External Entities</b>       |  |                      |
| Arts Council of Indianapolis                 | Consolidated County Fund<br>(Department of Parks and Recreation)             | \$ 1,300,000         |
| Crime Prevention Grants                      | Consolidated County Fund<br>(Office of Public Health and Safety)             | \$ 3,000,000         |
| Early Intervention Planning Council (EIPC)   | Consolidated County Fund<br>(Office of Public Health and Safety)             | \$ 71,500            |
| <b>Total Assistance to External Entities</b> |  | <b>\$ 4,371,500</b>  |
| <b>GRAND TOTAL</b>                           |  | <b>\$ 13,751,472</b> |

# Glossary

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

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

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

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

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

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

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

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

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

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

*Full-Time Equivalent (FTE):* A unit of measure of authorized positions within departments and agencies based on the proportion that a position is scheduled to work divided by the maximum number of compensable hours in a full-time schedule. The City-County Council approves a maximum FTE amount for each department and agency as a part of the annual budget ordinance.

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

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

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

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

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

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

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

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

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