

2026 PROPOSED BUDGET

For the Consolidated
City of Indianapolis
and Marion County



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BUDGET OVERVIEW

Transmittal Letter

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

I am honored to present to you the 2026 budget for the Consolidated City of Indianapolis and Marion County.

I am pleased to introduce the ninth consecutively balanced budget totaling \$1.709 billion. The moderate but steady growth projected for 2026 enables us to protect our investments in public safety, anti-violence, infrastructure, and quality of life. This budget also lays the groundwork for the transformative investment in our roadways coming in 2027 as a result of House Bill 1461 (2025).

The 2026 proposed budget continues key public safety initiatives. We will maintain funding for 1,743 police officers and equip our police department with the resources and the technology they need to intervene on crime safely and effectively. Again in 2026, our budget funds \$4.5 million for the Gun Violence Reduction Strategy (“Peacemakers”) to continue the necessary work of intervening and programming for those most affected by or at risk for the effects of gun violence.

The budget also features major infrastructure spending. 2026 will see nearly \$216 million investments in roads, bridges, and greenways. Neighborhoods will receive an additional \$64.2 million in stormwater systems improvements. This budget dedicates \$10 million of new revenue toward road improvements as part of the City’s \$50 million match of infrastructure funding provided by the state through House Bill 1461.

Previously funded by the City’s American Rescue Plan Act (ARPA) distribution, the Tenant Advocacy Program is in the operating budget, continuing free legal aid to Indy residents facing eviction. The 2026 budget also continues the Homeowner Repair program, which fixes existing homes, and Vacant to Vibrant, which breathes new life into abandoned properties.

We will continue supporting our city’s youth by funding Circle City Readers, formally funded by ARPA, for another semester. This intensive literacy program will provide tutoring to students in Kindergarten through third grade in 10 participating schools across Marion County.

I am grateful to all of our partners across the city departments and county agencies for their work on behalf of the people of Indianapolis. I look forward to a collaborative discussion with this fiscal body about the 2026 budget.

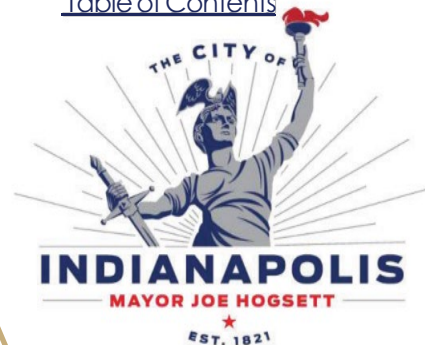
Sincerely,



Joe Hogsett

Mayor

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Executive Summary



Budget Overview

The 2026 budget for the Consolidated City of Indianapolis, Marion County is the ninth balanced budget submitted for approval to the Council. Due to its strong fiscal policy and management, the City maintains the highest credit rating from Moody's Investor Services and Fitch Ratings and one notch lower from S&P Global Ratings, all of which are expected to be reaffirmed during the next scheduled surveillance review. The 2026 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 2026 are budgeted at \$1,709,502,080 and revenues are projected at \$1,709,559,565. As a result of modest revenue growth, this budget required us to focus on investments in core services – the City's workforce, public safety, anti-violence, infrastructure, and quality of life initiatives. Further, this budget pays off existing debt and maintains the Fiscal Stability fund above \$85 million.

This budget was not without challenges. As we began 2026 budget development, we anticipated it would be a challenging year. In fall of 2024, we finalized contracts with most of the labor unions, where salary increases were frontloaded in 2025 to adjust for the years of more modest growth.

After those agreements concluded, the State pension system, Indiana Public Retirement System (INPRS), voted to increase the City's employer contribution rate for public safety employees by 13%. Shortly, thereafter, the City was denied the SAFR (Staffing for Adequate Fire and Emergency Response) grant, which helps fund new firefighter recruits' salaries for their initial three years of service. While the City has historically been successful in obtaining these grants, delaying hiring was not an option.

As the State legislative session wrapped up, the City's focus shifted toward preparing the 2026 budget amid significant law changes. A key priority of the new Governor was to lower residents' property taxes, a goal that faced numerous changes throughout the legislative session. The final bill, Senate Bill 1, was adopted on April 15th and revises the property and income tax mechanisms that make up nearly \$1 billion of the City's non-grant revenue. Other legislative actions created smaller revenue impacts, including a 20% reduction in the cable franchise fee and restrictions on local control over permitting and inspections.

That same week, the State revenue forecast projected a \$2 billion deficit, forcing budgetary cuts by the State in the final days of the Session. Since the State provides nearly \$200 million in revenue to our budget between shared revenues and grants, these reductions were expected to impact the City. The City's budget process began exactly one month later.

Throughout the next 6 weeks, some cuts made their way to city and county programs. For example, the county justice agencies lost grant funding through the Department of Corrections, forcing them to shutter programs. Additionally, our local public hospital, Health and Hospital Corporation, lost funding received directly from the State for the work they do as the largest indigent care hospital in the state. This forced them to increase their property tax levy to recoup funds that were lost, which negatively impacts the City-County's property tax revenue as a result.

One positive outcome of the legislative session was House Bill 1461, which allows the City to annually leverage an additional \$50 million in state road funding, provided we contribute our own \$50 million in matching funding. This is an exciting opportunity but securing \$50 million in additional City funding in a single year is a challenge. Therefore, this budget focuses on laying the groundwork to support that investment.

The many challenges detailed above left the City with an anticipated deficit of \$43.3 million. To address this and achieve a balanced budget, we undertook three major policy changes.

First, we asked agencies and departments to identify 4% in budget reserves at the onset of the budget process. Since they know their budget better than the central finance office, we asked them to critically assess their true needs. The reserves submitted revealed common themes: consistently vacant or hard to fill positions, funds that have traditionally been unspent at the conclusion of the year, or opportunities to enhance efficiency and reduce costs through changes in processes. We sought a precise and meaningful evaluation of their budget to avoid across the board cuts without consideration to impacts, and as a result, the initial budget submission identified \$19.9 million in expenditure savings, avoiding major cuts to programs and services in the final budget. The 4% reserve did not include police, fire, or the Sheriff's Office, as their 2025 budget did not include the full cost of the negotiated union contracts. Instead, these departments were asked to limit their 2026 budget to 2% above what they are anticipated to spend in 2025.

The second policy change involved a realignment with the income tax rate, which is detailed in the [Current Trends of the Income Tax](#) section. Traditionally we introduced an income tax rate proposal, keeping our overall income tax rate at 2.02%, but shifting our allocations between buckets to maximize the funds available for the budget. This year, in anticipation of the new income tax framework, the allocation rate shifts differ, but do not increase the overall tax rate or realign our spending priorities. This realignment will add \$16 million in revenue to close the deficit.

The third and final policy change to address the deficit was to balance BNS' budget. For several years, the cost for of permitting and enforcement has exceeded the fees citizens pay for those services. Tonight, BNS is introducing a proposal that will align their fees with the cost to provide services, which was informed by an analysis of our costs and in comparison, to our neighboring communities fees.

Budget Highlights

The 2026 budget keeps Indianapolis-Marion County focused on a path of strong fiscal stability while protecting our investments in our workforce, in public safety, anti-violence, infrastructure, and quality of life initiatives. This budget includes the following:

Public Health and Safety

The 2026 budget continues to make investments in assets, programs, and personnel that make our city healthier and safer. This has included funding for policing technology that makes IMPD officers' jobs safer and allows for more targeted policing strategies, as well as significantly increased pay for first-year officers and new proactive recruitment strategies have led to more than 900 new police officers being sworn-in to serve our city since 2016. The 2026 budget also funds the continued efforts of the Office of Public Health and Safety to address the root causes of violence and crime in the community. New and continued investments include -

- Funding for 1,743 police officers at the negotiated salary rates

- Funding for 1,276 firefighters, which includes budget for a recruit class starting in January 2025
- Continued investment in technology for the Indianapolis Metropolitan Police Department for license plate readers, public safety cameras, dash cameras, and body-worn cameras
- Continuation of an auxiliary pilot program of 30 officers to ensure 24/7 coverage in each police district

Violence Prevention

Mayor Hogsett's Gun Violence Reduction Strategy has led to a roughly 50% decline in murders since 2021. This strategy includes targeted enforcement from IMPD, Indy Peace working to intensively engage those at highest risk of involvement in gun violence, and partnerships with community organizations. New and continued investments include -

- Funding the Clinician Led Community Response team, the City's team of mental health professionals to respond when residents experience mental health crises in the east and downtown IMPD districts
- Investment in community programs that help reduce the prevalence of homelessness, treat addiction, and address mental health challenges
- Funding a master leasing program for 50 units for unsheltered individuals and families as a part of the 200 units of permanent supportive housing to be developed as identified by the Mayor's Office housing first initiative
- Violence reduction and intervention initiatives managed by the Office of Public Health and Safety (OPHS), including the Witness Protection Program and the Group Violence Intervention program
- \$750,000 in continued funding for the Tenant Legal Assistance Project and the Eviction Avoidance Project with Indiana Legal Services
- Increased funding for community mental health centers operating in Marion County

Criminal Justice

- Continued funding for Forensics Services Agency to outsource a subset of cases, allowing them to reduce processing time on firearm and sexual assault cases
- Funding to support recruitment and retention programs in the Marion County Sheriff's Office
- Increased Jail staffing by 55 Detention Deputies in an effort to stabilize overtime needs
- Funding the debt payments associated with the Criminal Justice campus, including Forensics and Coroner facilities, as well as the Youth and Family Services Center

Infrastructure and Neighborhood Investments

The City has found ways to increase local investment in roads without raising taxes, as well as changed the way infrastructure is maintained to get the most out of taxpayer dollars. DPW's annual budget has grown from \$79 million in 2016 to \$257 million in 2026. The City also worked with the Indiana General Assembly to increase state road dollars dedicated to Indianapolis, with the recent passage of HB1461 set to add an additional \$50 million. Critically, the 2026 budget lays the groundwork for the achieve the local \$50 million match for these new funds without raising taxes. New and continued investments include -

- \$216 million for roads, bridges, and greenway improvements across Indianapolis neighborhoods in 2026
- \$64.2 million for storm water systems improvements across Indianapolis neighborhoods in 2026

- \$2 million for the Indy Achieves program to provide scholarships for Indianapolis residents pursuing a post-secondary degree or credential
- \$400k to continue Circle City Readers for the 2025-2026 school year
- Increased local funding for animal care supplies to reduce reliance on donors and investment in professional kennel cleaning to free up staff to focus on animal care
- Technological investment to improve the Mayor's Action Center request portal for increased transparency between citizens reporting concerns and the City's progress toward alleviating them

Capital and Equipment

- \$6.7 million for IMPD patrol vehicles
- \$7.7 million for IFD apparatuses
- \$5.4 million for Public Works equipment in solid waste, grounds maintenance, and fleet service programs

Additional Initiatives

Submitted alongside the budget proposal, a fiscal package includes an additional \$20 million to make standalone investments in core priorities – homelessness and infrastructure. The fiscal allocates \$10 million to Public Works to start designing the road projects associated with the additional \$100 million from local and state funding in 2027. By beginning the design now, we will be able to use the new annual funding on road work immediately, rather than waiting to begin design with the new funds.

The fiscal also allocates \$10 million for the next phase of [Streets to Home Indy](#), providing additional funds toward the City's commitment on future phases.

Alongside the budget is an authorization to issue general obligation, property tax backed debt. Because our assessed values have continued to increase, our property tax debt rate has decreased. With the limited growth in other areas of our budget but the growing capital investment needs, we are proposing to issue debt in an amount that will keep our debt service levies consistent from 2025 to 2026. This allows us to issue \$21 million in debt to make capital investments we wouldn't have otherwise been able to through the budget. This includes replacement of IFD station 33 at 34th and Moller Road, \$8.5 million for MESA to replace tornado sirens and other emergency equipment, and finally \$4 million for snow trucks and other road maintenance equipment.

Reserves and Fund Balances

The 2026 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 2026 with more than \$406 million in fund balance. By balancing revenue and expenses, the 2026 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

During the 2025 legislative session, the General Assembly passed Senate Enrolled Act 1, a sweeping local government revenue reform bill. The bill's aim is property tax relief through new assessed value deductions, additional property tax liability credits, larger exemptions for business personal property taxes, restrictions on short term debt issuances by taxing units, and

a complete restructuring of the local income tax, among other changes. The changes in the bill are phased in from 2025 to 2028, giving local units of government time to plan for and adjust to the realignment of their core revenue streams.

For 2026, the City-County's income tax distribution is forecasted to be \$513.7 million, an increase of \$49.5 million. This increase assumes a shift in the levy freeze and property tax relief rates as is being proposed for Council action alongside the budget. These shifts will reallocate the income tax rate between the different buckets but will not increase the overall rate. The purpose of these shifts is to prepare for the sunset of these rates in 2028 under the new income tax structure and to fully utilize prior year supplemental income tax revenues.

Property tax revenue for 2026 is projected at \$480 million, an increase of \$6 million from the \$474 million budgeted for 2025. Property tax growth was more modest for the 2026 budget because of the increase deductions and credits implemented by Senate Enrolled Act 1 (2025).

Conclusion

The 2026 budget supports vital services that make the Consolidated City of Indianapolis, Marion County a great city. This budget demonstrates the Administration's commitment to fiscal stability and long-term financial planning, while also making continued investments in public safety, anti-violence reduction, infrastructure, and other forward-looking projects that will shape Indianapolis' future. Eliminating the structural deficit in 2017 and maintaining a balanced budget in the years following was accomplished by a commitment to hold spending, utilize innovative problem solving, and allocate revenue to benefit public safety, infrastructure, and quality of life initiatives. While challenges lay ahead, the financial plan presented in this budget serves all residents of Marion County and makes Indianapolis a great city to live, work, and play.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

City of Indianapolis, Indiana

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

Budget Preparation Calendar

May 2025

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 6th –
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 1st –
August
10th

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
11th

Budget Introduction

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

August
12th-
September
19th

Budget Hearings

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

**September
22nd**

Public Hearing

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

**September
23rd
– October
2nd**

Review and Analysis

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

**October
6th**

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
7th**

Budget Submission for Certification

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

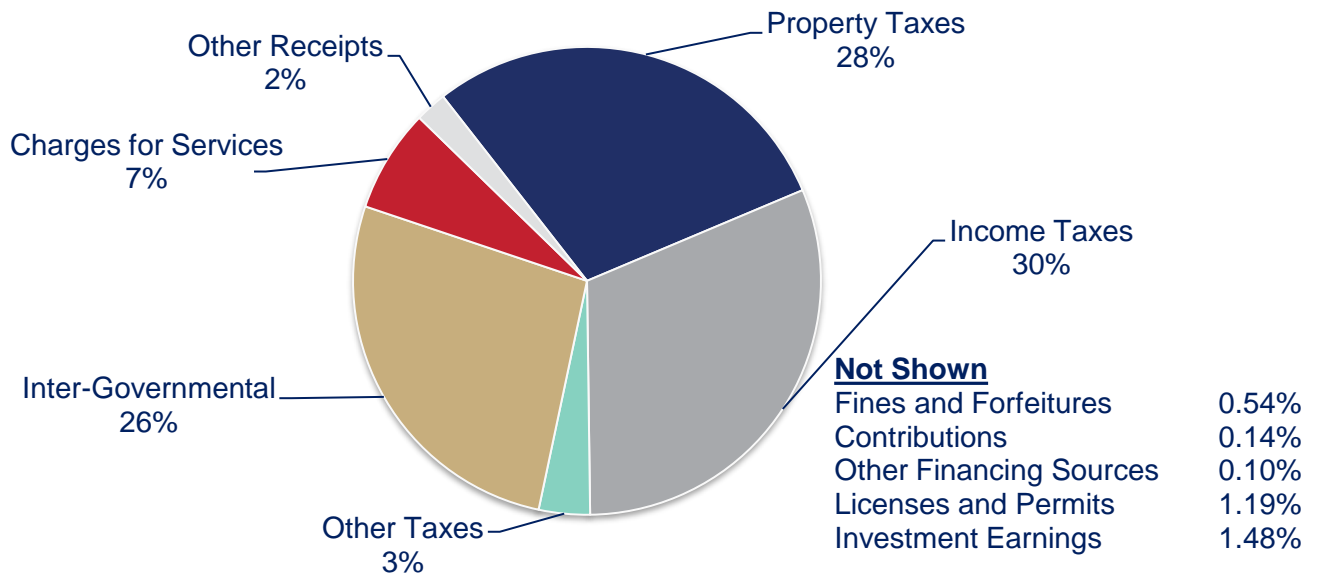
**Fiscal Year
Beginning
January 1st**

Budget Management, Amendment, and Control Process

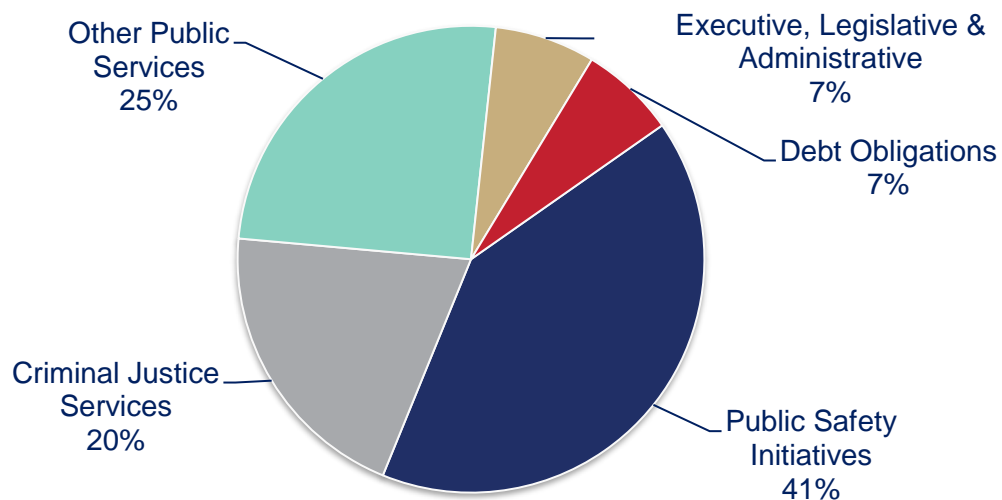
On a monthly basis, the fiscal officers of each department and the Office of Finance and Management review spend to date reports by department, fund and expenditure classification (character). These reports are submitted to the Council's Office and posted on the Office of Finance and Management's website.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

2026 Total Revenues & Appropriations

Total Revenues by Source
\$1,709,559,565



Total Appropriations by Service
\$1,709,502,080



Revenues and Expenses by Function

City of Indianapolis and Marion County – All Council Appropriated funds
2022-2026

Sources (a)	2022 Actual (c)	2023 Actual (d)	2024 Actual (e)	2025 Adopted	2026 Introduced
Property Taxes	\$ 412,431,365	\$ 437,286,440	\$ 469,577,941	\$ 475,397,838	\$ 482,316,431
Income Taxes	\$ 395,291,258	\$ 437,986,182	\$ 495,909,571	\$ 463,366,553	\$ 513,738,768
Other Taxes	\$ 60,062,532	\$ 58,649,053	\$ 54,246,441	\$ 53,949,993	\$ 58,376,685
Licenses and Permits	\$ 17,971,648	\$ 15,724,648	\$ 16,327,361	\$ 17,327,050	\$ 20,287,955
Inter-Governmental	\$ 508,177,732	\$ 285,242,142	\$ 338,068,688	\$ 448,347,827	\$ 442,990,358
Charges for Services	\$ 115,081,704	\$ 113,357,133	\$ 114,135,063	\$ 115,096,120	\$ 117,517,408
Fines and Forfeitures	\$ 7,119,518	\$ 5,293,637	\$ 6,977,520	\$ 8,641,667	\$ 9,201,382
Other Receipts	\$ 109,883,671	\$ 41,280,605	\$ 32,718,483	\$ 37,931,647	\$ 35,781,124
Interfund Transfers	\$ 42,913,685	\$ 2,104,307	\$ (48,076)	\$ -	\$ -
Other Financing Sources	\$ 1,156,728	\$ 774,871	\$ 75,488,292	\$ 1,891,836	\$ 1,637,000
Investment Earnings	\$ 16,232,493	\$ 52,523,790	\$ 54,243,250	\$ 26,450,000	\$ 25,343,097
Contributions	\$ 749,632	\$ 650,279	\$ 2,082,015	\$ 2,589,329	\$ 2,369,356
Total	\$ 1,687,071,966	\$ 1,450,873,088	\$ 1,659,726,548	\$ 1,650,989,860	\$ 1,709,559,565

Uses (b)	2022 Actual (c)	2023 Actual (d)	2024 Actual (e)	2025 Adopted	2026 Introduced
Public Safety Initiatives	\$ 538,912,015	\$ 519,523,244	\$ 608,294,719	\$ 654,813,050	\$ 698,942,493
Criminal Justice Services	\$ 262,248,819	\$ 290,864,478	\$ 309,005,983	\$ 337,039,355	\$ 346,298,351
Other Public Services	\$ 322,159,974	\$ 420,423,537	\$ 398,797,661	\$ 428,295,905	\$ 432,231,494
Executive, Legislative & Administrative	\$ 334,898,413	\$ 317,060,752	\$ 216,850,684	\$ 119,474,724	\$ 118,954,916
Debt Obligations	\$ 142,878,775	\$ 108,631,435	\$ 179,141,732	\$ 111,310,543	\$ 113,074,825
Total	\$ 1,601,097,996	\$ 1,656,503,446	\$ 1,712,090,779	\$ 1,650,933,578	\$ 1,709,502,080

Annual Surplus/(Deficit)	\$ 85,973,970	\$ (205,630,358)	\$ (52,364,231)	\$ 56,283	\$ 57,485
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Notes:

- 2022, 2023, and 2024 Sources reflect revenue reported in the accounting system on a cash basis.
- 2022, 2023, and 2024 Uses reflect expenses and encumbrances attributable to the specified budget year.
- 2022 Sources represents the receipt of \$242M in federal stimulus funds (ARPA). 2022 Taxes includes \$23.1M in one-time supplemental income tax distribution.
- 2023 Sources represents expenditures of \$157M in Federal Stimulus funding received in 2021 and 2022 and expenditures of \$50.8M in capital spending by Parks and Public Works funded by revenues recognized in prior years. 2023 Taxes includes \$40M in one-time supplemental tax distribution.
- 2024 Sources represents expenditures of \$100M in Federal Stimulus funding received in 2021 and 2022. 2024 Taxes includes \$52M in one-time supplemental tax distribution.

FINANCIAL SUMMARIES

Funds

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

Funds that the SBOA prescribes for use by cities include but are not limited to

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

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

City Fund Balance Policy

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

In 2016, the City-County Council passed Ordinance 5, which adopted a fund balance policy requiring the City to maintain an unassigned general fund balance of at least 10% of total general fund expenditures and an unrestricted fund balance of 17% of total general fund expenditures. As defined by GFOA, unassigned funds are monies that have not been restricted by external parties, Council, or the City Controller.

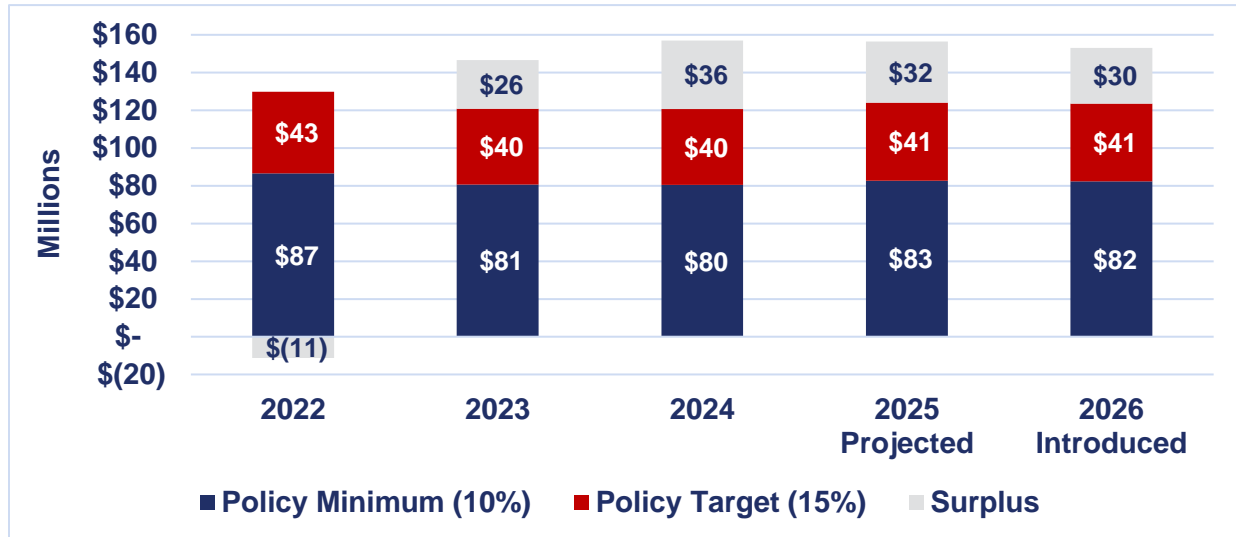
Unassigned funds include City General, Fiscal Stability, and Rainy Day. Unrestricted funds, as defined by GFOA, have a broader definition that includes monies committed to other uses by Council, assigned to a use by the City Controller, and other unassigned funds. Unrestricted funds include all general funds except the transportation and stormwater general funds.

Should the budgeted fund balances drop below the minimum identified in the policy, the City is required to establish a plan to replenish the fund balances in the following year. In 2026, the Office of Finance and Management (OFM) established an internal fund balance policy setting internal targets of maintaining unassigned fund balance at 15% of operating expenses and

unrestricted fund balance at 22% of operating expenses. The purpose of these internal targets is to support the City's AAA credit rating, provide a buffer against recessionary periods, stabilize cash flow throughout the year, and facilitate sustainable, long-term fiscal planning.

Unassigned Fund Balance

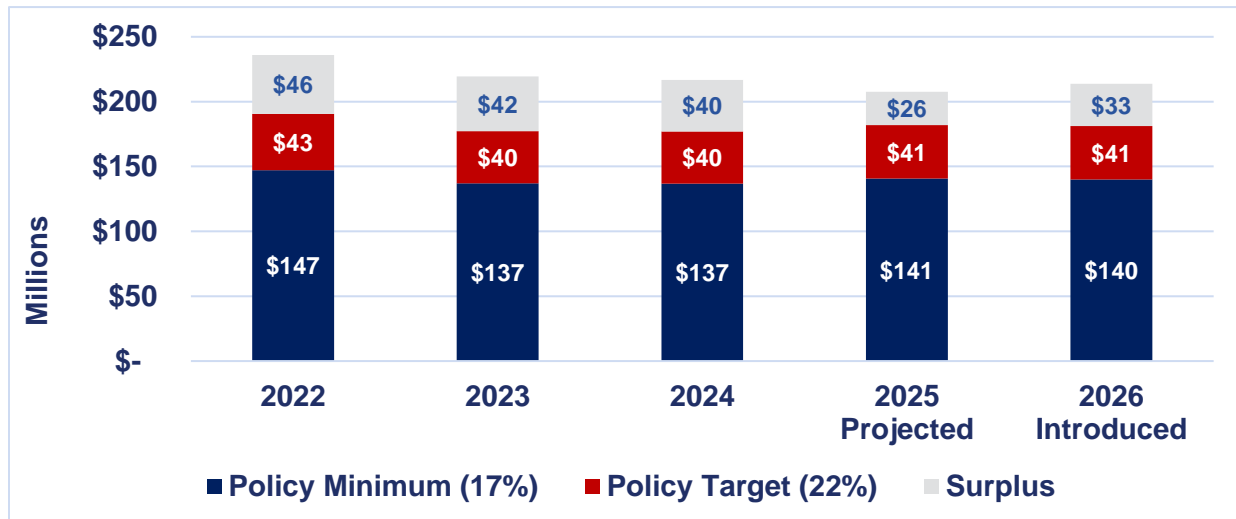
Policy v. Actual



Note: 2022-2024 are audited figures.

Unrestricted Fund Balance

Policy v. Actual



Note: 2022-2024 are audited figures.

Statement of Fund Balance

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

City of Indianapolis	June 30, 2025 Starting Cash Balance	Dec. 31, 2025 Budgetary Fund Balance	2026 Adopted Appropriations	2026 Property Tax Net Levy	2026 Local Income Tax Revenue	2026 Other Misc. Revenue	2026 Inter-fund Transfers	Dec. 31, 2026 Budgetary Fund Balance
Consolidated County	249,210,933	184,456,428	93,329,544	35,784,000	254,129,853	54,621,177	(245,751,914)	189,910,000
<i>Transportation General</i>	34,433,427	26,383,071	70,142,483	-	-	111,808,682	(41,666,199)	26,383,071
<i>Parks General</i>	7,046,246	4,200,234	33,690,521	21,168,000	4,736,865	7,466,106	-	3,880,683
<i>Redevelopment General</i>	14,743,087	8,700,461	4,008,378	640,000	55,286	3,602,277	(486,747)	8,502,900
<i>Solid Waste Collection</i>	840,370	1,470,859	47,697,098	38,536,000	3,104,817	6,526,281	-	1,940,859
<i>Solid Waste Disposal</i>	1,431,389	207,016	9,057,883	-	-	9,357,883	-	507,016
<i>IFD General</i>	738,542	3,501,298	226,630,135	101,171,000	7,820,542	21,060,968	96,656,090	3,579,764
<i>IMPD General</i>	3,246,157	5,053,338	308,172,149	49,102,000	4,823,736	22,859,213	231,803,045	5,469,182
<i>Storm Water Management</i>	41,659,370	37,658,193	30,434,040	-	-	53,871,587	(22,874,433)	38,221,308
Subtotal General Operating	353,349,521	271,630,899	823,162,231	246,401,000	274,671,099	291,174,173	17,679,842	278,394,782
Parking Meter	11,362,423	9,045,717	4,810,000	-	-	4,810,000	-	9,045,716
State Law Enforcement	8,471,707	7,417,455	1,520,000	-	-	2,964,829	(1,444,830)	7,417,454
Federal Law Enforcement	9,680,474	7,919,743	2,038,300	-	-	3,528,700	(1,490,400)	7,919,743
City Public Safety Income Tax	13,088,688	-	-	-	95,032,279	-	(95,032,279)	-
Federal Grants - City	(17,226,133)	23,167	150,780,326	-	-	150,780,326	-	23,167
State of Indiana Grants - City	12,541,610	8,529,968	24,458,850	-	-	25,686,063	(1,227,213)	8,529,968
Drug Free Community- City	363,203	168,551	150,000	-	-	-	150,000	168,551
Stimulus-Coronavirus Pandemic	31,242,529	-	-	-	-	-	-	-
Subtotal Special Revenue	69,524,501	33,104,602	183,757,476	-	95,032,279	187,769,918	(99,044,722)	33,104,600
PILOT Debt Service Bonds	3,262,012	296,512	12,092,750	-	-	15,362,479	(3,566,241)	-
Flood Control District Bonds	2,594,814	-	12,635,720	-	-	-	12,635,720	-
Metro Thoroughfare Bonds	6,682,732	323,532	20,748,999	2,609,000	-	178,251	17,853,453	215,237
Park District Bonds	1,238,630	349,735	2,861,020	1,475,000	-	133,192	1,038,550	135,457
County Wide (MECA) Bonds	2,261,070	796,526	7,393,032	6,708,000	-	501,534	-	613,028
Civil City Bonds	3,800,099	639,418	7,672,981	6,042,000	-	466,936	1,142,400	617,773
Revenue Bonds	1,196,166	1,366,860	5,480,274	-	-	2,848,469	2,631,805	1,366,860
Economic Development Bonds - Non TIF	24,722	24,722	1,597,426	-	-	1,606,801	-	34,097
Subtotal Debt Service	21,060,244	3,797,306	70,482,202	16,834,000	-	21,097,662	31,735,687	2,982,452
Cnty Cum Capital Improvements	441,619	-	-	-	-	-	-	-
City Cum Capital Improvements	23,346,050	15,078,486	17,240,531	15,649,000	-	2,656,305	(250,000)	15,893,260
Fire Cumulative	4,347,165	1,828,010	5,878,324	5,828,000	-	555,275	-	2,332,961
Cap Asset Lifecycle & Dev	157,126,197	149,802,189	44,731,460	-	-	2,200,000	44,481,459	151,752,188
Subtotal Capital	185,261,031	166,708,685	67,850,315	21,477,000	-	5,411,580	44,231,459	169,978,410
Police Pension Trust	(1,665,244)	-	27,000,000	-	-	27,000,000	-	-
Fire Pension Trust	(725,452)	-	27,834,342	-	-	27,834,342	-	-
Subtotal Trustee	(2,390,697)	-	54,834,342	-	-	54,834,342	-	-
TOTAL CITY OF INDIANAPOLIS FUNDS	626,804,601	475,241,491	1,200,086,566	284,712,000	369,703,377	560,287,675	(5,397,734)	484,460,243

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

Marion County	June 30, 2025	Dec. 31, 2025	2026	2026	2026	2026	2026	Dec. 31, 2026
	Starting Cash Balance	Budgetary Fund Balance	Adopted Appropriations	Property Tax Net Levy	Local Income Tax Revenue	Other Misc. Revenue	Inter-fund Transfers	Budgetary Fund Balance
<i>County General</i>	52,341,337	30,175,329	249,248,390	174,567,000	50,033,362	62,533,251	(48,434,325)	19,626,227
Subtotal General Operating	52,341,337	30,175,329	249,248,390	174,567,000	50,033,362	62,533,251	(48,434,325)	19,626,227
Property Reassessment	2,422,228	2,190,812	2,117,874	1,941,000	-	153,216	-	2,167,154
Auditor Ineligible Deduction	2,008,506	1,371,351	655,903	-	-	656,993	-	1,372,442
911 Emergency Dispatch	(3,572,047)	530,496	6,746,087	-	-	6,746,087	-	530,497
Public Safety Communications	7,079,379	1,402,976	21,385,287	-	23,000,000	490,002	-	3,507,692
County Federal Law Enforcement	(69,391)	-	1,490,400	-	-	-	1,490,400	-
County State Law Enforcement	(126,288)	-	1,444,829	-	-	-	1,444,830	-
MC Elected Officials Training	603,885	559,055	93,800	-	-	50,284	-	515,539
ID Security Protection	110,144	108,337	88,000	-	-	50,284	-	70,621
Surveyor's Perpetuation	723,929	805,739	516,446	-	-	524,881	-	814,174
County Records Perpetuation	4,465,519	3,865,711	1,819,820	-	-	1,428,531	-	3,474,422
Endorsement Fee - Plat Book	879,997	588,033	504,250	-	-	348,024	-	431,807
County Sales Disclosure	337,566	217,533	189,102	-	-	209,868	-	238,299
Clerk's Perpetuation	976,717	67,971	722,762	-	-	722,762	-	67,971
Enhanced Access	1,502,809	1,263,168	-	-	-	253,000	-	1,516,168
Adult Probation Fees	705,951	671,471	965,000	-	-	965,000	-	671,471
Superior Court Equipment	490,307	433,007	62,500	-	-	15,385	-	385,892
Juvenile Probation Fees	102,467	1,367	-	-	-	-	-	1,367
Comm & Guardian Ad Litem	188,407	-	1,131,240	-	-	1,131,240	-	-
Guardian Ad Litem	2,203,799	-	6,799,906	-	-	820,285	5,979,621	-
Domestic Relations Counseling	205,784	115,015	115,015	-	-	-	-	-
Diversion Fees	214,346	337,346	270,365	-	-	260,000	-	326,981
Alt Dispute Resolution	415,623	441,311	20,000	-	-	83,230	-	504,541
Alcohol & Drug Services	659,734	549,025	282,097	-	-	380,000	-	646,928
Drug Testing Laboratory	2,173	2,173	-	-	-	-	-	2,173
Drug Free Community - County	111,410	8,664	60,000	-	-	210,000	(150,000)	8,664
County Extradition	60,145	58,234	15,000	-	-	15,000	-	58,234
Sheriff's Civil Division Fees	275,758	173,437	200,000	-	-	235,200	-	208,637
Sheriff's Med Care for Inmates	2,651,409	-	20,941,328	-	-	3,600	20,937,728	-
Sex & Violent Offender Admin	73,490	73,490	27,000	-	-	27,000	-	73,490
Sheriff's Continuing Education	4,142	5,987	-	-	-	3,600	-	9,587
County Public Safety Income Tax	8,541,121	66,225	71,068,254	-	71,002,028	-	-	-
Supplemental Public Defender	453,755	360,215	125,400	-	-	70,000	-	304,815
Deferral Program Fees	1,470,224	1,131,918	701,493	-	-	562,812	-	993,238
Conditional Release	57,756	58,256	-	-	-	1,000	-	59,256
Jury Pay	799,547	887,870	750,000	-	-	630,000	-	767,870
Drug Treatment Diversion	158,171	113,097	60,019	-	-	5,520	-	58,598
Section 102 HAVA Reimbursement	6,902	6,902	-	-	-	-	-	6,902
Loc Emerg Plan & Right to Know	310,450	310,450	110,000	-	-	110,000	-	310,450
County (Corr) Misdemeanant	57,503	473,476	679,799	-	-	597,980	-	391,657
Home Detention User Fees	726,973	1,198,782	1,395,029	-	-	1,051,975	-	855,728
County Offender Transportation	109,138	113,068	-	-	-	8,220	-	121,288
Child Advocacy	714	-	-	-	-	-	-	-
Federal Grants - County	1,764,188	-	10,715,209	-	-	10,715,209	-	-
State of Indiana Grants - County	5,240,977	-	16,516,092	-	-	15,288,879	1,227,213	-
County Grants	5,630	-	383,176	-	-	383,176	-	-
Subtotal Special Revenue	45,410,949	20,561,971	171,168,482	1,941,000	94,002,028	45,208,243	30,929,792	21,474,553
Capital Improvement Leases	172,441	173,351	1,064,286	942,000	-	73,998	-	125,063
CJC Leases	1,207,616	-	41,528,337	-	-	-	41,528,337	-
Subtotal Debt Services	1,380,057	173,351	42,592,623	942,000	-	73,998	41,528,337	125,063
Cumulative Capital Improvement	11,805,141	9,323,060	1,265,912	18,765,000	-	969,580	(18,626,070)	9,165,658
Subtotal Capital	11,805,141	9,323,060	1,265,912	18,765,000	-	969,580	(18,626,070)	9,165,658
Information Services	(5,541,368)	5,490,371	45,140,107	-	-	45,821,050	-	6,171,314
Subtotal Internal Service	(5,541,368)	5,490,371	45,140,107	-	-	45,821,050	-	6,171,314
TOTAL MARION COUNTY FUNDS	105,396,117	65,724,082	509,415,514	196,215,000	144,035,391	154,606,121	5,397,734	56,562,815
TOTAL CITY/COUNTY FUNDS	732,200,717	540,965,573	1,709,502,080	480,927,000	513,738,768	714,893,797	-	541,023,058

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

Fund-Services Relationship

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

City of Indianapolis	Public Safety	Other Public Services	Executive, Legislative & Administrative Services	Debt Service
General Funds				
<i>Consolidated County</i>	3.36%	10.39%	91.45%	-
<i>Transportation General</i>	-	16.26%	-	-
<i>Parks General</i>	-	7.81%	-	-
<i>Redevelopment General</i>	-	0.93%	-	-
<i>Solid Waste Collection</i>	-	11.06%	-	-
<i>Solid Waste Disposal</i>	-	2.10%	-	-
<i>IFD General</i>	33.83%	-	-	-
<i>IMPD General</i>	46.00%	-	-	-
<i>Storm Water Management</i>	-	7.06%	-	-
Special Revenue Funds				
<i>Parking Meter</i>	-	1.10%	0.22%	-
<i>State Law Enforcement</i>	0.23%	-	-	-
<i>Federal Law Enforcement</i>	0.30%	-	-	-
<i>Federal Grants - City</i>	5.52%	26.00%	5.87%	-
<i>State of Indiana Grants - City</i>	0.19%	5.36%	0.18%	-
<i>Drug Free Community- City</i>	-	-	0.53%	-
Debt Service Funds				
<i>PILOT Debt Service Bonds</i>	-	-	-	17.16%
<i>Flood Control District Bonds</i>	-	-	-	17.93%
<i>Metro Thoroughfare Bonds</i>	-	-	-	29.44%
<i>Park District Bonds</i>	-	-	-	4.06%
<i>County Wide (MECA) Bonds</i>	-	-	-	10.49%
<i>Civil City Bonds</i>	-	-	-	10.89%
<i>Revenue Bonds</i>	-	-	-	7.78%
<i>Economic Development Bonds - Non TIF</i>	-	-	-	2.27%
Capital Project Funds				
<i>City Cumulative Capital Improvements</i>	1.49%	1.68%	-	-
<i>Fire Cumulative</i>	0.88%	-	-	-
<i>Cap Asset Lifecycle & Dev</i>	-	10.26%	1.76%	-
Trustee Funds				
<i>Police Pension Trust</i>	4.03%	-	-	-
<i>Fire Pension Trust</i>	4.16%	-	-	-
Total City Appropriation	\$669,877,763	\$431,261,800	\$28,464,801	\$70,482,202
Percent of Total City Appropriation	55.82%	35.94%	2.37%	5.87%

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

Marion County	Public Safety	Criminal Justice	Other Public Services	Executive, Legislative & Administrative Services	Debt Service
General Funds					
<i>County General</i>	-	60.68%	100.00%	42.15%	-
Special Revenue Funds					
Property Reassessment	-	-	-	2.34%	-
Auditor Ineligible Deduction	-	-	-	0.72%	-
911 Emergency Dispatch	23.21%	-	-	-	-
Public Safety Communications	73.58%	-	-	-	-
County Federal Law Enforcement	-	0.43%	-	-	-
County State Law Enforcement	-	0.42%	-	-	-
MC Elected Officials Training	-	-	-	0.10%	-
ID Security Protection	-	-	-	0.10%	-
Surveyor's Perpetuation	-	-	-	0.57%	-
County Records Perpetuation	-	-	-	2.01%	-
Endorsement Fee - Plat Book	-	-	-	0.56%	-
County Sales Disclosure	-	-	-	0.21%	-
Clerk's Perpetuation	-	-	-	0.80%	-
Adult Probation Fund	-	0.28%	-	-	-
Superior Court Equipment	-	0.02%	-	-	-
Juvenile Probation Fees	-	-	-	-	-
Commissioner Guardian Ad Litem	-	0.33%	-	-	-
Guardian Ad Litem	-	1.96%	-	-	-
Domestic Relations Counseling	-	0.03%	-	-	-
Diversion Fees	-	0.08%	-	-	-
Alt Dispute Resolution	-	0.01%	-	-	-
Alcohol & Drug Services	-	0.08%	-	-	-
Drug Free Community - County	-	0.02%	-	-	-
County Extradition	-	0.00%	-	-	-
Sheriff Civil Division Fees	-	0.06%	-	-	-
Sheriff's Med Care for Inmates	-	6.05%	-	-	-
Sex & Violent Offender Admin	-	0.01%	-	-	-
Cnty Public Safety Income Tax	-	20.52%	-	-	-
Supplemental Public Defender	-	0.04%	-	-	-
Deferral Program Fees	-	0.20%	-	-	-
Jury Pay	-	0.22%	-	-	-
Drug Treatment Diversion	-	0.02%	-	-	-
Loc Emerg Plan & Right to Know	-	-	-	0.12%	-
County (Corr) Misdemeanant	-	0.20%	-	-	-
Home Detention User Fees	-	0.40%	-	-	-
Federal Grants - County	2.99%	2.84%	-	-	-
State of Indiana Grants - County	-	4.77%	-	-	-
County Grants	-	0.11%	-	-	-
Debt Service Funds					
Capital Improvement Leases	-	-	-	-	2.50%
CJC Lease	-	-	-	-	97.50%
Capital Project Funds					
Cumulative Capital Improvement	0.22%	0.23%	-	0.43%	-
Internal Service Funds					
Information Services	-	-	-	49.88%	-
Total County Appropriation	\$29,064,731	\$346,298,351	\$969,694	\$90,490,115	\$42,592,623
Percent of Total County Appropriation	5.71%	67.98%	0.19%	17.76%	8.36%

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

Fund-Agency Relationship by Service

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

Public Safety	Indianapolis Metropolitan Police Department	Indianapolis Fire Department	Office of Public Health & Safety	Metropolitan Emergency Services Agency
General Funds				
<i>Consolidated County</i>	-	-	80.44%	-
<i>IFD General</i>	-	79.99%	-	-
<i>IMPD General</i>	85.94%	-	-	-
Special Revenue Funds				
State Law Enforcement	0.42%	-	-	-
Federal Law Enforcement	0.57%	-	-	-
Federal Grants - City	2.74%	8.00%	15.98%	-
State of Indiana Grants - City	-	0.11%	3.57%	-
911 Emergency Dispatch	-	-	-	23.21%
Public Safety Communications	-	-	-	73.58%
Federal Grants - County	-	-	-	2.99%
Capital Project Funds				
City Cumulative Capital Improvements	2.79%	-	-	-
Fire Cumulative	-	2.07%	-	-
Cumulative Capital Improvement	-	-	-	0.22%
Trustee Funds				
Police Pension Trust	7.53%	-	-	-
Fire Pension Trust	-	9.82%	-	-
Total Appropriation	\$358,586,352	\$283,316,620	\$27,974,790	\$29,064,731
Percentage of Service Appropriation	51.30%	40.54%	4.00%	4.16%

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

Criminal Justice	Marion County Sheriff	Superior Court	Circuit Court	Prosecutor	Prosecutor - Child Support	Public Defender	Community Corrections	Forensic Services	Coroner
General Funds									
<i>County General</i>	49.94%	56.05%	100.00%	73.45%	100.00%	95.07%	42.74%	77.77%	83.63%
Special Revenue Funds									
County Federal Law Enforcement	0.01%	-	-	4.22%	-	-	-	-	-
County State Law Enforcement	0.01%	-	-	4.07%	-	-	-	-	-
Adult Probation Fees	-	1.30%	-	-	-	-	-	-	-
Superior Court Equipment	-	0.08%	-	-	-	-	-	-	-
Juvenile Probation Fees	-	-0.00%	-	-	-	-	-	-	-
Comm & Guardian Ad Litem	-	1.52%	-	-	-	-	-	-	-
Guardian Ad Litem	-	9.13%	-	-	-	-	-	-	-
Domestic Relations Counseling	-	0.15%	-	-	-	-	-	-	-
Diversions Fees	-	-	-	0.77%	-	-	-	-	-
Alt Dispute Resolution	-	0.03%	-	-	-	-	-	-	-
Alcohol & Drug Services	-	0.38%	-	-	-	-	-	-	-
Drug Free Community - County	-	-	-	0.17%	-	-	-	-	-
County Extradition	0.01%	-	-	-	-	-	-	-	-
Sheriff's Civil Division Fees	0.13%	-	-	-	-	-	-	-	-
Sheriff's Med Care for Inmates	13.89%	-	-	-	-	-	-	-	-
Sex & Violent Offender Admin	0.02%	-	-	-	-	-	-	-	-
Sheriff's Continuing Education	-	-	-	-	-	-	-	-	-
Cnty Public Safety Income Tax	33.03%	17.62%	-	7.55%	-	-	24.48%	-	-
Supplemental Public Defender	-	-	-	-	-	0.36%	-	-	-
Deferral Program Fees	-	-	-	2.00%	-	-	-	-	-
Jury Pay	-	1.01%	-	-	-	-	-	-	-
Drug Treatment Diversion	-	0.08%	-	-	-	-	-	-	-
County (Corr) Misdemeanant	0.40%	-	-	-	-	-	0.34%	-	-
Home Detention User Fees	-	0.24%	-	-	-	-	5.42%	-	-
Federal Grants - County	1.19%	1.91%	-	4.45%	-	4.22%	0.37%	20.19%	12.45%
State Grants - County	1.00%	10.50%	-	2.27%	-	0.30%	26.64%	-	3.93%
County Grants	-	0.01%	-	1.03%	-	0.04%	-	-	-
Capital Project Funds									
Cumulative Capital Improvement	0.37%	-	-	-	-	-	-	2.03%	-
Total Appropriation	\$150,729,532	\$74,499,520	\$1,307,135	\$35,012,418	\$7,072,132	\$34,821,120	\$22,492,408	\$12,768,769	\$7,595,316
Percentage of Service Appropriation	43.53%	21.51%	0.38%	10.11%	2.04%	10.06%	6.50%	3.69%	2.19%

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

Other Public Services	Parks and Recreation	Public Works	Metropolitan Development	Business & Neighborhood Services	Animal Care Services	Cooperative Extension
General Funds						
<i>Consolidated County</i>	2.43%	1.56%	10.62%	100.00%	99.25%	-
<i>Transportation General</i>	-	27.25%	-	-	-	-
<i>Parks General</i>	62.86%	-	-	-	-	-
<i>Redevelopment General</i>	-	-	4.44%	-	-	-
<i>Solid Waste Collection</i>	-	18.53%	-	-	-	-
<i>Solid Waste Disposal</i>	-	3.52%	-	-	-	-
<i>Storm Water Management</i>	-	11.82%	-	-	-	-
<i>County General</i>	-	-	-	-	-	100.00%
Special Revenue Funds						
Parking Meter	-	1.84%	-	-	-	-
Federal Grants - City	23.78%	9.75%	82.25%	-	-	-
State of Indiana Grants - City	-	8.32%	1.87%	-	-	-
Capital Project Funds						
City Cumulative Capital Improvements	10.94%	0.22%	0.82%	-	0.75%	-
Cap Asset Lifecycle & Dev	-	17.18%	-	-	-	-
Total Appropriation	\$53,596,745	\$257,411,196	\$90,310,240	\$21,919,629	\$8,023,991	\$969,694
Percentage of Service Appropriation	12.40%	59.55%	20.89%	5.07%	1.86%	0.22%

City Executive, Administrative, & Legislative Services	Office of the Mayor	Minority & Women Business Development	Equity, Belonging, & Inclusion	Audit & Performance	City County Council	Office of Corporation Counsel	Finance & Management
General Funds							
<i>Consolidated County</i>	100.00%	100.00%	88.48%	100.00%	100.00%	100.00%	81.49%
Special Revenue Funds							
Parking Meter	-	-	-	-	-	-	0.50%
Federal Grants - City	-	-	11.52%	-	-	-	12.41%
Drug Free Community- City	-	-	-	-	-	-	1.20%
State of Indiana Grants - City	-	-	-	-	-	-	0.40%
Capital Project Funds							
Cap Asset Lifecycle & Dev	-	-	-	-	-	-	4.00%
Total Appropriation	\$6,934,510	\$1,282,386	\$1,041,566	\$1,950,759	\$3,337,033	\$1,424,613	\$12,493,934
Percentage of Service Appropriation	24.36%	4.51%	3.66%	6.85%	11.72%	5.00%	43.89%

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

County Executive, Administrative, & Legislative Services	Information Services Agency	Auditor	Assessor	Treasurer	Clerk	Election Board	Voters Registration	Recorder	Surveyor
General Funds									
<i>County General</i>	-	93.92%	64.17%	99.28%	90.34%	94.53%	100.00%	-	52.39%
Special Revenue Funds									
Property Reassessment	-	-	28.57%	-	-	-	-	-	-
Auditor Ineligible Deduction	-	4.29%	-	-	-	-	-	-	-
MC Elected Officials Training	-	0.05%	-	0.72%	0.20%	-	-	0.42%	3.26%
ID Security Protection	-	-	-	-	-	-	-	4.59%	-
Surveyor's Perpetuation	-	-	-	-	-	-	-	-	44.34%
County Records Perpetuation	-	-	-	-	-	-	-	94.99%	-
Endorsement Fee - Plat Book	-	1.02%	4.71%	-	-	-	-	-	-
County Sales Disclosure	-	-	2.55%	-	-	-	-	-	-
Clerk's Perpetuation	-	-	-	-	9.47%	-	-	-	-
Loc Emerg Plan & Right to Know	-	0.72%	-	-	-	-	-	-	-
Capital Project Funds									
Cumulative Capital Improvement	-	-	-	-	-	5.47%	-	-	-
Internal Service Funds									
Information Services	100.00%	-	-	-	-	-	-	-	-
Total Appropriation	\$45,140,107	\$15,275,765	\$7,411,820	\$3,479,219	\$7,635,376	\$7,115,806	\$1,351,591	\$1,915,820	\$1,164,611
Percentage of Service Appropriation	49.88%	16.88%	8.19%	3.84%	8.44%	7.86%	1.49%	2.12%	1.29%

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

Fund Financial Schedules

Consolidated County General

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	49,519,368	54,682,380	62,531,729	62,531,729	63,685,010
Materials and Services	18,214,436	17,826,606	17,699,644	17,699,644	17,580,970
Other Services and Charges	52,964,141	60,465,969	60,666,447	66,946,447	57,790,702
Properties and Equipment	57,049,862	910,288	715,226	715,226	757,926
Internal Charges	-37,163,501	-38,908,434	-43,904,154	-43,904,154	-46,485,064
Total:	140,584,306	94,976,808	97,708,892	103,988,893	93,329,544

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	264,817,226	302,359,086	269,053,048	268,399,169	293,305,808
Licenses and Permit	14,819,261	15,455,949	17,047,164	17,047,164	19,420,171
Inter-Governmental	8,261,566	19,164,124	9,786,619	9,786,619	8,409,850
Charges for Services	12,146,299	11,841,750	10,811,101	10,811,101	11,546,718
Fines and Forfeitures	908,827	945,108	1,323,279	1,323,279	1,461,685
Other Receipts	6,967,267	478,682	4,137,321	4,137,321	4,262,700
Interfund Transfers	-164,915,283	-263,938,270	-213,953,693	-238,653,693	-245,751,914
Other Financing Sources	230,558	186,436	160,000	160,000	210,000
Investment Earnings	11,158,971	12,032,792	7,600,000	7,600,000	5,918,097
Total:	154,394,693	98,525,657	105,964,838	80,610,959	98,783,115

Transportation General

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	27,464,225	25,810,995	29,684,045	29,684,045	30,281,147
Materials and Services	6,286,703	6,773,174	6,229,133	6,229,133	6,229,133
Other Services and Charges	12,165,335	12,889,809	12,096,260	14,096,260	11,996,600
Properties and Equipment	1,093,606	1,050,988	6,978,733	7,478,733	9,031,228
Internal Charges	8,737,890	9,268,527	11,083,170	11,083,170	12,604,376
Total:	55,747,760	55,793,492	66,071,341	68,571,341	70,142,483
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	264,817,226	302,359,086	269,053,048	268,399,169	293,305,808
Licenses and Permit	14,819,261	15,455,949	17,047,164	17,047,164	19,420,171
Inter-Governmental	8,261,566	19,164,124	9,786,619	9,786,619	8,409,850
Charges for Services	12,146,299	11,841,750	10,811,101	10,811,101	11,546,718
Fines and Forfeitures	908,827	945,108	1,323,279	1,323,279	1,461,685
Other Receipts	6,967,267	478,682	4,137,321	4,137,321	4,262,700
Interfund Transfers	-164,915,283	-263,938,270	-213,953,693	-238,653,693	-245,751,914
Other Financing Sources	230,558	186,436	160,000	160,000	210,000
Investment Earnings	11,158,971	12,032,792	7,600,000	7,600,000	5,918,097
Total:	154,394,693	98,525,657	105,964,838	80,610,959	98,783,115

Parks General

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	18,253,919	18,876,654	20,110,466	20,110,466	20,406,946
Materials and Services	1,045,895	1,090,805	1,305,705	1,305,705	1,131,076
Other Services and Charges	9,290,365	10,417,766	10,892,294	12,541,394	10,254,033
Properties and Equipment	314,177	518,188	343,788	694,688	268,788
Internal Charges	1,138,805	1,270,743	1,276,712	1,276,712	1,629,678
— Total:	30,043,160	32,174,156	33,928,965	35,928,965	33,690,521
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	25,825,395	26,666,902	27,370,343	26,985,796	27,670,076
Inter-Governmental	24,513	13,025	265,000	265,000	269,002
Charges for Services	4,414,127	5,034,824	5,542,594	5,542,594	5,661,525
Other Receipts	17,804	19,719	45,367	45,367	45,367
Interfund Transfers	-	-275,000	1,020,000	3,020,000	-
Investment Earnings	222,713	167,777	-	-	-
Contributions	-	-	-275,000	-275,000	-275,000
Total:	30,504,551	31,627,248	33,968,304	35,583,758	33,370,971

Redevelopment General

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	695,902	313,382	818,150	818,150	345,781
Materials and Services	2,743	79	3,400	3,400	6,400
Other Services and Charges	4,784,274	5,371,507	3,939,410	4,543,435	3,083,957
Properties and Equipment	77,995	140,000	175,000	325,000	450,000
Internal Charges	271,571	194,126	145,801	145,801	122,239
Total:	5,832,485	6,019,094	5,081,760	5,835,785	4,008,378

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	2,138,101	2,481,909	1,284,737	2,561,737	1,291,892
Licenses and Permit	143,256	119,280	118,675	118,675	118,675
Inter-Governmental	-	2,449,760	-	-	-
Charges for Services	1,328,653	773,605	1,220,299	1,220,299	1,126,249
Fines and Forfeitures	-	304,025	-	-	-
Other Receipts	273,050	87,239	474,000	474,000	660,747
Interfund Transfers	-856,104	-457,185	-300,000	-950,000	-486,747
Other Financing Sources	247,057	41,445	1,481,836	1,481,836	1,100,000
Investment Earnings	649,640	831,791	-	-	-
Total:	3,923,653	6,631,869	4,279,547	4,906,547	3,810,816

Solid Waste Collection

Solid Waste Collection is a major fund. This fund's primary source of revenue for the Solid Waste Collection fund is property taxes. 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.

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	8,204,199	8,449,886	8,792,792	8,792,792	8,671,989
Materials and Services	73,091	61,980	80,950	80,950	80,950
Other Services and Charges	26,742,598	34,823,108	29,051,071	29,051,071	29,533,700
Properties and Equipment	3,740,000	3,131,797	3,196,069	3,196,069	3,196,069
Internal Charges	5,381,718	5,690,561	5,904,467	5,904,467	6,214,391
Total:	44,141,607	52,157,332	47,025,349	47,025,349	47,697,098

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	41,672,479	43,901,468	44,434,779	43,887,825	45,161,211
Charges for Services	2,472,946	2,911,093	2,650,000	2,650,000	2,985,887
Other Receipts	79,322	80,128	20,000	20,000	20,000
Interfund Transfers	-293,760	-455,000	-	-	-
Investment Earnings	-23,316	-78,982	-	-	-
Total:	43,907,671	46,358,707	47,104,779	46,557,825	48,167,098

Solid Waste Disposal

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Other Services and Charges	8,285,887	8,701,681	8,164,711	8,164,711	8,244,603
Properties and Equipment	180,000	180,000	180,000	180,000	180,000
Internal Charges	655,326	843,703	897,149	897,149	633,280
Total:	9,121,212	9,725,385	9,241,860	9,241,860	9,057,883

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Charges for Services	9,224,817	9,271,765	9,320,000	9,320,000	9,357,883
Interfund Transfers	293,760	455,000	-	-	-
Investment Earnings	-129,952	-49,449	-	-	-
Total:	9,388,625	9,677,315	9,320,000	9,320,000	9,357,883

IFD General

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

	Actual	Actual	Adopted	Revised	Introduced
Expenditure					
Personal Services	172,475,640	174,882,132	179,237,911	179,237,911	199,015,717
Materials and Services	2,510,005	2,666,245	3,365,483	3,365,483	3,045,292
Other Services and Charges	10,927,509	11,200,448	11,912,389	11,912,389	13,271,525
Properties and Equipment	1,741,669	3,543,004	3,483,339	3,483,339	3,483,339
Internal Charges	5,204,155	6,210,578	5,897,828	5,897,828	7,814,262
Total:	192,858,980	198,502,406	203,896,950	203,896,950	226,630,135

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	107,772,591	113,801,965	116,987,401	115,508,272	119,100,943
Licenses and Permit	24,284	32,292	25,000	25,000	30,000
Inter-Governmental	5,150,670	5,812,281	5,855,137	5,855,137	6,496,567
Charges for Services	667,362	815,442	620,000	620,000	625,000
Fines and Forfeitures	82,708	27,191	-	-	-
Other Receipts	3,622,417	3,905,375	3,700,000	3,700,000	3,800,000
Interfund Transfers	76,595,225	75,456,549	76,594,560	76,594,560	96,656,090
Other Financing Sources	8,500	112,865	-	-	-
Investment Earnings	-1,405,007	-1,576,559	-	-	-
Total:	192,518,749	198,387,401	203,782,098	202,302,969	226,708,600

IMPD General

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

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

	Actual	Actual	Adopted	Revised	Introduced
Expenditure					
Personal Services	171,663,481	228,982,990	241,166,768	241,166,768	260,814,942
Materials and Services	1,347,722	1,682,327	1,570,664	1,570,664	1,568,664
Other Services and Charges	24,915,566	28,292,133	32,230,976	32,230,976	33,354,114
Properties and Equipment	525,191	248,427	690,910	690,910	690,910
Internal Charges	11,468,203	11,206,637	13,102,890	13,102,890	11,743,519
Total:	209,920,164	270,412,514	288,762,208	288,762,208	308,172,149

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	54,656,040	57,405,999	57,992,316	57,291,968	58,991,532
Licenses and Permit	628,448	620,457	40,000	40,000	622,898
Inter-Governmental	10,403,230	3,773,991	7,444,943	7,444,943	6,599,943
Charges for Services	3,874,644	3,679,770	3,835,418	3,835,418	4,276,576
Fines and Forfeitures	453,265	501,033	537,000	537,000	345,000
Other Receipts	5,675,675	5,671,944	5,600,500	5,600,500	5,622,000
Interfund Transfers	134,415,291	201,085,717	213,300,448	213,300,448	231,803,045
Other Financing Sources	273,356	444,822	250,000	250,000	327,000
Investment Earnings	-2,031,545	-2,748,348	-	-	-
Total:	208,348,404	270,435,384	289,000,625	288,300,277	308,587,994

Stormwater Management

Stormwater Management is a major fund which 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.

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	7,618,247	7,807,495	8,401,347	8,401,347	9,249,790
Materials and Services	81,792	77,939	78,800	78,800	78,800
Other Services and Charges	11,277,413	11,897,258	12,145,996	12,145,996	12,542,889
Properties and Equipment	3,733,464	3,538,117	3,951,611	4,951,611	3,634,769
Internal Charges	4,006,654	3,266,541	4,114,727	4,114,727	4,927,792
Total:	26,717,570	26,587,350	28,692,480	29,692,480	30,434,040

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Inter-Governmental	804,110	828,234	853,081	853,081	885,166
Charges for Services	46,520,987	47,636,824	48,889,908	48,889,908	50,354,046
Other Receipts	27,141	27,343	2,250,000	2,250,000	2,250,000
Interfund Transfers	-20,896,749	-22,217,545	-23,677,876	-22,677,876	-22,874,433
Investment Earnings	1,809,817	2,053,776	-	-	-
Contributions	401,877	391,530	382,164	382,164	382,375
Total:	28,667,183	28,720,161	28,697,276	29,697,276	30,997,154

City Special Revenue Funds

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	62,269,570	16,094,233	23,893,521	24,629,271	23,294,587
Materials and Services	1,103,988	2,265,949	2,643,527	2,643,527	3,288,765
Other Services and Charges	134,551,654	99,664,183	103,652,544	109,416,794	100,187,971
Properties and Equipment	28,872,647	47,614,444	59,955,155	59,955,155	56,190,626
Internal Charges	299,178	957,018	1,481,411	1,481,411	795,527
Total:	227,097,037	166,595,828	191,626,158	198,126,158	183,757,476
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	79,398,588	88,534,982	79,317,606	79,317,606	95,032,279
Inter-Governmental	45,205,813	74,843,000	182,668,861	182,668,861	176,246,389
Charges for Services	3,136,180	3,442,121	3,575,000	3,575,000	3,850,000
Fines and Forfeitures	3,808,267	5,190,636	6,780,220	6,780,220	7,393,529
Other Receipts	242,523	577,873	1,120,000	1,120,000	280,000
Interfund Transfers	-82,899,518	-91,915,505	-82,216,950	-82,726,950	-99,044,722
Investment Earnings	13,754,251	11,055,022	-	-	-
Total:	62,646,103	91,728,129	191,244,737	190,734,737	183,757,475

City Debt Service Funds

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Other Services and Charges	60,413,332	140,598,222	68,945,057	69,455,057	70,482,202
Total:	60,413,332	140,598,222	68,945,057	69,455,057	70,482,202

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	17,863,416	16,615,688	17,203,735	35,544,810	18,113,913
Inter-Governmental	-	-3,000	-	-	-
Charges for Services	3,037,663	1,808,610	1,612,253	1,612,253	1,606,801
Other Receipts	20,445,385	18,843,993	17,708,704	17,708,704	15,948,967
Interfund Transfers	18,507,865	27,208,156	30,317,815	30,827,815	31,735,687
Other Financing Sources	-	74,702,725	-	-	-
Investment Earnings	634,554	700,079	-	-	-
Contributions	248,402	1,690,485	2,482,165	2,482,165	2,261,981
Total:	60,737,284	141,566,736	69,324,672	88,175,746	69,667,349

City Capital Funds

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Materials and Services	141,924	102,777	340,000	340,000	340,000
Other Services and Charges	18,424,878	17,391,149	7,412,360	7,312,360	7,456,584
Properties and Equipment	151,815,589	129,811,088	49,541,459	69,845,459	60,053,731
Total:	170,382,390	147,305,013	57,293,819	77,497,819	67,850,315

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	20,338,813	21,593,358	21,740,591	21,336,581	23,353,566
Inter-Governmental	1,163,187	-	-	-	-
Other Receipts	1,408,411	899,641	885,014	885,014	885,014
Interfund Transfers	92,984,783	121,585,884	34,006,459	53,856,459	44,231,459
Investment Earnings	5,888,428	8,865,574	3,200,000	3,200,000	2,650,000
Total:	121,783,622	152,944,456	59,832,064	79,278,054	71,120,039

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.

		2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure						
Personal Services		52,359,896	51,152,568	53,627,924	53,627,924	54,834,342
	Total:	52,359,896	51,152,568	53,627,924	53,627,924	54,834,342

		2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue						
Inter-Governmental		50,599,317	51,961,363	53,627,924	53,627,924	54,834,342
Investment Earnings		-158,495	-167,409	-	-	-
	Total:	50,440,823	51,793,953	53,627,924	53,627,924	54,834,342

County General

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	126,509,379	140,324,852	153,323,131	153,323,131	159,256,377
Materials and Services	2,963,174	3,071,929	3,541,352	3,541,352	3,155,759
Other Services and Charges	82,691,713	86,114,501	87,861,511	87,861,511	86,510,776
Properties and Equipment	1,151,184	1,001,874	344,967	344,967	325,478
Total:	213,315,450	230,513,156	245,070,961	245,070,961	249,248,390

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	215,101,834	229,885,483	241,662,624	238,768,799	239,247,157
Licenses and Permit	59,320	74,408	75,000	75,000	75,000
Inter-Governmental	22,069,928	21,123,486	24,132,555	24,132,555	23,438,814
Charges for Services	7,151,924	7,678,801	7,760,430	7,760,430	7,383,345
Fines and Forfeitures	40,570	682	1,168	1,168	1,168
Other Receipts	1,131,524	1,028,999	211,541	211,541	213,129
Interfund Transfers	-47,445,374	-45,495,213	-51,428,603	-51,428,603	-48,434,325
Other Financing Sources	15,400	-	-	-	-
Investment Earnings	19,792,509	20,778,141	15,650,000	15,650,000	16,775,000
Total:	217,917,636	235,074,787	238,064,715	235,170,890	238,699,288

County Special Revenue Funds

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	92,391,681	99,908,786	103,677,694	103,677,694	109,948,354
Materials and Services	919,395	1,213,487	2,257,399	2,303,899	2,354,415
Other Services and Charges	49,261,940	49,031,990	55,209,471	55,842,471	57,201,064
Properties and Equipment	1,034,924	757,930	1,875,687	1,935,687	1,664,650
Total:	143,607,940	150,912,192	163,020,252	163,759,752	171,168,482

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	75,199,626	86,815,995	85,525,630	85,500,089	96,753,237
Licenses and Permit	50,080	22,413	21,211	21,211	21,211
Inter-Governmental	17,754,066	19,764,715	26,145,710	26,145,710	27,490,246
Charges for Services	17,500,587	17,290,074	17,509,118	17,509,118	16,743,377
Fines and Forfeitures	-	8,844	-	-	-
Other Receipts	244,498	162,520	149,200	149,200	143,200
Interfund Transfers	27,172,052	25,468,756	28,948,218	28,948,218	30,929,792
Investment Earnings	17,035	18,531	-	-	-
Total:	137,937,944	149,551,849	158,299,087	158,273,546	172,081,063

County Debt Service Funds

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

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Other Services and Charges	38,548,603	38,543,509	42,365,486	42,365,486	42,592,623
Total:	38,548,603	38,543,509	42,365,486	42,365,486	42,592,623

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	894,104	1,061,439	1,166,081	1,163,495	1,015,998
Inter-Governmental	-	5,400,000	2,700,000	2,700,000	-
Interfund Transfers	37,486,317	32,085,317	38,601,200	38,601,200	41,528,337
Total:	38,380,421	38,546,756	42,467,281	42,464,695	42,544,335

County Capital Improvement

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Other Services and Charges	345,000	731,631	1,613,772	1,613,772	63,357
Properties and Equipment	716,849	494,714	1,802,555	1,802,555	1,202,555
Total:	1,061,849	1,226,346	3,416,327	3,416,327	1,265,912

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Taxes	12,412,334	13,198,120	13,188,494	12,957,687	19,734,580
Interfund Transfers	-15,300,000	-7,594,696	-9,384,668	-9,384,668	-18,626,070
Total:	-2,887,666	5,603,424	3,803,826	3,573,019	1,108,510

County Internal Service

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Expenditure					
Personal Services	3,847,902	4,277,579	4,802,816	4,802,816	4,796,273
Materials and Services	60,643	92,192	92,305	92,305	63,000
Other Services and Charges	30,729,910	34,358,065	40,092,667	40,642,667	40,080,834
Properties and Equipment	111,250	167,572	170,000	170,000	200,000
Total:	34,749,705	38,895,408	45,157,788	45,707,788	45,140,107
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Revenue					
Inter-Governmental	44,976,022	40,248,778	46,064,108	46,064,108	45,821,050
Other Receipts	30,042	327,241	-	-	-
Total:	45,006,064	40,576,019	46,064,108	46,064,108	45,821,050

REVENUES

Overview

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

The methodology used to estimate major revenue sources for the Consolidated City varies by type. The City estimates property tax by modeling anticipated assessed values, deductions, exemptions, and abatements for each individual parcel within the Consolidated City and County. This model allows for the most accurate projection of the property tax cap impact and collections of budgeted levies.

The second largest source of revenue supporting the Consolidated City's budget is income tax. Pursuant to State statute the State Budget Agency provides local units an estimate of the certified distribution for the following year before August 2nd of each year. This is the amount included in the introduced budget. By October 1st of each year the State Budget Agency must formally certify each County's distribution. If the certified amount is different than the estimate the budget can be amended before adoption.

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

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

Local Taxes Set by the State

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

State Taxes Shared by the State

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

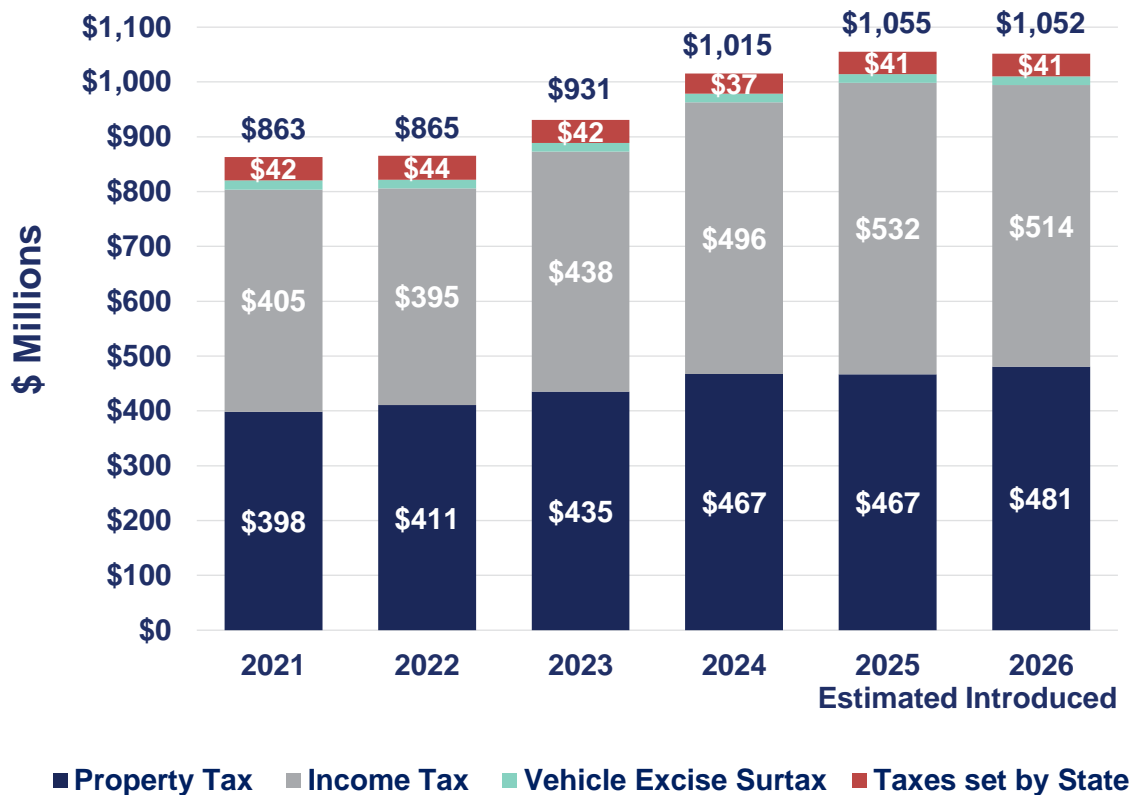
are wagers minus winnings and uncollectible receivables, paid by a person or organization that holds an owner's license for riverboat gambling operations.

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

Local Taxes Set Locally

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

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



Notes:

- 2021 includes a \$26 million supplemental income tax distribution.
- 2022 includes a \$23.1 million supplemental income tax distribution.
- 2023 includes a \$40 million supplemental income tax distribution.
- 2024 includes a \$52M supplemental income tax distribution.
- 2025 Estimated includes \$45M supplemental income tax distribution

Property Tax

Overview

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

Certified Levy (Gross Levy)

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

Net Levy

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

Gross Assessed Value

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

Net Assessed Value (Taxable Assessed Value)

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

Property Tax Cap (aka Circuit Breaker)

The property tax cap, also known as the “circuit breaker,” was enacted by the Indiana General Assembly in 2008 and subsequently amended into the Indiana Constitution. The cap guarantees that property owners do not pay more than a fixed percent of the property’s gross assessed value in taxes. The “circuit breaker” amount represents property tax liability waived because it is above the threshold allowed under the property tax caps. The property tax caps are as follows:

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

Taxing Districts & Rates

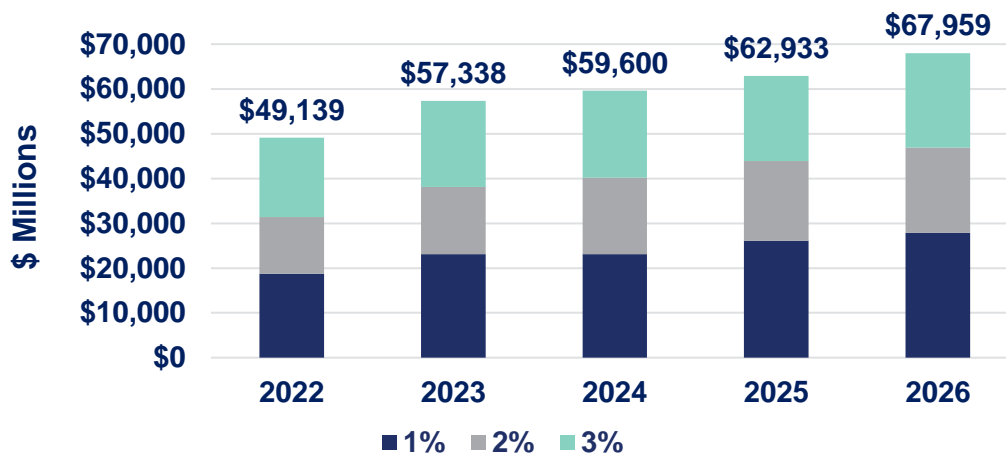
The following pages show the Consolidated City and County's taxing districts along with the Net Assessed Values (NAV) of taxable property within those districts. The tax rate for a district is determined by the following formula:

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

Current Trends

Senate Enrolled Act 1 (2025) will significantly limit property tax growth over the next several years beginning with taxes due and payable in 2026. This bill provides a new tax credit for homeowners the lesser of 10% of their tax bill or \$300 beginning in 2026, resulting \$10M less in property tax revenue for the City-County. Additionally, SEA 1(2025) increases tax credits and deductions for homeowners, residential property, and business personal property. As more elements of SEA 1 (2025) are implemented over the next 5 years, the City-County anticipates a greater reliance on income tax growth and other revenue sources to fund increases in government services.

Marion County Net Assessed Value by Cap Type



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

Property Tax Information by Fund

Operating, Capital, and Debt Service Levy Detail

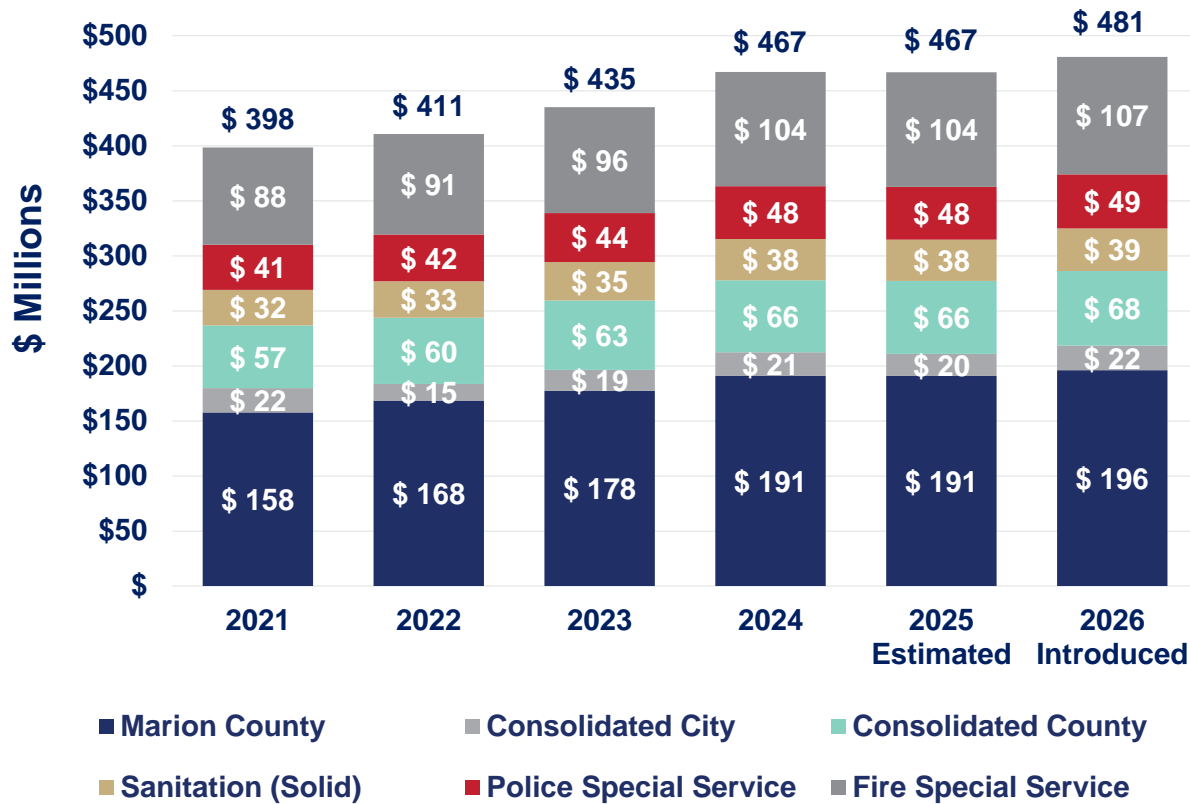
MLGQ 4%

	2026		
	Levy	Circuit Breaker	Net Levy
<u>Marion County</u>			
County General Fund	203,837,000	29,270,000	174,567,000
Property Reassessment Fund	2,272,000	331,000	1,941,000
Cumulative Capital Improvement Fund	21,911,000	3,146,000	18,765,000
Capital Improvement Debt Service	975,000	33,000	942,000
County Total	228,995,000	32,780,000	196,215,000
<u>City of Indianapolis</u>			
Consolidated County Fund (City General Fund)	42,656,000	6,872,000	35,784,000
Consolidated County - Park General Fund	25,240,000	4,072,000	21,168,000
Indianapolis Fire Department Fund	115,485,000	14,314,000	101,171,000
Indianapolis Metropolitan Police Department Fund	56,951,000	7,849,000	49,102,000
Sanitation Solid Waste General Fund	44,698,000	6,162,000	38,536,000
Consolidated City Redevelopment General Fund	766,000	126,000	640,000
Subtotal Operating	285,796,000	39,395,000	246,401,000
City Cumulative Capital Development Fund	18,883,000	3,234,000	15,649,000
Indianapolis Fire Cumulative Capital Development F	6,652,000	824,000	5,828,000
Subtotal Capital	25,535,000	4,058,000	21,477,000
Consolidated City Debt Service	6,250,000	208,000	6,042,000
Consolidated County Park Debt Service	1,526,000	51,000	1,475,000
Consolidated County Metro Thoroughfare Debt Ser	2,500,000	84,000	2,416,000
Consolidated County MECA Debt Service	7,141,000	240,000	6,901,000
Subtotal Debt Service	17,417,000	583,000	16,834,000
City Total	328,748,000	44,036,000	284,712,000
City/County Total	\$557,743,000	\$76,816,000	\$480,927,000

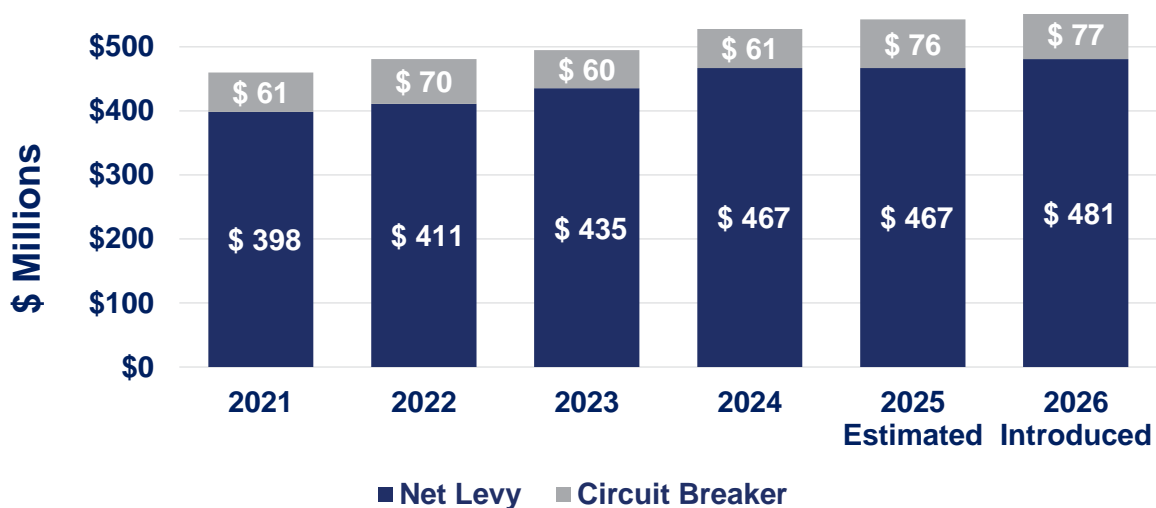
Note: All budgeted levy and circuit breaker amounts are subject to change. Final levies are established when the Department of Local Government Finance (DLGF) publishes the Marion County Budget Order, which must be issued before the statutory deadline of December 31st. Circuit breaker amounts become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



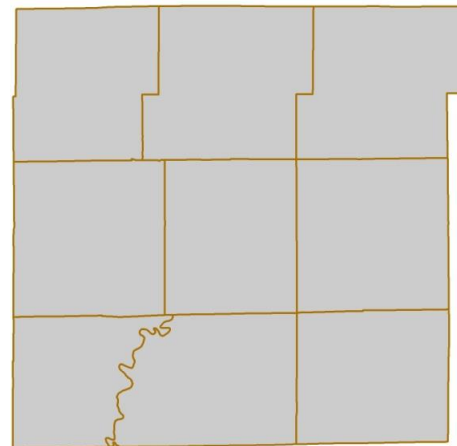
Property Tax Districts

All tax rates are proposed amounts.

Marion County and Consolidated County Districts

- Net Assessed Value: \$65,799,603,552
- Tax Rate (County): \$0.3865 on each \$100 of net assessed value
- Tax Rate (Consolidated County): \$0.1334 on each \$100 of net assessed value

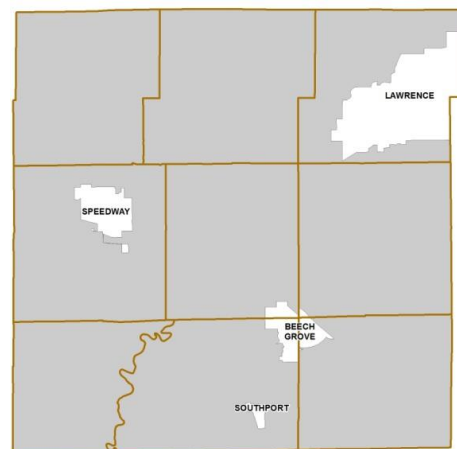
This district includes all taxable property within Marion County's borders. This tax district supports the County General, Property Reassessment, County Cumulative Capital, County Debt Service, Consolidated County fund (City General fund), Parks General fund, and some City General Obligation Debt Service 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: \$61,506,794,342
- Tax Rate: \$0.0467 on each \$100 of net assessed value

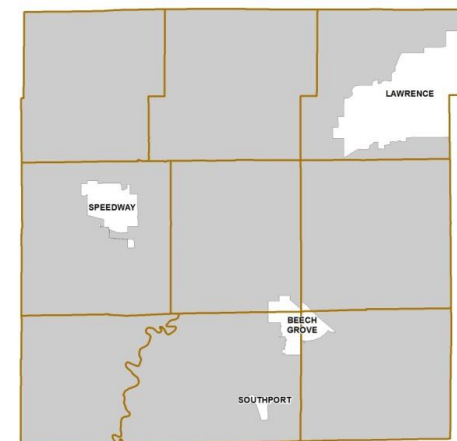
This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. This tax district supports the Redevelopment General, City Cumulative Capital, and most City General Obligation Debt Service funds. Tax revenues 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: \$61,506,794,342
- Tax Rate: \$0.1028 on each \$100 of net assessed value

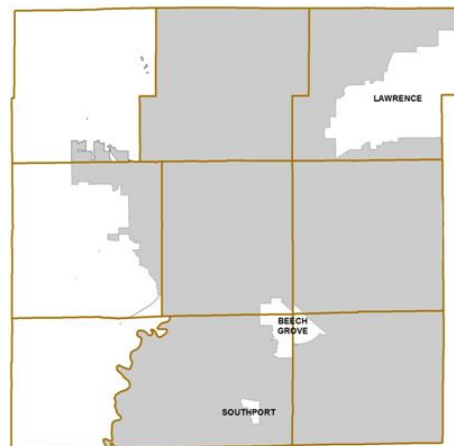
This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. Tax revenues are deposited into the Indianapolis Metropolitan Police Department (IMPD) General fund, which provides funding for IMPD operating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



Indianapolis Fire Special Service District

- Net Assessed Value: \$47,175,051,375
- Tax Rate: \$0.2874 on each \$100 of net assessed value

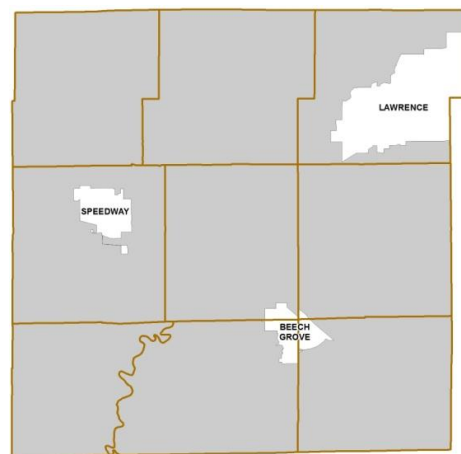
This taxing district includes most of the central and eastern portions of the county with minimal western portions included. This configuration reflects the consolidation of all township fire departments with the Indianapolis Fire Department (IFD), except Pike, Wayne, and Decatur townships. The district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



Indianapolis Solid Waste Special Service District

- Net Assessed Value: \$61,604,963,740
- Tax Rate: \$ 0.0806 on each \$100 of net assessed value

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



Income Tax

Overview

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

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

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

Supplemental Distributions

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

County Income Tax Council (CITC)

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

Voting representation on the CITC is based on each member unit's share of the total county population. In Marion County, the City- County Council holds over 90% of the voting representation on the CITC.

Expenditure Rate (maximum rate of 2.75%)

- Certified Shares (COIT) - Proposed Rate: 1.0842%

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

- Levy Freeze Tax (LOIT) - Proposed Rate: 0.1412%

In 2008 and 2009, Marion County chose to enact an additional income tax rate designed to replace annual allowable property tax growth, which totaled \$58.4M across the County. Imposing the Levy Freeze tax reflects a policy choice to shift fiscal reliance from property tax to income tax, not an overall tax increase. Senate Enrolled Act 67 discontinued the ability to freeze levy growth in future years. However, once imposed, this rate may neither be rescinded nor decreased to an

amount that would generate less than the frozen property tax levy growth. Senate Enrolled Act 1 (2025) eliminates the levy freeze rate effective January 1st, 2028.

- Public Safety Tax (PST) - Current Rate: 0.5446%

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: 0.2500%

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: 0.00000%

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. The 2026 budget proposes shifting the Property Tax Relief rate to the Certified Shares and Public Safety tax rates. The Property Tax Relief rate under LIT statute is set to expire January 1st, 2028 per Senate Enrolled Act 1 (2025).

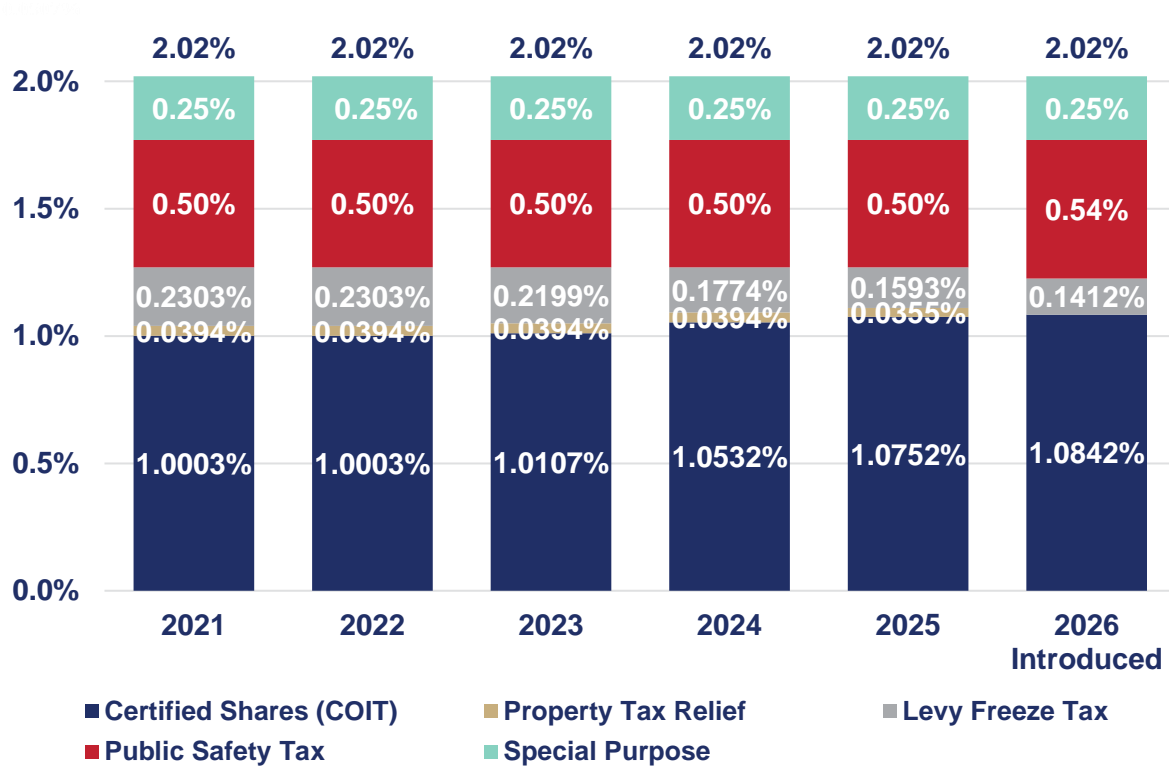
Current Trends

The Office of Finance and Management (OFM) works with the Indiana Department of Revenue (DOR) throughout the year to receive regular updates on processed tax returns. During the budget process, OFM works with a local revenue consulting firm to forecast future processed collections based on economic trends. In the previous two budget cycles, OFM has elected to budget less than 100% of projected income tax growth to protect against uncertainty in certified distributions and anticipated increases to personnel expenses resulting from new union agreements beginning January 1st, 2025. The 2026 Introduced budget allocates 100% of the certified distributions published August 1st, 2025, by the DOR.

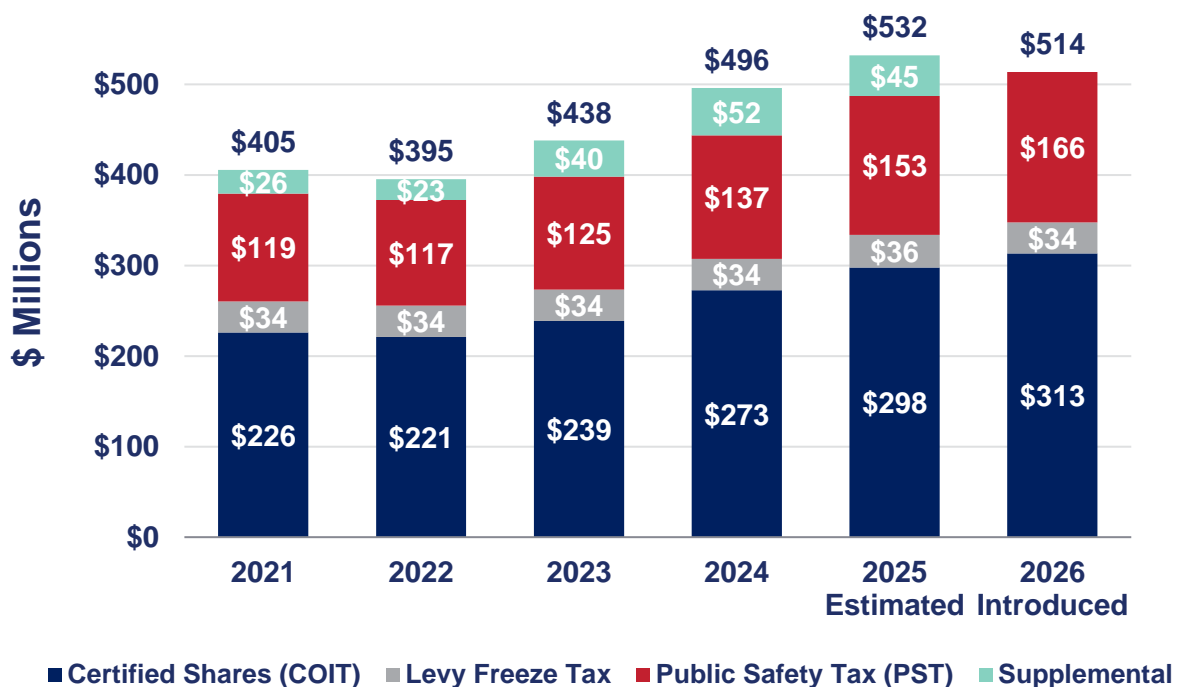
Senate Enrolled Act 1 (2025) created a new structure for local income taxes beginning January 1, 2028, including the elimination of the property tax relief rate and the levy freeze rate. In preparation for these changes, OFM is submitting an ordinance alongside the budget that will shift the property tax relief rate and a portion of the levy freeze rate to the certified shares and public safety rates. This allows the City-County to allocate more of its 2.02% local income tax rate to government services and mitigate the impact SEA 1 will have on property tax revenues.

Current local income tax rates are purpose based; revenue is used based on the type of rate. SEA 1 (2025) replaces the existing structure with jurisdiction-based rates to be adopted in 2027, effective in 2028. The Department of Local Government Finance has not yet released guidance on how this new structure will be implemented, so there is uncertainty as how the City-County's income tax revenue will be affected. OFM will be analyzing possible LIT rate structures to meet the City-County needs in 2026 and in 2027.

Income Tax Rate by Component



Income Tax Revenue by Rate Component



Income Tax Allocation by Unit

2026 Marion County Certified Distribution: \$631,410,365 (a)

Fund/Agency	Certified Shares (COIT)	Public Safety Tax (PST)	Levy Freeze Tax (LOIT) (b)	Total
Public Safety Communications	\$23,000,000	-	-	\$23,000,000
Public Safety Income Tax Fund - City	-	\$95,032,279	-	\$95,032,279
Public Safety Income Tax Fund - County	-	\$71,002,028	-	\$71,002,028
IFD General	-	-	\$7,820,542	\$7,820,542
IMPD General	-	-	\$4,823,736	\$4,823,736
Solid Waste Collection	-	-	\$3,104,817	\$3,104,817
Parks General	-	-	\$4,736,865	\$4,736,865
Redevelopment General	-	-	\$55,286	\$55,286
Consolidated County General	\$254,129,853	-	-	\$254,129,853
County General	\$36,087,978	-	\$13,945,384	\$50,033,362
City/County Subtotal	\$313,217,831	\$166,034,307	\$34,486,630	\$513,738,768
Indianapolis Public Library	\$705,660	-	\$3,854,584	\$4,560,244
Indianapolis Public Transportation Corp	-	-	\$2,296,402	\$2,296,402
Marion Co Health & Hospital Corporation	-	-	\$10,587,162	\$10,587,162
Other Units	\$38,906,396	\$11,194,209	\$7,319,987	\$57,420,592
Countywide Total	\$352,829,887	\$177,228,516	\$58,544,765	\$588,603,168

Additional Income Tax Allocations				
Fund/Agency	Visiting Athlete Tax	Property Tax Relief Rate	Special Purpose Rate	Total
Marion County Capital Improvement Board	\$1,047,444	-	-	\$1,047,444
Local Homestead Credit (c)	-	-	-	-
Indianapolis Public Transportation Corp	-	-	\$81,357,196	\$81,357,196
	\$1,047,444	-	\$81,357,196	\$82,404,640

Notes:

- The allocations represent the amounts attributed to each respective LIT rate component based on the final amount certified by the State Budget Agency on August 1, 2025 and accounts for the rate changes under consideration by the City-County Council.
- Per IC 6-3.6-11-1, \$8,467,392 is being distributed from the levy freeze stabilization fund. This distribution represents the 2025 supplemental income tax attributed to the levy freeze rate. House Enrolled Act 1499 (2023) allowed supplemental distributions to be considered when calculating the necessary rate to fully replace foregone levy.
- Per IC 6-3.6-5, as a result of the property tax revisions through Senate Enrolled Act 1 (2025), the Auditor retains the projected Local Homestead Credit distribution of zero dollars (\$0) subject to change pending the State's final certification of the revenue distribution.

EXPENDITURES

Overview

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

Personal Services (Character 1)

This category includes expenditures for salaries, wages, and related employee benefits provided for all Consolidated City employees.

Employee benefits include employer contributions to group health and life insurance, pension benefits, unemployment compensation, uniform allowance, and similar benefits.

Materials and Supplies (Character 2)

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

Other Services and Charges (Character 3)

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

Properties and Equipment (Character 4)

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

Internal Charges (Character 5)

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

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

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

Budget By Department By Service

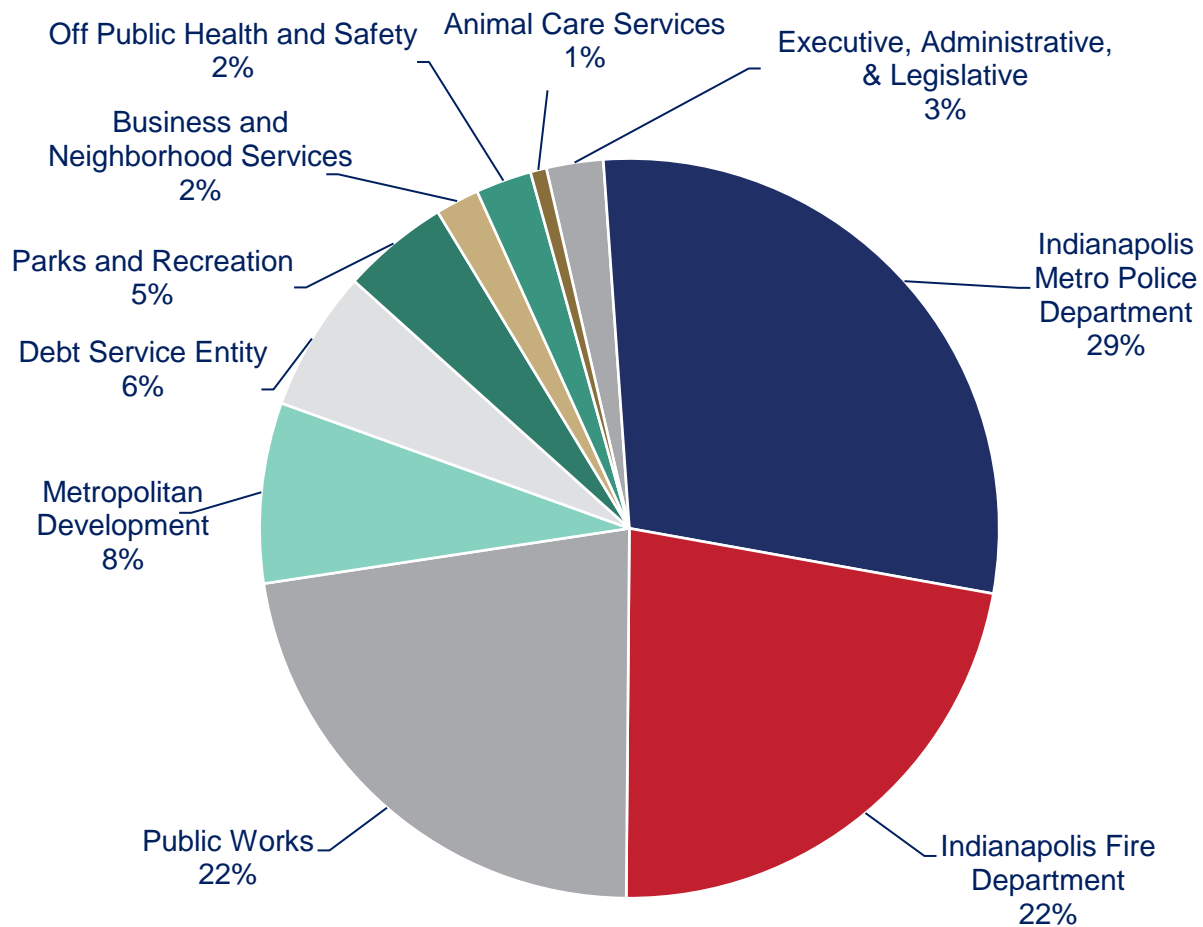
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Public Safety					
Indianapolis Metropolitan Police Department	245,552,292	309,979,630	337,836,405	337,836,405	358,586,352
Indianapolis Fire Department	230,778,319	245,775,751	258,743,793	261,743,793	283,316,620
Office of Public Health and Safety	18,200,023	25,266,149	28,602,481	31,382,481	27,974,790
MC MESA	24,992,610	27,273,188	29,630,370	29,630,371	29,064,731
Public Safety Total	519,523,244	608,294,719	654,813,050	660,593,050	698,942,493
Criminal Justice					
MC Sheriff	123,027,786	135,041,056	141,392,282	141,966,782	150,729,532
Marion Superior Court	66,938,625	66,230,948	73,801,470	73,801,469	74,499,520
MC Circuit Court	972,200	874,934	1,327,271	1,327,271	1,307,135
MC Prosecutor	29,307,159	31,730,966	35,012,418	35,112,418	35,012,418
MC Prosecutor - Child Support	5,088,627	5,263,840	7,072,132	7,072,132	7,072,132
MC Public Defender	28,668,545	31,900,994	34,902,437	34,902,437	34,821,120
MC Community Corrections	19,616,198	20,689,120	22,954,831	22,954,831	22,492,408
MC Forensic Services	8,710,673	10,159,056	12,781,288	12,781,288	12,768,769
MC Coroner	8,534,666	7,115,068	7,795,227	7,795,227	7,595,316
Criminal Justice Total	290,864,478	309,005,983	337,039,355	337,713,855	346,298,351
Other Public Services					
Parks and Recreation	65,740,253	70,533,758	53,796,088	49,296,088	53,596,745
Public Works	268,087,046	250,803,523	246,610,159	272,810,159	257,411,196
Metropolitan Development	57,950,905	45,619,214	96,336,013	102,940,038	90,310,240
Business and Neighborhood Services	27,834,873	30,989,177	22,492,673	25,492,673	21,919,629
Animal Care Services	-	-	8,138,806	8,138,806	8,023,991
MC Cooperative Extension	810,460	851,988	922,167	922,167	969,694
Other Public Services Total	420,423,537	398,797,661	428,295,905	459,599,931	432,231,494
Executive, Legislative & Administrative					
Office of the Mayor	6,916,110	6,302,515	7,162,425	7,762,425	6,934,510
Minority & Women Business Development	1,056,766	1,524,414	1,475,837	1,475,837	1,282,386
Equity, Belonging & Inclusion	-	558,900	1,077,195	1,077,195	1,041,566
Audit & Performance	1,545,693	1,675,110	2,006,486	2,006,486	1,950,759
City County Council	2,206,683	3,161,442	3,539,171	3,839,171	3,337,033
Office of Corporation Counsel	1,362,925	1,105,715	1,787,484	1,787,484	1,424,613
Finance & Management	70,571,151	18,402,869	13,352,689	14,606,689	12,493,934
MC Information Services Agency	34,749,705	39,220,408	45,157,788	45,707,788	45,140,107
MC Auditor	14,129,372	15,423,585	15,387,370	15,387,370	15,275,765
MC Assessor	6,699,506	6,774,343	7,176,286	7,176,286	7,411,820
MC Treasurer	3,093,681	3,293,941	3,764,954	3,764,954	3,479,219
MC Clerk	7,059,847	7,823,241	7,824,254	7,824,254	7,635,376
MC Election Board	6,475,799	7,902,417	5,464,448	5,519,448	7,115,806
MC Voters Registration	1,155,999	1,253,636	1,288,199	1,288,200	1,351,591
MC Recorder	1,815,272	1,763,016	1,911,033	1,921,033	1,915,820
MC Surveyor	888,214	961,355	1,099,102	1,099,102	1,164,611
Non-Departmental	157,334,028	99,703,777	-	-	-
Executive, Legislative & Administrative Total	317,060,752	216,850,684	119,474,724	122,243,724	118,954,916
Debt Obligations					
Consolidated City Debt Service	70,082,832	140,598,222	68,945,057	69,455,057	70,482,202
County Debt Service	38,548,603	38,543,509	42,365,486	42,365,486	42,592,623
Debt Obligations Total	108,631,435	179,141,732	111,310,543	111,820,543	113,074,825
Total - All Departments & Agencies	1,656,503,446	1,712,090,779	1,650,933,578	1,691,971,103	1,709,502,080

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

City – County Expenditures & Appropriations by Character

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
CITY					
Personal Services	570,524,448	587,052,715	628,264,652	629,000,402	670,600,251
Materials and Supplies	30,808,299	32,547,879	33,317,305	33,317,306	33,350,049
Other Services and Charges	374,742,951	441,713,232	361,109,516	377,816,891	358,198,880
Properties and Equipment	249,144,201	190,686,341	129,211,290	151,516,190	137,937,386
Internal Charges	-	-	-	-	-
TOTAL EXPENDITURES	1,225,219,898	1,252,000,168	1,151,902,763	1,191,650,789	1,200,086,566
COUNTY					
Personal Services	222,748,963	244,511,217	261,803,641	261,803,641	274,001,004
Materials and Supplies	3,943,211	4,377,607	5,891,056	5,937,556	5,573,173
Other Services and Charges	201,577,166	208,779,697	227,142,908	228,325,908	226,448,653
Properties and Equipment	3,014,207	2,422,090	4,193,209	4,253,209	3,392,683
TOTAL EXPENDITURES	431,283,547	460,090,611	499,030,814	500,320,314	509,415,514
CITY & COUNTY TOTAL	1,656,503,446	1,712,090,779	1,650,933,578	1,691,971,103	1,709,502,080

2026 Appropriations – City



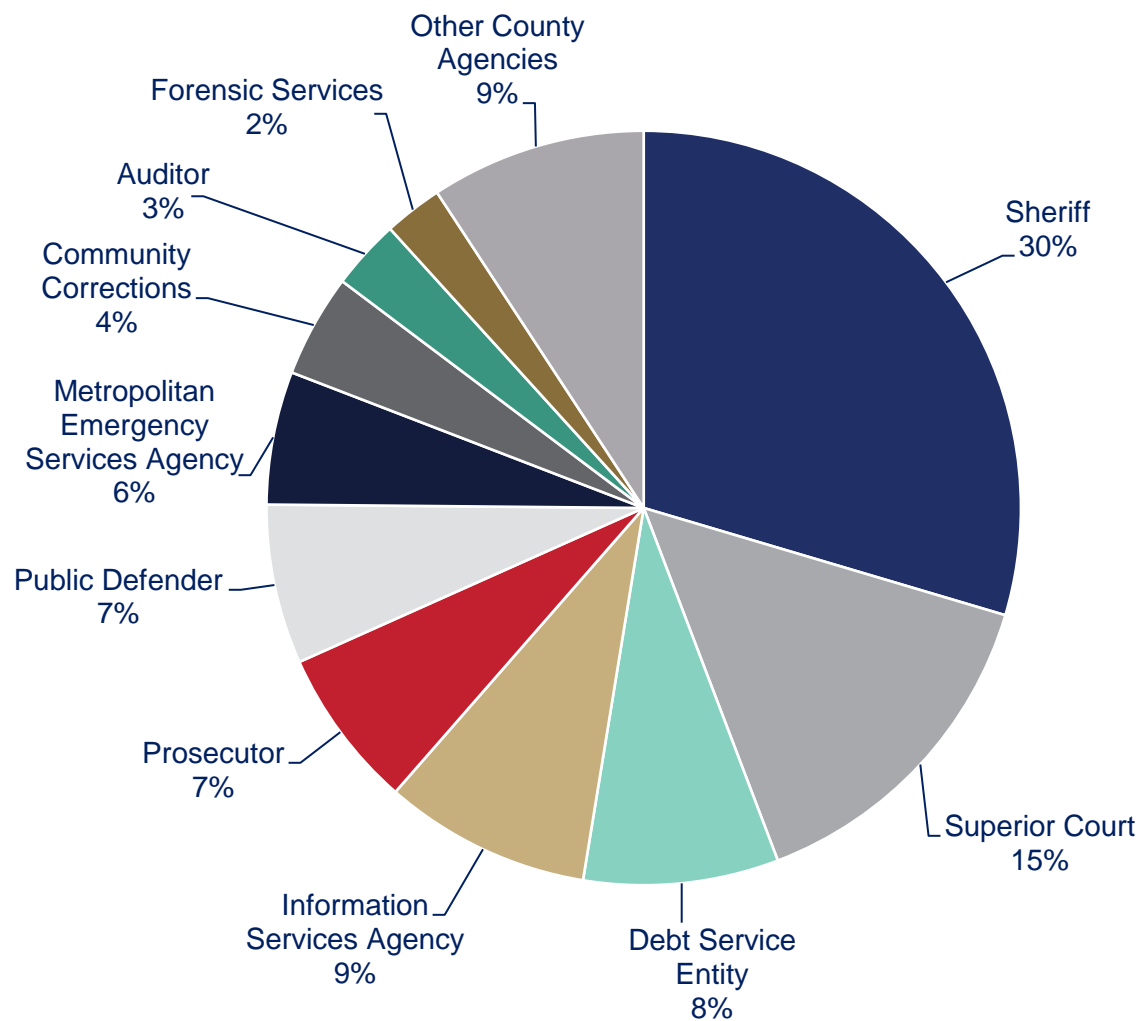
Executive, Administrative, & Legislative

Office of City County Council	0.29%
Office of Corporation Counsel	0.12%
Office of the Mayor	0.61%
Office of Minority & Women Business Development	0.11%
Office of Audit & Performance	0.17%
Office of Finance and Management	1.09%
Office of Equity, Belonging and Inclusion	0.09%

Notes:

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

2026 Appropriations - County



Other County Departments

Circuit Court	0.26%
Assessor	1.45%
Clerk	1.50%
Coroner	1.49%
Recorder	0.38%
Surveyor	0.23%
Treasurer	0.68%
Cooperative Extension	0.19%
Election Board	1.40%
Prosecutor Child	1.39%
Voters Registration	0.27%

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

Summary of Interfund Transfers

OPERATING FUND TRANSFERS	TRANSFERS OUT							
TRANSFERS IN	City Federal Law Enforcement	City Opioid Settlement	City Public Safety Income Tax	City State Law Enforcement	Consolidated County	County General	Drug Free Community-County	TOTAL TRANSFERS IN
Consolidated County					9,209,866			9,209,866
County Federal Law Enforcement	1,490,400							1,490,400
County Opioid Settlement		1,227,213						1,227,213
County State Law Enforcement				1,444,830				1,444,830
Drug Free Community- City							150,000	150,000
Guardian Ad Litem						5,979,621		5,979,621
IFD General					96,656,090			96,656,090
IMPD General			95,032,279		136,770,766			231,803,045
Sheriff's Medical Care for Inmates						20,937,728		20,937,728
Storm Water Management					180,000			180,000
TOTAL TRANSFERS OUT	1,490,400	1,227,213	95,032,279	1,444,830	242,816,722	26,917,349	150,000	369,078,793

DEBT & CAPITAL FUND TRANSFERS	TRANSFERS OUT								
TRANSFERS IN	City Cumulative Capital Improvement	Consolidated County	County Cumulative Capital Improvement	County General	PILOT Debt Service Fund	Redevelopment General	Storm Water Management	Transportation General	TOTAL TRANSFERS IN
Cap Asset Lifecycle & Dev	250,000	10,000,000					10,418,713	23,812,746	44,481,459
CJC Lease			16,445,120	21,516,976	3,566,241				41,528,337
Flood Control District Bonds							12,635,720		12,635,720
Metro Thoroughfare Bonds								17,853,453	17,853,453
Parks District Bonds			2,180,950						2,180,950
Revenue Bond Funds		2,145,058				486,747			2,631,805
TOTAL TRANSFERS OUT	250,000	12,145,058	18,626,070	21,516,976	3,566,241	486,747	23,054,433	41,666,199	121,311,724

Debt Obligations

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

General Obligation Debt

Most of the Consolidated City's general obligation debt is related to transportation, parks, and emergency communications infrastructure, and general capital needs to provide basic government services. Debt service payments for general obligation debt are typically funded entirely, or in part, with property tax revenue associated with a specific fund and levy certified by the DLGF.

Special Revenue Debt

Special revenue debt includes economic development bonds which are typically supported by a revenue stream generated by a specific investment related to the service provided. For example, parking fee revenue is pledged to support the debt service of parking garages. Stormwater fees are pledged to the debt service of stormwater projects undertaken by the city to address flood control problems.

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

Bond ratings

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

Debt Limitations

Pursuant to Indiana Code, direct debt for the City may not exceed a percentage of the net assessed value (NAV) within the respective taxing district boundaries for which the debt is associated. The table below shows the debt limits by district. Projects greater than five million dollars must go through a petition remonstrance process. For 2026, projects greater than \$19,813,453 are required to be approved by a voter's referendum. The referendum threshold is annually increased by the maximum levy growth quotient (MLGQ).

Legal Debt Margin

Taxing Unit	Net Assessed Value	Debt Limit (% of NAV)	Debt Limit	Bonds Outstanding	Remaining Debt Margin	% of Debt Limit Utilized
Marion County	\$ 65,799,604	0.67%	\$ 440,857	\$ -	\$ 440,857	0.00%
Civil City	\$ 61,506,794	0.67%	\$ 412,096	\$ 74,770	\$ 337,325	18.14%
Park District	\$ 65,799,604	0.67%	\$ 440,857	\$ 27,103	\$ 413,755	6.15%
Metropolitan Thoroughfare District	\$ 65,799,604	1.33%	\$ 875,135	\$ 316,583	\$ 558,551	36.18%
Solid Waste Special Service District	\$ 61,604,964	2.00%	\$ 1,232,099	\$ -	\$ 1,232,099	0.00%
Public Safety Communications District	\$ 65,799,604	0.67%	\$ 440,857	\$ 16,020	\$ 424,837	3.63%

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

City & County Debt Service

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
PILOT Debt Service Fund	12,088,000	12,086,250	12,093,250	12,093,250	12,092,750
Flood Control District Bonds	11,203,480	79,259,449	13,439,163	13,439,163	12,635,720
Metro Thoroughfare Bonds	9,733,111	14,271,268	20,452,893	20,452,893	20,748,999
Park District Bonds	1,995,755	3,813,405	2,985,776	2,985,776	2,861,020
County Wide (MECA) Bonds	9,157,311	6,729,288	6,737,976	6,737,976	7,393,032
Civil City Bond	5,794,632	5,923,014	6,052,424	6,052,424	7,672,981
Revenue Bond Funds	8,862,334	16,935,692	5,571,323	6,081,323	5,480,274
Economic Development Bonds - Non TIF	1,578,709	1,579,856	1,612,253	1,612,253	1,597,426
Cnty Cumulative Capital Improv	9,669,500	-	-	-	-
Capital Improvement Leases	1,062,286	1,058,192	1,064,286	1,064,286	1,064,286
CJC Lease Fund	37,486,317	37,485,317	41,301,200	41,301,200	41,528,337
Total:	108,631,435	179,141,732	111,310,543	111,820,543	113,074,825
Expenditure					
Other Services and Charges	108,631,435	179,141,732	111,310,543	111,820,543	113,074,825
Total:	108,631,435	179,141,732	111,310,543	111,820,543	113,074,825

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

Pension Trust Funds

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

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

More information on Public Employee Retirement Fund and Police and Fire pension plans can be found on pages 77-89 of the Notes to Financial Statements section of the December 31, 2024 [Annual Comprehensive Financial Report](#) (ACFR) for the City of Indianapolis.

Pension Obligations

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Police Pension Trust Fund	26,542,427	25,884,997	27,500,000	27,500,000	27,000,000
Fire Pension Trust Fund	25,817,469	25,267,571	26,127,924	26,127,924	27,834,342
Total:	52,359,896	51,152,568	53,627,924	53,627,924	54,834,342
Expenditure					
Personal Services	52,359,896	51,152,568	53,627,924	53,627,924	54,834,342
Total:	52,359,896	51,152,568	53,627,924	53,627,924	54,834,342

AGENCY BUDGET SUMMARIES

Overview

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

Sources

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

Expenditures

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

Agency Reports

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

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

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

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

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

Public Safety

Indianapolis Metropolitan Police Department

The Indianapolis Metropolitan Police Department (IMPD) is dedicated to becoming the premier law enforcement agency in the nation by attracting highly skilled, professional, and compassionate officers and civilian staff. Our vision is to build strong partnerships with the community, working collaboratively with the citizens of Indianapolis to create a safe environment and enhance the overall quality of life for residents and visitors alike. IMPD serves the Consolidated City of Indianapolis and Marion County, excluding the four cities of Lawrence, Beech Grove, Speedway, and Southport, covering an area of approximately 403 square miles.

Structure

The department is structured under the leadership of the Chief of Police, supported by two Assistant Chiefs who share oversight of the agency's four primary divisions: Operations, Investigations, and Administration & Technology—each led by a Deputy Chief. In addition, Internal Affairs, disciplinary matters, and agency policy development report directly to the Chief of Police, ensuring accountability, integrity, and adherence to departmental standards across all areas of the organization.

Operations Division

The division oversees the daily police operations across the city, ensuring a consistent and coordinated response to public safety needs. This division also manages a wide range of specialized units that provide critical capabilities in both routine and emergency situations. These units include Aviation Unit (Drones), Canine, Domestic Preparedness, Event Response Group, Explosive Ordnance Disposal, MCAT, Negotiators, Park Rangers, Police Reserves, Special Events, SWAT, and Traffic Enforcement. Together, these units enhance the department's ability to protect the community, respond to complex incidents, and support citywide events.

Investigations Division

The division is responsible for conducting comprehensive investigations into major criminal offenses including homicide, aggravated assaults, robbery, sex crimes, child abuse, intimate partner violence, narcotics offenses, drug trafficking organizations, and nuisance abatement cases. Detectives within the division are tasked with gathering and analyzing evidence, identifying and apprehending suspects, and preparing thorough case files to support successful prosecution. In addition to investigative work, the division plays a vital role in providing support services to victims.

Administration Division

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

Technology

This area is responsible for identifying, implementing, and maintaining the technological infrastructure that supports all facets of the department's mission. This includes the deployment and oversight of tools and systems that enhance operational effectiveness, officer safety, and public transparency. Key responsibilities include Public Safety Camera Systems, Body-Worn and In-Car Camera Programs, Real-Time Crime Center Operations, Data Collection/Analysis, and Public Transparency needs. The IMPD is committed to staying at the forefront of innovation—leveraging new and emerging tools to improve policing strategies, increase community trust, and ensure the highest standards of accountability.

Indianapolis Metropolitan Police Department

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
IMPD General	209,920,164	270,412,514	288,762,208	288,762,208	308,172,149
State Law Enforcement	360,796	752,565	1,220,000	1,220,000	1,520,000
Federal Law Enforcement	625,356	1,858,068	1,788,300	1,788,300	2,038,300
Federal Grants - City	2,624,964	3,149,702	9,247,280	9,247,280	9,841,596
State of Indiana Grants - City	173,000	-	-	-	-
City Cumulative Capital Improv	5,305,586	7,921,783	9,318,617	9,318,617	10,014,307
Police Pension Trust Fund	26,542,427	25,884,997	27,500,000	27,500,000	27,000,000
Total:	245,552,292	309,979,630	337,836,405	337,836,405	358,586,352
Expenditure					
Personal Services	199,264,137	256,590,297	271,719,812	271,719,812	290,867,986
Materials and Services	2,095,093	2,637,096	3,477,876	3,477,876	4,108,914
Other Services and Charges	26,014,774	30,985,891	38,899,558	38,899,558	40,022,696
Properties and Equipment	6,710,085	8,559,709	10,636,269	10,636,269	11,843,237
Internal Charges	11,468,203	11,206,637	13,102,890	13,102,890	11,743,519
Total:	245,552,292	309,979,630	337,836,405	337,836,405	358,586,352

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
IFD General	192,858,980	198,502,406	203,896,950	203,896,950	226,630,135
Federal Grants - City	7,099,168	15,810,988	22,570,896	25,570,896	22,673,820
State of Indiana Grants - City	173,000	26,740	300,000	300,000	300,000
Fire Cumulative	4,829,702	5,246,072	5,848,024	5,848,024	5,878,324
Cap Asset Lifecycle & Dev	-	921,974	-	-	-
Fire Pension Trust Fund	25,817,469	25,267,571	26,127,924	26,127,924	27,834,342
Total:	230,778,319	245,775,751	258,743,793	261,743,793	283,316,620
Expenditure					
Personal Services	203,119,997	210,934,034	221,703,684	222,439,434	241,970,568
Materials and Services	2,803,311	3,096,801	3,752,516	3,752,516	3,444,525
Other Services and Charges	12,652,971	15,242,025	14,946,989	17,211,239	17,212,125
Properties and Equipment	6,989,354	10,283,942	12,402,776	12,402,776	12,835,140
Internal Charges	5,212,686	6,218,949	5,937,828	5,937,828	7,854,262
Total:	230,778,319	245,775,751	258,743,793	261,743,793	283,316,620

Office of Public Health and Safety

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

Structure

Re-entry Services

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

Homelessness and Eviction Prevention

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

Community Nutrition and Food Policy

This division creates and supports sustainable health and nutrition programs, local food infrastructure, and food system policies that improve the overall health and well-being of Marion County residents. The division is specifically responsible for addressing racial inequity in the food system by improving access to healthy food with a focus on food deserts and low access areas.

Community Violence Reduction

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

Behavioral Health

This division aims to address the multitude of mental health and substance use issues affecting our community. Under this division fall (1) the Assessment and Intervention Center (AIC) which provides shelter, case management, mental health evaluations, substance abuse resources, peer support, and other resources to those experiencing behavioral health issues and (2) the first of its kind Clinician-Led Community Response program which comprises of a team of mental health professionals dispatched through 911 to serve Indianapolis residents experiencing distress related to mental health and/or substance use.

Office Of Public Health and Safety

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	16,020,186	23,010,795	24,020,478	26,800,478	22,504,231
Federal Grants - City	372,314	770,090	4,582,003	4,582,003	4,470,559
State of Indiana Grants - City	1,807,522	1,485,264	-	-	1,000,000
Total:	18,200,023	25,266,149	28,602,481	31,382,481	27,974,790
Expenditure					
Personal Services	2,168,009	2,722,797	3,157,555	3,157,555	3,145,084
Materials and Services	100,399	10,285	163,400	163,400	163,400
Other Services and Charges	15,846,731	22,454,925	25,118,875	27,898,875	24,533,929
Properties and Equipment	4,397	745	107,000	107,000	107,000
Internal Charges	80,487	77,398	55,651	55,651	25,377
Total:	18,200,023	25,266,149	28,602,481	31,382,481	27,974,790

Metropolitan Emergency Services Agency

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

Structure

MESA-Administration

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

Emergency Dispatch Division (911)

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

Emergency Management

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

Public Safety Communications

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

Metropolitan Emergency Services Agency

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
911 Emergency Dispatch	6,797,520	5,807,204	7,228,383	7,228,383	6,746,087
Public Safety Communications	17,207,843	19,616,939	20,318,215	20,318,215	21,385,287
Federal Grants - County	352,293	1,015,305	870,000	870,000	870,000
Cumulative Capital Improvement	634,953	833,740	1,213,772	1,213,772	63,357
Total:	24,992,610	27,273,188	29,630,370	29,630,371	29,064,731
Expenditure					
Personal Services	14,782,316	16,322,886	17,494,335	17,494,335	18,253,275
Materials and Services	155,237	169,024	218,832	218,832	155,627
Other Services and Charges	9,296,742	10,393,148	11,707,703	11,707,703	10,565,829
Properties and Equipment	758,315	388,130	209,500	209,500	90,000
Total:	24,992,610	27,273,188	29,630,370	29,630,371	29,064,731

Criminal Justice

Marion County Sheriff's Office

The Marion County Sheriff serves as the constitutionally elected chief law enforcement officer in Marion County, overseeing approximately 851 employees, including 304 Deputies, 293 Detention Deputies, and 254 civilian employees. The Marion County Sheriff's Office provides an array of public safety and law enforcement services, including criminal warrant service, protection and service of process for the courts, oversight of over 1,800 registered sexual or violent offenders, security for critical government buildings and assisting with numerous large special events in Marion County.

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

Structure

Office of the Sheriff

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

Criminal Division

The Criminal Division oversees the execution of thousands of criminal warrants, registers and monitors over 1,800 sexual and/or violent offenders, and executes intelligence and investigatory operations.

Administration Division

The Administration Division includes Human Resources, Training, Accreditation, Recruiting, Quartermaster, the Armory, and oversees the proper administration of the MCSO. The training team includes the staff of the Sheriff's Academy. Our accreditation team manages the application and renewal of several nationwide industry leading accreditations in public safety, corrections, and healthcare. The MCSO remains in the top 1% of Sheriff's Offices nationwide based upon professional accreditations.

Judicial Enforcement Division

The Judicial Enforcement Division transports to/from Court approximately 235 inmates daily and provides security for more than 70 Judges, Magistrates, Commissioners and their Courts. The Civil Section, including civil process, tax collection, evictions, replevins and real estate foreclosures, is also part of the Division. With over 80,000 transactions annually, the Division provides an array of administrative services to Marion County residents, most of which generate revenue for the General Fund. The Judicial Enforcement Division also includes the Community Outreach Section which is responsible for community engagement and the MCSO's Cadet program.

Homeland Security Division

The Homeland Security Division is responsible for providing security, protection and access control for the City-County Building and Community Justice Campus, as well as Fleet Operations and the Dignitary Protection Unit. The Homeland Security Division also serves as the liaison between the MCSO and our Central Indiana partner agencies, including IMPD and MESA. The Division also coordinates our involvement in the Indy 500 and the numerous other large events held in Marion County each year.

Adult Detention Center Division

The Adult Detention Center Division is responsible for the housing, care and security of more than 2,400 inmates in the Adult Detention Center (ADC), and in Arrestee Processing, where more than 30,000 individuals are processed each year. The Division is also responsible for the transportation of prisoners between the ADC and other correctional facilities throughout Indiana. The Division provides food, laundry, dental care, physical and mental healthcare, and programming to the people in its care. Programming includes religious services, substance use disorder services, suicide prevention, behavioral health, post-release service provider matching, and continuing education courses in an effort to break the cycle of incarceration. The Division also operates a school in partnership with IPS for the youthful offenders who have been waived into adult criminal Court and who are housed within the ADC.

Reserve Division

The Reserve Division is comprised of more than 40 volunteer deputies who are appointed by the Sheriff to fulfill specific responsibilities. The Division assists in the City-County Building, Community Justice Campus, the Warrant Unit, Sex Offender Registry Unit, Training Division, and Community Outreach. Externally, the Division assists a variety of law enforcement agencies, including the Indianapolis Metropolitan Police Department, the Speedway Police Department at the Indianapolis 500, and the Lawrence Police Department during the July 4th Parade. The Division volunteers more than 10,000 hours of time annually to the Marion County Sheriff's Office, resulting in the saving of hundreds of thousands of dollars in wages.

MC Sheriff

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	67,457,269	72,226,028	71,420,470	71,420,470	75,281,469
County Federal Law Enforcement	11,320	11,320	11,320	11,320	11,320
County State Law Enforcement	20,000	20,000	20,000	20,000	20,000
Drug Free Community - County	-	-	-	24,500	-
County Extradition	-	-	15,000	15,000	15,000
Sheriff's Civil Division Fees	-	100,000	200,000	200,000	200,000
Sheriff's Med Care for Inmates	18,003,225	18,723,024	20,067,932	20,067,932	20,941,328
Sex & Violent Offender Admin	15,000	15,000	15,000	15,000	27,000
Sheriff's Continuing Education	12,000	12,000	12,000	12,000	-
Cnty Public Safety Income Tax	33,697,518	41,907,810	46,276,672	46,276,672	49,787,559
County (Corr) Misdemeanant	599,250	588,821	602,239	602,239	602,239
Federal Grants - County	2,876,885	1,104,439	1,671,324	1,721,324	1,787,447
State of Indiana Grants - County	273,421	268,863	526,269	1,026,269	1,502,116
Cumulative Capital Improvement	61,897	63,750	554,055	554,055	554,055
Total:	123,027,786	135,041,056	141,392,282	141,966,782	150,729,532
Expenditure					
Personal Services	77,370,643	87,322,818	89,483,342	89,483,342	98,159,347
Materials and Services	2,327,082	2,361,568	2,823,563	2,848,063	2,506,446
Other Services and Charges	42,809,850	44,824,691	48,339,822	48,839,822	49,258,185
Properties and Equipment	520,212	531,979	745,555	795,555	805,555
Total:	123,027,786	135,041,056	141,392,282	141,966,782	150,729,532

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 39,913 civil cases, 55,045 criminal cases, 12,230 traffic cases, and 26,266 family cases in 2024.

Court Administration

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

Family Facilitation Center

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

Juvenile Detention

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

Probation Department

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

MC Superior Court

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	35,491,923	35,875,638	44,099,669	44,099,669	41,757,810
Adult Probation Fees	880,311	862,453	990,908	990,908	965,000
Superior Court Equipment	-	-	62,500	62,500	62,500
Juvenile Probation Fees	-	-	122,884	122,884	-
Comm & Guardian Ad Litem	-	-	1,117,920	1,117,920	1,131,240
Guardian Ad Litem	7,715,142	7,700,142	6,813,226	6,813,226	6,799,906
Domestic Relations Counseling	-	-	139,815	139,815	115,015
Alt Dispute Resolution	19,998	19,700	20,000	20,000	20,000
Alcohol & Drug Services	431,305	388,423	495,632	495,632	282,097
Cnty Public Safety Income Tax	18,047,759	18,047,671	11,602,287	11,602,287	13,128,548
Jury Pay	74,994	149,994	600,000	600,000	750,000
Drug Treatment Diversion	120	-	60,000	60,000	60,019
Home Detention User Fees	135,477	158,729	180,000	180,000	176,666
Federal Grants - County	520,066	386,180	1,313,497	1,305,797	1,420,645
State of Indiana Grants - County	3,621,055	2,642,018	6,176,130	6,183,830	7,823,075
County Grants	475	-	7,000	7,000	7,000
Total:	66,938,625	66,230,948	73,801,470	73,801,469	74,499,520
Expenditure					
Personal Services	34,516,442	36,449,776	40,777,287	40,777,287	42,440,491
Materials and Services	122,251	145,201	255,719	255,719	247,535
Other Services and Charges	32,122,275	29,447,102	32,564,464	32,564,464	31,553,495
Properties and Equipment	177,657	188,870	204,000	204,000	258,000
Total:	66,938,625	66,230,948	73,801,470	73,801,469	74,499,520

Marion County Circuit Court

The Marion County Circuit Court is a constitutional court, established under Article VII, Section 7 and 8 of the Indiana Constitution in 1816. It is the only constitutionally created court in Marion County.

Today, Marion Circuit Court hears civil cases and some family law cases. The majority of the family law cases docketed in Marion Circuit Court are Title IV-D matters. Through the Title IV-D program, the Court aids our county's children. In Title IV-D matters, a deputy prosecutor is a party to the cases. The deputy prosecutor works with the parents to help the Court ensure that the child in question is being cared for financially.

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

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

The Marion Circuit Court is also very active in the community. The Court has created a program that allows local youth groups to come to the Court and experience the trial process. In the past year, the presiding judge went to local middle and high schools and hosted 3 mock criminal jury trials. Additionally, two youth groups and two schools came to the Court to participate in either a mock voir dire or a mock trial.

Furthermore, the Circuit Court Judge acts as a statutory advisor to all 9 of the Marion County Township Small Claims Courts.

The Marion Circuit Court has 1 elected Judge, 3 Magistrates, and 7-9 staff employees.

Structure

Title IV-D Division

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

Civil Division

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

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

Legal Help Center

After running the statistics for the Legal Help Center housed in the Criminal Justice Campus, it was determined that approximately 20% of the clients that benefit from the services of the Legal Help Center need assistance with cases that end up in or are already pending in Marion Circuit Court. For that reason, the Marion Circuit Court funds the salary and benefits of one of the navigators in the Legal Help Center.

MC Circuit Court

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
<hr/>					
Source					
County General	972,200	874,934	1,327,271	1,327,271	1,307,135
Total:	972,200	874,934	1,327,271	1,327,271	1,307,135
<hr/>					
Expenditure					
Personal Services	685,257	583,031	987,059	987,059	903,334
Materials and Services	965	1,954	5,000	5,000	5,000
Other Services and Charges	285,157	289,949	332,212	332,212	395,802
Properties and Equipment	822	-	3,000	3,000	3,000
Total:	972,200	874,934	1,327,271	1,327,271	1,307,135

Marion County Prosecutor's Office – Criminal

The Marion County Prosecutor's Office is a judicial office representing the State of Indiana in criminal matters before the Marion County Superior Courts. Approximately 24,000 criminal cases are resolved annually in Marion County. The Prosecutor's Office sets new expectations for the criminal justice system in Marion County by increasing access to justice, fairness, and equity, while maintaining the highest ethical standards and preserving the rights of victims. The office strives to improve public safety for all residents by prioritizing resources to address violent crime and reduce recidivism.

Structure

Trial Division

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

Strategic Initiatives Unit

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

Grand Jury Division

Investigators assigned to the office work with deputy prosecutors to conduct long-term, confidential investigations. In limited circumstances, evidence of suspected crimes is presented to a Grand Jury to determine if criminal charges are filed.

Special Prosecution Unit

The Special Prosecution Unit collects and analyzes data to assist in investigations and criminal cases. Members of the unit work with the Crime Gun Intelligence Center.

Post-Conviction and Conviction Integrity

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

Community Outreach Team

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

MC Prosecutor

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	21,397,385	23,520,938	25,151,127	25,151,127	25,717,296
County Federal Law Enforcement	361,354	511,442	1,468,680	1,468,680	1,479,080
County State Law Enforcement	681,068	947,666	1,371,920	1,371,920	1,424,829
Diversion Fees	306,067	263,837	269,868	269,868	270,365
Drug Free Community - County	11,125	18,813	40,000	40,000	60,000
Cnty Public Safety Income Tax	2,933,782	2,760,368	2,647,974	2,647,974	2,645,067
Deferral Program Fees	1,130,458	1,036,251	700,000	700,000	701,493
Federal Grants - County	1,706,688	1,825,602	1,893,820	1,993,820	1,558,888
State of Indiana Grants - County	779,232	824,142	1,271,513	1,271,513	794,223
County Grants	-	21,907	197,515	197,515	361,176
Total:	29,307,159	31,730,966	35,012,418	35,112,418	35,012,418
Expenditure					
Personal Services	25,147,417	27,116,055	28,367,323	28,367,323	28,110,816
Materials and Services	116,803	126,792	469,668	469,668	512,153
Other Services and Charges	3,841,431	4,095,690	5,192,949	5,292,949	5,356,972
Properties and Equipment	201,509	392,429	982,478	982,478	1,032,478
Total:	29,307,159	31,730,966	35,012,418	35,112,418	35,012,418

Marion County Prosecutor's Office – Child Support

The Child Support Division of the Marion County Prosecutor's Office provides a wide range of services to parents and guardians who need child support establishment, enforcement, and/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 Unit

Deputy Prosecutors are responsible for the review and approval of all pleadings and maintenance of the cases assigned to the Child Support Division. The issues in these matters include paternity establishment; child support establishment; contempt for non-payment of support, modifications of the support obligation; the establishment and enforcement of medical support; the establishment, enforcement, and modification of support in interstate cases; and many additional issues related to child support obligations. Deputy Prosecutors are assigned weekly court dockets and additional hearings as scheduled by the courts.

Operations Unit

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

Enforcement Unit

Staff provides support for Deputy Prosecutors, including preparing cases for court hearings. Additional services provided by this Unit include facilitating vehicle liens 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 also reviews cases regarding the issuance of Income Withholding Orders (IWOs).

Establishment/Modification Unit

Staff provides support for Deputy Prosecutors, including initiating, reviewing, and monitoring cases for all appropriate actions necessary to complete the establishment and modification process on all local and UIFSA cases. Additionally, staff reviews and processes new enrollment forms, sends and receives documentation to/from parties to obtain all necessary information to process a case. Staff also prepares cases for court, including pleadings, exhibits, and coordinating genetic testing. 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 Unit provide support services to other Child Support Division employees. The Division has a designated unit to train all new staff and offer trainings to division employees. The Division has a dedicated staff member to do outreach to the community.

MC Prosecutor- Child Support

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	5,088,627	5,263,840	7,072,132	7,072,132	7,072,132
Total:	5,088,627	5,263,840	7,072,132	7,072,132	7,072,132
Expenditure					
Personal Services	4,117,680	4,257,199	5,898,566	5,898,566	5,898,566
Materials and Services	10,284	10,278	11,027	11,027	11,027
Other Services and Charges	952,753	988,364	1,154,539	1,154,539	1,154,539
Properties and Equipment	7,909	8,000	8,000	8,000	8,000
Total:	5,088,627	5,263,840	7,072,132	7,072,132	7,072,132

Marion County Public Defender Agency

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

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

Holistic defense representation remains as the priority for the Agency and plans for expansion in FY2026. Holistic defense requires an interdisciplinary team working collectively for the client with the goal to remove barriers to a stable life outside of the criminal justice system and to advocate for a fair and just sentence.

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

Structure

Administration

Executive staff in the Administration Division provides agency-wide policy initiatives by directing training including training related to forensic issues, major case unit representation (including representation in death penalty and life without parole cases), investigation, depositions, interpreters, technology, finances, human resources and the daily operation of the Agency.

Conflict Services

There are two full-time conflict divisions, each division led by a supervising attorney. Each division handles cases ranging in seriousness from misdemeanors through murders. The conflict division also includes a staff of contract attorneys.

Major Felony Division

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

F-6 and Misdemeanor Division

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

Juvenile Division

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

TPR/CHINS Division

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

Appellate Division

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

Problem Solving

The Problem-Solving Division represents clients in diversion programs including drug treatment, behavioral therapy, veteran's and PAIR and assisting clients in transitioning back into the community from prison through the IDS program. It also provides representation in Title IV-D Court, probate (cases involving civil commitments) and contested adoptions.

Social Services Division

The Social Services Division consists of social workers whose qualifications range from Bachelor's of Social Work through Licensed Clinical Social Worker. They aid the various divisions within the Agency in connecting clients with services, assisting in identifying and diagnosing addiction, mental health and cognitive issues as well as facilitating relationships between attorneys and their clients and families to develop and present mitigation themes relevant to their cases. They are key to our holistic client-centered defense model.

MC Public Defender

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	27,212,449	31,228,031	33,575,185	33,575,185	33,104,334
Supplemental Public Defender	122,599	-	125,400	125,400	125,400
Federal Grants - County	1,005,244	420,797	1,088,498	1,088,498	1,470,527
State of Indiana Grants - County	324,430	246,133	98,354	98,354	105,859
County Grants	3,823	6,034	15,000	15,000	15,000
Total:	28,668,545	31,900,994	34,902,437	34,902,437	34,821,120
Expenditure					
Personal Services	22,711,545	25,804,411	27,887,683	27,887,683	27,484,432
Materials and Services	40,243	25,216	29,490	29,490	30,045
Other Services and Charges	5,868,655	6,042,237	6,930,264	6,930,264	7,251,643
Properties and Equipment	48,101	29,130	55,000	55,000	55,000
Total:	28,668,545	31,900,994	34,902,437	34,902,437	34,821,120

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) is dedicated to redefining what success looks like for justice-involved individuals. With a clear mission to improve the lives of people in our community, MCCC provides structured alternatives to incarceration, currently serving approximately 3,400 clients across Marion County.

MCCC supervises two distinct populations: individuals awaiting trial and those serving an executed sentence. Instead of remaining in jail or prison, eligible individuals may be placed with MCCC through a range of court-ordered options such as Pre-Trial Monitoring, Electronic Monitoring and Home Detention, Conditions of Probation, and/or Work Release.

Through a holistic approach that combines supervision, accountability, treatment, and opportunity, Marion County Community Corrections is helping individuals build better futures while enhancing public safety across the community. In 2024, MCCC provided services to 7,077 pre-trial and post-conviction clients.

Electronic Monitoring/Home Detention

One of the key tools MCCC employs is Electronic Monitoring (EM) using secure GPS technology. This allows for continuous tracking of clients' locations and supports several levels of restriction:

- Strict Home Detention, which limits clients to their residence except in cases of medical emergencies or court-approved programs;
- Conditional Movement, permitting travel for employment, job searches, or religious services;
- GPS Monitoring Only, which tracks client movement without restricting travel.

In some cases, the court may also order alcohol monitoring in conjunction with GPS supervision.

To determine the appropriate level of supervision, MCCC must determine each client's risk level, or likelihood to reoffend. MCCC evaluates each client using the Indiana Risk Assessment System (IRAS). This system assesses a client's risk of reoffending and helps identify key criminogenic needs. Based on the assessment results, clients may be referred to evidence-based programs that are proven to reduce recidivism and support long-term change. These programs include job readiness (such as resume building and career planning), substance abuse treatment, conflict resolution, parenting classes, life skills training, behavioral health treatment, and cognitive behavioral interventions like *Thinking for a Change* and *Moral Reconation Therapy*. These services are designed to address the root causes of criminal behavior and equip individuals with the tools they need to lead productive, law-abiding lives.

Work Release

For male clients assigned to work release, MCCC operates the Duvall Residential Center (DRC), which opened in October 2007. The center has a capacity of 350 beds and is designed to help residents transition successfully into the workforce and the community.

Employment is a requirement for all DRC residents. For those who are unemployed upon entry, MCCC staff assist in job placement and may assign individuals to structured work crews. Residents at DRC also have access to the same array of programming as those on Electronic Monitoring, ensuring continuity of care and support regardless of the placement type.

24-Hour Client Services Center

MCCC provides 24-hour, 7 days a week, 365 days a year services through its Operation Center. This service provides active 24-hour monitoring. It is designed to relieve pressure for both case management and clients by providing a 24-hour resource for schedule requests and general inquiries regarding the agency. In 2024, the Client Services Center addressed 53,538 electronic monitoring alerts and handled 194,168 calls.

MC Community Corrections

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	7,356,545	8,283,802	9,665,573	9,665,573	9,612,926
Cnty Public Safety Income Tax	2,342,582	5,322,104	5,846,874	5,846,874	5,507,080
County (Corr) Misdemeanant	61,691	74,225	75,638	75,638	77,560
Home Detention User Fees	3,130,791	912,527	1,206,181	1,206,181	1,218,363
Federal Grants - County	94,794	74,430	88,501	88,501	83,873
State of Indiana Grants - County	6,629,795	5,981,314	6,022,063	6,022,063	5,992,607
Cumulative Capital Improvement	-	40,718	50,000	50,000	-
Total:	19,616,198	20,689,120	22,954,831	22,954,831	22,492,408
Expenditure					
Personal Services	13,069,295	13,399,506	14,825,004	14,825,004	14,904,978
Materials and Services	161,666	189,579	208,845	208,845	194,800
Other Services and Charges	6,293,040	7,014,703	7,824,981	7,824,981	7,346,629
Properties and Equipment	92,197	85,333	96,000	96,000	46,000
Total:	19,616,198	20,689,120	22,954,831	22,954,831	22,492,408

Marion County Forensic Services

The Indianapolis-Marion County Forensic Services Agency (I-MCFSA) serves the Indianapolis-Marion County community and supports the needs of the Criminal Justice System by providing services in Crime Scene documentation, Forensic Document examination, Identification of Seized Drugs, Firearms examinations, DNA and Serology analysis, Latent Print analysis, Concentration of Blood Alcohol determination, and Forensic Evidence (Morgue Liaison) Technician Services.

The I-MCFSA also contributes to the National Integrated Ballistic Information Network (NIBIN), the Automated Fingerprint Identification System (AFIS), and Combined DNA Index System (CODIS) providing invaluable information for linking violent crimes to known offenders.

The I-MCFSA is accredited in the area of Forensic Testing by ANSI National Accreditation Board, to the following standards: ISO/IEC ISO 17025:2017, ANAB Forensic Testing & Calibration AR 3125:2023, and the FBI Quality Assurance Standards for Forensic DNA Testing Laboratories: 2020.

Structure

Forensic Administration Unit

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

Quality Assurance Unit

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

Biology Unit

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

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

Chemistry Unit

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

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

Criminalistics Unit

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

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

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

Crime Scene Unit

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

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

Agency Developments

From January through June 2025, I-MCFSA completed forensic analyses for 5,280 requests it had received, analyzed 29,152 items of evidence that were submitted, and provided more than 87 hours of courtroom testimony with regard to criminal investigations throughout Marion County.

In 2025, management implemented new performance metrics for reducing the agency's backlog. Managers and section supervisors meet bi-monthly to discuss progress and innovative ideas for meeting the goals.

To increase casework completions and reduce disruptions caused by frequent urgent DNA requests, management strategically included funding in the 2025 budget to outsource select DNA cases. As of July 1, 2025, 104 cases have been sent to an FBI-approved private laboratory. This initiative has had a significant impact. Internal DNA staff have increased their monthly case completions by 119% compared to 2024 averages. Turnaround times have improved—decreasing by 40 days for internal testing and approximately 81 days for outsourced cases, compared to December 2024. Additionally, the RFP's competitive procurement process enabled us to outsource 76 more cases annually than originally projected, resulting in substantial cost savings.

I-MCFSA partnered with HR to strengthen the City-County Tuition Reimbursement Program, expanding support for employees across both I-MCFSA and other city-county agencies. As a result, multiple employees benefited from tuition assistance this year, advancing their education and professional development. We believe this program not only increases earning potential but also fosters equitable access to growth opportunities within forensic science.

Through the creation of an employee-led Social Media Committee, the agency has increased its social media presence related to the scientific functions of the laboratory. This increased social media presence is intended to help the public learn more about the types of services the agency performs, and to attract a more diverse applicant pool.

Agency leaders and staff have attended meeting engagements at Indiana University-Indianapolis, crime scene training house collaboration with University of Indianapolis, meetings with various public safety agency Chiefs and Executive staff, attended community conversations and community day events to answer questions from residents, and job postings are strategically shared with wider networks to ensure that diverse populations have an opportunity to become aware of agency job postings.

As of July 2025, BIPOC and foreign-born employees represent 20% of our overall workforce—a slight decrease from 23% in 2024, primarily due to staff turnover. Despite this shift, we remain deeply committed to our goal of building a workforce that reflects the diversity of the Indianapolis community. We continue to explore innovative and creative strategies to expand the reach of our job postings and attract a broader, more inclusive pool of candidates.

In September 2024, I-MCFSA staff started moving to our new state-of-the-art laboratory that was specifically designed with the needs of modern crime laboratories in mind. This facility has already proven to enhance efficiency and security. Located closely to the Community Justice Campus, this allows staff to continue with their assigned casework and enables ease of travel to provide court testimony.

Through June 2025, more than 79,535 case packets have been digitized by I-MCFSA staff. This project, which started in 2023, will reduce the physical footprint of older case files to ensure we are prioritizing the use of space in the new crime lab to the best of our abilities.

As of July 1, 2025, I-MCFSA will have 97% of positions filled by staff. Keeping positions filled and prioritizing the hiring of new staff is a key priority of the management team to minimize turnaround time for casework.

We're proud to announce that the Indianapolis Marion County Forensic Services Agency has earned the prestigious 2023 - 2024 Foresight Maximus Award from the American Society of Crime Laboratory Directors (ASCLD). This award recognizes top-performing forensic labs that exceed 90% efficiency based on rigorous Foresight business metrics. Out of 220 submissions for FY 2024, only fourteen labs were honored—making this a truly remarkable achievement.

MC Forensic Services

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	7,708,004	8,878,512	9,686,311	9,686,311	9,930,907
Federal Grants - County	937,670	1,216,867	2,835,477	2,835,477	2,578,362
Cumulative Capital Improvement	64,999	63,678	259,500	259,500	259,500
Total:	8,710,673	10,159,056	12,781,288	12,781,288	12,768,769
Expenditure					
Personal Services	6,459,762	6,888,023	7,727,390	7,727,390	8,036,815
Materials and Services	556,448	836,381	1,265,180	1,265,180	1,421,074
Other Services and Charges	1,340,841	2,007,516	3,101,918	3,101,918	2,879,617
Properties and Equipment	353,623	427,136	686,800	686,800	431,263
Total:	8,710,673	10,159,056	12,781,288	12,781,288	12,768,769

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. With regard to such matters, the Coroner's Office provides public education, support, compassion, and confidentiality. All personnel strives to maintain the highest level of integrity while serving the needs of Marion County citizens. As both a public health and public safety agency the Coroner's Office provides information on the state of health of the residents of Marion County identifying threats and trends that may impact our Marion County community. The agency routinely partners with multiple organizations to assure that the office is capturing any novel illnesses and predicting trends to protect and prevent deaths in Marion County. In 2024, the agency investigated 4,090 deaths reported to the office accepted jurisdiction on 2,411 for further forensic investigation.

Structure

Administrative Division

Under the direct supervision of the Chief Deputy, the Administrative Division works with the families, the law enforcement agencies, and the public to ensure that public information is shared, and general inquiries are addressed in a timely manner. In 2022 family advocates and social workers were added to the team of administration to assist families as they navigate the most difficult time of their lives. Social Workers and Family Advocates stay in contact with families from the beginning of investigations, to assist them during their time of need.

Pathology Division

The Pathology Division comprises individually contracted 9 forensic pathologists, an Indiana University School of Medicine forensic fellow, and county-employed forensic autopsy technicians. Forensic autopsies are performed by board-certified forensic pathologists, in accordance with the National Association of Medical Examiner (NAME) Standards. These standards are used as a guide to determine the cause and manner of death following the initial investigation. In 2024, 1,429 forensic examinations were performed.

Investigations Division

Under direct supervision of the Chief Deputy Coroner, appointed deputy coroner's conduct various death investigations. About 4,000 deaths are reported to the Marion County Coroner's Office annually, each of which is examined by a deputy coroner to determine which cases warrant further investigation. In more than a thousand of these cases, the bodies of the decedents are transported into the facility for forensic examination. Deputy coroners are certified by the Indiana State Coroner's Training Board. All investigators who have been employed for more than one year become certified medico-legal death investigators, a designation recognized by the State of Indiana. In 2024, 2,411 deaths were accepted for further investigation by deputy coroners.

Special Programs

Restoring our Community's Mental Health: With funding awarded from the Opioid Settlement Funds, the Marion County Coroner's Office has been able to provide FREE mental health resources to those in Marion County who have lost a loved one due to substance use, those dealing with trauma, other mental health issues. If so someone that you know needs mental health services and support, please click the link for more information:

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

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

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

MC Coroner

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	5,443,339	5,950,647	6,580,037	6,580,037	6,351,636
Federal Grants - County	1,039,479	313,630	987,766	987,766	945,466
State of Indiana Grants - County	2,051,848	734,888	227,424	227,424	298,213
Cumulative Capital Improvement	-	115,903	-	-	-
Total:	8,534,666	7,115,068	7,795,227	7,795,227	7,595,316
Expenditure					
Personal Services	2,088,090	2,522,519	3,466,248	3,466,248	3,654,602
Materials and Services	194,682	198,304	266,145	266,145	190,407
Other Services and Charges	5,945,706	4,247,824	4,031,345	4,031,345	3,736,707
Properties and Equipment	306,188	146,421	31,489	31,489	13,600
Total:	8,534,666	7,115,068	7,795,227	7,795,227	7,595,316

Other Public Services

Department of Parks and Recreation

Indy Parks plays an important role in supporting the quality of life of Indianapolis residents. The department provides quality greenspaces, playgrounds, exercise and team sports opportunities, children's camps, pools and splash pads, arts and music, community gathering spaces 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. We will be a leader in making Indianapolis a vibrant, happy, and healthy place to live for all residents. By providing premier greenspaces and recreation opportunities, Indy Parks welcomes all, regardless of race, gender, socio-economic status, ability, or identity, to connect to nature, to the community, and to themselves. Our work is vital to contributing to the economic, social, and environmental health of our city. The department is committed to promoting the values of inclusion, fun, collaboration, and stewardship. We strive to identify and invest in a more equitable workplace culture by focusing on policies and practices including budget allocation, procurement, partnerships, hiring, employee training and advancement.

DPR employs 750+ full-time, part-time and seasonal positions; and comprises of 218 parks, 11,608 acres, 132 playgrounds, 155 sports fields, 96 basketball courts, 160+ miles of trails, 24 recreation centers and nature centers, 20 aquatic centers, 22 splash pads, 11 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. Services within this division include finance, risk, safety, technology, communications, and strategy.

Programs & Operations Division

The division includes aquatic centers, sports courts and fields, an ice rink, Velodrome, skate park, and a BMX track. The division provides environmental education and interpretive programs through nature centers and the hub naturalist program. The division also provides recreational services and opportunities to residents and includes community centers, neighborhood parks, arts services, day camps, as well as therapeutic, and senior programs.

Capital Improvement & Parks 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 facility maintenance; coordinates, manages, and conducts all installation and maintenance of athletic field resources of the department. The division provides project/asset management, planning, real estate/land acquisition and land improvement design. The division includes oversight of 11 golf course facilities and grounds.

Parks and Recreation

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Parks General	30,043,231	32,173,416	33,928,965	35,928,965	33,690,521
Federal Grants - City	1,024,274	2,049,937	12,705,123	12,705,123	12,744,224
City Cumulative Capital Improv	5,859,750	5,861,477	5,862,000	5,862,000	5,862,000
Cap Asset Lifecycle & Dev	27,512,997	29,148,929	-	-6,500,000	-
Total:	65,740,253	70,533,758	53,796,088	49,296,088	53,596,745
Expenditure					
Personal Services	13,422,501	14,394,456	16,085,758	16,085,758	16,173,976
Materials and Services	932,199	1,002,454	1,604,209	1,604,209	1,429,580
Other Services and Charges	11,860,416	11,207,478	14,720,337	13,269,437	14,198,765
Properties and Equipment	31,162,170	35,437,719	12,649,063	9,599,963	12,574,063
Internal Charges	8,362,966	8,491,651	8,736,720	8,736,720	9,220,361
Total:	65,740,253	70,533,758	53,796,088	49,296,088	53,596,745

Department of Public Works

The Indianapolis Department of Public Works (Indy DPW) aims to improve residents' quality of life with a focus on connectivity for all road users, thriving green spaces, meaningful capital improvements, universal accessibility, and collaborative public and private partnerships. One of the largest City agencies, "Team DPW" executes on the [City's \\$1.1 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.

Structure

Leadership

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

Policy and Planning

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

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

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

Engineering

The Engineering division plans and manages the design and construction of public infrastructure, including streets, stormwater systems, roads, bridges, multi-use paths, and trails. The division is also responsible for access control, traffic control, and lighting for these assets. Engineering staff manage the development of studies, inventories, programs, projects, and all contracts related to transportation and stormwater infrastructure. In 2025, Indy DPW Engineering staff is overseeing the City's [\\$268 million capital construction season](#).

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

Operations

The Operations division is responsible for [street maintenance and repair](#), [street sweeping](#), traffic systems, levee and dam upkeep, park grounds, forestry work, storm response, [mowing in the public right-of-way](#), [trail maintenance](#), water quality review, environmental assessments of lands and soils, coordination of special events, and snow removal from city streets. This team is comprised of both union and non-union employees that operate out of multiple locations throughout the city.

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

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

Solid Waste

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

In 2025, Indy DPW completed an RFP process for new solid waste contracts that will commence starting in 2026. These contracts will result in a new vendor being established for residential trash service, as well as future changes to recycling services. Throughout 2025 and beyond, Indy DPW will work to ensure a smooth transition of services and new program implementation.

Construction of a new garage for the Solid Waste Division is on track to be completed by the end of 2025. This new structure will house the entire division and represents a major investment supporting Indy DPW's workforce.

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

Fleet Services

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

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

Public Works

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	8,220,510	8,738,747	4,733,112	4,733,112	4,019,102
Transportation General	55,747,760	55,793,492	66,071,341	68,571,341	70,142,483
Parks General	-72	739	-	-	-
Solid Waste Collection	44,141,607	52,157,332	47,025,349	47,025,349	47,697,098
Solid Waste Disposal	9,121,212	9,725,385	9,241,860	9,241,860	9,057,883
Storm Water Management	26,717,570	26,587,350	28,692,480	29,692,480	30,434,040
Parking Meter	3,341,106	4,025,992	4,854,557	4,854,557	4,747,000
Federal Grants - City	6,855,346	2,970,607	19,700,000	19,700,000	25,100,000
State of Indiana Grants - City	-	2,963,653	31,500,000	31,500,000	21,422,129
City Cumulative Capital Improv	528,189	527,845	560,000	560,000	560,000
Cap Asset Lifecycle & Dev	113,413,818	87,312,380	34,231,460	56,931,460	44,231,460
Total:	268,087,046	250,803,523	246,610,159	272,810,159	257,411,196
Expenditure					
Personal Services	60,182,392	60,906,900	68,618,817	68,618,817	71,630,320
Materials and Services	24,073,114	24,251,669	23,616,799	23,616,799	23,616,799
Other Services and Charges	76,762,434	90,796,951	87,885,555	89,885,555	89,280,204
Properties and Equipment	129,640,595	97,820,036	91,208,737	115,408,738	98,266,519
Internal Charges	-22,571,488	-22,972,034	-24,719,749	-24,719,749	-25,382,647
Total:	268,087,046	250,803,523	246,610,159	272,810,159	257,411,196

Department of Metropolitan Development

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

Structure

Administrative Services

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

City Planning & Urban Design

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

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

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

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

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

The Engagement Division serves as the vital link between the DMD and the communities it serves. Its primary role is to ensure that residents, businesses, and stakeholders are informed, involved, and empowered throughout the planning and development process. This includes focusing on DMD's customer service, community education, and serving as the department's community and city council liaison.

Community & Economic Development

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

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

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

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

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

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

- Remediation of brownfields

- Rehabilitation or demolition of vacant and abandoned property

Metropolitan Development

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	10,138,136	8,811,114	9,328,116	11,828,116	9,590,790
Redevelopment General	5,724,835	6,019,094	5,081,760	5,835,785	4,008,378
Federal Grants - City	39,823,221	27,420,104	79,864,936	79,864,936	74,280,127
State of Indiana Grants - City	1,665,000	2,670,000	1,361,201	4,061,201	1,686,721
City Cumulative Capital Improv	599,713	698,903	700,000	700,000	744,224
Cap Asset Lifecycle & Dev	-	-	-	650,000	-
Total:	57,950,905	45,619,214	96,336,013	102,940,038	90,310,240
Expenditure					
Personal Services	5,743,442	5,938,645	7,864,379	7,864,379	8,354,230
Materials and Services	14,012	8,845	28,920	28,920	31,920
Other Services and Charges	49,642,099	38,538,170	85,957,693	91,761,718	79,244,157
Properties and Equipment	1,913,063	301,362	1,837,500	2,637,500	2,157,500
Internal Charges	638,289	832,192	647,521	647,521	522,432
Total:	57,950,905	45,619,214	96,336,013	102,940,038	90,310,240

Department of Business and Neighborhood Services

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

Structure

Construction and Business Services Division

The Division of Construction and Business Services (CBS) oversees all permitting and licensing, as well as some of the department's inspection functions. CBS is responsible for reviewing and issuing various permits and performing or contracting the associated inspections. This includes enforcement of building and infrastructure standards. The division oversees the approval and coordination of special events throughout the city, as well as issuing local business and contractor licenses. CBS additionally calibrates and certifies all weights and measures within the city. Finally, the Marion County Stormwater Administrator resides within this division. This role enforces the federal and state flood and drainage requirements for developments as well as the county-wide flood insurance program.

Property and Land Use Services Division

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

Administrative and Financial Operations Division

The Division of Administrative and Financial Operations is responsible for providing financial and operational support throughout the department. This division oversees contracts, the operational budget, personnel, technology, operational logistics, fleet management, and constituent services/lobby functions.

DBNS Program Highlights

DBNS continues to address illegal dumping and litter by hosting annual community cleanups alongside community partners. The cleanup locations are chosen via a data-driven approach based on community feedback and, in 2024, resulted in approximately 42 tons of litter abated. The first two cleanups of 2025 have resulted in 23 tons of litter abated, meaning we're on target for another impactful year. In 2024, DBNS launched another program to mitigate the amount of illegal dumping in alleyways. Using a dual approach, this program is focused on illegal dumping abatement and improving the condition of alleyways to restore alleys to their intended use. This is a three-year, \$5M program that kicked-off in 2024 and will wrap-up in 2026. So far, 20 alley

segments have been cleaned and rehabilitated. The second phase of the program will focus on a slightly smaller amount of segments in order to prioritize illegal dumping mitigation efforts more broadly.

In an effort to support our residents who may not have the means to come into compliance, DBNS continues to oversee a trash abatement assistance program – cleaning illegal dumping that has been placed on private property for free versus further victimizing property owners. Since 2017, DBNS has conducted 1,147 free cleans, investing \$282,606 directly back into the community. In 2025, DBNS added a high weeds and grass abatement assistance program. This program provides free mowing services to support property owners who, through financial or physical hardship, cannot come into compliance on their own.

In 2024, DBNS was provided a \$3M infusion into its demolition program to catch up on backlogged properties. This team has been very busy with projects such as the long-awaited Towne & Terrace demolition and the much-needed demolition of the vacant Roselawn apartment complex. The 2026 budget continues to support the overall unsafe building program by introducing new vacancy enforcement regulations. This new program will focus on properties with multi-year histories of unsafe building cases, applying an additional layer of enforcement towards those who create the greatest amount of blight within our communities.

DBNS plays an essential role in the organization and execution of special events in Indianapolis. In 2025, this has included the Indiana Pacers' NBA Finals series and WNBA All-Star Weekend, not to mention several smaller-scale events across the city. In addition to the many annual local events currently in the planning process, DBNS anticipates coordinating events in 2026 that will continue to garner Indianapolis' national recognition as a distinctive host city.

CBS also serves a critical role in the protection of the City's residents and business owners by ensuring proposed construction activity is in compliance with local, state, and federal regulations, and licenses approximately 22,000 contractors and 950 businesses annually. CBS reviews approximately 50,000 permits annually and maintains an average turnaround time across all permits (permits placed in "ready-to-issue" status) at around 10 days.

Department of Business & Neighborhood Services

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	27,571,502	27,945,416	22,492,673	22,492,673	21,919,629
City Cumulative Capital Improv	263,371	242,541	-	-	-
Cap Asset Lifecycle & Dev	-	2,801,220	-	3,000,000	-
Total:	27,834,873	30,989,177	22,492,673	25,492,673	21,919,629
Expenditure					
Personal Services	16,226,790	16,685,307	13,113,808	13,113,808	13,077,565
Materials and Services	741,860	650,397	83,831	83,831	74,746
Other Services and Charges	8,557,383	11,339,974	7,364,075	10,364,075	6,830,700
Properties and Equipment	276,698	262,950	65,576	65,576	65,576
Internal Charges	2,032,142	2,050,549	1,865,383	1,865,383	1,871,042
Total:	27,834,873	30,989,177	22,492,673	25,492,673	21,919,629

Indianapolis Animal Care Services

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

Structure

Administration and Financial Operations Division

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

Shelter Operations Division

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

Medical Operations Division

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

Placement Operations Division

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

Animal Care Services Agency

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	-	-	7,865,088	7,865,088	7,963,991
City Cumulative Capital Improv	-	-	273,718	273,718	60,000
Total:	-	-	8,138,806	8,138,806	8,023,991
Expenditure					
Personal Services	-	-	5,062,375	5,062,375	5,112,185
Materials and Services	-	-	526,950	526,950	426,950
Other Services and Charges	-	-	1,577,419	1,577,419	1,708,584
Properties and Equipment	-	-	276,218	276,218	62,500
Internal Charges	-	-	695,844	695,844	713,772
Total:	-	-	8,138,806	8,138,806	8,023,991

Cooperative Extension Services

Purdue Extension Marion County (PEMC) delivers high-impact, research-based educational programs designed to meet the unique needs of our urban population. We provide lifelong learning opportunities that empower individuals, families, and communities to grow and succeed.

Structure: Core Program Areas

Agriculture & Natural Resources (ANR)

In 2025, our ANR team continues to provide science-based information to address urban agriculture, land stewardship, climate resilience, invasive species management, and sustainable horticultural practices. We serve as a trusted resource for urban gardeners, community agriculture projects, landowners, and city planners. A key 2026 focus is increasing public engagement in community gardening and urban conservation education through workshops, demonstration sites, and technical assistance. We also support the largest Master Gardener Association in the state, empowering hundreds of trained volunteers who extend our reach through education, outreach, and service across Marion County.

Health & Human Sciences (HHS)

HHS equips Marion County residents with practical tools to improve nutrition, health, financial literacy, and family well-being. In 2026, key priorities include expanding chronic disease prevention efforts, offering Mental Health First Aid training, and strengthening financial stability. In 2026, the team is also taking over coordination of the Volunteer Income Tax Assistance (VITA) program for the county, helping low- to moderate-income residents access free, reliable tax preparation services.

Community Development (CD)

The CD Educator in Marion County fosters leadership development, economic vitality, and community engagement. In 2026, priorities include supporting resident-led planning, strengthening workforce development partnerships, and advancing entrepreneurship initiatives. The program also focuses on building local capacity through facilitative leadership, grant writing support, and the use of data-driven strategies to improve quality of life and long-term community resilience.

4-H Youth Development

4-H provides hands-on learning experiences for youth ages 5–18, focusing on life skill development through project-based education, leadership opportunities, and community involvement. In Marion County, 4-H engages urban youth through after-school enrichment and STEAM (Science, Technology, Engineering, Arts, and Math) programming in partnership with schools, libraries, and community centers. In 2025, the program continues to grow its reach while staying true to its agricultural roots, offering opportunities in gardening, animal science, and food systems that help young people connect with nature, sustainability, and where their food comes from. These experiences, which are often less accessible in urban environments, help youth build confidence, curiosity, and a sense of responsibility, preparing them for success in school, careers, and their communities.

Major 2024 Accomplishments

- Purdue Extension Marion County provided 606+ hours of learning, served more than 40,000 residents, maintained 59+ community partnerships, with 78% of programs offered free to the public.
- Agriculture & Natural Resources hosted nearly 15,000 visitors at the State Fair Demonstration Garden, donated 1,561 lbs of produce, and supported the largest Master Gardener Association in the state, with 294 volunteers contributing 20,419 service hours.
- Health & Human Sciences and Nutrition Education reached over 1,200 participants through wellness and financial literacy programs, delivered 1,888 nutrition classes, coordinated the Great Apple Crunch farm-to-school initiative with approximately 150,00 participants, and secured \$10,000 in grant funding to support health education programs like Mental Health First Aide, Be Heart Smart, Dining with Diabetes, and Matter of Balance.
- The VITA program generated over \$1.2 million in economic impact, completing 742 federal returns with \$751,504 in refunds, while providing financial education to 80% of participants and planning expansion into Marion and Madison Counties for greater reach.
- Community Development Educators supported PEMC strategic goals by leveraging data analysis, deepening community engagement, and building capacity through strengthened partnerships, increased visibility at key events, and the delivery of 3,515 learner hours in accessible, community-centered programs.
-
- Marion County 4-H engaged over 5,000 youth through hands-on learning experiences offered in schools, community programs, 4-H clubs, and volunteer initiatives. Nearly 350 youth and adults participated throughout the year as 4-H club members and volunteers, contributing to a strong and supportive 4-H community. Their efforts culminated in the 2024 4-H Showcase, where more than 500 youth projects were proudly exhibited.

Public Access & Resources

Residents can explore upcoming events, program information, and educational materials at: extension.purdue.edu/county/marion. We invite Marion County residents to connect with us to learn, lead, and grow.

MC Cooperative Extension

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
<hr/>					
Source					
County General	810,460	851,988	922,167	922,167	969,694
Total:	810,460	851,988	922,167	922,167	969,694
<hr/>					
Expenditure					
Personal Services	239,801	252,052	315,982	315,982	302,384
Materials and Services	1,913	3,096	5,030	5,030	4,300
Other Services and Charges	568,746	596,840	601,155	601,155	663,009
Total:	810,460	851,988	922,167	922,167	969,694

Executive, Legislative and Administrative Services

Office of the Mayor

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

The Mayor is the chief executive and administrative officer of the Consolidated City and the chief executive of Marion County. Executive functions of the Office of the Mayor include managing public health & safety, neighborhood engagement, economic development, mayoral charter schools, constituent services, creating accessibility for all cultures in Indianapolis, and veteran services.

Structure

Public Health and Safety

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

Neighborhood Engagement

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

Economic Development

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

Office of Education Innovation

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

Constituent Services

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

International & Latino Affairs

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

Veterans Services

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

Office of the Mayor

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	6,417,560	6,302,515	7,162,425	7,762,425	6,934,510
Federal Grants - City	6,550	-	-	-	-
State of Indiana Grants - City	492,000	-	-	-	-
Total:	6,916,110	6,302,515	7,162,425	7,762,425	6,934,510
Expenditure					
Personal Services	3,703,794	3,641,250	4,406,891	4,406,891	4,160,519
Materials and Services	4,760	4,460	5,925	5,925	5,925
Other Services and Charges	4,435,617	3,851,909	4,284,498	4,884,498	4,251,347
Properties and Equipment	102	4,950	500	500	500
Internal Charges	-1,228,163	-1,200,055	-1,535,388	-1,535,388	-1,483,781
Total:	6,916,110	6,302,515	7,162,425	7,762,425	6,934,510

Office of Minority Women and Business Development

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

Structure

Certification

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

Business Development

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

Compliance

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

Diversity, Equity, and Inclusion

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

Minority & Women Business Dev

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	1,056,766	1,524,414	1,475,837	1,475,837	1,282,386
Total:	1,056,766	1,524,414	1,475,837	1,475,837	1,282,386
Expenditure					
Personal Services	803,343	857,146	1,020,080	1,020,080	1,018,322
Materials and Services	4,357	3,381	3,390	3,390	1,890
Other Services and Charges	216,262	627,899	388,113	388,113	240,801
Properties and Equipment	320	360	550	550	-
Internal Charges	32,485	35,629	63,704	63,704	21,373
Total:	1,056,766	1,524,414	1,475,837	1,475,837	1,282,386

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.

Structure

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

Audit & Performance

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	1,545,693	1,675,110	2,006,486	2,006,486	1,950,759
Total:	1,545,693	1,675,110	2,006,486	2,006,486	1,950,759
Expenditure					
Personal Services	585,803	662,536	961,442	961,442	962,005
Materials and Services	430	811	2,000	2,000	2,000
Other Services and Charges	929,477	977,453	1,024,518	1,024,518	969,540
Properties and Equipment	-	-	2,750	2,750	2,750
Internal Charges	29,983	34,310	15,776	15,776	14,464
Total:	1,545,693	1,675,110	2,006,486	2,006,486	1,950,759

Office of Equity, Belonging and Inclusion

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

Structure

Strategies & Learning

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

Operations & Innovation

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

Data & Evaluation

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

Community & Culture

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

Office of Equity, Belonging and Inclusion

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
<hr/> Source					
Consolidated County	-	558,900	957,195	957,195	921,566
Federal Grants - City	-	-	120,000	120,000	120,000
Total:	-	558,900	1,077,195	1,077,195	1,041,566
<hr/> Expenditure					
Personal Services	-	369,771	574,027	574,027	596,731
Materials and Services	-	1,520	13,500	13,500	13,500
Other Services and Charges	-	185,483	475,668	475,668	417,335
Properties and Equipment	-	2,127	4,000	4,000	4,000
Internal Charges	-	-	10,000	10,000	10,000
Total:	-	558,900	1,077,195	1,077,195	1,041,566

City-County Council

The City-County Council of Indianapolis and Marion County serves as the legislative and fiscal authority for the Consolidated City of Indianapolis and Marion County. It comprises 25 elected members, each representing a defined district. The Council operates under Indiana Code and the Unigov system of municipal consolidation.

Legislative Functions

Lawmaking

The Council enacts, amends, and repeals local ordinances and resolutions. It processes around 800 proposals annually, covering fiscal appropriations, land use, zoning, utilities, and appointments to boards and commissions.

Constituent Services

Councilors serve as liaisons between residents and the local government, facilitating access to services, addressing complaints, and coordinating with agencies on issues such as public safety, infrastructure, housing, and code enforcement. Engagement occurs through town halls, neighborhood meetings, and direct outreach. The Council also appoints members to boards and commissions that influence policy areas including transportation, zoning, public health, and environmental oversight. Council and committee meetings are open to the public, providing a forum for legislative debate, public input, and transparency.

Budget Oversight

The Council is responsible for reviewing and adopting the annual budget, tax levies, and appropriations for City and County departments, agencies, and municipal corporations. This includes vetting budget proposals, holding public hearings, and ensuring that fiscal decisions reflect both the city's strategic priorities and long-term sustainability.

Future Focus

The Council remains committed to strengthening the quality of life for all Marion County residents. In collaboration with community partners, city departments, and neighborhood organizations, the Council continues to prioritize investments in public safety, housing, infrastructure, economic opportunity, and access to services. By aligning resources with community priorities, the Council supports a vision of a safe, vibrant, and thriving Indianapolis—now and for future generations.

City County Council

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	2,206,683	3,161,442	3,539,171	3,839,171	3,337,033
Total:	2,206,683	3,161,442	3,539,171	3,839,171	3,337,033
Expenditure					
Personal Services	1,652,243	2,456,860	2,732,968	2,732,968	2,790,277
Materials and Services	2,652	2,754	5,540	5,540	3,000
Other Services and Charges	539,372	684,942	792,940	1,092,940	538,779
Properties and Equipment	348	1,412	2,600	2,600	2,500
Internal Charges	12,069	15,474	5,124	5,124	2,478
Total:	2,206,683	3,161,442	3,539,171	3,839,171	3,337,033

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	1,362,925	1,105,715	1,787,484	1,787,484	1,424,613
Total:	1,362,925	1,105,715	1,787,484	1,787,484	1,424,613
Expenditure					
Personal Services	3,376,775	3,426,251	4,475,435	4,475,435	4,264,877
Materials and Services	3,712	5,344	6,900	6,900	6,900
Other Services and Charges	2,315,008	2,741,392	2,482,027	2,482,027	2,598,419
Properties and Equipment	30	-	500	500	1,100
Internal Charges	-4,332,600	-5,067,272	-5,177,378	-5,177,378	-5,446,682
Total:	1,362,925	1,105,715	1,787,484	1,787,484	1,424,613

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, archives, and human resources.

Structure

Budget

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

Financial and Grant 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, and oversees new real estate projects. The Purchasing section provides the cradle to grave management of procurement, including purchasing, contract management, and disposal of obsolescent assets. It ensures proper policies and procedures are followed for the entire procurement process throughout the enterprise. They also assist agencies in developing equitable spending by attracting and sourcing XBE vendors.

Finance & Management

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Consolidated County	64,744,345	10,842,638	11,040,826	11,140,826	10,180,934
Redevelopment General	107,650	-	-	-	-
Parking Meter	39,903	61,863	61,863	61,863	63,000
Federal Grants - City	3,065,406	613,977	1,550,000	2,350,000	1,550,000
State of Indiana Grants - City	-	-	-	-	50,000
Drug Free Community- City	214,084	262,500	200,000	200,000	150,000
City Cumulative Capital Improv	-	1,200,000	-	-	-
Cap Asset Lifecycle & Dev	2,399,763	5,421,890	500,000	854,000	500,000
Total:	70,571,151	18,402,869	13,352,689	14,606,689	12,493,934
Expenditure					
Personal Services	5,851,602	6,414,646	6,767,620	6,767,620	6,475,607
Materials and Services	19,031	17,476	25,549	25,549	20,000
Other Services and Charges	10,106,459	11,678,803	6,246,194	7,146,194	5,669,298
Properties and Equipment	54,331,117	15,372	17,250	371,250	15,000
Internal Charges	262,942	276,572	296,076	296,076	314,029
Total:	70,571,151	18,402,869	13,352,689	14,606,689	12,493,934

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.

Administration and Finance

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

Business Services

The Business Services team serves as the liaison between ISA and our City-County partners. Business Services provides strategic customer advocacy and relationship management, including issue escalation, project management, business analysis, and enterprise project coordination. Business Services staff meets regularly with agency IT personnel to understand their needs and gauge where ISA can assist.

Operations Services

The Operations Services team oversees the critical systems that support our data centers, network services, end-user computing, service desk & technical support, and unified communications across the entire organization.

Applications and Digital Services

The Applications and Digital Services team oversees the City-County's digital presence, technology architecture, and application services while ensuring our systems remain efficient, equitable, secure, and accessible. This team includes Government Access Television (Channel 16), Enterprise Resource Planning (ERP), GIS, Integrations, Data Management, Custom Applications, Third Party Applications, and Platform teams.

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.

MC Information Services Agency

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
Enhanced Access	-	325,000	-	-	-
Information Services Fund	34,749,705	38,895,408	45,157,788	45,707,788	45,140,107
Total:	34,749,705	39,220,408	45,157,788	45,707,788	45,140,107
Expenditure					
Personal Services	3,847,902	4,277,579	4,802,816	4,802,816	4,796,273
Materials and Services	60,643	92,192	92,305	92,305	63,000
Other Services and Charges	30,729,910	34,683,065	40,092,667	40,642,667	40,080,834
Properties and Equipment	111,250	167,572	170,000	170,000	200,000
Total:	34,749,705	39,220,408	45,157,788	45,707,788	45,140,107

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.

In 2025, we have been able to shift to a paperless process for invoices. Additionally, with process improvements we have reduced our processing time for accounts payable and we are printing checks every day which means the vendors that serve the City of Indianapolis and Marion County are paid quicker. We are currently working on the ACH process so in 2026 we can add more vendors to ACH payments. The ACH process will cut the resources needed to print checks such as check stock, ink, envelopes, postage, etc. and pay our vendors much quicker.

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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	13,018,096	13,833,987	14,528,257	14,528,257	14,346,554
Auditor Ineligible Deduction	388,109	437,325	550,470	550,470	655,903
MC Elected Officials Training	-	-	10,000	10,000	7,800
Endorsement Fee - Plat Book	123,259	173,894	188,643	188,643	155,509
Loc Emerg Plan & Right to Know	67,344	57,778	110,000	110,000	110,000
Total:	13,596,809	14,502,984	15,387,370	15,387,370	15,275,765
Expenditure					
Personal Services	2,030,763	2,214,017	2,486,773	2,486,773	2,555,516
Materials and Services	16,704	23,835	24,090	24,090	24,650
Other Services and Charges	12,081,476	13,162,733	12,853,507	12,853,507	12,672,599
Properties and Equipment	430	23,000	23,000	23,000	23,000
Total:	13,596,809	14,502,984	15,387,370	15,387,370	15,275,765

Marion County Assessor

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

Structure

Assessment Division

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

Administration Division

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

Data Analysis Division

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

MC Assessor

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	4,000,034	3,923,672	4,199,029	4,199,029	4,756,102
Property Reassessment	2,041,384	2,132,325	2,249,435	2,249,435	2,117,874
Endorsement Fee - Plat Book	358,782	413,256	415,144	415,144	348,741
County Sales Disclosure	299,307	305,090	312,677	312,677	189,102
Total:	6,699,506	6,774,343	7,176,286	7,176,286	7,411,820
Expenditure					
Personal Services	4,957,898	5,145,466	5,234,692	5,234,693	5,484,693
Materials and Services	13,337	9,593	27,566	27,566	27,601
Other Services and Charges	1,723,406	1,618,218	1,905,028	1,905,028	1,890,526
Properties and Equipment	4,866	1,065	9,000	9,000	9,000
Total:	6,699,506	6,774,343	7,176,286	7,176,286	7,411,820

Marion County Treasurer

The mission of the Marion County Treasurer's Office is to provide residents and businesses with outstanding customer service while efficiently collecting property taxes, safeguard tax dollars while obtaining competitive investment yields, distribute receipts accurately and timely to local units of government and provide pertinent analysis on issues affecting county revenues. In 2024, the Marion County Treasurer's Office received and distributed almost \$2.5 billion in revenues to 48 local units of government. The Treasurer's Office fulfills duties established by the Indiana Constitution, Indiana Code, and municipal ordinance of the Consolidated City of Indianapolis, Marion County.

Structure

Revenue Division

The Revenue Division oversees the collection of revenue from a variety of sources. The Division represents the tax lien position in bankruptcy filings and hearings on behalf of all units of government, researches government employees and vendor listings for delinquent taxes, arranges garnishments and coordinates delinquent accounts for the income tax intercept with the Department of Revenue and/or collection agency, prepares the county surplus property auctions, reviews and makes recommendations on nonprofit applications for property, and manage county property transfers to governmental and abutting landowners.

Accounting & Finance Division

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

Administration Division

The Administration Division manages the overall operations and functions of the Marion County Treasurer's Office, including tax billing and collections, payroll, budget and purchasing. The Division also drafts, reviews, analyzes, and testifies on legislation, manages the property tax sale, cashiering, online bill pay and e-billing data systems and provides 48 units of government with advances and distributions of tax and fee collections.

Customer Service Division

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

The Board of Marion County Commissioners

The Board of Commissioners is comprised of three elected officials—the County Assessor, the County Auditor, and the County Treasurer. The Commissioners meet monthly to conduct business. The Board of Marion County Commissioners fulfills the duties as prescribed in Indiana Code by making appointments to various boards, ensuring fair and impartial appeal hearings of township trustee offices, and oversees the surplus and county-owned property program involving auctions, abutting property, nonprofits, governmental transfers and RFPs.

MC Treasurer

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
<hr/> Source					
County General	3,076,858	3,278,090	3,739,954	3,739,954	3,454,219
MC Elected Officials Training	16,824	15,851	25,000	25,000	25,000
Total:	3,093,681	3,293,941	3,764,954	3,764,954	3,479,219
<hr/> Expenditure					
Personal Services	1,821,996	1,895,362	2,072,490	2,072,490	1,986,610
Materials and Services	11,313	11,317	11,319	11,319	11,319
Other Services and Charges	1,254,396	1,381,297	1,675,145	1,675,145	1,475,290
Properties and Equipment	5,976	5,966	6,000	6,000	6,000
Total:	3,093,681	3,293,941	3,764,954	3,764,954	3,479,219

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 and Family Courts Division

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

Criminal Courts Division

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

Finance Division

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

Public Services Division

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

Records Management Division

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

MC Clerk

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	6,340,943	6,838,699	6,998,232	6,998,232	6,897,614
MC Elected Officials Training	-	-	15,000	15,000	15,000
Clerk's Perpetuation	718,904	984,542	811,022	811,022	722,762
Total:	7,059,847	7,823,241	7,824,254	7,824,254	7,635,376
Expenditure					
Personal Services	4,895,718	5,147,327	5,835,723	5,835,723	5,508,676
Materials and Services	62,938	98,027	91,000	91,000	91,000
Other Services and Charges	2,100,306	2,565,237	1,891,531	1,891,531	2,029,700
Properties and Equipment	885	12,650	6,000	6,000	6,000
Total:	7,059,847	7,823,241	7,824,254	7,824,254	7,635,376

Marion County Election Board

The Marion County Election Board conducts all election administration as well as 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 throughout each election cycle. Core functions performed at the Election Service Center include the following: Absentee--by-mail ballot production; deployment of mechanical support; election worker training courses; 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, vote-by-mail, as well as servicing Marion County's military and overseas voters.

In-Person early voting provides flexibility for voters to cast their ballot in the City-County Building and is required by law to be conducted during the 28 days before each election day. Further, the Board establishes several satellite sites throughout the county, providing even more convenience for voters.

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

MC Election Board

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	6,175,799	7,435,711	4,125,448	4,125,448	6,726,806
Section 102 HAVA Reimbursement	-	38,500	-	-	-
Federal Grants - County	-	319,650	-	55,000	-
Cumulative Capital Improvement	300,000	108,557	1,339,000	1,339,000	389,000
Total:	6,475,799	7,902,417	5,464,448	5,519,448	7,115,806
Expenditure					
Personal Services	1,467,478	2,173,223	1,172,657	1,172,658	2,451,147
Materials and Services	69,893	30,275	30,510	52,510	42,440
Other Services and Charges	4,527,553	5,692,454	3,322,281	3,355,281	4,233,219
Properties and Equipment	410,875	6,466	939,000	939,000	389,000
Total:	6,475,799	7,902,417	5,464,448	5,519,448	7,115,806

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 supervise the maintenance of Marion County registrants in the Statewide Voters Registration System.

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

Structure

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

MC Voter's Registration

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	1,155,999	1,253,636	1,288,199	1,288,200	1,351,591
Total:	1,155,999	1,253,636	1,288,199	1,288,200	1,351,591
Expenditure					
Personal Services	896,632	901,436	925,676	925,676	941,988
Materials and Services	1,731	21,863	25,000	25,000	15,500
Other Services and Charges	253,455	328,934	333,524	333,524	391,703
Properties and Equipment	4,180	1,403	4,000	4,000	2,400
Total:	1,155,999	1,253,636	1,288,199	1,288,200	1,351,591

Marion County Recorder

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

Structure

Recording and Records Management

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

The office is committed to pursuing innovative and technological advancements to enhance service delivery and achieve cost reductions. Presently, nearly 87% of documents are submitted electronically. The office comprises 13 cross-trained staff members, responsible for recording and processing over 100,000 documents annually.

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

MC Recorder

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
MC Elected Officials Training	8,000	130	8,000	8,000	8,000
ID Security Protection	88,000	88,000	88,000	88,000	88,000
County Records Perpetuation	1,719,272	1,674,886	1,815,033	1,825,033	1,819,820
Total:	1,815,272	1,763,016	1,911,033	1,921,033	1,915,820
Expenditure					
Personal Services	941,688	1,087,226	1,196,291	1,196,291	1,229,790
Materials and Services	3,860	3,678	6,061	6,061	6,061
Other Services and Charges	866,022	669,885	706,181	706,181	677,469
Properties and Equipment	3,702	2,227	2,500	12,500	2,500
Total:	1,815,272	1,763,016	1,911,033	1,921,033	1,915,820

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

We are also expanding our social media presence and trying to be more engaged with the community. Increased transparency and community engagement will allow us to share information and updates quickly, showcase operations, and allow two-way interactions. As a recruitment aid it will highlight career opportunities and bolster our agencies mission to help attract quality candidates as we move forward. We are hopeful the leveraging of social media will put a positive spotlight on our agency and what we do on a daily basis as well as provide useful information for the community.

Preservation

Preservation is as vital a part of the Surveyor's Office as surveying and technology. We believe in the importance of preserving our past for the future generations. Understanding the necessity of creating legible electronic copies of the field notes, records, maps, surveys and plats housed in the Surveyor's Office, we work to ensure that they will be easily accessible for years to come.

MC Surveyor

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Introduced
Source					
County General	76,958	74,401	691,899	691,899	610,165
MC Elected Officials Training	19,865	28,160	38,000	38,000	38,000
Surveyor's Perpetuation	791,390	858,793	369,203	369,203	516,446
Total:	888,214	961,355	1,099,102	1,099,102	1,164,611
Expenditure					
Personal Services	700,640	751,303	846,302	846,303	897,271
Materials and Services	15,221	19,435	24,707	24,707	13,190
Other Services and Charges	166,844	186,302	216,206	216,206	242,263
Properties and Equipment	5,509	4,316	11,887	11,887	11,887
Total:	888,214	961,355	1,099,102	1,099,102	1,164,611