



# 2026 ADOPTED BUDGET

For the Consolidated  
City of Indianapolis  
and Marion County



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# BUDGET OVERVIEW

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Transmittal Letter

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

I am honored to present to you the 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 adopted 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

# 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 sound financial management, the City maintains the highest credit ratings from Moody's Investor Service, Kroll Bond Rating Agency, and Fitch Ratings, and the second highest rating from S&P Global Ratings - all of which have been reaffirmed annually. 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 15<sup>th</sup> 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 in SB1, the allocation of rates 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 Department of Business and Neighborhood Services (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, 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 2026
- 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
- Continued funding the Violent Crime Prevention Grants of a total of \$2,000,000 to address crime in the community.

### *Violence Prevention*

Since Mayor Hogsett implemented his Gun Violence Reduction Strategy in 2021, murders have declined roughly 50% comparing the crime reports total from 2021 to 2025. 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

The administration submitted additional proposals alongside the annual budget. First is a fiscal package appropriating \$20 million to make standalone investments in core priorities – homelessness and infrastructure. The fiscal was introduced on 8/11/2025 and amended on 9/30/2025 after The US Department of Housing and Urban Development (HUD) approved a reallocation of an existing homelessness award to go towards the Streets to Home Indy project. This reallocation freed up the General Fund obligation for the project and increased funding for Public Works infrastructure.

The amended fiscal allocates \$4.2 million for the next phase of [Streets to Home Indy](#), providing additional funds toward the City's commitment on future phases. It also allocates \$750,000 in continue support of the [Tenant Advocacy Project](#) (TAP) to provide legal aid to tenants facing eviction. Finally, it allocates \$15 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.

Second, the administration received 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 revenue and a growing need of capital investment, the City is issuing debt in an amount that will keep our debt service rates 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 adopted 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 sunseting 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)

## 2026 Budget Process and Public Input

The 2026 budget is submitted to the City-County Council for review in August. Each agency and department present their budget to the appropriate Council committee throughout the months of August and September. Presentations discuss proposed changes to budgets and service levels, and addresses questions of equity regarding service delivery, use of City-County resources, and the compensation of staff.

A group of executive staff and city-county leaders across departments and municipal corporations developed Budgeting for Equity Questions in 2021 modeled on national best practices for municipal government budgeting. The topics of infrastructure and sustainability prevailed throughout the 2026 budget committee hearings. Specifically, Councilors focused on road funding infrastructure and the impact of federal and state funding cuts on services and equity. For details of the 2026 budget hearings, Committee minutes are published on the [committee webpage](#).

Public input on the 2026 budget is offered at various times during the council review process. After each department presentation, there is an opportunity for public comment. Additionally, committee hearings are also broadcast across government access television and are available on the City-County website for review after the hearing. Finally, Indiana Code 6-1.1-17-5 requires a public hearing to be held on the proposed budget, which gives residents an additional opportunity to comment on the budget. This hearing is held at the final full Council hearing prior to the budget passage, which occurred at the end of September.

After the completion of agency budget presentations, each Council committee met for one final review of the budgets heard before their committee, known as review and analysis. This final hearing gives the Councilors another opportunity to ask any questions of an agency's budget and offer any budget amendments before voting to send the committee's section of the 2026 budget back to the full Council with a recommendation. Council adopted the 2026 budget on Monday, October 6, 2025 as submitted with no amendments.

## 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, antiviolence 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.

# Strategic Goals

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

The 2026 budget was developed with the five below priorities. The Executive Summary highlights the many programs and initiatives that were included in the budget. The following sections provide additional details about these priorities and the measures agencies and departments use to track the progress of these initiatives. The measures that were identified have been classified into the five key priorities.

The Office of Audit and Performance assists agencies and departments on identifying goals and measures through the Indy Performs program. The goals outlined below reflect the City's attempt to improve service delivery through data and will continue to evolve in future budgets through the Indy Performs program.



## Rethink Neighborhood Health + Safety

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

Performance Measures

<b>Rethink Neighborhood Health &amp; Safety</b>				
<b>Agency Name</b>	<b>Measure</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Goal</b>
Forensic Services Agency	Number of cases completed.	11,989	10,560	11,088
Forensic Services Agency	Number of items analyzed.	62,289	58,304	61,219
Forensic Services Agency	Decrease laboratory backlog.	2,718	2,174	1,739
Indianapolis Metropolitan Police Department	Number of non-fatal shooting incidents.	337	303	10% reduction
Indianapolis Metropolitan Police Department	Number of homicides.	111	94	10% reduction
Marion County Coroner	Increase number of individuals participating in mental health voucher program after referral.	268	190	200
Marion County Coroner	Increase number of community-based events attended for social workers/family advocates.	9	12	15
Marion County Sheriff	Increase number of medication-assisted treatment.	12	333	408
Marion County Sheriff	Number of Suicide Prevention Advocates to increase suicide prevention in Marion County Jail.	4 FTE	5 FTE	5 FTE
Metropolitan Emergency Services Agency	Percent of CALEA Certification.	N/A	N/A	30.00%
Metropolitan Emergency Services Agency	Percent of Criminal Justice Information Services policy development and compliance.	N/A	N/A	30.00%
Metropolitan Emergency Services Agency	Number of agencies that Emergency Management conducts Emergency Operation Center tabletops with.	2	3	2
Office of Public Health and Safety	Pounds of free produce provided to minority populations.	70,783	110,000	120,000
Office of Public Health and Safety	Number of rides per month to and from SNAP/WIC Certified Grocery Stores.	61,953	53,478	30,000
Office of Public Health and Safety	Number of cases connected to Tenant Advocacy Project's legal aid services.	3,885	4,135	4,200
Office of Public Health and Safety	Percent of Pathway to Employment participants are housed.	11.50%	13.76%	25.00%
Office of Public Health and Safety	Percent of Pathway to Employment participants obtain industry credentials.	90.00%	88.07%	92.00%

## Realize Economic Prosperity for All

The City of Indianapolis has made a commitment to ensuring economic prosperity for all. Ensuring economic prosperity for all includes ensuring Indianapolis citizens are skilled for success, inclusive economic growth, and improved mobility. In addition, City-County operations prioritize equity in hiring, compensation, contracting, and infrastructure investments. For more information on each agency and other strategies, please refer to those agencies' sections in this book. Performance measures for realizing economic prosperity for all are as follows:

### *Performance Measures*

Realize Economic Prosperity for All				
Agency Name	Measure	2024 Actual	2025 Estimated	2026 Goal
Marion County Community Corrections	Ratio of sentenced electronic monitoring cases per case manager.	59:1	58:1	50:1
Marion County Community Corrections	Ratio of pre-trial electronic monitoring cases per case manager.	66:1	71:1	65:1
Marion County Community Corrections	Ratio of probation electronic monitoring cases per case manager.	57:1	69:1	65:1
Marion County Public Defender Agency	Increase Social Work referral cases.	1,979	2,000	2,075
Office of Public Health and Safety	Number of Driver's License validations.	1,130	310	400
Office of Public Health and Safety	Number of people who received one-on-one reentry housing support.	73	75	85
Office of Public Health and Safety	Percentage of people assisted in the Release Lobby.	42.00%	42.00%	45.00%
Office of the Mayor	Mayor sponsored charter school board members who identify as a historically marginalized race or ethnicity.	49.00%	50.00%	53.00%
Prosecutor	Number of participants in the Parents that Work program.	197	220	230
Prosecutor	Number of participants at Second Chance Workshops.	1,400+	1,500	1,600

## Redefine the Delivery of Public Services

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

Performance Measures

Redefine the Delivery of Public Services				
Agency Name	Measure	2024 Actual	2025 Estimated	2026 Goal
Information Services Agency	Average score from customer satisfaction surveys.	97.00%	98.00%	99.00%
Information Services Agency	Vendor service level agreements.	98.00%	98.50%	99.00%
Information Services Agency	Percent of XBE Participation.	52.03%	50.08%	51.58%
Marion County Assessor	Percent of property-tax assessment appeals assigned to an analyst by November.	95.00%	95.00%	100.00%
Marion County Auditor	Percent of County vendor payments made by paper check.	96.80%	95.80%	25.00%
Marion County Auditor	Percent of County vendor payments made by ACH.	3.20%	4.20%	75.00%
Marion County Auditor	Percent of City vendor payments made by paper check.	95.40%	94.60%	25.00%
Marion County Auditor	Percent of City vendor payments made by ACH.	4.60%	5.40%	75.00%
Marion County Clerk	Increase number of online payments.	51,087	55,000	58,000
Marion County Clerk	Decrease the number of days required to process records requests.	3.56	2.14	Less than 3
Marion County Community Corrections	Hours dedicated for staff training and development.	11,053	11,300	12,000
Marion County Community Corrections	Number of peer reviews to ensure adherence to best practices and policies.	52	50	60
Marion County Community Corrections	Percent of staff receiving passing scores on peer reviews.	85.00%	80.00%	82.50%
Marion County Election Board	Decrease the percentage of provisional ballots cast as a percentage of total number each election.	0.51%	No elections in 2025.	0.25%
Marion County Election Board	Increase the percentage of annual campaign finance reports filed timely by candidates or campaign committees.	87.00%	92.00%	100.00%
Marion County Election Board	Maintain Vote Center staffing at 100% for both General and Primary Election Days.	68.00%	No elections in 2025.	100.00%
Marion County Recorder	Number of Property Fraud Alert subscriptions.	1,895	6,331	10,000
Marion County Recorder	Number of searchable records available online to the public.	86.00%	87.00%	88.00%
Marion County Treasurer	Increase number of property tax bills sent electronically.	N/A	30,634	33,697
Office of Audit & Performance	Increase number of agencies for audit coverage.	5	7	9

Office of Audit & Performance	Number of hours of performance measurement training provided to City-County staff.	1,165	1,200	1,250
Office of Equity, Belonging, and Inclusion	Number of agencies that complete equity trainings.	6	8	10
Office of Equity, Belonging, and Inclusion	Number of people that complete equity trainings.	125	230	300
Office of Equity, Belonging, and Inclusion	Number of equity trainings administered.	11	20	25

## Reset Fiscal Health for the Century Ahead

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

### *Performance Measures*

<b>Reset Fiscal Health for the Century Ahead</b>				
<b>Agency Name</b>	<b>Measure</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Goal</b>
Marion County Treasurer	Percentage of certified property tax levy collected on behalf of and distributed to units of government.	101.23%	100.00%	100.00%
Marion County Treasurer	Amount of annual earned interest.	\$19,305,374	\$15,150,000	\$15,775,000
Office of Finance and Management	Amount of recovery debt owed to the City from fines, fees, and other sources.	\$5,200,000	\$5,400,000	\$5,600,000
Office of Finance and Management	Percent of unrestricted fund balances in the City general funds.	26.90%	25.10%	26.00%
Office of Finance and Management	Number of trainees to complete Defensive Driving and OSHA 10 hour.	136	238	195

## Reinforce Community Vitality

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

### *Performance Measures*

Reinforce Community Vitality				
Agency Name	Measure	2024 Actual	2025 Estimated	2026 Goal
Cooperative Extension	Number of Marion County residents served through agency programs.	37,109	37,100	37,100
Cooperative Extension	Number of community partnerships within Marion County.	35	40	45
Department of Business and Neighborhood Services	Number of unsafe property demolitions.	49	50	70
Department of Business and Neighborhood Services	Tons of litter removed.	24	35	25
Department of Parks and Recreation	Number of participants in annual Arts programs.	13,358	20,430	14,986
Department of Parks and Recreation	Number of Arts & Nature programs offered in minority and lower income neighborhoods.	968	225	491
Department of Parks and Recreation	Number of participants in Nature programs.	246,167	195,510	222,075
Department of Public Works	Resident satisfaction on all solid waste service requests.	99.98%	99.98%	99.00%
Department of Public Works	Service requests resolved annually.	97.00%	98.60%	95.00%
Department of Public Works	Lane miles of annual rehabilitation.	94	116	100
Indianapolis Animal Care Services	Number of adoptions from Animal Shelter.	3,123	3,300	3,500
Indianapolis Animal Care Services	Number of animals reunited with owner.	783	800	3,500



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**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Indianapolis, for its Annual Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# 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 budget system. Submissions include projected expenses for existing services, budget justification for requests and reserves, a detailed personnel model by employee (total FTE's), revenue estimates, agency narratives, 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 vote of its 25 members 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 31<sup>st</sup>.

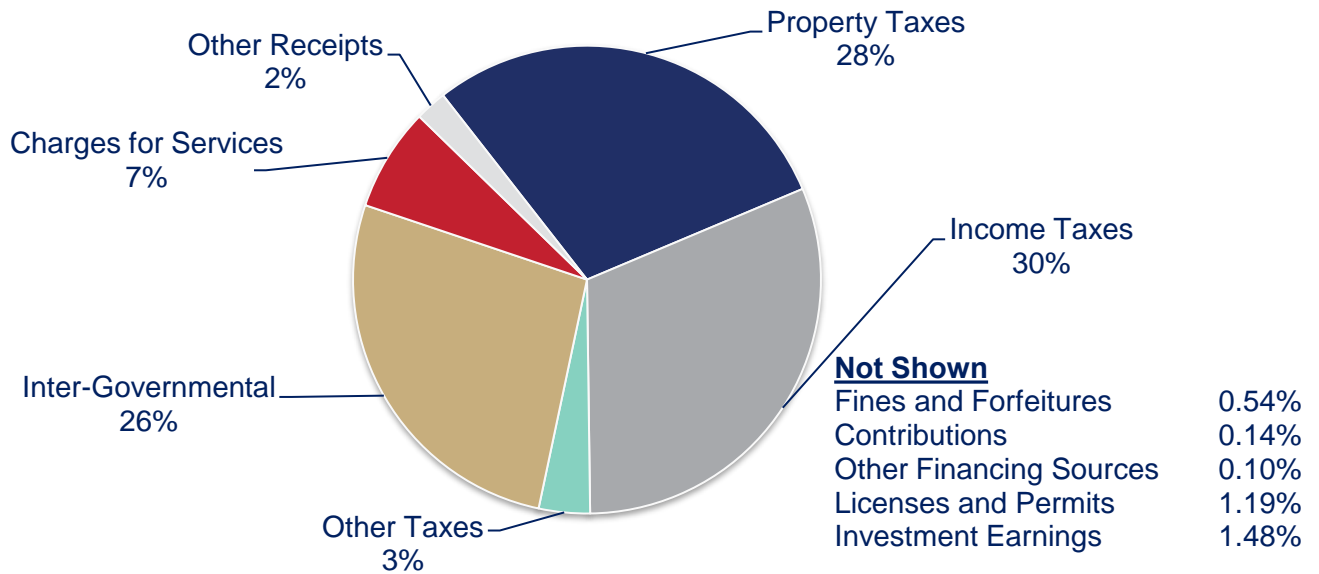
Fiscal Year  
Beginning  
January 1st

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

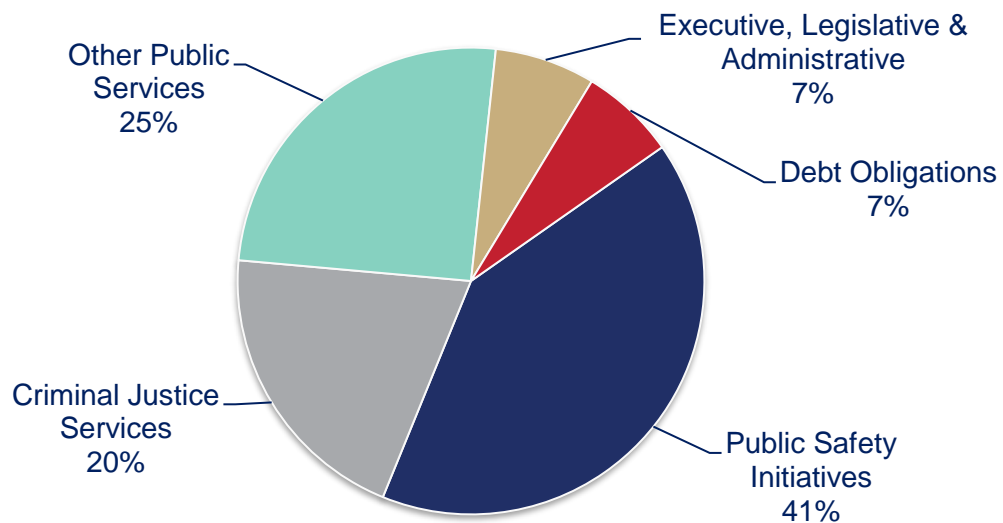
On a monthly basis, the fiscal officers of each department and the Office of Finance and Management review spend to date reports by department, fund and expenditure classification (character). These reports are submitted to the Council's Office and posted on the Office of Finance and Management's website. Any change request to a department's budget either increasing, decreasing, or transferring appropriations by the fund or 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 (f)	2025 Adopted	2026 Adopted
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
<b>Total</b>	<b>\$ 1,687,071,966</b>	<b>\$ 1,450,873,088</b>	<b>\$ 1,659,726,548</b>	<b>\$ 1,650,989,860</b>	<b>\$ 1,709,559,565</b>

Uses (b)	2022 Actual	2023 Actual (e)	2024 Actual (g)	2025 Adopted	2026 Adopted
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
<b>Total</b>	<b>\$ 1,601,097,996</b>	<b>\$ 1,656,503,446</b>	<b>\$ 1,712,090,779</b>	<b>\$ 1,650,933,578</b>	<b>\$ 1,709,502,080</b>

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

- a) 2022, 2023, and 2024 sources reflect revenue reported in the accounting system on a cash basis.
- b) 2022, 2023, and 2024 uses reflect expenses and encumbrances attributable to the specified budget year.
- c) 2022 sources represent the receipt of \$242M in federal stimulus funds (ARPA) and \$23.1M in one-time supplemental income tax distribution.
- d) 2023 sources include \$40M in one-time supplemental tax distribution.
- e) 2023 uses 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.
- f) 2024 sources include \$52M in one-time supplemental tax distribution.
- g) 2024 uses represent expenditures of \$110M in federal stimulus funding received in 2021 and 2022.

# FINANCIAL SUMMARIES

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# Funds

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

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

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

A **major** fund is a fund that constitutes more than 10% of either revenue or expenditures of the annually appropriated budget, excluding other financing sources and uses. All general funds are considered major funds throughout this budget document.

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.

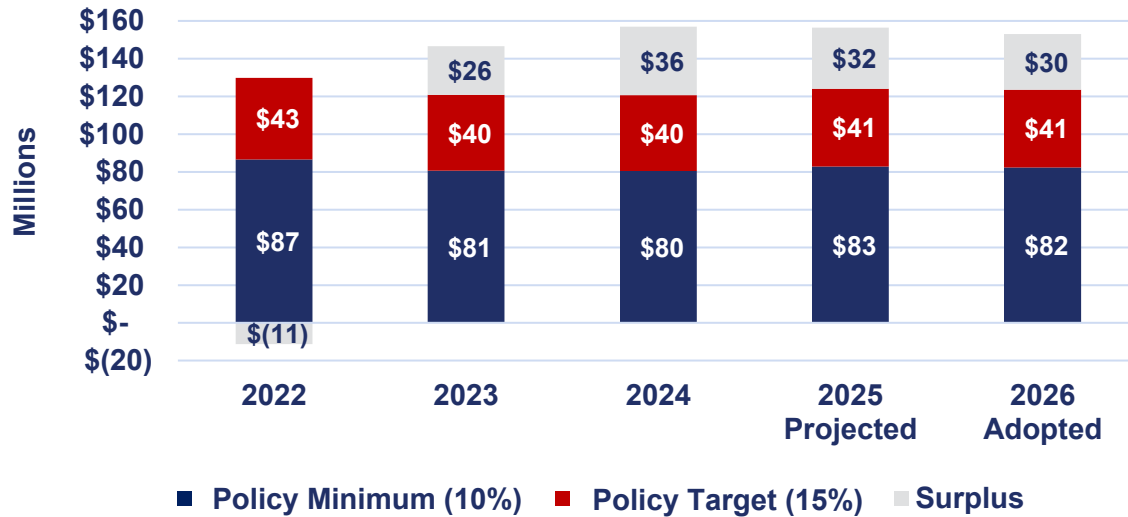
In 2016, the City-County Council passed Ordinance 5, which adopted a fund balance policy requiring the City to maintain an unassigned general fund balance of at least 10% of total general fund expenditures and an unrestricted fund balance of 17% of total general fund expenditures. As defined by GFOA, 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

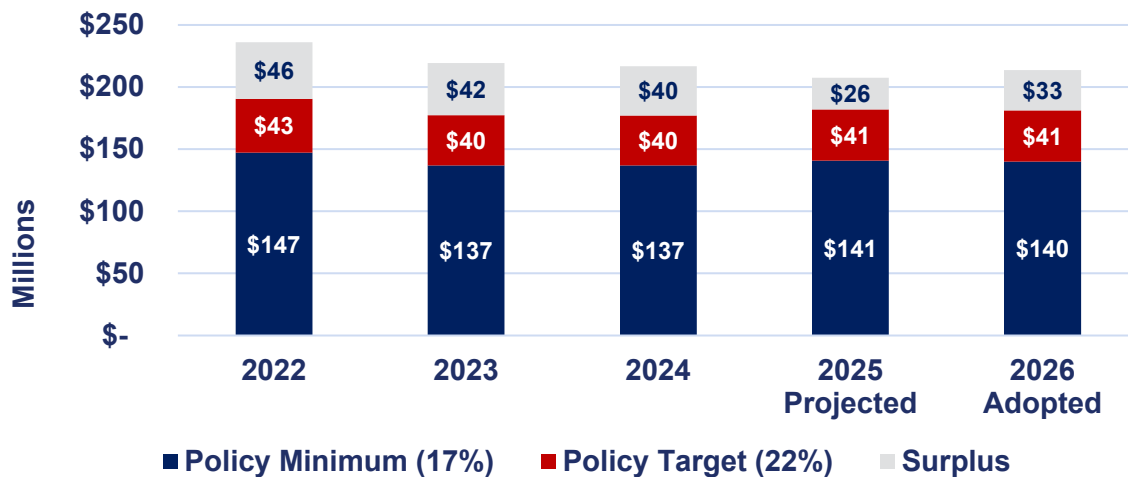
*Policy v. Actual*



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
<i>Consolidated County</i>	\$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
<b>Subtotal General Operating</b>	<b>\$353,349,521</b>	<b>\$ 271,630,899</b>	<b>\$ 823,162,231</b>	<b>\$246,401,000</b>	<b>\$274,671,099</b>	<b>\$ 291,174,173</b>	<b>\$ 17,679,842</b>	<b>\$ 278,394,782</b>
<i>Parking Meter</i>	\$ 11,362,423	\$ 9,045,717	\$ 4,810,000	\$ -	\$ -	\$ 4,810,000	\$ -	\$ 9,045,716
<i>State Law Enforcement</i>	\$ 8,471,707	\$ 7,417,455	\$ 1,520,000	\$ -	\$ -	\$ 2,964,829	\$ (1,444,830)	\$ 7,417,454
<i>Federal Law Enforcement</i>	\$ 9,680,474	\$ 7,919,743	\$ 2,038,300	\$ -	\$ -	\$ 3,528,700	\$ (1,490,400)	\$ 7,919,743
<i>City Public Safety Income Tax</i>	\$ 13,088,688	\$ -	\$ -	\$ -	\$ 95,032,279	\$ -	\$ (95,032,279)	\$ -
<i>Federal Grants - City</i>	\$(17,226,133)	\$ 23,167	\$ 150,780,326	\$ -	\$ -	\$ 150,780,326	\$ -	\$ 23,167
<i>State of Indiana Grants - City</i>	\$ 12,541,610	\$ 8,529,968	\$ 24,458,850	\$ -	\$ -	\$ 25,686,063	\$ (1,227,213)	\$ 8,529,968
<i>Drug Free Community- City</i>	\$ 363,203	\$ 168,551	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 168,551
<i>Stimulus-Coronavirus Pandemic</i>	\$ 31,242,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Special Revenue</b>	<b>\$ 69,524,501</b>	<b>\$ 33,104,602</b>	<b>\$ 183,757,476</b>	<b>\$ -</b>	<b>\$ 95,032,279</b>	<b>\$ 187,769,918</b>	<b>\$ (99,044,722)</b>	<b>\$ 33,104,600</b>
<i>PILOT Debt Service Bonds</i>	\$ 3,262,012	\$ 296,512	\$ 12,092,750	\$ -	\$ -	\$ 15,362,479	\$ (3,566,241)	\$ -
<i>Flood Control District Bonds</i>	\$ 2,594,814	\$ -	\$ 12,635,720	\$ -	\$ -	\$ -	\$ 12,635,720	\$ -
<i>Metro Thoroughfare Bonds</i>	\$ 6,682,732	\$ 323,532	\$ 20,748,999	\$ 2,609,000	\$ -	\$ 178,251	\$ 17,853,453	\$ 215,237
<i>Park District Bonds</i>	\$ 1,238,630	\$ 349,735	\$ 2,861,020	\$ 1,475,000	\$ -	\$ 133,192	\$ 1,038,550	\$ 135,457
<i>County Wide (MECA) Bonds</i>	\$ 2,261,070	\$ 796,526	\$ 7,393,032	\$ 6,708,000	\$ -	\$ 501,534	\$ -	\$ 613,028
<i>Civil City Bonds</i>	\$ 3,800,099	\$ 639,418	\$ 7,672,981	\$ 6,042,000	\$ -	\$ 466,936	\$ 1,142,400	\$ 617,773
<i>Revenue Bonds</i>	\$ 1,196,166	\$ 1,366,860	\$ 5,480,274	\$ -	\$ -	\$ 2,848,469	\$ 2,631,805	\$ 1,366,860
<i>Economic Development Bonds - Non TIF</i>	\$ 24,722	\$ 24,722	\$ 1,597,426	\$ -	\$ -	\$ 1,606,801	\$ -	\$ 34,097
<b>Subtotal Debt Service</b>	<b>\$ 21,060,244</b>	<b>\$ 3,797,306</b>	<b>\$ 70,482,202</b>	<b>\$ 16,834,000</b>	<b>\$ -</b>	<b>\$ 21,097,662</b>	<b>\$ 31,735,687</b>	<b>\$ 2,982,452</b>
<i>Cnty Cum Capital Improvements</i>	\$ 441,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>City Cum Capital Improvements</i>	\$ 23,346,050	\$ 15,078,486	\$ 17,240,531	\$ 15,649,000	\$ -	\$ 2,656,305	\$ (250,000)	\$ 15,893,260
<i>Fire Cumulative</i>	\$ 4,347,165	\$ 1,828,010	\$ 5,878,324	\$ 5,828,000	\$ -	\$ 555,275	\$ -	\$ 2,332,961
<i>Cap Asset Lifecycle &amp; Dev</i>	\$157,126,197	\$ -	\$ 44,731,460	\$ -	\$ -	\$ 2,200,000	\$ 44,481,459	\$ 1,949,999
<b>Subtotal Capital</b>	<b>\$185,261,031</b>	<b>\$ 16,906,496</b>	<b>\$ 67,850,315</b>	<b>\$ 21,477,000</b>	<b>\$ -</b>	<b>\$ 5,411,580</b>	<b>\$ 44,231,459</b>	<b>\$ 20,176,220</b>
<i>Police Pension Trust</i>	\$ (1,665,244)	\$ -	\$ 27,000,000	\$ -	\$ -	\$ 27,000,000	\$ -	\$ -
<i>Fire Pension Trust</i>	\$ (725,452)	\$ -	\$ 27,834,342	\$ -	\$ -	\$ 27,834,342	\$ -	\$ -
<b>Subtotal Trustee</b>	<b>\$ (2,390,697)</b>	<b>\$ -</b>	<b>\$ 54,834,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,834,342</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CITY OF INDIANAPOLIS FUNDS</b>	<b>\$626,804,600</b>	<b>\$ 325,439,303</b>	<b>\$1,200,086,566</b>	<b>\$284,712,000</b>	<b>\$369,703,378</b>	<b>\$ 560,287,675</b>	<b>\$ (5,397,734)</b>	<b>\$ 334,658,054</b>

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.

<b>Marion County</b>	<b>June 30, 2025</b>	<b>Dec. 31, 2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>Dec. 31, 2026</b>
	<b>Starting Cash Balance</b>	<b>Budgetary Fund Balance</b>	<b>Adopted Appropriations</b>	<b>Property Tax Net Levy</b>	<b>Local Income Tax Revenue</b>	<b>Other Misc. Revenue</b>	<b>Inter-fund Transfers</b>	<b>Budgetary Fund Balance</b>
<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
<b>Subtotal General Operating</b>	<b>\$ 52,341,337</b>	<b>\$ 30,175,329</b>	<b>\$ 249,248,390</b>	<b>\$174,567,000</b>	<b>\$ 50,033,362</b>	<b>\$ 62,533,251</b>	<b>\$(48,434,325)</b>	<b>\$ 19,626,227</b>
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	\$ 200,000	\$ -	\$ -	\$ 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	\$ -	\$ -
<b>Subtotal Special Revenue</b>	<b>\$ 45,410,949</b>	<b>\$ 20,561,971</b>	<b>\$ 171,168,482</b>	<b>\$ 1,941,000</b>	<b>\$ 94,002,028</b>	<b>\$ 45,208,243</b>	<b>\$ 30,929,792</b>	<b>\$ 21,474,553</b>
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	\$ -
<b>Subtotal Debt Services</b>	<b>\$ 1,380,057</b>	<b>\$ 173,351</b>	<b>\$ 42,592,623</b>	<b>\$ 942,000</b>	<b>\$ -</b>	<b>\$ 73,998</b>	<b>\$ 41,528,337</b>	<b>\$ 125,063</b>
Cumulative Capital Improvement	\$ 11,805,141	\$ 9,323,060	\$ 1,265,912	\$ 18,765,000	\$ -	\$ 969,580	\$(18,626,070)	\$ 9,165,658
<b>Subtotal Capital</b>	<b>\$ 11,805,141</b>	<b>\$ 9,323,060</b>	<b>\$ 1,265,912</b>	<b>\$ 18,765,000</b>	<b>\$ -</b>	<b>\$ 969,580</b>	<b>\$(18,626,070)</b>	<b>\$ 9,165,658</b>
Information Services	\$ (5,541,368)	\$ 5,490,371	\$ 45,140,107	\$ -	\$ -	\$ 45,821,050	\$ -	\$ 6,171,314
<b>Subtotal Internal Service</b>	<b>\$ (5,541,368)</b>	<b>\$ 5,490,371</b>	<b>\$ 45,140,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,821,050</b>	<b>\$ -</b>	<b>\$ 6,171,314</b>
<b>TOTAL MARION COUNTY FUNDS</b>	<b>\$105,396,117</b>	<b>\$ 65,724,082</b>	<b>\$ 509,415,514</b>	<b>\$196,215,000</b>	<b>\$144,035,391</b>	<b>\$154,606,121</b>	<b>\$ 5,397,734</b>	<b>\$ 56,562,815</b>
<b>TOTAL CITY/COUNTY FUNDS</b>	<b>\$732,200,717</b>	<b>\$ 540,965,573</b>	<b>\$1,709,502,080</b>	<b>\$480,927,000</b>	<b>\$513,738,768</b>	<b>\$714,893,797</b>	<b>\$ -</b>	<b>\$541,023,058</b>

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
<b>General Funds</b>				
<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%	-	-
<b>Special Revenue Funds</b>				
Parking Meter	-	1.10%	0.22%	-
State Law Enforcement	0.23%	-	-	-
Federal Law Enforcement	0.30%	-	-	-
Federal Grants - City	5.52%	26.00%	5.87%	-
State of Indiana Grants - City	0.19%	5.36%	0.18%	-
Drug Free Community- City	-	-	0.53%	-
<b>Debt Service Funds</b>				
PILOT Debt Service Bonds	-	-	-	17.16%
Flood Control District Bonds	-	-	-	17.93%
Metro Thoroughfare Bonds	-	-	-	29.44%
Park District Bonds	-	-	-	4.06%
County Wide (MECA) Bonds	-	-	-	10.49%
Civil City Bonds	-	-	-	10.89%
Revenue Bonds	-	-	-	7.78%
Economic Development Bonds - Non TIF	-	-	-	2.27%
<b>Capital Project Funds</b>				
City Cumulative Capital Improvements	1.49%	1.68%	-	-
Fire Cumulative	0.88%	-	-	-
Cap Asset Lifecycle & Dev	-	10.26%	1.76%	-
<b>Trustee Funds</b>				
Police Pension Trust	4.03%	-	-	-
Fire Pension Trust	4.16%	-	-	-
<b>Total City Appropriation</b>	<b>\$669,877,763</b>	<b>\$431,261,800</b>	<b>\$28,464,801</b>	<b>\$70,482,202</b>
<b>Percent of Total City Appropriation</b>	<b>55.82%</b>	<b>35.94%</b>	<b>2.37%</b>	<b>5.87%</b>

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
<b>General Funds</b>					
<i>County General</i>	-	60.68%	100.00%	42.15%	-
<b>Special Revenue Funds</b>					
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%	-	-	-
<b>Debt Service Funds</b>					
Capital Improvement Leases	-	-	-	-	2.50%
CJC Lease	-	-	-	-	97.50%
<b>Capital Project Funds</b>					
Cumulative Capital Improvement	0.22%	0.23%	-	0.43%	-
<b>Internal Service Funds</b>					
Information Services	-	-	-	49.88%	-
<b>Total County Appropriation</b>	<b>\$29,064,731</b>	<b>\$346,298,351</b>	<b>\$969,694</b>	<b>\$90,490,115</b>	<b>\$42,592,623</b>
<b>Percent of Total County Appropriation</b>	<b>5.71%</b>	<b>67.98%</b>	<b>0.19%</b>	<b>17.76%</b>	<b>8.36%</b>

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
<b>General Funds</b>				
<i>Consolidated County</i>	-	-	80.44%	-
<i>IFD General</i>	-	79.99%	-	-
<i>IMPD General</i>	85.94%	-	-	-
<b>Special Revenue Funds</b>				
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%
<b>Capital Project Funds</b>				
City Cumulative Capital Improvements	2.79%	-	-	-
Fire Cumulative	-	2.07%	-	-
Cumulative Capital Improvement	-	-	-	0.22%
<b>Trustee Funds</b>				
Police Pension Trust	7.53%	-	-	-
Fire Pension Trust	-	9.82%	-	-
<b>Total Appropriation</b>	<b>\$358,586,352</b>	<b>\$283,316,620</b>	<b>\$27,974,790</b>	<b>\$29,064,731</b>
<b>Percentage of Service Appropriation</b>	<b>51.30%</b>	<b>40.54%</b>	<b>4.00%</b>	<b>4.16%</b>

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
<b>General Funds</b>									
<i>County General</i>	49.94%	56.05%	100.00%	73.45%	100.00%	95.07%	42.74%	77.77%	83.63%
<b>Special Revenue Funds</b>									
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	-	-	-	-	-	-	-	-	-
Comm & Guardian Ad Litem	-	1.52%	-	-	-	-	-	-	-
Guardian Ad Litem	-	9.13%	-	-	-	-	-	-	-
Domestic Relations Counseling	-	0.15%	-	-	-	-	-	-	-
Diversion 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%	-	-	-
<b>Capital Project Funds</b>									
Cumulative Capital Improvement	0.37%	-	-	-	-	-	-	2.03%	-
<b>Total Appropriation</b>	<b>\$150,729,532</b>	<b>\$74,499,520</b>	<b>\$1,307,135</b>	<b>\$35,012,418</b>	<b>\$7,072,132</b>	<b>\$34,821,120</b>	<b>\$22,492,408</b>	<b>\$12,768,769</b>	<b>\$7,595,316</b>
<b>Percentage of Service Appropriation</b>	<b>43.53%</b>	<b>21.51%</b>	<b>0.38%</b>	<b>10.11%</b>	<b>2.04%</b>	<b>10.06%</b>	<b>6.50%</b>	<b>3.69%</b>	<b>2.19%</b>

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
<b>General Funds</b>						
<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%
<b>Special Revenue Funds</b>						
Parking Meter	-	1.84%	-	-	-	-
Federal Grants - City	23.78%	9.75%	82.25%	-	-	-
State of Indiana Grants - City	-	8.32%	1.87%	-	-	-
<b>Capital Project Funds</b>						
City Cumulative Capital Improvements	10.94%	0.22%	0.82%	-	0.75%	-
Cap Asset Lifecycle & Dev	-	17.18%	-	-	-	-
<b>Total Appropriation</b>	<b>\$53,596,745</b>	<b>\$257,411,196</b>	<b>\$90,310,240</b>	<b>\$21,919,629</b>	<b>\$8,023,991</b>	<b>\$969,694</b>
<b>Percentage of Service Appropriation</b>	<b>12.40%</b>	<b>59.55%</b>	<b>20.89%</b>	<b>5.07%</b>	<b>1.86%</b>	<b>0.23%</b>

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
<b>General Funds</b>							
<i>Consolidated County</i>	100.00%	100.00%	88.48%	100.00%	100.00%	100.00%	81.49%
<b>Special Revenue Funds</b>							
Parking Meter	-	-	-	-	-	-	0.50%
Federal Grants - City	-	-	11.52%	-	-	-	12.41%
Drug Free Community- City	-	-	-	-	-	-	1.20%
State of Indiana Grants - City	-	-	-	-	-	-	0.40%
<b>Capital Project Funds</b>							
Cap Asset Lifecycle & Dev	-	-	-	-	-	-	4.00%
<b>Total Appropriation</b>	<b>\$6,934,510</b>	<b>\$1,282,386</b>	<b>\$1,041,566</b>	<b>\$1,950,759</b>	<b>\$3,337,033</b>	<b>\$1,424,613</b>	<b>\$12,493,934</b>
<b>Percentage of Service Appropriation</b>	<b>24.37%</b>	<b>4.51%</b>	<b>3.66%</b>	<b>6.85%</b>	<b>11.72%</b>	<b>5.00%</b>	<b>43.89%</b>

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
<b>General Funds</b>									
<i>County General</i>	-	93.92%	64.17%	99.28%	90.34%	94.53%	100.00%	-	52.39%
<b>Special Revenue Funds</b>									
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%	-	-	-	-	-	-	-
<b>Capital Project Funds</b>									
Cumulative Capital Improvement	-	-	-	-	-	5.47%	-	-	-
<b>Internal Service Funds</b>									
Information Services	100.00%	-	-	-	-	-	-	-	-
<b>Total Appropriation</b>	<b>\$45,140,107</b>	<b>\$15,275,765</b>	<b>\$7,411,820</b>	<b>\$3,479,219</b>	<b>\$7,635,376</b>	<b>\$7,115,806</b>	<b>\$1,351,591</b>	<b>\$1,915,820</b>	<b>\$1,164,611</b>
<b>Percentage of Service Appropriation</b>	<b>49.88%</b>	<b>16.88%</b>	<b>8.20%</b>	<b>3.84%</b>	<b>8.44%</b>	<b>7.86%</b>	<b>1.49%</b>	<b>2.12%</b>	<b>1.29%</b>

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 Adopted
<b>Expenditure</b>					
Personal Services	49,519,368	54,682,380	62,531,729	61,443,839	63,685,010
Materials and Supplies	18,214,436	17,826,568	17,699,644	17,803,144	17,580,970
Other Services and Charges	52,964,141	60,466,035	60,666,447	77,191,837	57,790,702
Capital	57,049,862	910,288	715,226	969,226	757,926
Internal Charges	-37,163,501	-38,908,434	-43,904,154	-43,904,154	-46,485,064
<b>Total:</b>	<b>140,584,306</b>	<b>94,976,837</b>	<b>97,708,892</b>	<b>113,503,893</b>	<b>93,329,544</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
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	-225,003,693	-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
<b>Total:</b>	<b>154,394,693</b>	<b>98,525,657</b>	<b>105,964,838</b>	<b>94,260,959</b>	<b>98,783,115</b>

## 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 Adopted
<b>Expenditure</b>					
Personal Services	27,464,225	25,810,995	29,684,045	29,684,045	30,281,147
Materials and Supplies	6,286,703	6,773,174	6,229,133	5,729,133	6,229,133
Other Services and Charges	12,165,335	12,889,809	12,096,260	13,596,260	11,996,600
Capital	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
<b>Total:</b>	<b>55,747,760</b>	<b>55,793,492</b>	<b>66,071,341</b>	<b>67,571,341</b>	<b>70,142,483</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
Taxes	15,831,129	15,411,560	15,787,000	15,787,000	15,659,692
Licenses and Permit	-	2,563	-	-	-
Inter-Governmental	78,829,721	92,688,931	88,803,889	88,803,889	92,498,990
Charges for Services	1,853,295	1,950,383	1,750,000	1,750,000	2,000,000
Other Receipts	1,114,797	607,788	1,630,000	1,630,000	1,650,000
Interfund Transfers	-49,968,659	-51,035,665	-41,826,910	-40,326,910	-41,666,199
Investment Earnings	2,263,921	2,360,503	-	-	-
<b>Total:</b>	<b>49,924,204</b>	<b>61,986,062</b>	<b>66,143,979</b>	<b>67,643,979</b>	<b>70,142,483</b>

## 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 Adopted
<b>Expenditure</b>					
Personal Services	18,253,919	18,876,654	20,110,466	19,910,466	20,406,946
Materials and Supplies	1,045,895	1,090,777	1,305,705	1,305,705	1,131,076
Other Services and Charges	9,290,365	10,417,530	10,892,294	12,741,394	10,254,033
Capital	314,177	518,188	343,788	1,694,688	268,788
Internal Charges	1,138,805	1,270,743	1,276,712	1,276,712	1,629,678
<b>Total:</b>	<b>30,043,160</b>	<b>32,173,892</b>	<b>33,928,965</b>	<b>36,928,965</b>	<b>33,690,521</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
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	4,020,000	-
Investment Earnings	222,713	167,777	-	-	-
Contributions	-	-	-275,000	-275,000	-275,000
<b>Total:</b>	<b>30,504,551</b>	<b>31,627,248</b>	<b>33,968,304</b>	<b>36,583,758</b>	<b>33,370,971</b>

## 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 Adopted
<b>Expenditure</b>					
Personal Services	695,902	313,382	818,150	818,150	345,781
Materials and Supplies	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
Capital	77,995	140,000	175,000	325,000	450,000
Internal Charges	271,571	194,126	145,801	145,801	122,239
<b>Total:</b>	<b>5,832,485</b>	<b>6,019,094</b>	<b>5,081,760</b>	<b>5,835,785</b>	<b>4,008,378</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
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	-	-	-
<b>Total:</b>	<b>3,923,653</b>	<b>6,631,869</b>	<b>4,279,547</b>	<b>4,906,547</b>	<b>3,810,816</b>

## 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.

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Expenditure</b>					
Personal Services	8,204,199	8,449,886	8,792,792	8,792,792	8,671,989
Materials and Supplies	73,091	61,980	80,950	80,950	80,950
Other Services and Charges	26,742,598	34,823,108	29,051,071	30,551,071	29,533,700
Capital	3,740,000	3,131,797	3,196,069	1,696,069	3,196,069
Internal Charges	5,381,718	5,690,561	5,904,467	5,904,467	6,214,391
<b>Total:</b>	<b>44,141,607</b>	<b>52,157,332</b>	<b>47,025,349</b>	<b>47,025,349</b>	<b>47,697,098</b>

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Revenue</b>					
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	-	-	-
<b>Total:</b>	<b>43,907,671</b>	<b>46,358,707</b>	<b>47,104,779</b>	<b>46,557,825</b>	<b>48,167,098</b>

## 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 Adopted
<b>Expenditure</b>					
Other Services and Charges	8,285,887	8,701,681	8,164,711	8,164,711	8,244,603
Capital	180,000	180,000	180,000	180,000	180,000
Internal Charges	655,326	843,703	897,149	897,149	633,280
<b>Total:</b>	<b>9,121,212</b>	<b>9,725,385</b>	<b>9,241,860</b>	<b>9,241,860</b>	<b>9,057,883</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
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	-	-	-
<b>Total:</b>	<b>9,388,625</b>	<b>9,677,315</b>	<b>9,320,000</b>	<b>9,320,000</b>	<b>9,357,883</b>

## 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.

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Expenditure</b>					
Personal Services	172,475,640	174,882,132	179,237,911	190,537,911	199,015,717
Materials and Supplies	2,510,005	2,666,268	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
Capital	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
<b>Total:</b>	<b>192,858,980</b>	<b>198,502,429</b>	<b>203,896,950</b>	<b>215,196,950</b>	<b>226,630,135</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
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	-	-	-
<b>Total:</b>	<b>192,518,749</b>	<b>198,387,401</b>	<b>203,782,098</b>	<b>202,302,969</b>	<b>226,708,600</b>

## 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.

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Expenditure</b>					
Personal Services	171,663,481	228,982,990	241,166,768	252,376,768	260,814,942
Materials and Supplies	1,347,722	1,682,327	1,570,664	1,570,664	1,568,664
Other Services and Charges	24,915,566	28,292,083	32,230,976	33,285,976	33,354,114
Capital	525,191	248,427	690,910	425,910	690,910
Internal Charges	11,468,203	11,206,637	13,102,890	13,102,890	11,743,519
<b>Total:</b>	<b>209,920,164</b>	<b>270,412,464</b>	<b>288,762,208</b>	<b>300,762,208</b>	<b>308,172,149</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
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	-	-	-
<b>Total:</b>	<b>208,348,404</b>	<b>270,435,384</b>	<b>289,000,625</b>	<b>288,300,277</b>	<b>308,587,994</b>

## 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.

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Expenditure</b>					
Personal Services	7,618,247	7,807,495	8,401,347	8,401,347	9,249,790
Materials and Supplies	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
Capital	3,733,464	3,538,117	3,951,611	3,951,611	3,634,769
Internal Charges	4,006,654	3,266,541	4,114,727	4,114,727	4,927,792
<b>Total:</b>	<b>26,717,570</b>	<b>26,587,350</b>	<b>28,692,480</b>	<b>28,692,480</b>	<b>30,434,040</b>

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Revenue</b>					
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	-23,677,876	-22,874,433
Investment Earnings	1,809,817	2,053,776	-	-	-
Contributions	401,877	391,530	382,164	382,164	382,375
<b>Total:</b>	<b>28,667,183</b>	<b>28,720,161</b>	<b>28,697,276</b>	<b>28,697,276</b>	<b>30,997,154</b>

## City Special Revenue Funds

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

These funds are used to account for specific revenue sources that are legally restricted to expenditures for specific purposes. Parking Meter fund is used to account for revenue from parking meters and is used for the repair of sidewalks, curbs, and streets in the parking meter districts. State and Federal Law Enforcement funds account for equitable shares revenue and is used according to the U.S. Treasury equitable shares guidelines. Federal Grants and State of Indiana Grants funds are used to account for 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.

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Expenditure</b>					
Personal Services	62,269,570	16,094,233	23,893,521	24,629,271	23,299,805
Materials and Supplies	1,103,988	2,265,949	2,643,527	2,540,527	3,288,765
Other Services and Charges	134,551,654	99,664,183	103,652,544	110,441,794	100,187,971
Capital	28,872,647	47,614,444	59,955,155	60,315,155	56,190,626
Internal Charges	299,178	957,018	1,481,411	1,481,411	795,527
<b>Total:</b>	<b>227,097,037</b>	<b>166,595,828</b>	<b>191,626,158</b>	<b>199,408,158</b>	<b>183,762,695</b>

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Revenue</b>					
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	-	-	-
<b>Total:</b>	<b>62,646,103</b>	<b>91,728,129</b>	<b>191,244,737</b>	<b>190,734,737</b>	<b>183,757,475</b>

## City Debt Service Funds

The City Debt Service funds include the following non-major funds: PILOT Debt Service, Flood Control District Bonds, Metro Thoroughfare Bonds, Park District Bonds, County Wide (MECA) Bonds, Civil City 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 Adopted
<b>Expenditure</b>					
Other Services and Charges	60,413,332	140,598,222	68,945,057	69,455,057	70,482,202
<b>Total:</b>	<b>60,413,332</b>	<b>140,598,222</b>	<b>68,945,057</b>	<b>69,455,057</b>	<b>70,482,202</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
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
<b>Total:</b>	<b>60,737,284</b>	<b>141,566,736</b>	<b>69,324,672</b>	<b>88,175,746</b>	<b>69,667,349</b>

## City Capital Funds

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

These funds are used to account for resources designated to construct or acquire general capital assets. The primary source of revenue for these funds is property taxes. Revenues are also received from taxes distributed based on property tax levies, such as financial institutions tax, license excise tax, and commercial vehicle excise taxes. The Capital Asset Lifecycle and Development fund is non-lapsing and receives substantial transfers of gasoline tax revenue from 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.

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Expenditure</b>					
Materials and Supplies	141,924	102,753	340,000	90,000	340,000
Other Services and Charges	18,424,878	17,391,149	7,412,360	9,590,360	7,456,584
Capital	151,815,589	129,803,031	49,541,459	89,759,970	60,053,731
<b>Total:</b>	<b>170,382,390</b>	<b>147,296,933</b>	<b>57,293,819</b>	<b>99,440,330</b>	<b>67,850,315</b>

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Revenue</b>					
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	41,206,459	44,231,459
Investment Earnings	5,888,428	8,865,574	3,200,000	3,200,000	2,650,000
<b>Total:</b>	<b>121,783,622</b>	<b>152,944,456</b>	<b>59,832,064</b>	<b>66,628,054</b>	<b>71,120,039</b>

## City Fiduciary Funds

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

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

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

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

## 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.

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Expenditure</b>					
Personal Services	126,509,379	140,324,852	153,323,131	164,880,917	159,256,377
Materials and Supplies	2,963,174	3,071,905	3,541,352	3,375,352	3,155,759
Other Services and Charges	82,691,713	86,114,382	87,861,511	87,429,375	86,510,776
Capital	1,151,184	1,001,874	344,967	687,967	325,478
<b>Total:</b>	<b>213,315,450</b>	<b>230,513,013</b>	<b>245,070,961</b>	<b>256,373,611</b>	<b>249,248,390</b>

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Revenue</b>					
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	-55,734,103	-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
<b>Total:</b>	<b>217,917,636</b>	<b>235,074,787</b>	<b>238,064,715</b>	<b>230,865,390</b>	<b>238,699,288</b>

## 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](#).

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Expenditure</b>					
Personal Services	92,391,681	99,908,786	103,677,694	103,838,558	109,948,354
Materials and Supplies	919,395	1,213,487	2,257,399	2,297,294	2,354,415
Other Services and Charges	49,261,940	49,031,990	55,209,471	55,588,132	57,201,064
Capital	1,034,924	757,930	1,875,687	2,034,687	1,664,650
<b>Total:</b>	<b>143,607,940</b>	<b>150,912,192</b>	<b>163,020,252</b>	<b>163,758,672</b>	<b>171,168,482</b>

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Revenue</b>					
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	-	-	-
<b>Total:</b>	<b>137,937,944</b>	<b>149,551,849</b>	<b>158,299,087</b>	<b>158,273,546</b>	<b>172,081,063</b>

## 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.

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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Revenue</b>					
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
<b>Total:</b>	<b>38,380,421</b>	<b>38,546,756</b>	<b>42,467,281</b>	<b>42,464,695</b>	<b>42,544,335</b>

## 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 Adopted
<b>Expenditure</b>					
Other Services and Charges	345,000	731,631	1,613,772	1,613,772	63,357
Capital	716,849	494,714	1,802,555	1,802,555	1,202,555
<b>Total:</b>	<b>1,061,849</b>	<b>1,226,346</b>	<b>3,416,327</b>	<b>3,416,327</b>	<b>1,265,912</b>

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Revenue</b>					
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
<b>Total:</b>	<b>-2,887,666</b>	<b>5,603,424</b>	<b>3,803,826</b>	<b>3,573,019</b>	<b>1,108,510</b>

## 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.

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Expenditure</b>					
Personal Services	3,847,902	4,277,579	4,802,816	4,784,816	4,796,273
Materials and Supplies	60,643	92,192	92,305	42,305	63,000
Other Services and Charges	30,729,910	34,358,065	40,092,667	45,016,167	40,080,834
Capital	111,250	167,572	170,000	170,000	200,000
<b>Total:</b>	<b>34,749,705</b>	<b>38,895,408</b>	<b>45,157,788</b>	<b>50,013,288</b>	<b>45,140,107</b>

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Revenue</b>					
Inter-Governmental	44,976,022	40,248,778	46,064,108	46,064,108	45,821,050
Other Receipts	30,042	327,241	-	-	-
Interfund Transfers	-	-	-	4,305,500	-
<b>Total:</b>	<b>45,006,064</b>	<b>40,576,019</b>	<b>46,064,108</b>	<b>50,369,608</b>	<b>45,821,050</b>

# REVENUES

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# Overview

State law requires adoption of a balanced budget, which includes all anticipated revenues and expenses of every organizational unit (except for utilities). As such, all appropriations adopted by the City-County Council must be fully supported by revenue that is legally eligible to support adopted expenses, and/or fund balance (prior year, unencumbered revenue) that is legally eligible to support the adopted 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 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 2<sup>nd</sup> of each year. This is the amount included in the adopted 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

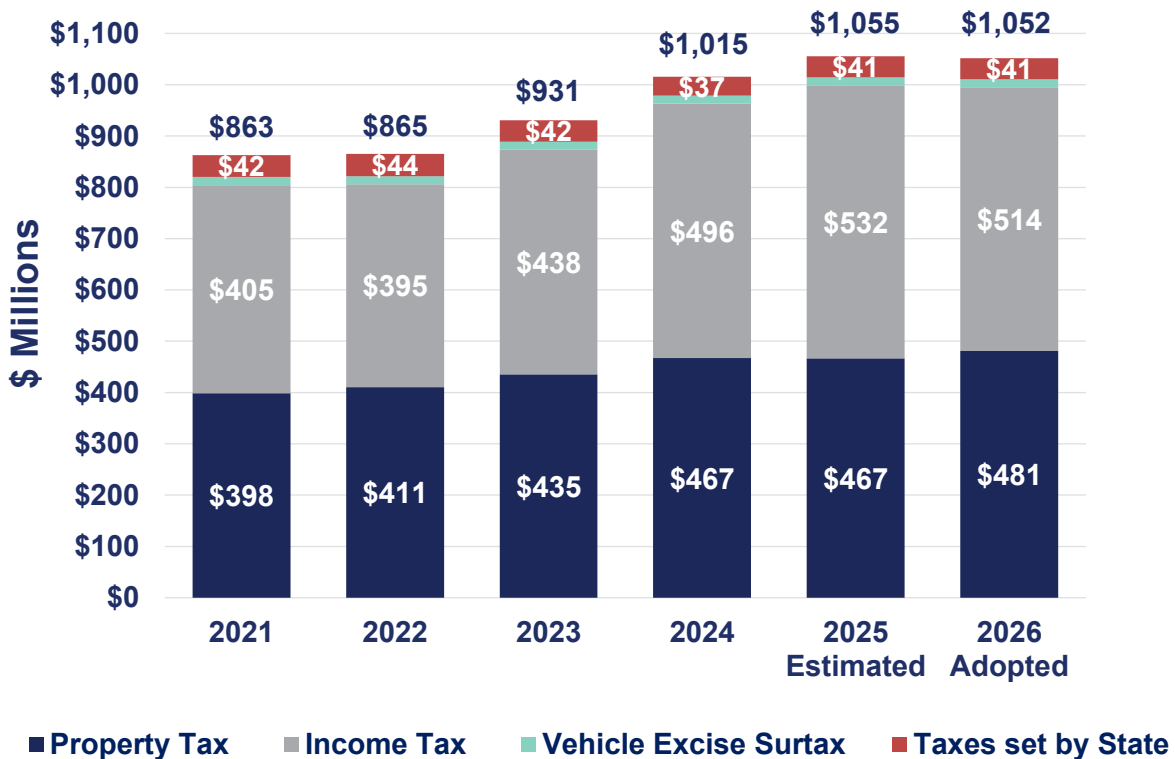
- *Gasoline*: Tax rate per gallon on all invoiced gallons of gasoline paid by the licensed distributor in the State who is first to receive the gasoline. The tax is added to the selling price.
- *Riverboat Wagering/Gaming*: Tax rate applied to the adjusted gross receipts, which are wagers minus winnings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

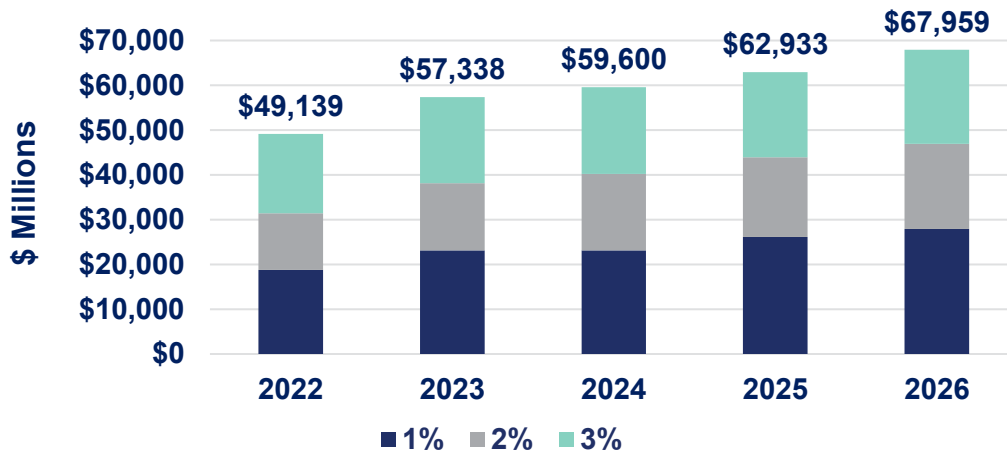
The following pages show the Consolidated City and County’s taxing districts along with the Net Assessed Values (NAV) of taxable property within those districts. The tax rate for a district is determined by the following formula:

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

## 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

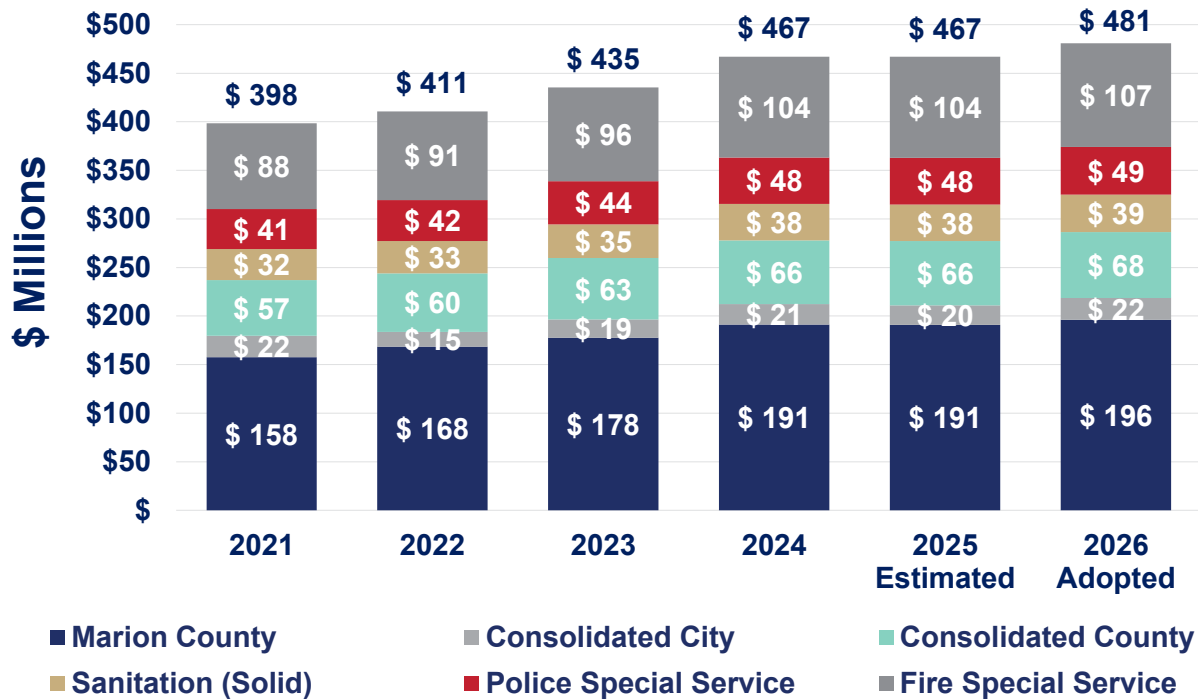
## Property Tax Information by Fund

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

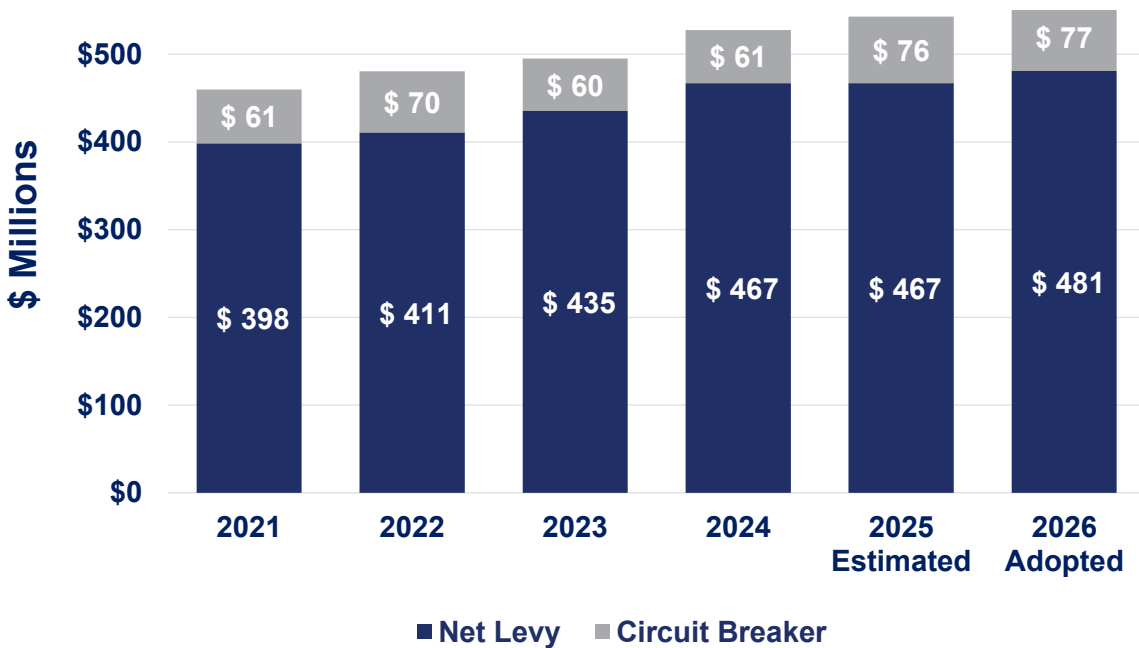
	2026		
	Levy	Circuit Breaker	Net Levy
<b>Marion County</b>			
County General Fund	\$203,837,000.0	\$29,270,000.0	\$174,567,000.0
Property Reassessment Fund	\$2,272,000.0	\$331,000.0	\$1,941,000.0
Cumulative Capital Improvement Fund	\$21,911,000.0	\$3,146,000.0	\$18,765,000.0
Capital Improvement Debt Service	\$975,000.0	\$33,000.0	\$942,000.0
<b>County Total</b>	<b>\$228,995,000.0</b>	<b>\$32,780,000.0</b>	<b>\$196,215,000.0</b>
<b>City of Indianapolis</b>			
Consolidated County Fund (City General Fund)	\$42,656,000.0	\$6,872,000.0	\$35,784,000.0
Consolidated County - Park General Fund	\$25,240,000.0	\$4,072,000.0	\$21,168,000.0
Indianapolis Fire Department Fund	\$115,485,000.0	\$14,314,000.0	\$101,171,000.0
Indianapolis Metropolitan Police Department Fund	\$56,951,000.0	\$7,849,000.0	\$49,102,000.0
Sanitation Solid Waste General Fund	\$44,698,000.0	\$6,162,000.0	\$38,536,000.0
Consolidated City Redevelopment General Fund	\$766,000.0	\$126,000.0	\$640,000.0
<b>Subtotal Operating</b>	<b>\$285,796,000.0</b>	<b>\$39,395,000.0</b>	<b>\$246,401,000.0</b>
City Cumulative Capital Development Fund	\$18,883,000.0	\$3,234,000.0	\$15,649,000.0
Indianapolis Fire Cumulative Capital Development	\$6,652,000.0	\$824,000.0	\$5,828,000.0
<b>Subtotal Capital</b>	<b>\$25,535,000.0</b>	<b>\$4,058,000.0</b>	<b>\$21,477,000.0</b>
Consolidated City Debt Service	\$6,250,000.0	\$208,000.0	\$6,042,000.0
Consolidated County Park Debt Service	\$1,526,000.0	\$51,000.0	\$1,475,000.0
Consolidated County Metro Thoroughfare Debt Service	\$2,700,000.0	\$91,000.0	\$2,609,000.0
Consolidated County MECA Debt Service	\$6,941,000.0	\$233,000.0	\$6,708,000.0
<b>Subtotal Debt Service</b>	<b>\$17,417,000.0</b>	<b>\$583,000.0</b>	<b>\$16,834,000.0</b>
<b>City Total</b>	<b>\$328,748,000.0</b>	<b>\$44,036,000.0</b>	<b>\$284,712,000.0</b>
<b>City/County Total</b>	<b>\$557,743,000</b>	<b>\$76,816,000</b>	<b>\$480,927,000</b>

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

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



## Certified Net Levy and Circuit Breaker for Marion County



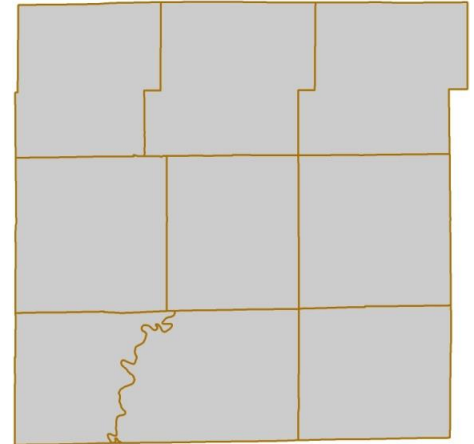
## Property Tax Districts

*All tax rates are adopted 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

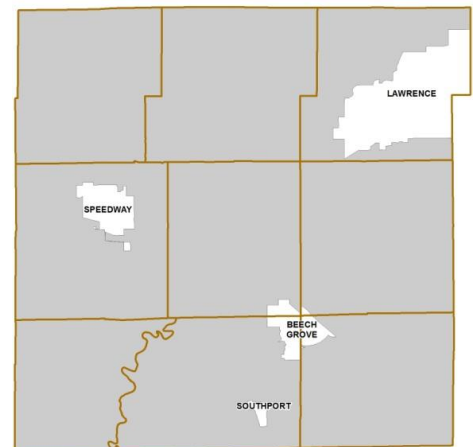
This district includes all taxable property within Marion County's borders. This tax district supports the County General, Property Reassessment, County Cumulative Capital, County Debt Service, Consolidated County fund (City General fund), Parks General fund, and some City General Obligation Debt Service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

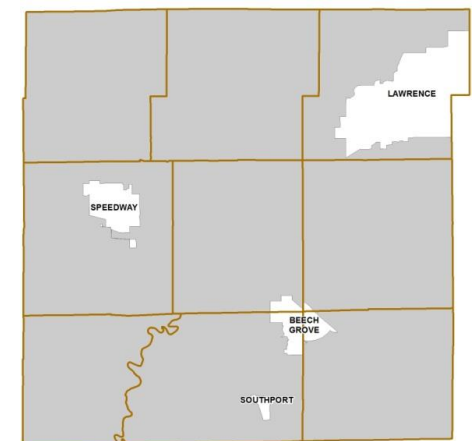
This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. This tax district supports the Redevelopment General, City Cumulative Capital, and most City General Obligation Debt Service funds. Tax revenues 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

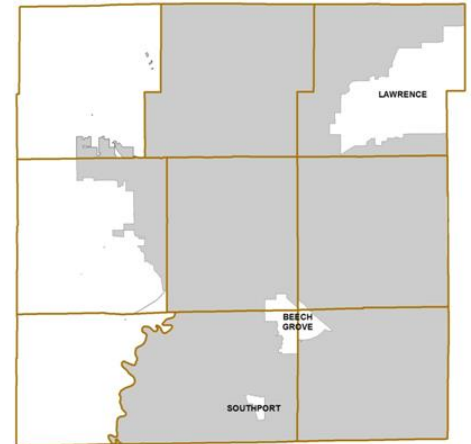
This district includes all taxable property within Marion County borders, excluding the cities of Lawrence, Beech Grove, Southport, and the town of Speedway. Tax revenues are deposited into the Indianapolis Metropolitan Police Department (IMPD) General fund, which provides funding for IMPD operating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



## Indianapolis Fire Special Service District

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

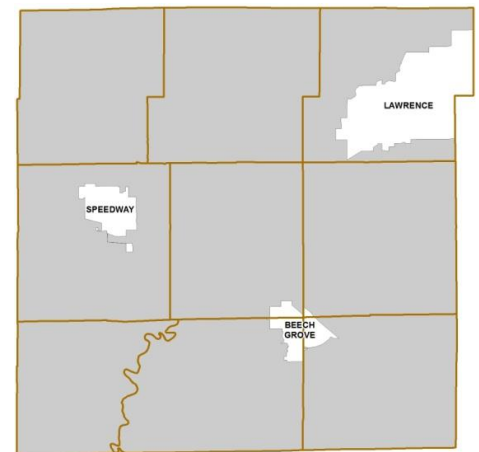
This taxing district includes most of the central and eastern portions of the county with minimal western portions included. This configuration reflects the consolidation of all township fire departments with the Indianapolis Fire Department (IFD), except Pike, Wayne, and Decatur townships. The district also excludes the cities of Lawrence, Beech Grove, and Southport. 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 1<sup>st</sup> of the current year, will certify a county distribution for the following year based on the amount of tax returns processed between July 1<sup>st</sup> of the previous year and June 30<sup>th</sup> of the current year. The certified distribution is a guaranteed amount that is sent to the County Treasurer at the beginning of each month in 1/12<sup>th</sup> increments.

## Supplemental Distributions

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

## County Income Tax Council (CITC)

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

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

## Expenditure Rate (maximum rate of 2.75%)

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

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

- Levy Freeze Tax (LOIT) - Adopted 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 1<sup>st</sup>, 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 shifts 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 1<sup>st</sup>, 2028 per Senate Enrolled Act 1 (2025).

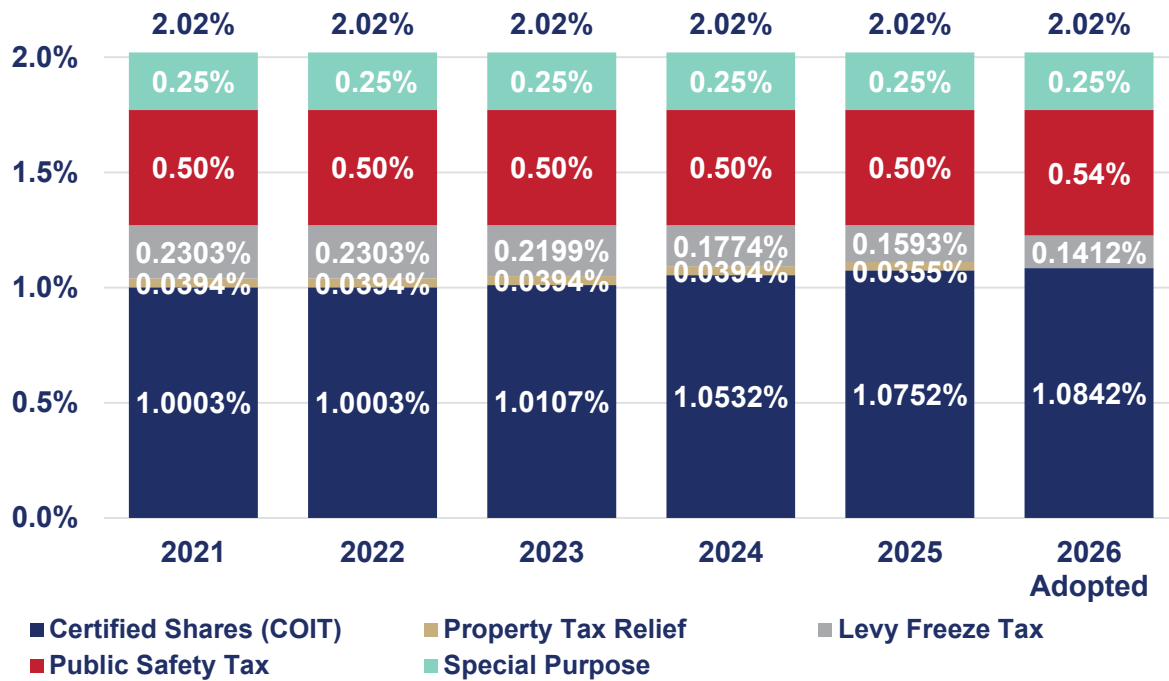
## Current Trends

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 1<sup>st</sup>, 2025. The 2026 Adopted budget allocates 100% of the certified distributions published August 1<sup>st</sup>, 2025, by the DOR.

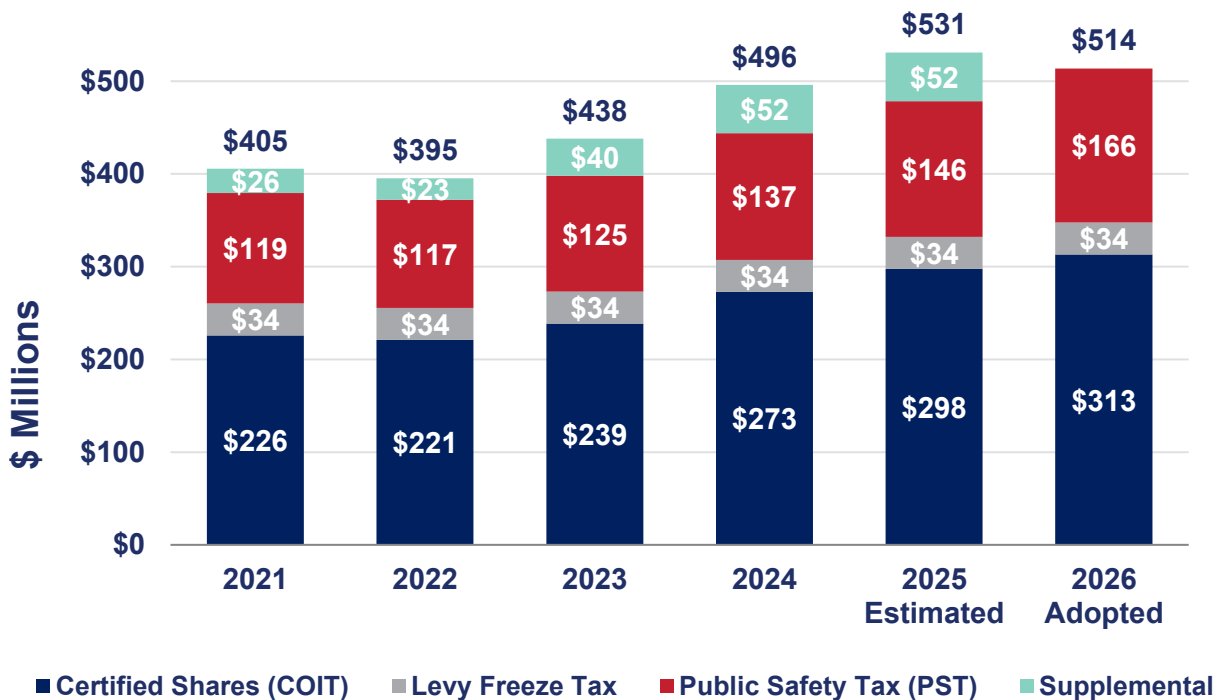
Senate Enrolled Act 1 (2025) created a new structure for local income taxes beginning January 1, 2028, including the elimination of the property tax relief rate and the levy freeze rate. In preparation for these changes, OFM is submitting an ordinance alongside the budget that will shift the property 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
<b>City/County Subtotal</b>	<b>\$ 313,217,831</b>	<b>\$ 166,034,307</b>	<b>\$ 34,486,630</b>	<b>\$ 513,738,768</b>
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
<b>Countywide Total</b>	<b>\$ 352,829,887</b>	<b>\$ 177,228,516</b>	<b>\$ 58,544,765</b>	<b>\$ 588,603,168</b>

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
	<b>\$ 1,047,444</b>	<b>\$ -</b>	<b>\$ 81,357,196</b>	<b>\$ 82,404,640</b>

Notes:

- (a) The allocations represent the amounts attributed to each respective LIT rate component based on the final amount certified by the State Budget Agency on August 1, 2025 and accounts for the rate changes under consideration by the City-County Council.
- (b) 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.
- (c) 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 (\$) subject to change pending the State's final certification of the revenue distribution.

# EXPENDITURES

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# Overview

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

## Personal Services (Character 1)

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

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

## Materials and Supplies (Character 2)

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

## Other Services and Charges (Character 3)

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

## Properties and Equipment (Character 4)

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

## Internal Charges (Character 5)

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

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

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

# Budget By Department By Service

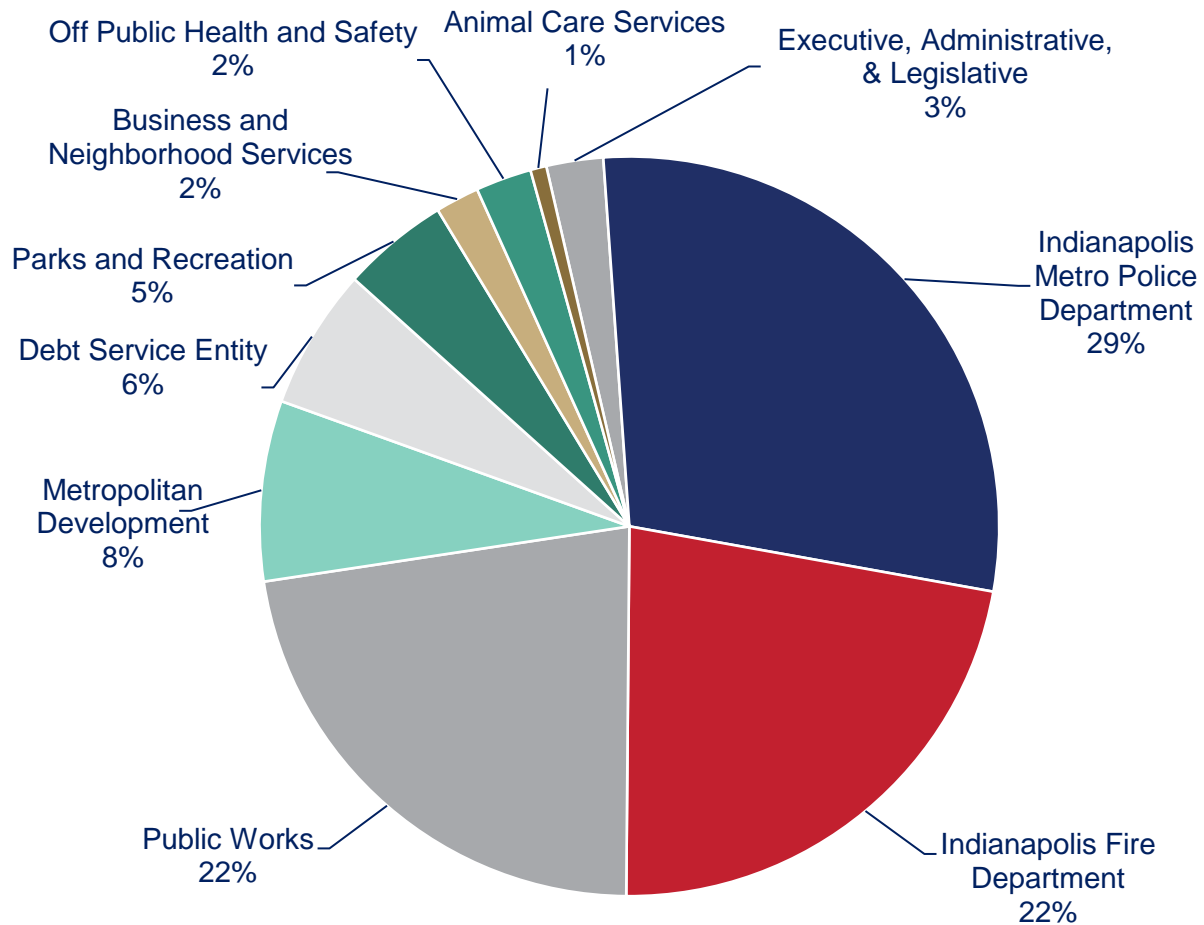
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Public Safety</b>					
Indianapolis Metropolitan Police Department	245,552,292	309,979,580	337,836,405	349,836,405	358,586,352
Indianapolis Fire Department	230,778,319	245,775,775	258,743,793	274,343,793	283,316,620
Office of Public Health and Safety	18,200,023	25,266,149	28,602,481	33,792,481	27,974,790
MC MESA	24,992,610	27,273,188	29,630,370	29,630,371	29,064,731
<b>Public Safety Total</b>	<b>519,523,244</b>	<b>608,294,692</b>	<b>654,813,050</b>	<b>687,603,050</b>	<b>698,942,493</b>
<b>Criminal Justice</b>					
MC Sheriff	123,027,786	135,041,032	141,392,282	148,166,782	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	35,362,418	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	39,124,437	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	7,919,797	7,595,316
<b>Criminal Justice Total</b>	<b>290,864,478</b>	<b>309,005,959</b>	<b>337,039,355</b>	<b>348,510,425</b>	<b>346,298,351</b>
<b>Other Public Services</b>					
Parks and Recreation	65,740,253	70,525,447	53,796,088	53,918,088	53,601,963
Public Works	268,087,046	250,803,491	246,610,159	290,810,159	257,411,196
Metropolitan Development	57,950,905	45,619,214	96,336,013	107,190,038	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	8,801,317	8,023,991
MC Cooperative Extension	810,460	851,988	922,167	922,167	969,694
<b>Other Public Services Total</b>	<b>420,423,537</b>	<b>398,789,317</b>	<b>428,295,905</b>	<b>487,134,442</b>	<b>432,236,712</b>
<b>Executive, Legislative &amp; Administrative</b>					
Office of the Mayor	6,916,110	6,302,515	7,162,425	7,419,425	6,934,510
Minority & Women Business Development	1,056,766	1,524,410	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	2,625,484	1,424,613
Finance & Management	70,571,151	18,402,902	13,352,689	14,606,689	12,493,934
MC Information Services Agency	34,749,705	39,220,408	45,157,788	50,528,288	45,140,107
MC Auditor	14,129,372	15,423,465	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	1,911,033	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	-	-	-
<b>Executive, Legislative &amp; Administrative Total</b>	<b>317,060,752</b>	<b>216,850,594</b>	<b>119,474,724</b>	<b>127,549,224</b>	<b>118,954,916</b>
<b>Debt Obligations</b>					
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
<b>Debt Obligations Total</b>	<b>108,631,435</b>	<b>179,141,732</b>	<b>111,310,543</b>	<b>111,820,543</b>	<b>113,074,825</b>
<b>Total - All Departments &amp; Agencies</b>	<b>1,656,503,446</b>	<b>1,712,082,295</b>	<b>1,650,933,578</b>	<b>1,762,617,684</b>	<b>1,709,507,298</b>
<b>% Change from 2025 Adopted</b>				<b>6.8%</b>	<b>3.5%</b>

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

## City – County Expenditures & Appropriations by Character

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>CITY</b>					
Personal Services	570,524,448	587,052,715	628,264,652	650,222,512	670,605,469
Materials and Supplies	30,808,299	32,547,814	33,317,305	32,567,806	33,350,049
Other Services and Charges	374,742,951	441,713,013	361,109,516	393,620,281	358,198,880
Capital	249,144,201	190,678,285	129,211,290	170,279,701	137,937,386
Internal Charges	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,225,219,898</b>	<b>1,251,991,827</b>	<b>1,151,902,763</b>	<b>1,246,690,299</b>	<b>1,200,091,785</b>
<b>COUNTY</b>					
Personal Services	222,748,963	244,511,217	261,803,641	273,504,291	274,001,004
Materials and Supplies	3,943,211	4,377,583	5,891,056	5,714,951	5,573,173
Other Services and Charges	201,577,166	208,779,578	227,142,908	232,012,933	226,448,653
Capital	3,014,207	2,422,090	4,193,209	4,695,209	3,392,683
<b>TOTAL EXPENDITURES</b>	<b>431,283,547</b>	<b>460,090,468</b>	<b>499,030,814</b>	<b>515,927,384</b>	<b>509,415,514</b>
<b>CITY &amp; COUNTY TOTAL</b>	<b>1,656,503,446</b>	<b>1,712,082,295</b>	<b>1,650,933,578</b>	<b>1,762,617,684</b>	<b>1,709,507,298</b>

# 2026 Appropriations – City



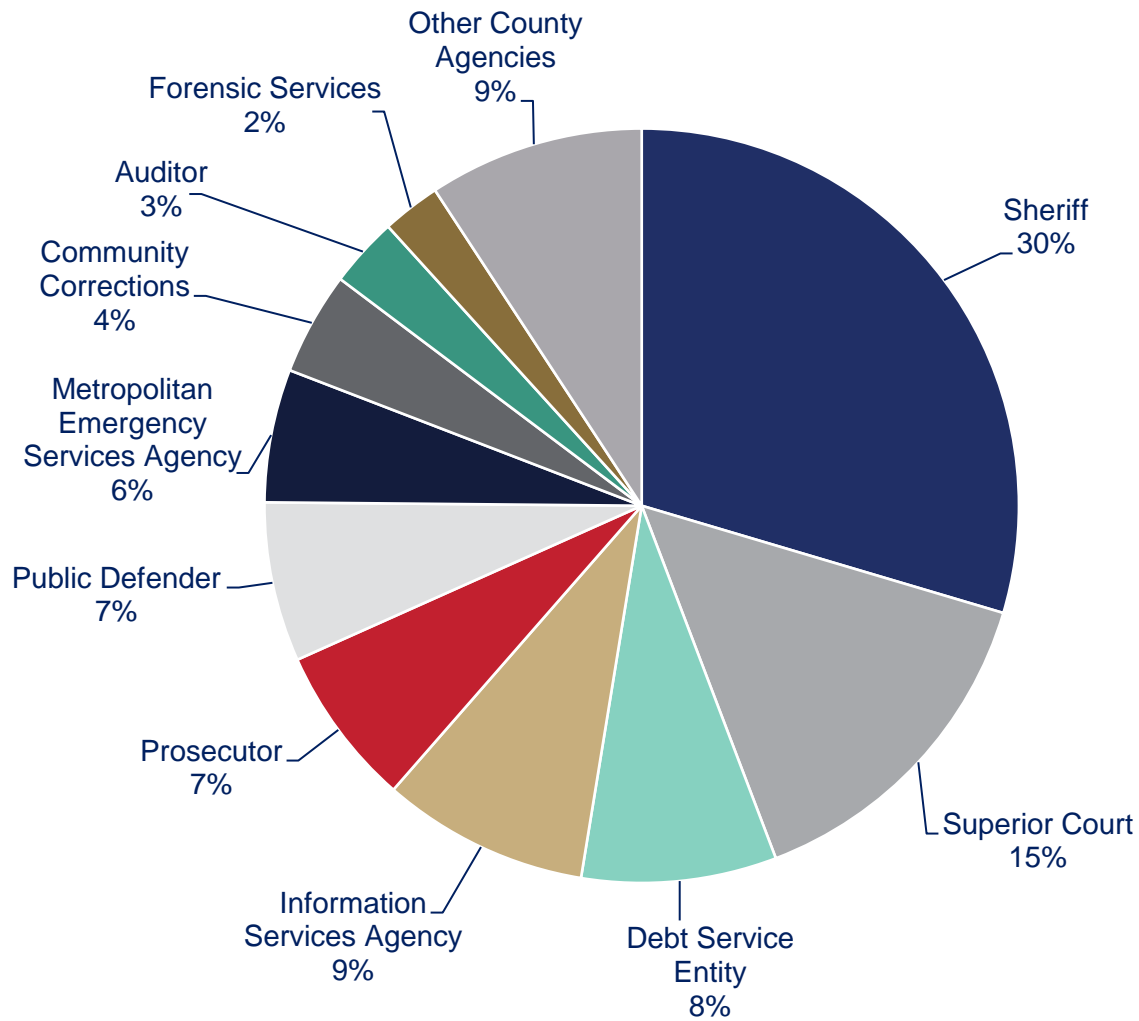
## **Executive, Administrative, & Legislative**

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 Agencies**

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
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 1,490,400</b>	<b>\$ 1,227,213</b>	<b>\$ 95,032,279</b>	<b>\$ 1,444,830</b>	<b>\$ 242,816,722</b>	<b>\$ 26,917,349</b>	<b>\$ 150,000</b>	<b>\$ 369,078,793</b>

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
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 250,000</b>	<b>\$ 12,145,058</b>	<b>\$ 18,626,070</b>	<b>\$ 21,516,976</b>	<b>\$ 3,566,241</b>	<b>\$ 486,747</b>	<b>\$ 23,054,433</b>	<b>\$ 41,666,199</b>	<b>\$ 121,311,724</b>

# 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 Adopted
<b>Source</b>					
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
<b>Total:</b>	<b>108,631,435</b>	<b>179,141,732</b>	<b>111,310,543</b>	<b>111,820,543</b>	<b>113,074,825</b>
<b>Expenditure</b>					
Other Services and Charges	108,631,435	179,141,732	111,310,543	111,820,543	113,074,825
<b>Total:</b>	<b>108,631,435</b>	<b>179,141,732</b>	<b>111,310,543</b>	<b>111,820,543</b>	<b>113,074,825</b>

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

# Amortization Schedules

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

## Pilot Debt Service Fund

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

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 6,225,000	\$ 5,865,750	\$ 12,090,750
2027	\$ 6,535,000	\$ 5,554,500	\$ 12,089,500
2028	\$ 6,860,000	\$ 5,227,750	\$ 12,087,750
2029	\$ 7,205,000	\$ 4,884,750	\$ 12,089,750
2030	\$ 7,565,000	\$ 4,524,500	\$ 12,089,500
2031	\$ 7,945,000	\$ 4,146,250	\$ 12,091,250
2032	\$ 8,340,000	\$ 3,749,000	\$ 12,089,000
2033	\$ 8,760,000	\$ 3,332,000	\$ 12,092,000
2034	\$ 9,110,000	\$ 2,981,600	\$ 12,091,600
2035	\$ 9,565,000	\$ 2,526,100	\$ 12,091,100
2036	\$ 10,040,000	\$ 2,047,850	\$ 12,087,850
2037	\$ 10,445,000	\$ 1,646,250	\$ 12,091,250
2038	\$ 10,965,000	\$ 1,124,000	\$ 12,089,000
2039	\$ 11,515,000	\$ 575,750	\$ 12,090,750
<b>Total</b>	<b>\$ 121,075,000</b>	<b>\$ 48,186,050</b>	<b>\$ 169,261,050</b>

## Flood Control Bonds

The below schedule represents the remaining debt service for Stormwater Bonds Series 2019A, Series 2022C and Series 2024F backed by stormwater user fees, which are based on an impervious area of parcels. Proceeds were used for additions and improvements to the Stormwater District's stormwater system, and the advanced refunding of previous fund specific bonds.

Year	Principal	Interest	Total
2026	\$ 3,750,000	\$ 7,426,650	\$ 11,176,650
2027	\$ 3,935,000	\$ 7,239,150	\$ 11,174,150
2028	\$ 4,190,000	\$ 7,042,400	\$ 11,232,400
2029	\$ 4,345,000	\$ 6,832,900	\$ 11,177,900
2030	\$ 4,700,000	\$ 6,615,650	\$ 11,315,650
2031	\$ 4,935,000	\$ 6,380,650	\$ 11,315,650
2032	\$ 5,040,000	\$ 6,133,900	\$ 11,173,900
2033	\$ 5,290,000	\$ 5,881,900	\$ 11,171,900
2034	\$ 5,555,000	\$ 5,617,400	\$ 11,172,400
2035	\$ 5,835,000	\$ 5,339,650	\$ 11,174,650
2036	\$ 6,125,000	\$ 5,047,900	\$ 11,172,900
2037	\$ 6,415,000	\$ 4,758,050	\$ 11,173,050
2038	\$ 6,720,000	\$ 4,454,350	\$ 11,174,350
2039	\$ 7,000,000	\$ 4,177,800	\$ 11,177,800
2040	\$ 7,285,000	\$ 3,889,650	\$ 11,174,650
2041	\$ 4,215,000	\$ 3,589,700	\$ 7,804,700
2042	\$ 4,405,000	\$ 3,398,900	\$ 7,803,900
2043	\$ 4,605,000	\$ 3,199,400	\$ 7,804,400
2044	\$ 4,815,000	\$ 2,990,750	\$ 7,805,750
2045	\$ 5,030,000	\$ 2,772,450	\$ 7,802,450
2046	\$ 5,260,000	\$ 2,544,300	\$ 7,804,300
2047	\$ 5,500,000	\$ 2,305,550	\$ 7,805,550
2048	\$ 5,775,000	\$ 2,030,550	\$ 7,805,550
2049	\$ 6,060,000	\$ 1,741,800	\$ 7,801,800
2050	\$ 6,375,000	\$ 1,430,613	\$ 7,805,613
2051	\$ 6,700,000	\$ 1,103,225	\$ 7,803,225
2052	\$ 7,045,000	\$ 759,150	\$ 7,804,150
2053	\$ 7,415,000	\$ 389,288	\$ 7,804,288
<b>Total</b>	<b>\$ 154,320,000</b>	<b>\$ 115,093,675</b>	<b>\$ 269,413,675</b>

## Metro Thoroughfare Bond

The below schedule represents the remaining debt service for Metro Thoroughfare Bonds Series 2017A and Series 2025A backed by property taxes, and Series 2020B, Series 2024A, Series 2024B backed by gasoline, wheel tax revenue and property taxes remitted to the City. Proceeds were used to construct, renovate, and rehabilitate the City's public roads, sidewalks, streets, bridges, curbs, and the advanced refunding of previous fund specific bonds.

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 12,745,000	\$ 7,753,506	\$ 20,498,506
2027	\$ 12,535,000	\$ 7,352,597	\$ 19,887,597
2028	\$ 12,675,000	\$ 6,973,720	\$ 19,648,720
2029	\$ 12,895,000	\$ 6,587,275	\$ 19,482,275
2030	\$ 13,215,000	\$ 6,263,411	\$ 19,478,411
2031	\$ 13,395,000	\$ 5,917,043	\$ 19,312,043
2032	\$ 11,500,000	\$ 5,572,306	\$ 17,072,306
2033	\$ 11,795,000	\$ 5,277,652	\$ 17,072,652
2034	\$ 12,100,000	\$ 4,973,208	\$ 17,073,208
2035	\$ 12,395,000	\$ 4,679,389	\$ 17,074,389
2036	\$ 12,280,000	\$ 4,332,579	\$ 16,612,579
2037	\$ 12,625,000	\$ 3,987,131	\$ 16,612,131
2038	\$ 12,980,000	\$ 3,631,472	\$ 16,611,472
2039	\$ 13,345,000	\$ 3,265,277	\$ 16,610,277
2040	\$ 13,720,000	\$ 2,888,300	\$ 16,608,300
2041	\$ 14,840,000	\$ 2,339,500	\$ 17,179,500
2042	\$ 15,585,000	\$ 1,597,500	\$ 17,182,500
2043	\$ 16,365,000	\$ 818,250	\$ 17,183,250
<b>Total</b>	<b>\$ 236,990,000</b>	<b>\$ 84,210,114</b>	<b>\$ 321,200,114</b>

## Parks District Bonds

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

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 1,080,000	\$ 1,736,413	\$ 2,816,413
2027	\$ 1,145,000	\$ 1,682,413	\$ 2,827,413
2028	\$ 1,240,000	\$ 1,625,163	\$ 2,865,163
2029	\$ 1,325,000	\$ 1,563,163	\$ 2,888,163
2030	\$ 1,415,000	\$ 1,496,913	\$ 2,911,913
2031	\$ 1,510,000	\$ 1,426,163	\$ 2,936,163
2032	\$ 1,590,000	\$ 1,350,663	\$ 2,940,663
2033	\$ 1,705,000	\$ 1,271,163	\$ 2,976,163
2034	\$ 1,800,000	\$ 1,199,363	\$ 2,999,363
2035	\$ 1,900,000	\$ 1,123,363	\$ 3,023,363
2036	\$ 2,000,000	\$ 1,042,963	\$ 3,042,963
2037	\$ 2,115,000	\$ 958,113	\$ 3,073,113
2038	\$ 2,225,000	\$ 868,113	\$ 3,093,113
2039	\$ 2,345,000	\$ 773,263	\$ 3,118,263
2040	\$ 2,450,000	\$ 690,113	\$ 3,140,113
2041	\$ 765,000	\$ 602,613	\$ 1,367,613
2042	\$ 830,000	\$ 564,363	\$ 1,394,363
2043	\$ 860,000	\$ 522,863	\$ 1,382,863
2044	\$ 1,140,000	\$ 477,713	\$ 1,617,713
2045	\$ 1,230,000	\$ 417,863	\$ 1,647,863
2046	\$ 1,115,000	\$ 353,288	\$ 1,468,288
2047	\$ 1,175,000	\$ 294,750	\$ 1,469,750
2048	\$ 1,540,000	\$ 233,063	\$ 1,773,063
2049	\$ 1,315,000	\$ 169,538	\$ 1,484,538
2050	\$ 1,370,000	\$ 115,294	\$ 1,485,294
2051	\$ 1,425,000	\$ 29,391	\$ 1,454,391
<b>Total</b>	<b>\$ 38,610,000</b>	<b>\$ 22,588,072</b>	<b>\$ 61,198,072</b>

## Public Safety Communications

The below schedule represents the remaining debt service for Public Safety Communications District Projects Series 2017A, Series 2020A and Series 2025A backed by property taxes. Proceeds were used for the acquisition, construction, installation and equipping of a public safety communications computer aided dispatch (“CAD”) system and records management system located within the Public Safety Communications District, and the advanced refunding of previous fund specific bonds.

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 6,560,000	\$ 803,645	\$ 7,363,645
2027	\$ 5,110,000	\$ 558,656	\$ 5,668,656
2028	\$ 4,365,000	\$ 429,303	\$ 4,794,303
2029	\$ 305,000	\$ 361,706	\$ 666,706
2030	\$ 320,000	\$ 351,950	\$ 671,950
2031	\$ 330,000	\$ 338,900	\$ 668,900
2032	\$ 350,000	\$ 321,900	\$ 671,900
2033	\$ 365,000	\$ 304,025	\$ 669,025
2034	\$ 380,000	\$ 289,200	\$ 669,200
2035	\$ 395,000	\$ 273,625	\$ 668,625
2036	\$ 415,000	\$ 253,375	\$ 668,375
2037	\$ 440,000	\$ 232,000	\$ 672,000
2038	\$ 460,000	\$ 209,500	\$ 669,500
2039	\$ 485,000	\$ 185,875	\$ 670,875
2040	\$ 510,000	\$ 161,000	\$ 671,000
2041	\$ 535,000	\$ 134,875	\$ 669,875
2042	\$ 565,000	\$ 107,375	\$ 672,375
2043	\$ 590,000	\$ 78,500	\$ 668,500
2044	\$ 620,000	\$ 48,250	\$ 668,250
2045	\$ 655,000	\$ 16,375	\$ 671,375
<b>Total</b>	<b>\$ 23,755,000</b>	<b>\$ 5,460,036</b>	<b>\$ 29,215,036</b>

## Civil City Bond

The below schedule represents the remaining debt service for Civil City District Series 2017A, Series 2019A, Series 2021A, Series 2022A, Series 2022B, and Series 2025A backed by property taxes. Proceeds were used for the acquisition, construction, installation, equipping and financing of all or a portion solid waste equipment, pursuit police vehicles, repairs to certain City owned facilities, new voting machines, construction and repair of Fire stations, and fire apparatus.

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 3,795,000	\$ 2,662,599	\$ 6,457,599
2027	\$ 4,005,000	\$ 2,469,549	\$ 6,474,549
2028	\$ 3,175,000	\$ 2,304,953	\$ 5,479,953
2029	\$ 3,285,000	\$ 2,183,630	\$ 5,468,630
2030	\$ 3,410,000	\$ 2,063,479	\$ 5,473,479
2031	\$ 3,545,000	\$ 1,935,783	\$ 5,480,783
2032	\$ 3,655,000	\$ 1,806,578	\$ 5,461,578
2033	\$ 3,280,000	\$ 1,676,415	\$ 4,956,415
2034	\$ 3,415,000	\$ 1,536,912	\$ 4,951,912
2035	\$ 3,520,000	\$ 1,389,475	\$ 4,909,475
2036	\$ 3,915,000	\$ 1,229,250	\$ 5,144,250
2037	\$ 4,080,000	\$ 1,055,950	\$ 5,135,950
2038	\$ 3,905,000	\$ 871,650	\$ 4,776,650
2039	\$ 4,090,000	\$ 688,850	\$ 4,778,850
2040	\$ 4,260,000	\$ 517,825	\$ 4,777,825
2041	\$ 2,235,000	\$ 339,100	\$ 2,574,100
2042	\$ 2,355,000	\$ 218,525	\$ 2,573,525
2043	\$ 690,000	\$ 91,250	\$ 781,250
2044	\$ 725,000	\$ 55,875	\$ 780,875
2045	\$ 755,000	\$ 18,875	\$ 773,875
<b>Total</b>	<b>\$ 62,095,000</b>	<b>\$ 25,116,523</b>	<b>\$ 87,211,523</b>

## Economic Development Bonds – Non TIF

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

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 885,000	\$ 711,710	\$ 1,596,710
2027	\$ 920,000	\$ 676,210	\$ 1,596,210
2028	\$ 960,000	\$ 637,420	\$ 1,597,420
2029	\$ 1,005,000	\$ 596,910	\$ 1,601,910
2030	\$ 1,005,000	\$ 554,500	\$ 1,559,500
2031	\$ 1,055,000	\$ 504,250	\$ 1,559,250
2032	\$ 1,110,000	\$ 451,500	\$ 1,561,500
2033	\$ 1,165,000	\$ 396,000	\$ 1,561,000
2034	\$ 1,225,000	\$ 337,750	\$ 1,562,750
2035	\$ 1,285,000	\$ 276,500	\$ 1,561,500
2036	\$ 1,355,000	\$ 212,250	\$ 1,567,250
2037	\$ 1,420,000	\$ 144,500	\$ 1,564,500
2038	\$ 1,470,000	\$ 73,500	\$ 1,543,500
<b>Total</b>	<b>\$ 14,860,000</b>	<b>\$ 5,573,000</b>	<b>\$ 20,433,000</b>

## Marion County

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

Year	Principal	Interest	Total
2026	\$ 11,260,000	\$ 31,037,206	\$ 42,297,206
2027	\$ 11,890,000	\$ 30,487,306	\$ 42,377,306
2028	\$ 12,550,000	\$ 29,906,306	\$ 42,456,306
2029	\$ 13,260,000	\$ 29,278,806	\$ 42,538,806
2030	\$ 14,005,000	\$ 28,615,806	\$ 42,620,806
2031	\$ 14,790,000	\$ 27,915,556	\$ 42,705,556
2032	\$ 15,635,000	\$ 27,176,056	\$ 42,811,056
2033	\$ 16,480,000	\$ 26,402,756	\$ 42,882,756
2034	\$ 17,340,000	\$ 25,638,206	\$ 42,978,206
2035	\$ 18,285,000	\$ 24,789,306	\$ 43,074,306
2036	\$ 19,275,000	\$ 23,893,656	\$ 43,168,656
2037	\$ 20,310,000	\$ 22,947,813	\$ 43,257,813
2038	\$ 21,245,000	\$ 22,121,600	\$ 43,366,600
2039	\$ 21,380,000	\$ 21,032,475	\$ 42,412,475
2040	\$ 22,460,000	\$ 20,055,775	\$ 42,515,775
2041	\$ 23,590,000	\$ 19,028,775	\$ 42,618,775
2042	\$ 24,770,000	\$ 17,949,125	\$ 42,719,125
2043	\$ 26,055,000	\$ 16,814,475	\$ 42,869,475
2044	\$ 27,165,000	\$ 15,610,750	\$ 42,775,750
2045	\$ 28,645,000	\$ 14,243,300	\$ 42,888,300
2046	\$ 30,410,000	\$ 12,801,075	\$ 43,211,075
2047	\$ 32,090,000	\$ 11,269,275	\$ 43,359,275
2048	\$ 33,555,000	\$ 9,652,513	\$ 43,207,513
2049	\$ 35,505,000	\$ 8,018,600	\$ 43,523,600
2050	\$ 37,070,000	\$ 6,455,977	\$ 43,525,977
2051	\$ 38,700,000	\$ 4,699,633	\$ 43,399,633
2052	\$ 34,160,000	\$ 3,117,818	\$ 37,277,818
2053	\$ 35,680,000	\$ 1,593,459	\$ 37,273,459
<b>Total</b>	<b>\$ 657,560,000</b>	<b>\$ 532,553,406</b>	<b>\$1,190,113,406</b>

# 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*

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

# Capital Expenditures

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

The City has a rolling four-year capital improvement plan to address key transportation, stormwater, and parks infrastructure needs. As outlined in Chapter 182 of Municipal Code, the capital improvement plan must be annually reviewed by Council, which traditionally happens in conjunction with the annual budget process. The director of the Department of Public Works coordinates quarterly updates to Council on the progress and revisions to the capital plan.

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

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

Asset Category	Capitalization Threshold	Five-Year Major Capital Improvement Plan						
		(\$ millions)						
		Category	2025	2026	2027	2028	2029	Total
Land	All land is capitalized	Transportation	\$ 260.27	\$ 216.56	\$ 254.47	\$ 229.28	\$ 190.24	\$ 1,150.82
Buildings-New	All new buildings are capitalized	Stormwater	40.36	64.22	28.11	26.30	19.74	178.73
Buildings-Rehabilitation	\$ 75,000	Parks	5.46	40.20	5.86	5.86	5.86	63.24
Intangibles	\$ 100,000	<b>Total</b>	\$ 306.09	\$ 320.98	\$ 288.44	\$ 261.44	\$ 215.84	\$ 1,392.79
Infrastructure	\$ 25,000							
Land Improvements	\$ 25,000							
Machinery & Equipment	\$ 5,000							
Vehicles	\$ 5,000							

For budgeting purposes, the City aims to only include reoccurring capital expenditures to keep budgets relatively stable. Capital leases or debt issuance are used, when possible, to spread out capital expenditures over time. For one-time capital purchases, the City often goes to Council for a one-time fiscal appropriation from fund balance or additional revenue, but these are not generally included in the adopted budget. Capital expenditures required for the day-to-day office functions, such as furniture and specialty equipment, is budgeted within the operational budget typically out of general funds, grant funds, or the City Cumulative Capital Improvement fund.

# Capital Asset Budgets by Department

Departments	2025	2026	Variance	Description
<b>CITY</b>				
Audit & Performance	\$ 2,750	\$ 2,750	\$ -	Funds annual replacement of office furniture and equipment.
Business & Neighborhood Services	\$ 65,576	\$ 65,576	\$ -	Funds annual replacement of supplemental vehicle equipment and office furniture.
Animal Care Services	\$ 276,218	\$ 62,500	\$ (213,718)	Funds annual replacement of vehicles. Decrease due to new facility becoming operational in 2026, capital expenses expected to be minimal in newly built facility.
City County Council	\$ 2,600	\$ 2,500	\$ (100)	Funds annual replacement of office furniture and equipment. Decreased funding for office equipment due to budget restraints.
Corporation Counsel	\$ 500	\$ 1,100	\$ 600	Funds annual replacement of office furniture and equipment. Increase is for new monitors.
Finance & Management	\$ 17,250	\$ 15,000	\$ (2,250)	Funds annual replacement of office furniture and equipment. Decrease funding for reallocation to character 2 for office supplies.
Equity, Belonging & Inclusion	\$ 4,000	\$ 4,000	\$ -	Funds annual replacement of office furniture and equipment.
Indianapolis Fire Department	\$ 12,402,776	\$ 12,835,140	\$ 432,364	Funds annual lease payment for apparatus and fire safety equipment. Increase funding for Indiana Task Force One safety equipment through grant funding.
Indianapolis Metropolitan Police Department	\$ 10,636,269	\$ 11,843,237	\$ 1,206,968	Funds annual lease payment for vehicles and safety equipment. Increase grant funding for public safety equipment.
Mayor	\$ 500	\$ 500	\$ -	Funds annual replacement of office furniture and equipment.
Metropolitan Development	\$ 1,837,500	\$ 2,157,500	\$ 320,000	Funds cost for land, property tax payments, office equipment, and building renovation/other improvements. Increase for additional building renovations being planned in 2026.
Minority & Women Business Development	\$ 550	\$ -	\$ (550)	Not budgeting for office equipment in 2026.
Parks & Recreation	\$ 12,649,063	\$ 12,574,063	\$ (75,000)	Funds facility improvements and equipment maintenance. Decrease due to one-time local grant no longer available in 2026.
Public Health & Safety	\$ 107,000	\$ 107,000	\$ -	Funds annual replacement of office furniture and equipment.
Public Works	\$ 91,208,737	\$ 98,266,519	\$ 7,057,782	Funds light and heavy duty equipment, facility improvement funding, and miscellaneous operating equipment. Increase funding to Transportation Capital Program, and cost matching.
<b>COUNTY</b>				
Assessor	\$ 9,000	\$ 9,000	\$ -	Funds annual replacement of office furniture and equipment.
Auditor	\$ 23,000	\$ 23,000	\$ -	Funds annual replacement of office furniture and equipment.
Circuit Court	\$ 3,000	\$ 3,000	\$ -	Funds annual replacement of office furniture and equipment.
Clerk	\$ 6,000	\$ 6,000	\$ -	Funds annual replacement of office furniture and equipment.
Community Corrections	\$ 96,000	\$ 46,000	\$ (50,000)	Funds annual replacement of office equipment and equipment for a transport vehicle. Decreased funding due to no plans on buying new vehicles.
Coroner	\$ 31,489	\$ 13,600	\$ (17,889)	Funds annual Cintas first aid kits. Decrease in funding for office and lab equipment.
Election Board	\$ 939,000	\$ 389,000	\$ (550,000)	Funds annual replacement of office furniture and election equipment. Decrease funding for election equipment.
Forensic Services	\$ 686,800	\$ 431,263	\$ (255,537)	Funds annual replacement of office and lab equipment. Federal grant decrease for laboratory instruments and crime scene vehicles.
Information Services Agency	\$ 170,000	\$ 200,000	\$ 30,000	Funds the cost for office and technology equipment.
MESA	\$ 209,500	\$ 90,000	\$ (119,500)	Funds annual replacement of emergency radio equipment. Decreased funding for radio antennas due to budget constraints.
Prosecutor	\$ 982,478	\$ 1,032,478	\$ 50,000	Funds annual replacement of office furniture and equipment. Increased funding for vehicle that is funded through a county grant.
Prosecutor - Child Support	\$ 8,000	\$ 8,000	\$ -	Funds annual replacement of office furniture and equipment.
Public Defender	\$ 55,000	\$ 55,000	\$ -	Funds annual replacement of office furniture and equipment.
Recorder	\$ 2,500	\$ 2,500	\$ -	Funds annual replacement of office equipment.
Sheriff	\$ 745,555	\$ 805,555	\$ 60,000	Funds annual vehicle replacements, general office equipment, and tasers. Increase in funding for equipment covered by a federal grant.
Superior Court	\$ 204,000	\$ 258,000	\$ 54,000	Funds annual replacement of office furniture and equipment. Increase in funding for additional office equipment covered by a federal grant.
Surveyor	\$ 11,887	\$ 11,887	\$ -	Funds annual replacement of office and surveying equipment.
Treasurer	\$ 6,000	\$ 6,000	\$ -	Funds annual replacement of office furniture and equipment.
Voters Registration	\$ 4,000	\$ 2,400	\$ (1,600)	Funds annual replacement of office furniture. Decreased funding due to historical underspend.
Cooperative Extension	\$ -	\$ -	\$ -	Capital needs are funded through the contract with Purdue University.

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

## Transportation Capital Plan

Project Type	2025	2026	2027	2028	2029	TOTAL
Federal Aid Bridges	\$ 19,783,674	\$ 22,693,685	\$ 6,330,730	\$ 51,619,879	\$ 20,586,009	\$ 121,013,976
Federal Aid Streets	\$ 30,087,765	\$ 8,474,934	\$ 65,312,843	\$ 23,765,000	\$ -	\$ 127,640,542
Federal Aid Trails	\$ 11,213,900	\$ -	\$ -	\$ 7,250,000	\$ -	\$ 18,463,900
Federal Aid Other	\$ 333,947	\$ 7,344,000	\$ 1,869,000	\$ -	\$ -	\$ 9,546,947
Bridge	\$ 2,832,216	\$ 8,830,000	\$ 7,984,000	\$ 10,032,619	\$ 5,875,000	\$ 35,553,834
Program Management	\$ 4,005,930	\$ 7,681,250	\$ 8,262,500	\$ 8,781,250	\$ 9,337,500	\$ 38,068,430
Streets	\$ 85,647,364	\$ 102,499,142	\$ 138,338,845	\$ 121,112,100	\$ 147,725,000	\$ 595,322,450
Traffic	\$ 4,518,826	\$ 3,250,000	\$ 3,450,000	\$ 3,250,000	\$ 3,250,000	\$ 17,718,826
Trails	\$ 16,701,290	\$ 24,350,000	\$ 3,950,000	\$ -	\$ -	\$ 45,001,290
Miscellaneous Transportation	\$ 2,742,152	\$ 3,220,000	\$ 3,470,000	\$ 3,470,000	\$ 3,470,000	\$ 16,372,152
Economic Development	\$ 82,406,987	\$ 28,213,053	\$ 15,500,000	\$ -	\$ -	\$ 126,120,040
<b>TOTAL</b>	<b>\$ 260,274,049</b>	<b>\$ 216,556,063</b>	<b>\$ 254,467,917</b>	<b>\$ 229,280,848</b>	<b>\$ 190,243,509</b>	<b>\$ 1,150,822,386</b>

The expenditures of the Transportation Capital Plan are funded by a diverse set of revenue sources. One of the main sources of funding is attributed to gasoline tax, which accounts for 10.9% of the plan’s funding for 2026. Additional details on the mechanics of the gasoline tax can be found in the Revenues Overview section. Other local funding sources accounted for 32.5% of the funding in 2026. The largest local funding source has been through additional appropriations that allocated fund balance to residential and thoroughfare projects. Additional local funding comes from bond funding, supplemental income tax distributions, and parking meter revenues. External funding sources are the largest portion of the capital plan at 56.6%. External sources of funding include projects spurred from economic development agreements executed through the Department of Metropolitan Development, tax increment financing (TIF), funds received from other local partners, such as IndyGo, Indianapolis’ public transit organization, and local, state, and federal grants.

## Stormwater Capital Plan

Project Type	2025	2026	2027	2028	2029	TOTAL
Channels	\$ 935,932	\$ -	\$ 12,000	\$ -	\$ -	\$ 947,932
Culverts	\$ 5,456,294	\$ 3,814,981	\$ 4,065,410	\$ 5,270,000	\$ 4,000,000	\$ 22,606,685
Levees & Dams	\$ 889,781	\$ 5,084,327	\$ 2,675,000	\$ 2,000,000	\$ 2,000,000	\$ 12,649,107
Surface Drainage	\$ 10,184,160	\$ 37,795,632	\$ 6,175,000	\$ 10,564,000	\$ 6,182,185	\$ 70,900,976
Thoroughfare	\$ 11,570,652	\$ 7,274,108	\$ 5,267,919	\$ -	\$ -	\$ 24,112,678
Water Quality	\$ 1,052,618	\$ 1,314,229	\$ 1,386,378	\$ 1,360,105	\$ 1,310,105	\$ 6,423,436
Strategic Land Acquisition	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,000,000
Program Management	\$ 4,478,600	\$ 4,085,000	\$ 5,085,000	\$ 5,215,000	\$ 5,250,000	\$ 24,113,600
USDA Forestry Grant	\$ 3,200,000	\$ 3,500,000	\$ 2,200,000	\$ 700,000	\$ -	\$ 9,600,000
Misc Stormwater	\$ 596,080	\$ 350,456	\$ 243,674	\$ 195,000	\$ -	\$ 1,385,211
<b>TOTAL</b>	<b>\$ 40,364,116</b>	<b>\$ 64,218,732</b>	<b>\$ 28,110,381</b>	<b>\$ 26,304,105</b>	<b>\$ 19,742,290</b>	<b>\$ 178,739,625</b>

Like the transportation capital plan, the expenditures of the Stormwater Capital Plan are funded using a mix of funding sources. Local funding sources account for majority of funding for the Stormwater Capital Plan at 95.2% of funding. The 2026 capital plan utilizes funds from the following sources: bond issuances, lines of credit, and stormwater fee revenue, which is charged to property owners based on their impervious surface area. One unique funding source for this capital plan is Flood Control Improvement Districts (FCID), which function similarly to TIFs in that a portion of property tax revenues are directed toward flood control measures from which they benefit.

## Parks Capital Plan

Project Type	2025	2026	2027	2028	2029	TOTAL
Aquatic/ Pools	\$ 590,116	\$ 250,000	\$ 260,000	\$ 1,350,000	\$ 950,000	\$ 3,400,116
Buildings	\$ 880,657	\$ 1,677,000	\$ 4,000,000	\$ 275,000	\$ -	\$ 6,832,657
Facilities	\$ 598,472	\$ 183,000	\$ 200,000	\$ 1,000,000	\$ 750,000	\$ 2,731,472
Sitework	\$ 1,161,217	\$ 12,265,000	\$ 1,100,000	\$ 2,325,000	\$ 2,325,000	\$ 19,176,217
Playgrounds	\$ 1,822,895	\$ 25,833,420	\$ 300,000	\$ 660,000	\$ 1,385,000	\$ 30,001,315
Planning	\$ 404,272	\$ -	\$ -	\$ 250,000	\$ 450,000	\$ 1,104,272
<b>TOTAL</b>	<b>\$ 5,457,630</b>	<b>\$ 40,208,420</b>	<b>\$ 5,860,000</b>	<b>\$ 5,860,000</b>	<b>\$ 5,860,000</b>	<b>\$ 63,246,050</b>

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

# AGENCY BUDGET SUMMARIES

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# Overview

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

## Sources

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

## Expenditures

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

## 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

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## 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.

#### *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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
IMPD General	209,920,164	270,412,464	288,762,208	300,762,208	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
<b>Total:</b>	<b>245,552,292</b>	<b>309,979,580</b>	<b>337,836,405</b>	<b>349,836,405</b>	<b>358,586,352</b>
<b>Expenditure</b>					
Personal Services	199,264,137	256,590,297	271,719,812	282,929,812	290,867,986
Materials and Supplies	2,095,093	2,637,096	3,477,876	2,977,876	4,108,914
Other Services and Charges	26,014,774	30,985,841	38,899,558	39,844,558	40,022,696
Capital	6,710,085	8,559,709	10,636,269	10,981,269	11,843,237
Internal Charges	11,468,203	11,206,637	13,102,890	13,102,890	11,743,519
<b>Total:</b>	<b>245,552,292</b>	<b>309,979,580</b>	<b>337,836,405</b>	<b>349,836,405</b>	<b>358,586,352</b>

## Indianapolis Fire Department

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

### Structure

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

#### *Administration Bureau*

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

#### *Community Risk Reduction Bureau*

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

#### *Logistics Support Bureau*

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

#### *Operations Bureau*

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

## Indianapolis Fire Department

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
IFD General	192,858,980	198,502,429	203,896,950	215,196,950	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	7,148,024	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
<b>Total:</b>	<b>230,778,319</b>	<b>245,775,775</b>	<b>258,743,793</b>	<b>274,343,793</b>	<b>283,316,620</b>
<b>Expenditure</b>					
Personal Services	203,119,997	210,934,034	221,703,684	233,739,434	241,970,568
Materials and Supplies	2,803,311	3,096,825	3,752,516	3,752,516	3,444,525
Other Services and Charges	12,652,971	15,242,025	14,946,989	18,511,239	17,212,125
Capital	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
<b>Total:</b>	<b>230,778,319</b>	<b>245,775,775</b>	<b>258,743,793</b>	<b>274,343,793</b>	<b>283,316,620</b>

## Office of Public Health and Safety

The Office of Public Health and Safety (OPHS) serves the City of Indianapolis-Marion County by developing intervention and prevention strategies focused on the vulnerable and at-risk communities in Indianapolis and leveraging those strategies through 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 & Safety

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	16,020,186	23,010,795	24,020,478	29,210,478	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
<b>Total:</b>	<b>18,200,023</b>	<b>25,266,149</b>	<b>28,602,481</b>	<b>33,792,481</b>	<b>27,974,790</b>
<b>Expenditure</b>					
Personal Services	2,168,009	2,722,797	3,157,555	3,057,555	3,145,084
Materials and Supplies	100,399	10,285	163,400	163,400	163,400
Other Services and Charges	15,846,731	22,454,925	25,118,875	30,166,875	24,533,929
Capital	4,397	745	107,000	349,000	107,000
Internal Charges	80,487	77,398	55,651	55,651	25,377
<b>Total:</b>	<b>18,200,023</b>	<b>25,266,149</b>	<b>28,602,481</b>	<b>33,792,481</b>	<b>27,974,790</b>

## Metropolitan Emergency Services Agency

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

### Structure

#### *MESA-Administration*

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

#### *Emergency Dispatch Division (911)*

The 911 Center 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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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
<b>Total:</b>	<b>24,992,610</b>	<b>27,273,188</b>	<b>29,630,370</b>	<b>29,630,371</b>	<b>29,064,731</b>
<b>Expenditure</b>					
Personal Services	14,782,316	16,322,886	17,494,335	17,494,335	18,253,275
Materials and Supplies	155,237	169,024	218,832	218,832	155,627
Other Services and Charges	9,296,742	10,393,148	11,707,703	11,557,703	10,565,829
Capital	758,315	388,130	209,500	359,500	90,000
<b>Total:</b>	<b>24,992,610</b>	<b>27,273,188</b>	<b>29,630,370</b>	<b>29,630,371</b>	<b>29,064,731</b>

# Criminal Justice

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## 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.

Marion County Sheriff

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
County General	67,457,269	72,226,005	71,420,470	78,251,120	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	19,437,282	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
<b>Total:</b>	<b>123,027,786</b>	<b>135,041,032</b>	<b>141,392,282</b>	<b>148,166,782</b>	<b>150,729,532</b>
<b>Expenditure</b>					
Personal Services	77,370,643	87,322,818	89,483,342	97,249,992	98,159,347
Materials and Supplies	2,327,082	2,361,544	2,823,563	2,548,063	2,506,446
Other Services and Charges	42,809,850	44,824,691	48,339,822	47,273,172	49,258,185
Capital	520,212	531,979	745,555	1,095,555	805,555
<b>Total:</b>	<b>123,027,786</b>	<b>135,041,032</b>	<b>141,392,282</b>	<b>148,166,782</b>	<b>150,729,532</b>

## Marion County Superior Court

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

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

### Structure

#### *Court*

The Marion Superior Court is comprised of 36 courts which handled more than 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.

## Marion County Superior Court

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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	1,313,497	1,420,645
State of Indiana Grants - County	3,621,055	2,642,018	6,176,130	6,176,130	7,823,075
County Grants	475	-	7,000	7,000	7,000
<b>Total:</b>	<b>66,938,625</b>	<b>66,230,948</b>	<b>73,801,470</b>	<b>73,801,469</b>	<b>74,499,520</b>
<b>Expenditure</b>					
Personal Services	34,516,442	36,449,776	40,777,287	40,777,287	42,440,491
Materials and Supplies	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
Capital	177,657	188,870	204,000	204,000	258,000
<b>Total:</b>	<b>66,938,625</b>	<b>66,230,948</b>	<b>73,801,470</b>	<b>73,801,469</b>	<b>74,499,520</b>

## 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.

## Marion County Circuit Court

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

## Marion County Prosecutor's Office – Criminal

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

### Structure

#### *Trial Division*

The Trial Division is comprised of 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.

Marion County Prosecutor

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
County General	21,397,385	23,520,938	25,151,127	25,401,127	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
Diversions 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
<b>Total:</b>	<b>29,307,159</b>	<b>31,730,966</b>	<b>35,012,418</b>	<b>35,362,418</b>	<b>35,012,418</b>
<b>Expenditure</b>					
Personal Services	25,147,417	27,116,055	28,367,323	28,815,323	28,110,816
Materials and Supplies	116,803	126,792	469,668	409,668	512,153
Other Services and Charges	3,841,431	4,095,690	5,192,949	5,257,949	5,356,972
Capital	201,509	392,429	982,478	879,478	1,032,478
<b>Total:</b>	<b>29,307,159</b>	<b>31,730,966</b>	<b>35,012,418</b>	<b>35,362,418</b>	<b>35,012,418</b>

## Marion County Prosecutor's Office – Child Support

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

## Marion County Prosecutor - Child Support

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
County General	5,088,627	5,263,840	7,072,132	7,072,132	7,072,132
<b>Total:</b>	<b>5,088,627</b>	<b>5,263,840</b>	<b>7,072,132</b>	<b>7,072,132</b>	<b>7,072,132</b>
<b>Expenditure</b>					
Personal Services	4,117,680	4,257,199	5,898,566	5,793,566	5,898,566
Materials and Supplies	10,284	10,278	11,027	36,027	11,027
Other Services and Charges	952,753	988,364	1,154,539	1,194,539	1,154,539
Capital	7,909	8,000	8,000	48,000	8,000
<b>Total:</b>	<b>5,088,627</b>	<b>5,263,840</b>	<b>7,072,132</b>	<b>7,072,132</b>	<b>7,072,132</b>

## Marion County Public Defender Agency

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

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.

## Marion County Public Defender

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
County General	27,212,449	31,228,031	33,575,185	37,797,185	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
<b>Total:</b>	<b>28,668,545</b>	<b>31,900,994</b>	<b>34,902,437</b>	<b>39,124,437</b>	<b>34,821,120</b>
<b>Expenditure</b>					
Personal Services	22,711,545	25,804,411	27,887,683	31,867,683	27,484,432
Materials and Supplies	40,243	25,216	29,490	29,490	30,045
Other Services and Charges	5,868,655	6,042,237	6,930,264	7,172,264	7,251,643
Capital	48,101	29,130	55,000	55,000	55,000
<b>Total:</b>	<b>28,668,545</b>	<b>31,900,994</b>	<b>34,902,437</b>	<b>39,124,437</b>	<b>34,821,120</b>

## Marion County Community Corrections

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

### Structure

Marion County Community Corrections (MCCC) 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.

## Marion County Community Corrections

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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	-
<b>Total:</b>	<b>19,616,198</b>	<b>20,689,120</b>	<b>22,954,831</b>	<b>22,954,831</b>	<b>22,492,408</b>
<b>Expenditure</b>					
Personal Services	13,069,295	13,399,506	14,825,004	14,825,004	14,904,978
Materials and Supplies	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
Capital	92,197	85,333	96,000	96,000	46,000
<b>Total:</b>	<b>19,616,198</b>	<b>20,689,120</b>	<b>22,954,831</b>	<b>22,954,831</b>	<b>22,492,408</b>

## 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.

## Marion County Forensic Services

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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
<b>Total:</b>	<b>8,710,673</b>	<b>10,159,056</b>	<b>12,781,288</b>	<b>12,781,288</b>	<b>12,768,769</b>
<b>Expenditure</b>					
Personal Services	6,459,762	6,888,023	7,727,390	7,537,390	8,036,815
Materials and Supplies	556,448	836,381	1,265,180	1,424,180	1,421,074
Other Services and Charges	1,340,841	2,007,516	3,101,918	3,101,918	2,879,617
Capital	353,623	427,136	686,800	717,800	431,263
<b>Total:</b>	<b>8,710,673</b>	<b>10,159,056</b>	<b>12,781,288</b>	<b>12,781,288</b>	<b>12,768,769</b>

## Marion County Coroner

The Marion County Coroner's Office serves the needs of the families of those who die in Marion County, as well as the needs of other agencies involved in the investigation of unusual, unexpected, and unexplained deaths. The office provides an accurate completion of the Coroner's Verdict and Death Certificates. 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>.

Marion County Coroner

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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	351,994	298,213
Cumulative Capital Improvement	-	115,903	-	-	-
<b>Total:</b>	<b>8,534,666</b>	<b>7,115,068</b>	<b>7,795,227</b>	<b>7,919,797</b>	<b>7,595,316</b>
<b>Expenditure</b>					
Personal Services	2,088,090	2,522,519	3,466,248	3,466,248	3,654,602
Materials and Supplies	194,682	198,304	266,145	269,540	190,407
Other Services and Charges	5,945,706	4,247,824	4,031,345	4,148,520	3,736,707
Capital	306,188	146,421	31,489	35,489	13,600
<b>Total:</b>	<b>8,534,666</b>	<b>7,115,068</b>	<b>7,795,227</b>	<b>7,919,797</b>	<b>7,595,316</b>

# Other Public Services

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## 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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Parks General	30,043,231	32,173,153	33,928,965	36,928,965	33,690,521
Federal Grants - City	1,024,274	2,049,937	12,705,123	13,987,123	12,749,442
City Cumulative Capital Improv	5,859,750	5,853,429	5,862,000	5,862,000	5,862,000
Cap Asset Lifecycle & Dev	27,512,997	29,148,929	-	-4,160,000	-
<b>Total:</b>	<b>65,740,253</b>	<b>70,525,447</b>	<b>53,796,088</b>	<b>53,918,088</b>	<b>53,601,963</b>
<b>Expenditure</b>					
Personal Services	13,422,501	14,394,456	16,085,758	15,885,758	16,179,194
Materials and Supplies	932,199	1,002,403	1,604,209	1,751,209	1,429,580
Other Services and Charges	11,860,416	11,207,242	14,720,337	15,582,437	14,198,765
Capital	31,162,170	35,429,695	12,649,063	11,961,963	12,574,063
Internal Charges	8,362,966	8,491,651	8,736,720	8,736,720	9,220,361
<b>Total:</b>	<b>65,740,253</b>	<b>70,525,447</b>	<b>53,796,088</b>	<b>53,918,088</b>	<b>53,601,963</b>

## 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 duplication 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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	8,220,510	8,738,747	4,733,112	7,733,112	4,019,102
Transportation General	55,747,760	55,793,492	66,071,341	67,571,341	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	28,692,480	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	87,312,348	34,231,460	73,931,460	44,231,460
<b>Total:</b>	<b>268,087,046</b>	<b>250,803,491</b>	<b>246,610,159</b>	<b>290,810,159</b>	<b>257,411,196</b>
<b>Expenditure</b>					
Personal Services	60,182,392	60,906,900	68,618,817	68,618,817	71,630,320
Materials and Supplies	24,073,114	24,251,669	23,616,799	23,116,799	23,616,799
Other Services and Charges	76,762,434	90,796,951	87,885,555	93,885,555	89,280,204
Capital	129,640,595	97,820,004	91,208,737	129,908,738	98,266,520
Internal Charges	-22,571,488	-22,972,034	-24,719,749	-24,719,749	-25,382,647
<b>Total:</b>	<b>268,087,046</b>	<b>250,803,491</b>	<b>246,610,159</b>	<b>290,810,159</b>	<b>257,411,196</b>

## Department of Metropolitan Development

DMD works to shape the City's identity by strengthening all people and places, building upon our history, and fostering visionary development. It envisions Indianapolis as a growing, vibrant, equitable and resilient City where people and businesses thrive in an inclusive and innovative community. 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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	10,138,136	8,811,114	9,328,116	14,728,116	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	-	-	-	2,000,000	-
<b>Total:</b>	<b>57,950,905</b>	<b>45,619,214</b>	<b>96,336,013</b>	<b>107,190,038</b>	<b>90,310,240</b>
<b>Expenditure</b>					
Personal Services	5,743,442	5,938,645	7,864,379	7,014,379	8,354,230
Materials and Supplies	14,012	8,845	28,920	28,920	31,920
Other Services and Charges	49,642,099	38,538,170	85,957,693	95,511,718	79,244,157
Capital	1,913,063	301,362	1,837,500	3,987,500	2,157,500
Internal Charges	638,289	832,192	647,521	647,521	522,432
<b>Total:</b>	<b>57,950,905</b>	<b>45,619,214</b>	<b>96,336,013</b>	<b>107,190,038</b>	<b>90,310,240</b>

## Department of Business and Neighborhood Services

The mission of the Department of Business and Neighborhood Services (DBNS) is to improve the quality of life in the City of Indianapolis and Marion County and protect the welfare of 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 adopted 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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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	-
<b>Total:</b>	<b>27,834,873</b>	<b>30,989,177</b>	<b>22,492,673</b>	<b>25,492,673</b>	<b>21,919,629</b>
<b>Expenditure</b>					
Personal Services	16,226,790	16,685,307	13,113,808	13,866,918	13,077,565
Materials and Supplies	741,860	650,397	83,831	83,831	74,746
Other Services and Charges	8,557,383	11,339,974	7,364,075	9,610,965	6,830,700
Capital	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
<b>Total:</b>	<b>27,834,873</b>	<b>30,989,177</b>	<b>22,492,673</b>	<b>25,492,673</b>	<b>21,919,629</b>

## 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

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
<b>Source</b>					
Consolidated County	-	-	7,865,088	8,575,088	7,963,991
City Cumulative Capital Improv	-	-	273,718	226,229	60,000
<b>Total:</b>	-	-	<b>8,138,806</b>	<b>8,801,317</b>	<b>8,023,991</b>
<b>Expenditure</b>					
Personal Services	-	-	5,062,375	5,182,375	5,112,185
Materials and Supplies	-	-	526,950	616,950	426,950
Other Services and Charges	-	-	1,577,419	2,077,419	1,708,584
Capital	-	-	276,218	228,729	62,500
Internal Charges	-	-	695,844	695,844	713,772
<b>Total:</b>	-	-	<b>8,138,806</b>	<b>8,801,317</b>	<b>8,023,991</b>

## 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](https://extension.purdue.edu/county/marion). We invite Marion County residents to connect with us to learn, lead, and grow.

## Marion County Cooperative Extension

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

# Executive, Legislative and Administrative Services

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## Office of the Mayor

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

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

### Structure

#### *Public Health and Safety*

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

#### *Neighborhood Engagement*

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

#### *Economic Development*

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

#### *Office of Education Innovation*

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

#### *Constituent Services*

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

#### *International & Latino Affairs*

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

#### *Veterans Services*

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

Office of the Mayor

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	6,417,560	6,302,515	7,162,425	7,419,425	6,934,510
Federal Grants - City	6,550	-	-	-	-
State of Indiana Grants - City	492,000	-	-	-	-
<b>Total:</b>	<b>6,916,110</b>	<b>6,302,515</b>	<b>7,162,425</b>	<b>7,419,425</b>	<b>6,934,510</b>
<b>Expenditure</b>					
Personal Services	3,703,794	3,641,250	4,406,891	4,132,891	4,160,519
Materials and Supplies	4,760	4,460	5,925	19,425	5,925
Other Services and Charges	4,435,617	3,851,909	4,284,498	4,796,998	4,251,347
Capital	102	4,950	500	5,500	500
Internal Charges	-1,228,163	-1,200,055	-1,535,388	-1,535,388	-1,483,781
<b>Total:</b>	<b>6,916,110</b>	<b>6,302,515</b>	<b>7,162,425</b>	<b>7,419,425</b>	<b>6,934,510</b>

## 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 Development

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	1,056,766	1,524,410	1,475,837	1,475,837	1,282,386
<b>Total:</b>	<b>1,056,766</b>	<b>1,524,410</b>	<b>1,475,837</b>	<b>1,475,837</b>	<b>1,282,386</b>
<b>Expenditure</b>					
Personal Services	803,343	857,146	1,020,080	925,080	1,018,322
Materials and Supplies	4,357	3,381	3,390	3,390	1,890
Other Services and Charges	216,262	627,895	388,113	483,113	240,801
Capital	320	360	550	550	-
Internal Charges	32,485	35,629	63,704	63,704	21,373
<b>Total:</b>	<b>1,056,766</b>	<b>1,524,410</b>	<b>1,475,837</b>	<b>1,475,837</b>	<b>1,282,386</b>

## Office of Audit and Performance

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

### 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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	1,545,693	1,675,110	2,006,486	2,006,486	1,950,759
<b>Total:</b>	<b>1,545,693</b>	<b>1,675,110</b>	<b>2,006,486</b>	<b>2,006,486</b>	<b>1,950,759</b>
<b>Expenditure</b>					
Personal Services	585,803	662,536	961,442	886,442	962,005
Materials and Supplies	430	811	2,000	2,000	2,000
Other Services and Charges	929,477	977,453	1,024,518	1,099,518	969,540
Capital	-	-	2,750	2,750	2,750
Internal Charges	29,983	34,310	15,776	15,776	14,464
<b>Total:</b>	<b>1,545,693</b>	<b>1,675,110</b>	<b>2,006,486</b>	<b>2,006,486</b>	<b>1,950,759</b>

## Office of Equity, Belonging and Inclusion

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

### Structure

#### *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 & Inclusion

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	-	558,900	957,195	957,195	921,566
Federal Grants - City	-	-	120,000	120,000	120,000
<b>Total:</b>	-	<b>558,900</b>	<b>1,077,195</b>	<b>1,077,195</b>	<b>1,041,566</b>
<b>Expenditure</b>					
Personal Services	-	369,771	574,027	554,027	596,731
Materials and Supplies	-	1,520	13,500	13,500	13,500
Other Services and Charges	-	185,483	475,668	495,668	417,335
Capital	-	2,127	4,000	4,000	4,000
Internal Charges	-	-	10,000	10,000	10,000
<b>Total:</b>	-	<b>558,900</b>	<b>1,077,195</b>	<b>1,077,195</b>	<b>1,041,566</b>

## 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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	2,206,683	3,161,442	3,539,171	3,839,171	3,337,033
<b>Total:</b>	<b>2,206,683</b>	<b>3,161,442</b>	<b>3,539,171</b>	<b>3,839,171</b>	<b>3,337,033</b>
<b>Expenditure</b>					
Personal Services	1,652,243	2,456,860	2,732,968	2,695,968	2,790,277
Materials and Supplies	2,652	2,754	5,540	5,540	3,000
Other Services and Charges	539,372	684,942	792,940	1,122,940	538,779
Capital	348	1,412	2,600	9,600	2,500
Internal Charges	12,069	15,474	5,124	5,124	2,478
<b>Total:</b>	<b>2,206,683</b>	<b>3,161,442</b>	<b>3,539,171</b>	<b>3,839,171</b>	<b>3,337,033</b>

## Office of Corporation Counsel

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

### Structure

#### *Counseling*

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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	1,362,925	1,105,715	1,787,484	2,625,484	1,424,613
<b>Total:</b>	<b>1,362,925</b>	<b>1,105,715</b>	<b>1,787,484</b>	<b>2,625,484</b>	<b>1,424,613</b>
<b>Expenditure</b>					
Personal Services	3,376,775	3,426,251	4,475,435	3,965,435	4,264,877
Materials and Supplies	3,712	5,344	6,900	6,900	6,900
Other Services and Charges	2,315,008	2,741,392	2,482,027	3,830,027	2,598,419
Capital	30	-	500	500	1,100
Internal Charges	-4,332,600	-5,067,272	-5,177,378	-5,177,378	-5,446,682
<b>Total:</b>	<b>1,362,925</b>	<b>1,105,715</b>	<b>1,787,484</b>	<b>2,625,484</b>	<b>1,424,613</b>

## Office of Finance and Management

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

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Consolidated County	64,744,345	10,842,672	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
<b>Total:</b>	<b>70,571,151</b>	<b>18,402,902</b>	<b>13,352,689</b>	<b>14,606,689</b>	<b>12,493,934</b>
<b>Expenditure</b>					
Personal Services	5,851,602	6,414,646	6,767,620	6,767,620	6,475,607
Materials and Supplies	19,031	17,438	25,549	25,549	20,000
Other Services and Charges	10,106,459	11,678,874	6,246,194	7,146,194	5,669,298
Capital	54,331,117	15,372	17,250	371,250	15,000
Internal Charges	262,942	276,572	296,076	296,076	314,029
<b>Total:</b>	<b>70,571,151</b>	<b>18,402,902</b>	<b>13,352,689</b>	<b>14,606,689</b>	<b>12,493,934</b>

## Marion County Information Services Agency

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

### Structure

#### *Office of the Chief Information Officer*

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

#### *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.

Marion County Information Services Agency

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
Enhanced Access	-	325,000	-	515,000	-
Information Services Fund	34,749,705	38,895,408	45,157,788	50,013,288	45,140,107
<b>Total:</b>	<b>34,749,705</b>	<b>39,220,408</b>	<b>45,157,788</b>	<b>50,528,288</b>	<b>45,140,107</b>
<b>Expenditure</b>					
Personal Services	3,847,902	4,277,579	4,802,816	4,784,816	4,796,273
Materials and Supplies	60,643	92,192	92,305	42,305	63,000
Other Services and Charges	30,729,910	34,683,065	40,092,667	45,531,167	40,080,834
Capital	111,250	167,572	170,000	170,000	200,000
<b>Total:</b>	<b>34,749,705</b>	<b>39,220,408</b>	<b>45,157,788</b>	<b>50,528,288</b>	<b>45,140,107</b>

## Marion County Auditor

The Marion County Auditor is established by the Indiana State Constitution, and strict adherence to the laws of the State of Indiana is of prime importance. The Auditor administers payroll, accounts payable, and accounts receivable on behalf of all City departments and County agencies; processes all property tax deductions and abatements; investigates homestead deduction fraud; manages the tax sale notice and redemption process; reconciles information for the annual financial report; and distributes over one billion dollars of tax revenue per year to the various taxing units of the Marion County.

### Structure

#### *Accounting*

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

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.

Marion County Auditor

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
County General	13,018,096	13,833,868	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
<b>Total:</b>	<b>13,596,809</b>	<b>14,502,865</b>	<b>15,387,370</b>	<b>15,387,370</b>	<b>15,275,765</b>
<b>Expenditure</b>					
Personal Services	2,030,763	2,214,017	2,486,773	2,486,773	2,555,516
Materials and Supplies	16,704	23,835	24,090	24,090	24,650
Other Services and Charges	12,081,476	13,162,614	12,853,507	12,853,507	12,672,599
Capital	430	23,000	23,000	23,000	23,000
<b>Total:</b>	<b>13,596,809</b>	<b>14,502,865</b>	<b>15,387,370</b>	<b>15,387,370</b>	<b>15,275,765</b>

## Marion County Assessor

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

### Structure

#### *Assessment Division*

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

#### *Administration Division*

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

#### *Data Analysis Division*

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

Marion County Assessor

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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
<b>Total:</b>	<b>6,699,506</b>	<b>6,774,343</b>	<b>7,176,286</b>	<b>7,176,286</b>	<b>7,411,820</b>
<b>Expenditure</b>					
Personal Services	4,957,898	5,145,466	5,234,692	5,339,693	5,484,693
Materials and Supplies	13,337	9,593	27,566	27,566	27,601
Other Services and Charges	1,723,406	1,618,218	1,905,028	1,800,028	1,890,526
Capital	4,866	1,065	9,000	9,000	9,000
<b>Total:</b>	<b>6,699,506</b>	<b>6,774,343</b>	<b>7,176,286</b>	<b>7,176,286</b>	<b>7,411,820</b>

## 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.

Marion County Treasurer

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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
<b>Total:</b>	<b>3,093,681</b>	<b>3,293,941</b>	<b>3,764,954</b>	<b>3,764,954</b>	<b>3,479,219</b>
<b>Expenditure</b>					
Personal Services	1,821,996	1,895,362	2,072,490	1,938,490	1,986,610
Materials and Supplies	11,313	11,317	11,319	11,319	11,319
Other Services and Charges	1,254,396	1,381,297	1,675,145	1,809,145	1,475,290
Capital	5,976	5,966	6,000	6,000	6,000
<b>Total:</b>	<b>3,093,681</b>	<b>3,293,941</b>	<b>3,764,954</b>	<b>3,764,954</b>	<b>3,479,219</b>

## Marion County Clerk

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

### Structure

#### *Civil 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.

## Marion County Clerk

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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
<b>Total:</b>	<b>7,059,847</b>	<b>7,823,241</b>	<b>7,824,254</b>	<b>7,824,254</b>	<b>7,635,376</b>
<b>Expenditure</b>					
Personal Services	4,895,718	5,147,327	5,835,723	5,683,723	5,508,676
Materials and Supplies	62,938	98,027	91,000	91,000	91,000
Other Services and Charges	2,100,306	2,565,237	1,891,531	2,043,531	2,029,700
Capital	885	12,650	6,000	6,000	6,000
<b>Total:</b>	<b>7,059,847</b>	<b>7,823,241</b>	<b>7,824,254</b>	<b>7,824,254</b>	<b>7,635,376</b>

## 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.

## Marion County Election Board

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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
<b>Total:</b>	<b>6,475,799</b>	<b>7,902,417</b>	<b>5,464,448</b>	<b>5,519,448</b>	<b>7,115,806</b>
<b>Expenditure</b>					
Personal Services	1,467,478	2,173,223	1,172,657	1,172,658	2,451,147
Materials and Supplies	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
Capital	410,875	6,466	939,000	939,000	389,000
<b>Total:</b>	<b>6,475,799</b>	<b>7,902,417</b>	<b>5,464,448</b>	<b>5,519,448</b>	<b>7,115,806</b>

## Marion County Board of Voters Registration

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

## Marion County Voter's Registration

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

## Marion County Recorder

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

### Structure

#### *Recording and Records Management*

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

The office 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.

Marion County Recorder

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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	1,815,033	1,819,820
<b>Total:</b>	<b>1,815,272</b>	<b>1,763,016</b>	<b>1,911,033</b>	<b>1,911,033</b>	<b>1,915,820</b>
<b>Expenditure</b>					
Personal Services	941,688	1,087,226	1,196,291	1,196,291	1,229,790
Materials and Supplies	3,860	3,678	6,061	6,061	6,061
Other Services and Charges	866,022	669,885	706,181	676,181	677,469
Capital	3,702	2,227	2,500	32,500	2,500
<b>Total:</b>	<b>1,815,272</b>	<b>1,763,016</b>	<b>1,911,033</b>	<b>1,911,033</b>	<b>1,915,820</b>

## Marion County Surveyor

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

### Structure

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

#### *Surveying*

In the field, staff 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.

## Marion County Surveyor

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Revised</b>	<b>2026 Adopted</b>
<b>Source</b>					
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
<b>Total:</b>	<b>888,214</b>	<b>961,355</b>	<b>1,099,102</b>	<b>1,099,102</b>	<b>1,164,611</b>
<b>Expenditure</b>					
Personal Services	700,640	751,303	846,302	846,303	897,271
Materials and Supplies	15,221	19,435	24,707	24,707	13,190
Other Services and Charges	166,844	186,302	216,206	216,206	242,263
Capital	5,509	4,316	11,887	11,887	11,887
<b>Total:</b>	<b>888,214</b>	<b>961,355</b>	<b>1,099,102</b>	<b>1,099,102</b>	<b>1,164,611</b>

# APPENDIX

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# History of Indianapolis and Marion County

Marion County was incorporated in 1822, and the City of Indianapolis was originally incorporated in 1832. It is the largest city in the State of Indiana and the 16th largest city in the nation with a population of 891,484 and a metropolitan area population of approximately 2.2 million people.<sup>1</sup> The City encompasses a land area of 402 square miles. The City, located at the geographic center of the State, is the State capital and serves as the physical, economic, and cultural capital. Indianapolis has a stable and diversified economy with employment rates and income levels consistently above the national averages.

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

## Economic Condition and Outlook

Year	Population	Personal Income (Millions)	Per Capita Personal Income	Median Age	Education Level in Years of Schooling	School Enrollment	Unemployment Rate
2014	850,164	\$43,325	\$46,290	34.1	12	130,007	5.80%
2024	891,484	\$68,760	\$70,999	34.1	12	125,432	3.70%

Indianapolis has a growing and diversified economy with employment and per capita income rates that historically have outperformed both state and national averages. The Indianapolis Chamber of Commerce reported 40 successful relocation and expansion projects in 2024, leading to 2,389 new jobs with an average wage of \$37.09 an hour and 2,805 retained jobs at an average of \$37.78 per hour with over \$953 million in capital investment.<sup>3</sup> Three of Indiana’s Fortune 500 companies are located in Indianapolis and the City is home to many of the State’s largest public companies, including: Elevance Health (Anthem Inc.), Eli Lilly and Co., Simon Property Group Inc., Calumet Specialty Products Partners LP, Allison Transmission Holdings Inc., and Duke Realty Corp. The City is also a logistics center that features the world’s second-largest FedEx Corp hub, United Parcel Service Inc., Schneider National Inc., and others.<sup>4</sup>

The City is home to 24 institutions of higher learning with over 156,000 students enrolled in the 2024-2025 academic year.<sup>5</sup> Seventeen colleges within Marion County offer associate degrees and 22 Universities offer Bachelor’s Degrees or higher, supporting the high educational attainment rate of 36.5% for Indianapolis’ residents with bachelor’s degree or higher.<sup>6</sup>

<sup>1</sup> US Census Bureau, Annual Estimates of the Resident Population for Incorporated Places of 50,000 or More, Ranked by July 1, 2024 Population: <https://www.census.gov/data/tables/time-series/demo/popest/2020s-total-cities-and-towns.html>

<sup>2</sup> City of Indianapolis 2024 Annual Comprehensive Financial Report <https://www.indy.gov/activity/annual-financial-reports>

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

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

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

<sup>6</sup> U.S. Census Bureau, 2023 American Community Survey (ACS) 1-Year Estimates and The Indy Partnership website: <https://data.census.gov/table?t=Educational+Attainment&q=050XX00US18097>

These include Indiana University Indianapolis (IUI), (formally known as IUPUI), Butler University, University of Indianapolis, Marian University, Ivy Tech Community College and others.<sup>7</sup> The Indianapolis area is served by 253 K-12 schools, 133 private schools, and 11 public school districts, with a population of 158,783 students distributed among all public and private schools.<sup>8</sup>

Indianapolis' healthcare sector has expanded in the past decade and continues to grow. Eskenazi Hospital, Indiana's largest public hospital, was completed in December 2013. The \$750 million state-of-the-art facility houses Level I Trauma and Burn Units, psychiatric, long-term, outpatient, and other care centers. Indiana University Health ("IU Health") continues to expand in the City. Previously, IU Health announced a \$1.6 billion expansion and in 2022 increased the expansion with an additional investment of \$1.08 billion citing increased patient demand. In 2023, IU Health announced an updated price tag of the expansion totaling \$4.3 billion. The three patient towers will now be 16-story towers up from the previously planned 12-story towers and patient rooms will be increased by 29% to 864 rooms from 672 rooms, for a total space of over 2 million square feet.<sup>9</sup> The project also includes a new five-story office building and parking garage. The complex will consolidate the IU Health Methodist and IU Health University Hospitals into a 44-acre, integrated "green" campus and construction is underway.<sup>10</sup> IU School of Medicine broke ground in 2022 on a new \$230 million medical education and research center.<sup>11</sup> Riley Hospital completed a \$142 million expansion of a new maternity and newborn health center in 2021, serving as the largest NICU in Indiana and among the largest in the country.<sup>12</sup>

Indianapolis continues to be a major sports and convention destination. Indianapolis Motor Speedway is home to the Indy 500 race, Lucas Oil Stadium is home to the Indianapolis Colts, hosting Super Bowl XLVI and multiple NCAA Men's Final Four tournaments and Big Ten Football Championships. Indianapolis annually hosts the Big Ten Football championship game and has won the bid for several large events, including the 2024 NBA All-Star Weekend that was originally scheduled to be hosted in Indianapolis in 2021. Additionally, Indianapolis will host the NCAA Basketball Final Four Men's in 2026 and 2029 and the NCAA Basketball Final Four Women's in 2028. Gainbridge Fieldhouse is home to the Indiana Pacers and the Indiana Fever. Victory Field is home to the Indianapolis Indians, Pittsburgh's Triple-A affiliate. All three major sports facilities are within walking distance or connected by the skywalk system to the Indiana Convention Center.

The Indiana Convention Center is the 25th largest convention center by exhibition size in the U.S. and another major expansion is currently underway. The 300,000 square-foot expansion includes a 50,000 square-foot ballroom and new pedestrian skybridge and is scheduled to open in 2026. Indianapolis hosted 30 million visitors in 2024. The top annual conventions and events include Gen Con (70,000 visitors), National FFA Convention (70,000 visitors), Big Ten Championship (70,000 visitors), and the Indy 500 (up to 350,000 attending). For 2024, Visit Indy

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

<sup>8</sup> Public School Review "Top 10 Best Marion County Public Schools (2024)"  
<https://www.publicschoolreview.com/indiana/marion-county>

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

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

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

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

reported \$5.8 billion in economic impact from convention tourism, making a full recovery to pre-pandemic levels.

Key cultural destinations include the Indianapolis Zoo, the Indiana State Museum, the NCAA Headquarters and Hall of Champions, the Eiteljorg Museum of American Indian and Western Art, the Children’s Museum of Indianapolis, Newfields: A Place for Nature & The Arts (previously known as the Indianapolis Museum of Art) and seven war memorials and monuments honoring our nation’s fallen service members. The Children’s Museum of Indianapolis, the largest of its kind,<sup>13</sup> was named USA Today’s best Children’s Museum in the U.S in 2023.<sup>14</sup> The City’s expanding culinary scene has been recognized by Condé Nast Traveler as “the most underrated food city in the U.S.” Forbes named Indianapolis one of the “25 Best Places to Visit in 2020”<sup>15</sup> and Travel and Leisure ranked Indianapolis #19 “50 Best Places to Travel in 2021”<sup>16</sup> citing the newly opened Bottleworks development as a key destination to visit. In 2022, BestLife named Newfields’ 150-acre campus and gardens to the top of their “The 10 Best U.S. Gardens to Stroll Through – Even in Cold Weather.”<sup>17</sup> Food & Wine named Indianapolis as one of “America’s Next Great Food Cities” in 2022, noting the City’s “real diversity of cuisines; an abundance of affordable, quality dining options; and a vibrant mix of personalities championing food access for all.”<sup>18</sup>

19

Principal Property Taxpayers <sup>19</sup>			
Principal Taxpayers	Taxable Assessed Value	Rank	% of Total City Taxable Assessed Value
Eli Lilly and Company	\$ 1,485,042	1	2.23%
Citizens Energy Group	\$ 579,388	2	0.87%
Federal Express Corporation	\$ 335,732	3	0.50%
Indianapolis Power and Light Company	\$ 233,158	4	0.35%
White Legacy Properties, LLC	\$ 227,143	5	0.34%
Allison Transmission Inc.	\$ 206,559	6	0.31%
SFT Property LLC	\$ 168,350	7	0.25%
Rolls-Royce Corporation	\$ 144,059	8	0.22%
Celco Partnership	\$ 118,464	9	0.18%
MSA North Developer LLC	\$ 116,142	10	0.17%
G&I IX MJW Keystone Crossing, LLC	\$ 110,110	11	0.17%
Corteva Agriscience LLC	\$ 97,132	12	0.15%
SVC Manufacturing Inc.	\$ 96,401	13	0.15%
American United Life Insurance Company	\$ 94,157	14	0.14%
Axis FC LLC	\$ 89,239	15	0.13%
Castleton Square, LLC	\$ 89,128	16	0.13%
Heritage Crystal Clean LLC	\$ 87,965	17	0.13%
MS Operations Center Partners LLC	\$ 80,007	18	0.12%
IUPUI Holdings LLC	\$ 79,947	19	0.12%
Whit Lake Marina LLC	\$ 78,299	20	0.12%
<b>Total</b>	<b>\$ 4,516,422</b>		<b>6.781%</b>

Principal Employers <sup>19</sup>			
Employer	Employees	Rank	% of Total City Employment
Indiana University Health	26,177	1	6.25%
Ascension St. Vincent	17,398	2	4.15%
Community Health Network	16,280	3	3.89%
Indiana University - Indianapolis	14,000	4	3.34%
Eli Lilly and Company	12,518	5	2.99%
Walmart	10,193	6	2.43%
Kroger Co	8,014	7	1.91%
Federal Express Corporation	5,800	8	1.38%
Elevance Health	4,978	9	1.19%
Roche Diagnostics	4,815	10	1.15%
<b>Total</b>	<b>120,173</b>		<b>28.68%</b>

<sup>13</sup> Children’s Museum “Our History” <https://www.childrensmuseum.org/history>

<sup>14</sup> USA Today “Best Children’s Museum (2024)” <https://10best.usatoday.com/awards/childrens-museum-of-indianapolis-indianapolis-indiana/>

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

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

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

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

<sup>19</sup> Represents the January 1, 2023, valuations for taxes due and payable in 2024 as represented by the taxpayer. Amounts in thousands. Net assessed valuation was determined using public records from the Marion County Treasurer’s Office.

# Financial Policies and Practices

## Fund Balance

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

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

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

Starting in 2026, the Office of Finance and Management (OFM) established an internal fund balance policy setting internal targets above the minimum requirement. 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.

- **Target Unassigned Fund Balance.** The City will maintain the General fund unassigned fund balance at a minimum level equivalent to 15% of recurring, budgeted operating expenditures.
- **Target Unrestricted Fund Balance.** The City will maintain the General fund unrestricted fund balance at a minimum level equivalent to 22% of recurring, budgeted operating expenditures.

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

## Investment

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

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

- **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- **Liquidity:** The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated.

- **Return on Investments:** The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

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

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

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

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

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

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

## Balance Budget

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

## Debt Limitations

The City adheres to the [debt management policy](#) of the Indianapolis Local Public Improvement Bond Bank, the debt issuance and management arm of the Consolidated City of Indianapolis and Marion County. The policy sets standards for compliant, cost-efficient, and secure debt management that promotes intentional, coordinated capital growth among the City's qualified

entities. In addition to the policy covering the management and issuance of all Bond Bank bonds, notes, and other obligations, it also outlines appropriate uses of debt, specific guidelines for debt, and the governance and investment of proceeds resulting from the issuance of obligations.

## Allotment of Appropriation per IC 36-3-6-10

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

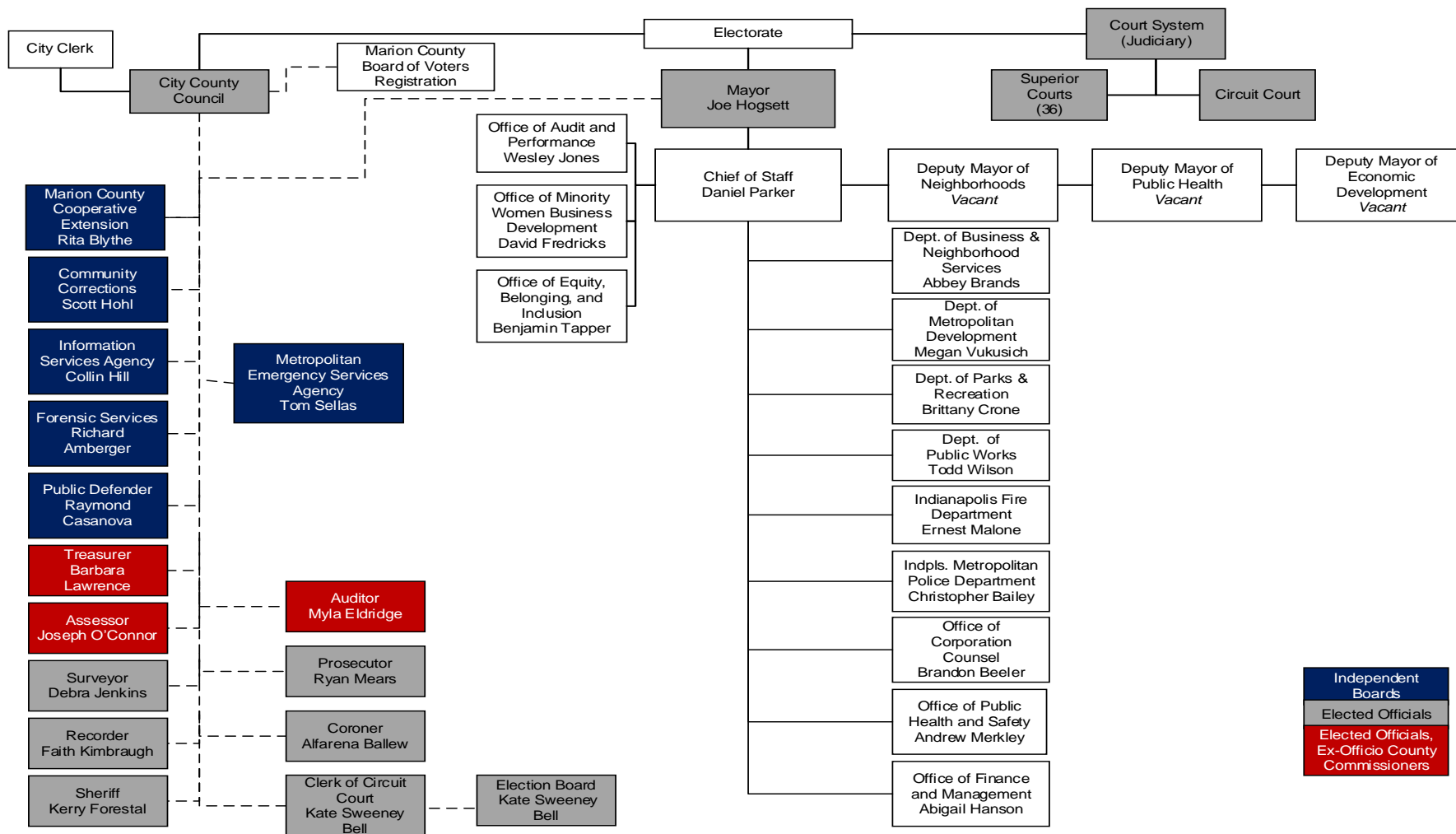
## Internal Controls

The City's management team is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

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

# City of Indianapolis & Marion County Organization Chart

*As of Budget Adoption*



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

# Full Time Equivalents (FTE)

Department	2024 Adopted	2025 Adopted	2026 Adopted	Variance	Changes in 2026
<b>City</b>					
Mayor's Office	54.00	54.00	54.00	0.00	
Office of Audit and Performance	10.00	10.00	10.00	0.00	
Office of Corporation Counsel	47.00	46.00	46.00	0.00	
Office of Finance and Management	82.00	84.00	84.00	0.00	
Office of Minority & Women Business Dev	11.00	11.00	11.00	0.00	
Office of Equity, Belonging, and Inclusion	7.00	7.00	7.00	0.00	
<b>EXECUTIVE TOTAL</b>	<b>211.00</b>	<b>212.00</b>	<b>212.00</b>	<b>0.00</b>	
Business and Neighborhood Services	295.00	211.50	211.50	0.00	
City County Council	16.00	16.00	16.00	0.00	
Animal Care Services	0.00	83.50	83.50	0.00	
Indianapolis Fire Department	1,315.00	1,321.00	1,321.00	0.00	
Indianapolis Metropolitan Police Department	2,077.00	2,077.00	2,077.00	0.00	
Metropolitan Development	92.50	92.50	92.50	0.00	
Parks & Recreation	306.30	307.30	307.30	0.00	
Public Works	809.00	812.00	812.00	0.00	
Public Health and Safety	35.00	35.00	35.00	0.00	
<b>Subtotal - City</b>	<b>5,156.8</b>	<b>5,167.8</b>	<b>5,167.8</b>	<b>0.0</b>	
<b>County</b>					
Assessor	94.00	94.00	94.00	0.00	
Auditor	32.00	33.00	33.00	0.00	
Circuit Court	22.00	22.00	22.00	0.00	
Clerk	110.00	110.00	110.00	0.00	
Cooperative Extension	4.00	4.00	4.00	0.00	
Community Corrections	209.00	209.00	209.00	0.00	
Coroner	37.00	41.50	41.50	0.00	
Election Board	34.00	14.00	14.00	0.00	
Forensic Services	75.00	75.00	76.00	1.00	+1 Grant funded Firearms Technican
ISA	52.00	52.00	52.00	0.00	
MESA	225.00	226.00	226.00	0.00	
Prosecutor	345.00	345.00	345.00	0.00	
Prosecutor-Child Support	89.00	89.00	89.00	0.00	
Public Defender	314.50	314.50	314.50	0.00	
Recorder	26.00	19.00	19.00	0.00	
Sheriff	925.00	925.00	925.00	0.00	
Superior Court	598.00	598.00	598.00	0.00	
Surveyor	12.00	12.00	12.00	0.00	
Treasurer	31.00	31.00	31.00	0.00	
Voters' Registration	20.00	20.00	20.00	0.00	
<b>Subtotal - County</b>	<b>3,254.50</b>	<b>3,234.00</b>	<b>3,235.00</b>	<b>1.00</b>	
<b>TOTAL</b>	<b>8,411.30</b>	<b>8,401.80</b>	<b>8,402.80</b>	<b>1.00</b>	

# Agency Directors and Chief Financial Officers

## *As of Budget Adoption*

Agency/Department	Agency Director	Chief Financial Officer
<b>County Agencies</b>		
Indpls-Marion County Forensics Service Agency	Richard Amberger	Kyle Swalls
Information Services Agency (ISA)	Collin Hill	Kai Davis
Marion Circuit Court	Judge Amber Collins-Gebrehiwet	Holly Fellows
Marion County Assessor	Joseph O'Connor	Teresa Bates
Marion County Auditor	Myla Eldridge	Tiffany Mathews
Marion County Clerk	Kate Sweeney Bell	Jenny Troutman
Marion County Community Corrections Agency	Scott Hohl	Justin Garcia
Marion County Cooperative Extension	Rita Blythe	Rita Blythe
Marion County Coroner	Alfarena Ballew	Mallory Malczewski
Marion County Election Board	Patrick Becker	Brent Stinson
Marion County Prosecutor	Ryan Mears	Cindy Craig
Marion County Prosecutor Child Support	Michael McGuire	Cindy Craig
Marion County Public Defender Agency	Raymond Casanova	Becky Motsinger
Marion County Recorder	Faith Kimbrough	J. R. Ryder
Marion County Sheriff	Kerry Forestal	Kallan Carr
Marion County Surveyor	Debra Jenkins	Brandon Lasley
Marion County Treasurer	Barbara Lawrence	Rodney Shine
Marion County Voters' Registration (Republican)	Cindy Mowery	Jennifer Handlon
Marion County Voters' Registration (Democrat)	Alexander Nyirendah	Bryan Chatfield
Marion Superior Court	Emily VanOsddol	Holly Fellows
Metropolitan Emergency Services Agency	Tom Sellas	Franc Perrelle
<b>City Departments</b>		
City-County Council	Vop Osili	Candace Harris
Department of Business and Neighborhood Services	Abbey Brands	Jacob Miller
Animal Care Services	Amanda Dehoney-Hinkle	James Finlayson
Department of Metropolitan Development	Megan Vukusich	Lucas Anderson
Department of Parks and Recreation	Brittany Crone	Jonathan George
Office of Public Health and Safety	Andrew Merkley	Carlette Duffy
Department of Public Works	Todd Wilson	Sam Beres
Indianapolis Metropolitan Fire Department	Chief Ernest Malone	Dawn Sykes
Indianapolis Metropolitan Police Department	Chief Christopher Bailey	Debora Hall
Office of Audit and Performance	Wesley Jones	Bradley Williams
Office of Corporation Counsel	Brandon Beeler	Bradley Williams
Office of Finance and Management	Abigail Hanson	Jake McVeigh
Office of Minority & Women Business Development	David Fredricks	Bradley Williams
Office of Equity, Belonging, and Inclusion	Ben Tapper	Abidemi Adeoye
Office of the Mayor	Dan Parker	Abidemi Adeoye
<b>OFM Budget Staff</b>		
Abigail Hanson, Controller		
Jake McVeigh, Deputy Controller		
Celia Wang, Budget Manager		
Jennifer Carter, Budget Manager		
Ian Vipperman, Senior Budget Analyst		
Abidemi Adeoye, Budget Analyst		
Abhinav Jakkidi, Budget Analyst		
Bradley Williams, Budget Analyst		

# City-County Councilors and Staff

## *As of Budget Adoption*

### City-County Councilors

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

### Council Leadership

Vop Osili, President

Maggie Lewis, Majority Leader

Brian Mowery, Minority Leader

### Council Staff

Yulonda Winfield, Clerk of Council

Angela Gonzalez, Senior Assistant Clerk

Leslie Williams, Assistant Clerk

LeAnnette Pierce, General Counsel

Gregory Stowers, Chief Administration and Policy Officer

Candace Harris, Chief Financial Officer

Sara Hindi, Chief Communication Officer

Kimberly Nance, Constituent Relations Liaison

Kaitlyn Sears, Legislative Liaison

Sarah Schwomeyer, Legislative Officer

Fernand Ramirez-Strickland, Public Information Officer

Kendall Bellamy, Constituent Relations Liaison



## Public Purpose Grants and Assistance to External Entities

Administrator/Recipient	Funds (Department)	Amount
<b>Public Purpose Local Grants</b>		
Marion County Fair Board	County General (Marion County Auditor)	\$ 150,000
Developmental Disability Center	County General (Marion County Auditor) Pursuant to IC 12-29-1	\$ 1,050,000
Regional Health and Mental Health Centers	County General (Marion County Auditor) <i>Pursuant to IC 12-29-2-2</i>	\$ 8,740,785
<b>Total Public Purpose Grants</b>		<b>\$ 9,940,785</b>
<b>Assistance to External Entities</b>		
Arts Council of Indianapolis	Consolidated County Fund (Department of Parks and Recreation)	\$ 1,300,000
Crime Prevention Grants	Consolidated County Fund (Office of Public Health and Safety)	\$ 2,000,000
Early Intervention Planning Council (EIPC)	Consolidated County Fund (Office of Public Health and Safety)	\$ 71,500
<b>Total Assistance to External Entities</b>		<b>\$ 3,371,500</b>
<b>GRAND TOTAL</b>		<b>\$ 13,312,285</b>

# Glossary

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

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

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

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

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

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

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

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

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

*CARES:* Coronavirus Aid, Relief, and Economic Security Act. \$2.2 trillion-dollar economic stimulus bill passed by Congress in response to the economic hardships of the COVID-19 pandemic in the United States. Indianapolis received \$169 million dollars in Coronavirus Aid, Relief, and Economic Security Act funds in 2020. Funds were all spent as of December 31<sup>st</sup>, 2021.

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

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

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

*Department of Local Government Finance (DLGF):* An agency of the State of Indiana responsible for publishing property tax assessment rules, approving annual tax rates and levies, and monitoring compliance with property tax and budgeting requirements under Indiana Law.

*EMS:* Emergency Medical Service.

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

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

*Fund:* Cash or a group of accounts set aside for the purpose of accounting for monies or other resources of general functions or specific activities in accordance with the system of accounts set by statute.

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

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

*IMPD:* Indianapolis Metropolitan Police Department.

*IFD:* Indianapolis Fire Department.

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

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

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

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

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

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

*MCAT:* Mobile Crisis Assistance Team.

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

*OPHS:* Office of Public Health and Safety.

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

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

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

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