

MARION COUNTY 2001 ANNUAL BUDGET

FINANCIAL SUMMARY

Summary of Major Revenues & Appropriations

Below is a consolidated financial statement prepared on a budgetary basis. Generally, budgetary basis represents a cash basis of accounting thus recording revenues and expenses in the fiscal period they occur. This statement presents expenditures by major activity, or function, and revenues by major type.

Combined Statement of Revenues and Budgets (All Funds)

Revenues	2000 Estimate	2001 Budget	Percent Change
Taxes	\$ 133,823,394	\$ 141,983,192	6.1%
Charges for Services	\$ 20,205,370	\$ 19,390,297	-4.0%
Intergovernmental	40,974,908	40,860,700	-0.3%
Sale or Lease of Property	778,295	568,465	-27.0%
Fines & Penalties	1,530,217	1,432,500	-6.4%
Miscellaneous	3,449,013	3,482,526	1.0%
Interest Earnings	12,450,936	10,015,498	-19.6%
Transfers	(4,044,358)	(4,019,451)	-0.6%
Total Revenues	\$ 209,167,775	\$ 213,713,727	2.2%
Appropriations			
Executive & Legislative	\$ 843,679	\$ 881,578	4.5%
Administrative Services*	88,866,860	89,898,051	1.2%
Protection of People & Property	60,470,886	66,279,577	9.6%
Corrections	24,467,454	24,140,376	-1.3%
Judiciary	33,071,290	35,540,659	7.5%
Culture and Recreation	2,565,999	2,666,224	3.9%
Real Estate and Assessments	2,204,098	2,328,373	5.6%
Total Appropriations	\$ 212,490,266	\$ 221,734,838	4.4%

* Administrative Services includes all fringe benefits for County employees, subsidies reviewed by the City-County Council, and all Information Technology budgets.

MARION COUNTY 2001 ANNUAL BUDGET

BUDGET HIGHLIGHTS

Appropriations

The State of Indiana recovers 50% of its cost from all counties for incarcerating post-adjudicated juveniles in state institutions. The most recent bills to Marion County are for 1999 and total \$10.5 million. Annual increases to Marion County have averaged approximately 20% per year. Accounting for the increases in bills from the state significantly reduces the available General Fund balance. Approximately \$20 million is allocated for 2 years of this obligation and another \$10 million is budgeted for 2001.

Increasing salaries was a priority of the 2001 budget. Regular salary budgets for all County agencies were increased 2.5% in the 2001 budget. An additional 1% has been identified for the "disparity" of salary levels between the City of Indianapolis and Marion County employees. County agency officials have the discretion to use the 1% as an incentive plan for their employees.

Forensic Services agency has received additional funding to accommodate rising caseloads, more accurately reflect pricing of supplies, and some modest investments in equipment. Forensic Services (Crime Lab) benefits the entire criminal justice system and its effectiveness was severely threatened by limited funding.

There are no elections in 2001 and that provides a savings of approximately \$1.5 million to the County. Those savings are reserved in the General Fund balance to fund the initial purchase of a new voting system.

Reassessment of all real property in Marion County should begin in 2001 and should affect taxes payable in 2003. The process was originally scheduled to begin in 1999 but has been delayed several times by the State of Indiana.

Public Employee Retirement Fund (PERF) contribution rates are 3.00% for the employer and 2.75% for the employee. Marion County will continue to pay both portions for the employee.

Marion County will have a new Superior Court beginning January 1, 2001. Planned is a felony court and funding is included in the 2001 budget. Other budgets affected by the new court include the Prosecutor, Public Defender, and Clerk for a total budget impact of \$700,000.

The State COPS grant expires in 2000. Funding for 15 deputies hired from that grant now must be transferred to the General Fund at a cost of \$681,414. This increase is partially covered by an increased transfer of funds from the Sheriff's portion of the Deferral Fee Fund.

Revenues

2001 assessed values on taxable property are assumed to grow 2.5% above 2000 levels. The total tax rate for County services will remain unchanged but rates may be transferred from one fund to another. Available rates from the Cumulative Fund and the Reassessment Fund are transferred to the General Fund.

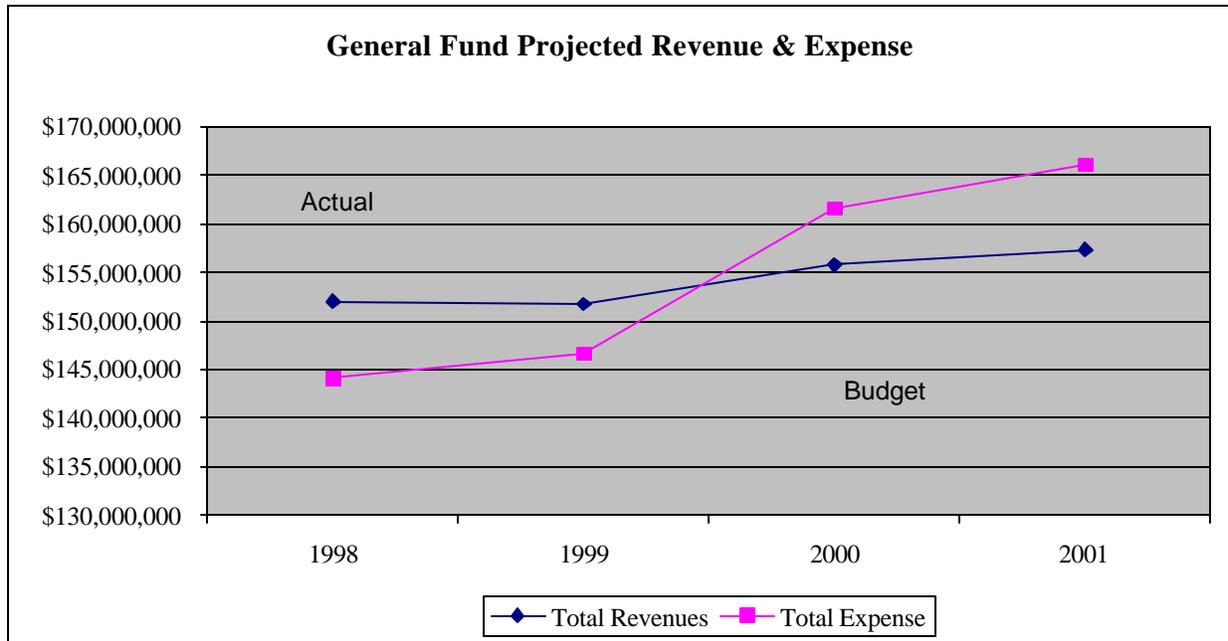
Child support reimbursements and incentive payments are projected at level rates.

County Option Income Tax is expected to grow 5.1% over 2000 amounts. An additional \$750,000 is requested for the funding of Metropolitan Emergency Communications Agency. However, the countywide income tax rate of 0.7% will also remain unchanged for the twelfth consecutive year.

Revenue estimates include reimbursements from the Family & Children Fund for expenses incurred by the Marion County Guardian's Home for emergency shelter. Impact: \$1,880,000 for 1999 and 2000 and \$940,000 for fiscal year 2001.

MARION COUNTY 2001 ANNUAL BUDGET

TRENDS



General Fund

	1998	1999	2000	2001
Revenues:	Actual	Actual	Budget	Budget
Property Tax	\$ 81,508,945	\$ 83,179,236	\$ 83,790,317	\$ 88,847,967
Income Tax	24,682,748	26,428,530	26,688,430	27,808,302
Other Local Taxes	11,176,140	10,382,866	10,163,249	9,013,433
Charges for Services	6,820,398	6,552,978	7,135,910	6,792,513
Intergovernmental	12,135,696	11,080,283	13,532,564	12,633,415
Miscellaneous	15,687,394	14,113,290	14,463,333	12,268,957
Total Revenues	\$ 152,011,321	\$ 151,737,183	\$ 155,773,803	\$ 157,364,587
Expense:				
Regular Salaries	\$ 50,442,120	\$ 53,231,133	\$ 57,138,191	\$ 60,236,895
Uniform Salaries	15,979,970	16,496,258	17,280,931	18,592,921
Fringe Benefits	18,020,483	18,597,790	21,331,792	21,217,696
Other Personal Services	3,873,771	4,280,952	3,653,897	3,942,136
Supplies	3,357,026	3,511,031	3,355,828	3,437,684
Residents in State Institutions	5,241,329	5,604,390	10,593,968	10,668,968
Other Services and Charges	45,746,138	43,024,341	46,689,677	46,546,251
Capital	1,463,533	1,914,046	1,522,146	1,404,371
Total Expense	\$ 144,124,370	\$ 146,659,941	\$ 161,566,430	\$ 166,046,922

MARION COUNTY 2001 ANNUAL BUDGET

COMBINING STATEMENT OF REVENUES, APPROPRIATIONS, AND CHANGES IN FUND BALANCES BY FUND TYPE

All operating funds and the capital fund are grouped by type. General Fund refers to regular operations of the government. Specific dedicated revenues, including a dedicated property tax rate for reassessment, support Special Revenue Funds. Internal Service is a fund supported by intergovernmental charges for service. Capital is a dedicated fund supported by a property tax rate for long term capital purchases, lease payments and debt service.

Combining Statement of Revenues, Budgets, and Changes in Fund Balances

<i>Beginning Fund Balance</i> <i>(Projected Jan. 1, 2001)</i>	General Fund*	Special Revenue	Internal Service	Capital	Grants	Total
	\$ 15,888,575	\$ 18,717,663	\$ 2,063,236	\$ 588,769	\$ 1,111,299	\$ 38,369,542
Revenues						
Property Tax	\$ 88,847,967	\$ 1,526,725	\$ -	\$ 8,257,350	\$ -	\$ 98,632,042
Local Income Tax	30,558,302	-	-	-	-	30,558,302
Other Local Taxes	11,867,747	139,226	-	785,875	-	12,792,848
Charges For Services	7,757,513	10,533,183	-	-	1,099,601	19,390,297
Intergovernmental	12,728,415	-	28,132,285	-	-	40,860,700
Other	12,403,957	2,001,423	-	467,765	625,844	15,498,989
Transfers	50,000	-	-	(4,069,451)	-	(4,019,451)
Total Revenues	\$ 164,213,901	\$ 14,200,557	\$28,132,285	\$ 5,441,539	\$ 1,725,445	\$ 213,713,727
Appropriations:						
Executive & Legislative	\$ 881,578	\$ -	\$ -	\$ -	\$ -	\$ 881,578
Administration & Finance	58,337,061	5,254,699	26,180,271	-	126,020	89,898,051
Public Safety	56,153,703	6,391,663	-	3,696,212	38,000	66,279,578
Corrections	22,651,659	128,487	-	-	1,360,230	24,140,376
Judiciary	30,419,149	3,533,510	-	1,588,000	-	35,540,659
Community Affairs	2,666,224	-	-	-	-	2,666,224
Real Estate/Assessments	1,611,907	716,466	-	-	-	2,328,373
Total Appropriations	\$ 172,721,281	\$ 16,024,825	\$26,180,271	\$ 5,284,212	\$ 1,524,250	\$ 221,734,839
Ending Fund Balance <i>(Projected Dec. 31, 2001)</i>	\$ 7,381,195	\$ 16,893,395	\$ 4,015,250	\$ 746,096	\$ 1,312,494	\$ 30,348,430

* Includes MECA (Metropolitan Emergency Communications Agency)

MARION COUNTY 2001 ANNUAL BUDGET

BUDGET BY FUND

Marion County will budget 27 separate funds for 2001. Each fund receives revenue from a variety of sources ranging from property taxes to user fees. The County General Fund is by far the largest of the funds, receiving and expending over 75% of all revenues estimated for Marion County government. A large portion of the General Fund's revenue is not designated for a specific purpose, rather it is for the "general" provision of county government services. The General Fund is a reverting fund in that unappropriated amounts at year-end are returned to the fund balance to be appropriated under Council direction the following year. The majority of County agency budgets are funded out of the General Fund. Special Revenue Funds are established for specific statutory purposes. Revenue for these funds is primarily fee generated.

2001 Estimated Assessed Value \$9,309,300,794

<u>Fund</u>	2000 Revised Budget	2001 Proposed Budget	2001 Proposed Property Tax Levy	2001 Proposed Property Tax Rate	2000 Approved Property Tax Rate
County General	\$ 161,566,430	\$ 166,046,922	\$ 88,847,967	0.9544	0.9492
MECA	3,752,431	3,791,985			
MECA - E911	435,401	2,882,373			
Subtotal General Funds	\$ 165,754,262	\$ 172,721,280	\$ 88,847,967	0.9544	0.9492
Reassessment	\$ 3,483,005	\$ 3,579,568	\$ 1,526,725	0.0164	0.0166
Law Enforcement	2,073,578	1,252,868			
Law Enforcement Equitable Share	465,000	864,857			
Surveyor's Perpetuation	71,500	117,812			
Recorder's Perpetuation	607,416	607,416			
Enhanced Access	100,000	100,000			
Adult Probation	1,387,570	2,024,151			
Juvenile Probation	70,000	70,000			
Guardian Ad Litem	65,918	65,918			
Juvenile Center-Alternative School	538,874	562,218			
Prosecutor's Diversion	631,747	650,230			
Alcohol & Drug Services	624,374	987,040			
Drug Free Community	701,000	750,000			
County Extradition	135,676	137,840			
Sheriff's Continuing Education	50,000	50,000			
Supplemental Public Defender	358,840	205,000			
Deferral Program Fee	3,453,246	3,688,195			
Jury Pay Fund	165,000	165,000			
Pre-Trial Release	118,000	79,212			
Local Emergency Planning	67,500	67,500			
Subtotal Special Revenue Funds	\$ 15,168,244	\$ 16,024,825	\$ 1,526,725	0.0164	0.0166
County Misdemeanant Fund	\$ 188,368	\$ 600,551			
Home Detention	538,223	923,699			
Information Services Fund	25,769,403	26,180,271			
Subtotal Operating Funds	\$ 207,418,500	\$ 216,450,626	\$ 90,374,692	0.9708	0.9658
County Cumulative Fund	\$ 5,071,765	\$ 5,284,212	\$ 8,257,350	0.0887	0.0937
Total County Funds	\$ 212,490,265	\$ 221,734,838	\$ 98,632,042	1.0595	1.0595

MARION COUNTY 2001 ANNUAL BUDGET

REVENUES BY TYPE

Revenues (All Funds)	1998 <u>Actual</u>	1999 <u>Actual</u>	2000 <u>Estimate</u>	2001 <u>Budget</u>
Taxes				
Property	\$ 91,743,740	\$ 93,150,164	\$ 94,285,301	\$ 98,632,042
Local Options	37,301,229	38,357,732	38,246,754	41,618,378
Other	1,397,091	1,591,283	1,291,338	1,732,772
Total Taxes	\$ 130,442,060	\$ 133,099,179	\$ 133,823,393	\$ 141,983,192
Licenses				
Licenses	69,890	70,406	37,028	69,000
Total Licenses	\$ 69,890	\$ 70,406	\$ 37,028	\$ 69,000
Charges for Services				
Clerks Court Fees	\$ 3,295,657	\$ 3,313,285	\$ 2,985,859	\$ 3,110,000
Chg. for Service	69,883	70,114	52,292	41,350
Fees	12,969,875	14,456,970	17,130,191	16,179,947
Total Chg. for Services	\$ 16,335,415	\$ 17,840,369	\$ 20,168,342	\$ 19,331,297
Intergovernmental				
Federal	\$ 1,673,851	\$ 1,610,191	\$ 1,281,714	\$ 1,540,000
State	4,861,773	5,155,110	5,289,638	5,008,411
Local	29,293,993	28,619,309	34,403,556	34,302,289
Total Intergovernmental	\$ 35,829,617	\$ 35,384,610	\$ 40,974,908	\$ 40,850,700
Sale or Lease of Property				
Sale of County Property	523,499	682,836	761,004	554,465
Rental-Lease of Property	23,609	24,222	17,291	14,000
Total Sale or Lease	\$ 547,108	\$ 707,058	\$ 778,295	\$ 568,465
Fines & Penalties				
Court Fines	\$ 955,151	\$ 615,905	\$ 744,832	\$ 837,500
Forfeitures	744,796	805,534	785,385	595,000
Total Fines & Forfeitures	\$ 1,699,947	\$ 1,421,439	\$ 1,530,217	\$ 1,432,500
Miscellaneous				
Interest	\$ 11,976,564	\$ 12,298,077	\$ 12,460,936	\$ 10,035,498
Other	5,651,737	3,174,025	3,439,014	3,462,526
Total Misc.	\$ 17,628,301	\$ 15,472,102	\$ 15,899,950	\$ 13,498,024
Subtotal				
Transfers (Net)	\$ (4,069,035)	\$ (4,117,998)	\$ (4,044,38)	\$ (4,019,451)
Total Transfers	\$ (4,069,035)	\$ (4,117,998)	\$ (4,044,358)	\$ (4,019,451)
Grand Total	\$ 198,483,303	\$ 199,877,166	\$ 209,167,775	\$ 213,713,727

MARION COUNTY 2001 ANNUAL BUDGET

BUDGET BY AGENCY

<i>Agency (All Funds)</i>	1998 <u>Actual</u>	1999 <u>Actual</u>	2000 <u>Budget</u>	2001 <u>Budget</u>
Administrator	\$ 710,650	\$ 728,022	\$ 753,025	\$ 788,025
Auditor's Office	39,461,772	34,271,493	49,888,851	51,083,985
Commissioners	54,231	57,126	90,653	93,553
County Clerk	3,739,519	3,898,832	3,760,441	3,963,731
Election Board	1,665,372	1,677,091	1,971,740	562,046
Voter's Registration	883,117	1,007,832	1,014,103	1,078,825
Coroner	1,186,179	1,178,362	1,160,549	1,106,520
County Recorder	2,759,835	1,560,037	1,604,121	1,697,168
Treasurer's Office	1,548,853	1,734,638	1,496,370	1,924,352
County Surveyor	490,522	518,919	599,977	631,205
Information Services	22,349,855	24,774,225	25,404,406	25,890,222
County Assessor	687,056	647,463	971,575	1,049,201
Center Twp. Assessor	1,159,268	1,226,362	1,280,012	1,342,529
Decatur Twp. Assessor	489,306	618,849	634,921	656,055
Franklin Twp. Assessor	320,310	401,911	451,878	472,390
Lawrence Twp. Assessor	565,143	627,425	727,297	738,832
Perry Twp. Assessor	550,740	537,499	657,458	677,170
Pike Twp. Assessor	510,331	529,057	691,658	708,655
Warren Twp. Assessor	527,157	502,928	692,664	711,712
Wash. Twp. Assessor	675,477	749,884	942,850	963,709
Wayne Twp. Assessor	707,416	751,870	880,528	931,848
Public Defender	5,646,349	6,326,601	6,050,132	6,543,273
Prosecutor	6,491,564	7,626,249	7,611,344	8,213,306
Prosecutor-Child Support	3,091,689	3,536,521	3,386,111	3,441,815
Forensic Services Agency	2,736,249	2,613,978	2,611,635	2,854,843
Sheriff's Dept.	53,634,586	57,125,900	57,722,305	59,767,073
Community Corrections	1,447,649	1,786,528	1,379,418	1,863,843
Circuit Court	334,812	379,082	393,093	416,735
Superior Courts	24,688,954	26,281,936	26,642,469	28,355,131
Justice Agency	4,056,133	4,043,128	4,542,183	4,143,837
M.E.C.A.	2,820,795	2,684,235	3,910,499	6,397,025
Cooperative Extension	924,250	942,024	971,661	1,005,007
Guardian Home	1,468,413	1,527,931	1,594,338	1,661,217
Grand Total	\$ 188,383,552	\$ 192,913,937	\$ 212,490,265	\$ 221,734,838

MARION COUNTY 2001 ANNUAL BUDGET

COUNTY GENERAL 2001 PROPOSED BUDGET BY OBJECT

	<u>1998</u> <u>Actual</u>	<u>1999</u> <u>Actual</u>	<u>2000</u> <u>Revised</u>	<u>2000</u> <u>Actual</u>	<u>2001</u> <u>Proposed</u>	<u>Difference</u>	<u>%</u> <u>Chg</u>
Character 01 Personal Services							
010 Regular Salaries	66,422,090	69,727,391	74,419,122	36,242,425	78,829,816	4,410,694	5.9%
020 Temporary Salaries	429,750	459,370	527,911	239,300	439,713	-88,197	-16.7%
030 Overtime	1,739,993	2,088,496	2,113,520	1,097,458	1,811,518	-302,002	-14.3%
050 Special Pay/Compensation	1,819,984	1,848,547	2,124,566	927,525	1,807,805	-316,761	-14.9%
071 Health Insurance	6,609,475	6,928,758	8,021,766	3,796,209	8,084,935	63,169	0.8%
074 Pension	5,997,943	5,953,814	6,181,377	4,063,337	6,542,445	361,068	5.8%
075 Social Security	5,201,670	5,489,127	5,906,549	2,872,865	6,363,416	456,867	7.7%
076 Unemployment Compensation	95,439	110,630	110,000	37,797	110,000	0	0.0%
Summary for Character 01	88,316,344	92,606,133	99,404,811	49,276,916	103,989,648	4,584,837	4.6%
Character 02 Supplies							
200 Heating Fuel	4,140	3,139	4,713	0	4,713	0	0.0%
201 Garage & Motor Supplies	815,943	896,151	822,661	520,251	829,674	7,012	0.9%
202 Institutional Supplies	464,198	485,886	421,945	332,822	448,149	26,204	6.2%
203 Medical Supplies	54,544	52,091	64,413	20,020	54,601	-9,812	-15.2%
204 Food Supplies	455,237	424,012	425,779	210,779	424,668	-1,111	-0.3%
205 Laboratory Supplies	253,495	157,117	147,715	125,600	216,761	69,046	46.7%
210 Official Records	10,025	7,233	18,106	9,175	21,472	3,366	18.6%
211 General Office Supplies	582,740	601,446	669,970	323,516	687,464	17,493	2.6%
212 Print Shop Supplies	1,285	2,454	23,825	917	23,825	0	0.0%
213 Data Processing Supplies	86,224	110,450	114,335	61,371	109,976	-4,359	-3.8%
221 Recreational Supplies	10,437	8,263	17,875	4,035	17,918	43	0.2%
230 Building Materials	6,169	12,719	10,330	4,542	10,247	-83	-0.8%
240 Arsenal/Law Enforcement	13,837	77,996	8,427	5,530	7,333	-1,094	-13.0%
250 Repair Parts	245,045	288,742	220,681	191,326	210,605	-10,075	-4.6%
260 Implements & Tools	343	140	768	629	528	-240	-31.3%
299 Miscellaneous Supplies	353,363	383,193	384,284	321,801	369,749	-14,535	-3.8%
Summary for Character 02	3,357,026	3,511,031	3,355,828	2,132,312	3,437,684	81,856	2.4%
Character 03 Other Services & Charges							
310 Postage & Freight	970,675	779,607	952,363	579,785	788,326	-164,037	-17.2%
311 Telephone	489,200	401,881	405,041	249,161	383,712	-21,329	-5.3%
312 Conference & Travel Expenses	308,239	363,168	429,375	219,632	490,607	61,231	14.3%
320 Utilities	182,482	196,553	212,930	106,872	210,296	-2,634	-1.2%
340 Advertising	48,967	58,670	68,761	30,692	53,564	-15,197	-22.1%
341 Printing Services	875,088	830,014	1,015,377	689,343	767,453	-247,923	-24.4%
349 Maintenance/Licensing	284,932	289,018	275,653	148,378	285,389	9,737	3.5%
350 Equipment Repair	451,767	369,518	318,282	236,641	317,408	-874	-0.3%
357 Special Projects	5,286,855	0	0	0	0	0	na
358 ISA Telephones	654,420	731,326	708,933	374,318	704,583	-4,350	-0.6%
359 Building Rent/Building Security	5,992,198	6,124,444	6,526,085	6,379,580	5,177,788	-1,348,297	-20.7%
360 ISA Charges	7,609,398	8,131,810	9,018,931	3,778,863	10,248,830	1,229,899	13.6%
361 Professional Services	1,907,717	2,597,155	2,728,735	1,500,612	2,693,868	-34,867	-1.3%
362 Judicial	2,053,544	2,200,812	1,979,182	1,140,628	2,181,278	202,096	10.2%
366 Office Remodeling	63,493	111,830	48,756	12,019	43,945	-4,811	-9.9%
369 Jury/Witness Expenses	1,014,369	872,846	1,024,569	501,372	1,064,769	40,200	3.9%
370 Insurance Premiums	713,519	753,308	758,077	724,127	793,919	35,842	4.7%
371 Rent	1,799,838	1,861,692	1,982,140	1,145,513	2,032,524	50,385	2.5%
374 Equipment-Rental/Leasing	182,184	162,830	473,738	288,184	387,520	-86,218	-18.2%
376 Refunds, Awards & Indemnities	408,343	454,251	431,268	184,765	431,268	0	0.0%
377 Subscriptions	42,891	30,033	51,157	28,152	52,379	1,222	2.4%
379 Interest	29,050	34,506	300,000	31,980	300,000	0	0.0%
380 Subsidies	4,741,103	4,795,548	5,006,441	2,793,061	5,079,463	73,022	1.5%

MARION COUNTY 2001 ANNUAL BUDGET

COUNTY GENERAL 2001 PROPOSED BUDGET BY OBJECT

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2000</u>	<u>2001</u>	<u>Difference</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Actual</u>	<u>Proposed</u>		<u>Chg</u>
382 Membership Dues	58,405	53,801	63,642	40,941	64,044	402	0.6%
390 Other Services & Charges	14,818,788	16,424,110	22,504,210	6,375,165	22,662,285	158,074	0.7%
Summary for Character 03	50,987,467	48,628,731	57,283,645	27,559,782	57,215,219	-68,426	-0.1%
Character 04 Capital							
440 Office Furniture & Equipment	1,083,092	1,101,436	1,013,108	467,388	959,351	-53,757	-5.3%
442 Equipment	166,346	367,226	74,788	7,772	218,112	143,324	191.6%
443 Vehicle Purchases	35,754	227,948	233,381	0	20,934	-212,447	-91.0%
444 Books/Library Purchases	151,876	199,461	184,944	121,719	190,155	5,211	2.8%
445 Law Enforcement Equipment	26,464	17,976	15,925	13,425	15,819	-106	-0.7%
Summary for Character 04	1,463,533	1,914,046	1,522,146	610,304	1,404,371	-117,775	-7.7%
Grand Total	144,124,370	146,659,941	161,566,430	79,579,315	166,046,922	4,480,492	2.8%

MARION COUNTY 2001 ANNUAL BUDGET

CAPITAL

Marion County has a Cumulative Capital Development Fund, which is primarily financed by a property tax rate. Revenues to this fund are shared with the City of Indianapolis to supplement funding on county-wide infrastructure improvements. The proportion of revenues between the City and County is negotiated, but usually averages around 55% for the County and 45% for the City.

The County uses the Cumulative Capital Development Fund to provide vehicle replacement for the Sheriff's Department fleet, payments for the jail lease, payment of the Juvenile Center lease and other capital improvements.

Marion County Cumulative Capital Development Fund

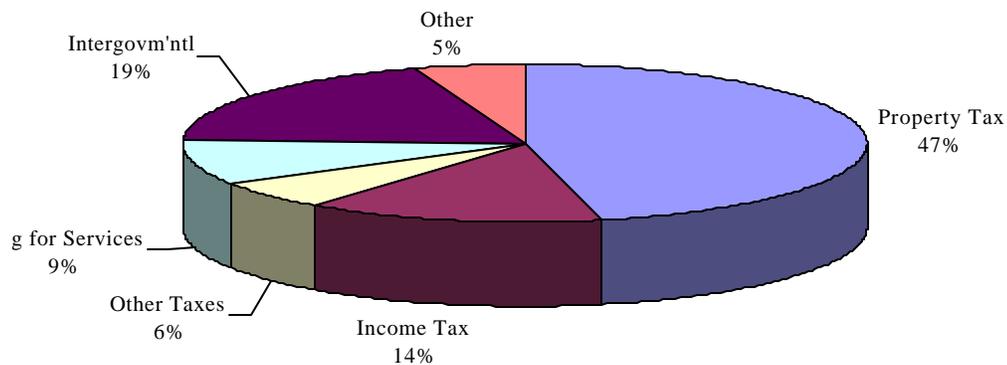
Revenues	1998	1999	2000	2001
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Tax	\$ 8,052,107	\$ 8,211,014	\$ 8,271,337	\$ 8,257,350
Auto Excise Tax	868,427	813,262	713,033	677,381
Financial Institutions Tax	123,556	126,830	114,204	108,494
Fleet Sales Proceeds	417,324	501,225	626,825	467,765
Total Revenues	\$ 9,461,414	\$ 9,652,331	\$ 9,725,399	\$ 9,510,990
Transfer to City	(4,069,035)	(4,117,998)	(4,094,358)	(4,069,451)
Net County Revenues	\$ 5,392,379	\$ 5,534,333	\$ 5,631,041	\$ 5,441,539
 Expenditures				
Jail Lease	\$ 645,000	\$ 645,000	\$ 400,000	\$ -
Jail Annex Lease	1,043,000	1,043,000	1,042,000	1,442,000
Juvenile Center Lease	1,588,000	1,588,000	1,588,000	1,588,000
Sheriff Vehicle Replacement	2,041,765	2,458,765	2,041,765	2,254,212
Other Improvements	900,000	-	-	-
Total Expenditures	\$ 6,217,765	\$ 5,734,765	\$ 5,071,765	\$ 5,284,212

MARION COUNTY 2001 ANNUAL BUDGET

Revenues

Marion County receives revenues from a variety of sources. The largest single source of revenue is the property tax. Property taxes comprise approximately 47% of the total revenue for County government and 56% for the General Fund. A County Option Income Tax (COIT) was adopted in 1984 to alleviate the County's reliance on property tax. Additional initiatives are underway to stimulate growth in other revenue sources to further diversify the source of revenues.

2001 Revenues by Type



Property Tax revenue in Marion County is based on the assessed value of over 300,000 parcels of property. Township assessors determine the value of land and improvements based on guidelines provided by the State of Indiana. The property tax rate is applied per \$100 of assessed value generating a tax levy.

$$\text{(Assessed Value / 100) times Property Tax Rate} = \text{Property Tax Levy}$$

The total property tax rate for Marion County government for 2000 is \$1.0595 per \$100 of assessed value. Combined property tax rates for County General Fund, Reassessment Fund and Cumulative Capital Funds are proposed at \$1.0595 for 2001.

Assessed value of taxable property is expected to rise 2.5% to generate a property tax levy of \$98.6 million for fiscal year 2001.

MARION COUNTY 2001 ANNUAL BUDGET

REVENUES (CONTINUED)

County Option Income Tax (C.O.I.T.) The COIT is a local income tax first passed by the City-County Council in 1984. The original intent of the COIT was to fund various public safety oriented projects and services. The current tax rate is 0.7% of earned income and has been frozen by the Auditor, Mayor, and Council since 1990. The COIT rate may be allowed to rise by 0.1% per year to a maximum rate of 1.0%. In June of each year, the Indiana Department of Revenue certifies the amount of local option income tax to be distributed to local governments in the following year. In June of 2000, the state certified a 5.1% growth in the COIT distribution.

Before the COIT is distributed to the local units of government, \$2 million is used to fund the Metropolitan Emergency Communications Agency. Beginning in 2001, MECA has requested their share of the COIT be increased to \$2,750,000. Also, the amount necessary to fund the Homestead Replacement Credit is deducted. The balance is then apportioned among each of the townships and the remainder is divided between City and County governments. COIT provides approximately 14% of the total County government revenues.

Marion County Option Income Tax Plan

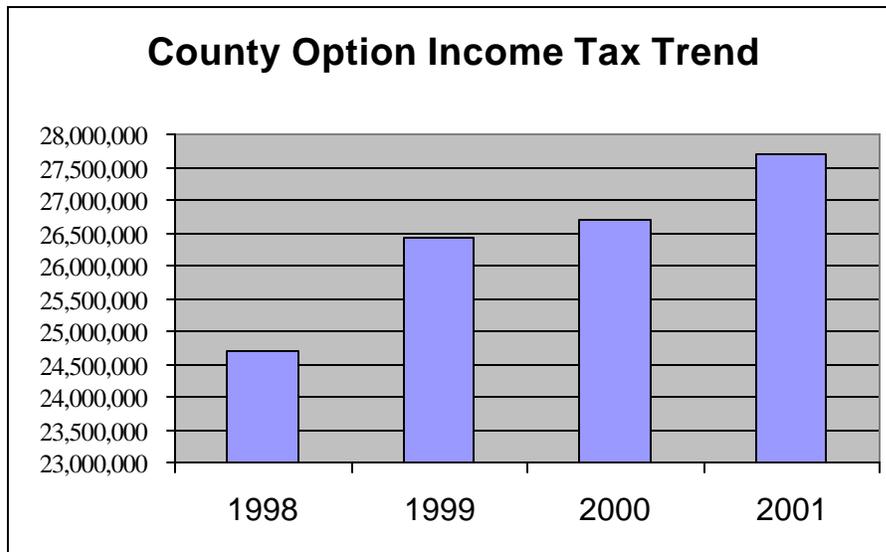
	<i>1998 Actual</i>	<i>1999 Plan</i>	<i>2000 Plan</i>	<i>2001 Plan</i>
Townships:				
Center	\$1,903,763	\$1,903,763	\$1,903,763	\$1,903,763
Decatur	164,588	164,588	164,588	164,588
Franklin	201,721	224,699	216,215	224,722
Lawrence	892,721	892,721	892,721	892,721
Perry	857,073	859,761	999,413	1,027,270
Pike	1,414,549	1,419,038	1,652,258	1,698,690
Warren	1,030,763	1,030,763	1,030,763	1,030,763
Washington	1,204,468	1,269,389	1,269,666	1,318,713
Wayne	<u>1,123,672</u>	<u>1,239,447</u>	<u>1,171,782</u>	<u>1,225,229</u>
Total Townships	\$8,793,318	\$9,004,169	\$9,301,169	\$9,486,459
Corporations:				
Lawrence	\$781,811	\$843,669	\$839,843	\$886,272
Beech Grove	745,251	785,184	782,312	815,756
Southport	22,065	23,247	23,167	23,951
Speedway	<u>630,890</u>	<u>664,472</u>	<u>660,467</u>	<u>686,830</u>
Total Corporations	\$2,180,017	\$2,316,470	\$2,305,789	\$2,412,809
Indianapolis/Marion Co.				
Indianapolis	\$50,494,939	\$50,413,937	\$51,737,508	54,063,396
Marion County	<u>24,682,748</u>	<u>26,428,530</u>	<u>26,688,430</u>	<u>27,808,302</u>
Total Indpls/Marion Co.:	<u>\$75,177,687</u>	<u>\$76,842,467</u>	<u>\$78,425,937</u>	<u>\$81,871,698</u>
Total Civil Units	\$86,151,022	\$88,163,106	\$90,032,895	\$93,770,966
Other:				
MECA	\$2,000,000	\$2,000,000	\$2,000,000	* \$2,750,000
Homestead Credit	<u>13,631,216</u>	<u>14,864,344</u>	<u>16,000,000</u>	<u>17,000,000</u>
Total Distribution	\$101,782,238	\$105,027,450	\$108,032,895	\$113,520,966

* Requested

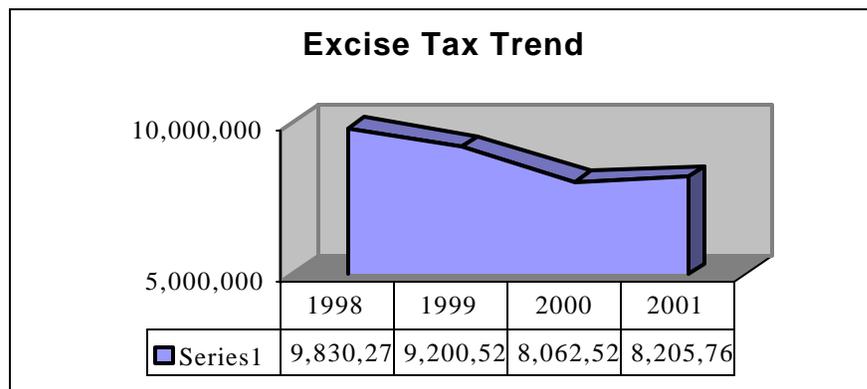
MARION COUNTY 2001 ANNUAL BUDGET

REVENUES (CONTINUED)

The four year trend of the County Option Income Tax reflects the flat tax rate of 0.7% but a consistent growth in revenue collected. Averaging a 2.7% increase per year, this trend demonstrates the local economic growth. Distribution of the tax is performed by the state based on actual taxes collected. Distributions are certified to local units 6 months in advance of the budget year.



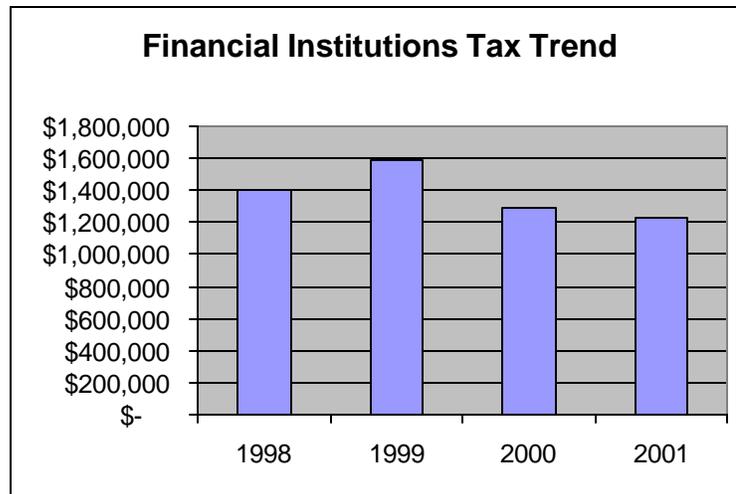
Other taxes - This category consists of the Auto Excise Tax and Financial Institutions Tax, which represents approximately 6% of county revenues. The Indiana Bureau of Motor Vehicles classifies vehicles by the factory advertised price and year of make. A specified rate per category is assessed per each vehicle at the time of acquiring license plates. Auto excise tax rates were cut dramatically by the 1995 Indiana General Assembly. Lost revenues to local Indiana governments, however, were replaced with Indiana Lottery proceeds. The state certifies distribution when SBTC reviews each unit's annual budget. In 1998 the County received a one-time distribution from the state of carry over balances.



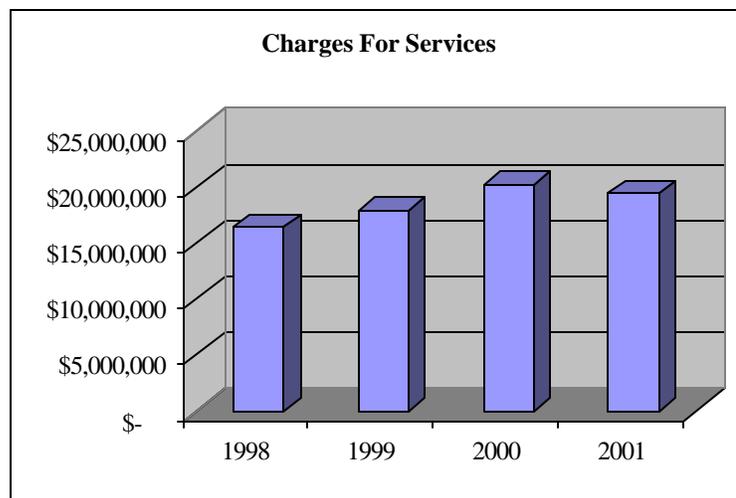
MARION COUNTY 2001 ANNUAL BUDGET

REVENUES (CONTINUED)

The **Financial Institutions Tax** is assessed on any business which is primarily engaged in extending credit or credit operations and is measured by the net income of the business. The State Board of Tax Commissioners recommends a conservative approach to estimating revenues for 2000 and 2001.



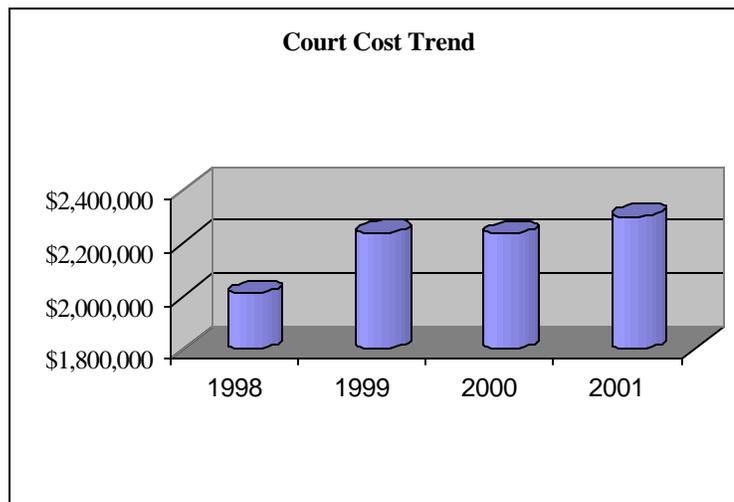
Charges for Services - This category represents charges assessed for utilizing various government charges and constitutes over 6% of total general fund revenues. The largest amounts collected are related to activities of the Marion County Clerk, Probation, and Prosecutor. Fees also represent the majority of revenues received by Special Revenue Funds. Most fees are defined by state statute or local ordinance and may or may not represent the true cost of providing the service for which they are assessed. Forecasts are based on historical trends.



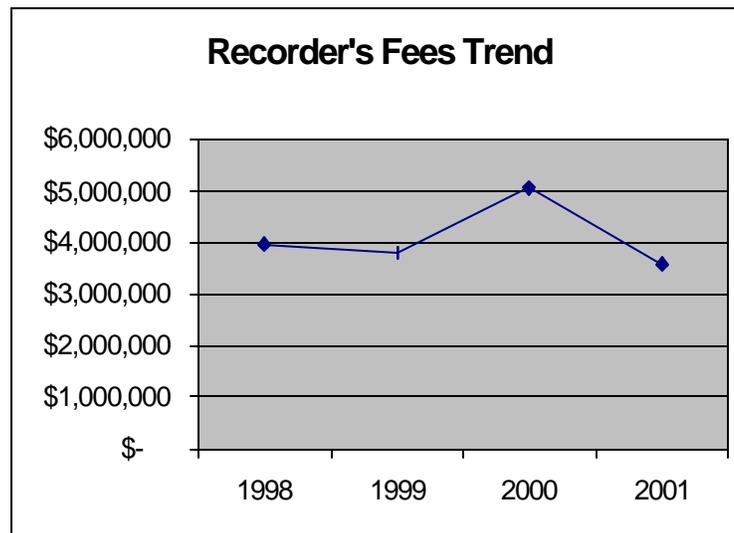
MARION COUNTY 2001 ANNUAL BUDGET

REVENUES (CONTINUED)

Court Costs are established by Indiana Statute and are assessed on legal action resulting in a felony or misdemeanor conviction. Court costs are collected by the County Clerk and also include infractions or ordinance violations, paternity or adoption matters. Effective July 1, 1995, court costs were restructured by state statute, increasing the amount of the fee but sending a larger portion of the fee to the state. Projections for 2001 are conservative and anticipate little change.



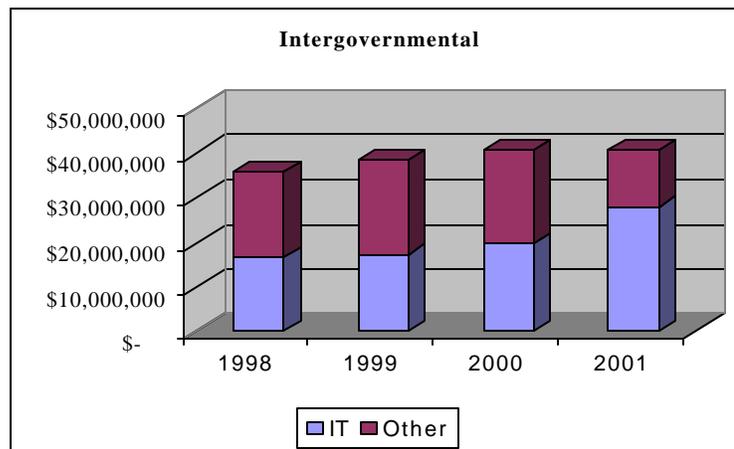
Recorder's Fees are established by Indiana Statute as fees to be charged for filing, recording, copying, and other services rendered. Collection of Recorder's Fees generally coincides with construction activity in the county and represents a lagging indicator of economic activity. Projections are based on historical trends.



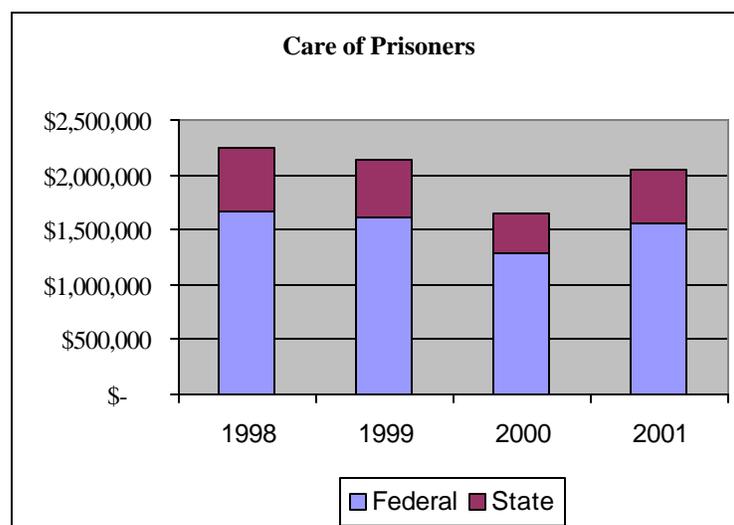
MARION COUNTY 2001 ANNUAL BUDGET

REVENUES (CONTINUED)

Intergovernmental - This category consists of federal, state, and local government reimbursements for the operation of specific programs and services. Intergovernmental revenues account for over 19% of total revenues. The predominate reimbursements are for Title IV-D, and the care of State and Federal prisoners. The category for IT represents information technology charge backs to City, County and other governmental agencies.



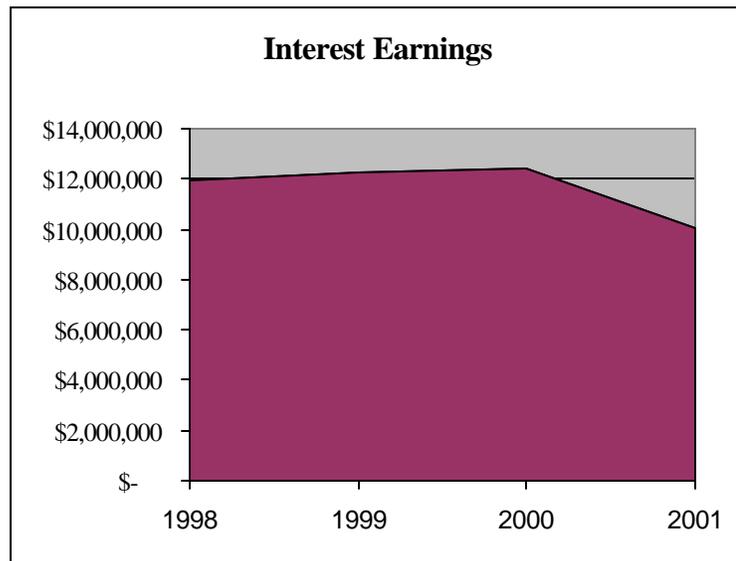
The federal government reimburses the County Sheriff for prisoners in the County jail who are held on federal charges. The per diem reimbursement is a reasonable estimate of the expense necessary to hold the prisoner and is currently \$44.21. Revenues for the care of federal prisoners may be enhanced by the jail expansion project.



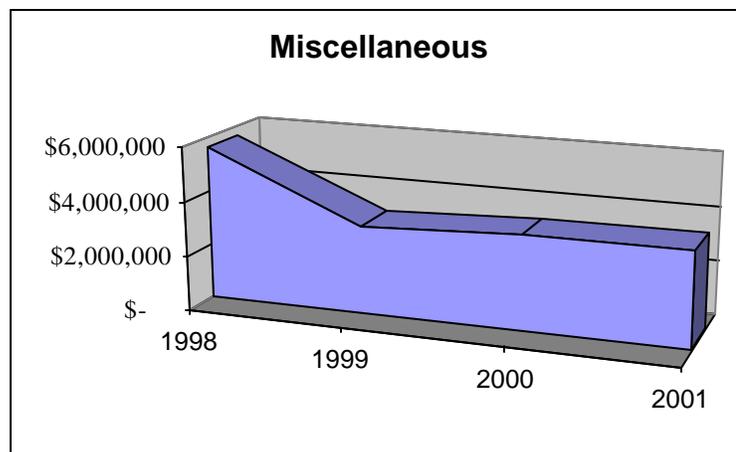
MARION COUNTY 2001 ANNUAL BUDGET

REVENUES (CONTINUED)

Interest is earned on cash and investments held by County government. Marion County collects and distributes all property and local option income taxes within the County. By statute, the interest earned on deposit of these funds remains with the County to cover the cost of administration and collection. Projections of interest earnings are based on declining fund balances with stable interest rates for 2001.



Miscellaneous This category represents the collection of many one-time and minor revenue sources. The primary source of revenue in this category is the sale of County owned assets, such as vehicles and obsolete office equipment and furniture. The increase in 1998 is largely attributed to retroactive reimbursements for previous years public defender expenses.



MARION COUNTY 2001 ANNUAL BUDGET

2001 PROPOSED COUNTY GENERAL REVENUES BY CHARACTER AND SUBOBJECT

	1998 Actual	1999 Actual	2000 Revised	2000 Actual	2000 Est. 2nd Half	2001 Est Revenue	Difference	%
Character 70 Taxes								
70100 Property Tax & Replacement	81,508,945	83,179,236	86,208,666	43,570,965	40,219,352	88,847,967	2,639,301	3.1%
70101 Marion County Liens	36,651	8,736	15,000	1,164	1,000	0	-15,000	-100.0
70102 Gross Income Tax	10,923	7,017	6,000	3,124	3,000	6,000	0	0.0%
70103 Treasurer's Surplus	648,424	250,020	500,000	0	750,000	500,000	0	0.0%
70300 County Option Income Tax	24,682,748	26,428,530	26,688,430	13,344,215	13,344,215	27,808,302	1,119,872	4.2%
70301 License Excise Tax	8,801,507	8,239,712	6,969,848	3,704,188	3,518,979	7,408,376	438,528	6.3%
70302 Emergency 911	427,913	435,939	528,265	583,688	441,204	0	-528,265	-100.0
70600 Financial Institutions Tax	1,250,723	1,441,442	1,191,861	593,283	563,619	1,099,057	-92,804	-7.8%
Total Character 70	117,367,833	119,990,632	122,108,070	61,800,627	58,841,369	125,669,702	3,561,632	2.9%
Character 71 Licenses & Permits								
71100 Marriage License	69,890	70,370	69,000	17,028	20,000	69,000	0	0.0%
71300 Sheriff's Gun Permits	0	36	0	0	0	0	0	-na-
Total Character 71	69,890	70,406	69,000	17,028	20,000	69,000	0	0.0%
Character 73 Charges For Services								
73001 Clerk's Miscellaneous Fees	235,485	199,718	200,000	72,588	100,000	200,000	0	0.0%
73002 Court Costs	2,010,548	2,237,347	2,100,000	1,135,886	1,100,000	2,300,000	200,000	9.5%
73005 10% Cash Bond	16,359	11,217	16,500	15,870	5,000	10,000	-6,500	-39.4%
73007 County Fines	114,134	0	40,000	0	0	0	-40,000	-100.0
73008 Support/Maint Docket Fees	192,439	155,408	181,000	47,507	40,000	100,000	-81,000	-44.8%
73009 Document Fees	246,839	247,399	200,000	112,083	100,000	210,000	10,000	5.0%
73010 Late Surrender Fees	200,450	196,891	190,000	54,200	50,000	120,000	-70,000	-36.8%
73011 Judgement Filing Fees	0	0	70,000	0	0	0	-70,000	-100.0
73013 Domestic Relations Counseling	72,275	88,127	68,000	38,526	35,000	70,000	2,000	2.9%
73102 Resident Resources	553	471	0	0	0	0	0	-na-
73103 Photocopy Fees	45,791	42,090	17,600	17,938	13,925	16,350	-1,250	-7.1%
73105 Service By Sheriff	0	9,120	0	0	0	0	0	-na-
73106 Inmate Medical Co-Payments	19,846	18,433	25,000	7,929	12,500	25,000	0	0.0%
73200 Nsf Check Fee	7,329	0	0	10,843	0	0	0	-na-
73201 Auditor's Fees	134,757	133,315	120,000	58,754	50,000	120,000	0	0.0%
73203 County Coroner Fees	10,486	15,246	10,000	15,851	10,000	10,000	0	0.0%
73204 County Surveyor Fee	5,464	3,087	3,000	318	1,000	1,000	-2,000	-66.7%
73205 County Recorder's Fees	2,601,300	2,540,896	2,200,000	1,231,489	1,953,508	2,386,163	186,163	8.5%
73206 Tax Search Fee	24,382	10,145	0	7,848	0	0	0	-na-
73208 Sheriff's Accident Report Fees	35	-20	0	0	0	0	0	-na-
73210 Tyson Trial Fees	0	408	0	0	0	0	0	-na-
73213 Franchise Towing Fee	186,340	223,400	200,000	107,740	93,000	200,000	0	0.0%
73214 Incident Fees	600	359	25,000	5	12,500	25,000	0	0.0%
73215 Demand Fees	295,096	19,516	65,000	206,906	50,000	200,000	135,000	207.7%
73901 Pre-Trial Diversion Fees	0	0	0	168	0	0	0	-na-
73911 Deferral Progran Fee	330,000	330,000	330,000	0	330,000	730,000	400,000	121.2%
Total Character 73	6,750,508	6,482,572	6,061,100	3,142,449	3,956,433	6,723,513	662,413	10.9%
Character 75 Intergovernmental								
75100 Care Of Federal Prisoners	1,673,851	1,610,191	1,550,000	556,714	725,000	1,550,000	0	0.0%
75401 Grant Reimbursement	1,679	68,075	0	740	0	0	0	-na-
75403 Care Of State Prisoners	573,755	532,910	480,000	173,960	200,000	500,000	20,000	4.2%
75404 Indirect Costs-Griffith	212,886	263,916	463,395	189,500	180,000	375,000	-88,395	-19.1%
75407 Title Iv-D Reimbursement	2,622,301	2,467,831	3,252,640	2,163,493	1,000,000	2,998,411	-254,229	-7.8%
75408 Title Iv-D Incentive	1,030,228	1,025,966	825,000	893,545	300,000	1,000,000	175,000	21.2%
75409 School Lunch Program	126,924	189,444	132,000	90,577	85,000	135,000	3,000	2.3%
75803 Poor Relief- Franklin	0	8,235	0	0	0	0	0	-na-
75812 Cc Bldg Security Chargeback	507,275	452,868	544,844	150,501	272,422	563,914	19,070	3.5%

MARION COUNTY 2001 ANNUAL BUDGET

2001 PROPOSED COUNTY GENERAL REVENUES BY CHARACTER AND SUBOBJECT

	1998 Actual	1999 Actual	2000 Revised	2000 Actual	2000 Est. 2nd Half	2001 Est Revenue	Difference	%
75814 Reimbursement From Welfare	701,916	0	940,000	0	1,880,000	940,000	0	0.0%
75815 Other Reimbursements	0	285,051	0	0	0	0	0	-na-
75818 City Share Mcja	70,000	70,000	70,000	70,000	0	70,000	0	0.0%
75823 Commission On Coin Phones	200,135	240,000	360,000	120,000	300,000	360,000	0	0.0%
75826 MECA Contract	38,658	0	0	0	0	0	0	-na-
75827 City Share-Dispatch	4,327,277	3,700,917	3,980,000	0	3,980,000	3,829,656	-150,344	-3.8%
75828 City Share-East Wing Security	38,658	0	79,635	0	39,818	82,422	2,787	3.5%
75829 City Market Share-Security	10,154	20,246	66,678	0	0	69,012	2,334	3.5%
75830 Cc Bldg Security-Courts	0	144,633	0	161,294	0	160,000	160,000	-na-
Total Character 75	12,135,696	11,080,283	12,744,192	4,570,324	8,962,240	12,633,415	-110,777	-0.9%
Character 76 Sale And/Or Lease Of County Property								
76700 Sale Of Cars	15,140	0	0	0	0	0	0	-na-
76701 Sale Of Items Other Than Cars	0	926	0	104	0	1,200	1,200	-na-
76703 Sale Of Confiscated Property	2,953	2,878	20,000	4,662	10,000	20,000	0	0.0%
76800 Rent Of County Land	2,160	4,905	0	0	0	0	0	-na-
76801 Rent Of Cc-Building Tenants	12,824	9,657	18,500	3,874	5,000	10,000	-8,500	-45.9%
76802 Terminal Rent	8,625	9,660	0	4,417	4,000	4,000	4,000	-na-
Total Character 76	41,702	28,026	38,500	13,056	19,000	35,200	-3,300	-8.6%
Character 78 Fines & Penalties								
78101 Handicapped Parking Fines	34,557	100,755	0	0	0	0	0	-na-
78201 Restitution	1,091	655	0	1,780	0	0	0	-na-
78302 Forfeitures - Justice	0	0	0	50	0	0	0	-na-
Total Character 78	35,648	101,410	0	1,830	0	0	0	-na-
Character 79 Miscellaneous								
79101 Investment Interest	11,598,969	11,878,991	8,220,000	6,697,532	5,240,000	9,548,757	1,328,757	16.2%
79102 Other	0	9,719	20,000	0	10,000	20,000	0	0.0%
79500 Juvenile Court Miscellaneous	127,882	236,291	120,000	13,064	10,000	90,000	-30,000	-25.0%
79501 Miscellaneous	3,620,012	1,313,162	1,871,500	1,446,239	549,400	1,975,000	103,500	5.5%
79502 Refunds - Other Than Grants	0	440	0	388	0	0	0	-na-
79503 Damages & Insurance	19,197	98,695	100,000	25,332	50,000	100,000	0	0.0%
79505 Sheriff's Miscellaneous	410,508	521,556	450,000	365,142	125,000	450,000	0	0.0%
79506 Penalties	490	0	0	0	0	0	0	-na-
Total Character 79	15,777,058	14,058,854	10,781,500	8,547,698	5,984,400	12,183,757	1,402,257	13.0%
Character 85 Transfers								
85101 Transfer In From Other Fund	0	0	150,000	0	50,000	50,000	-100,000	-66.7%
85800 Transfer Out	-167,014	-75,000	-78,840	0	-152,651	0	78,840	-100.0%
Total Character 85	-167,014	-75,000	71,160	0	-102,651	50,000	-21,160	-29.7%
Grand Totals:	152,011,322	151,737,182	151,873,522	78,093,012	77,680,791	157,364,587	5,491,065	3.6%

MARION COUNTY 2001 ANNUAL BUDGET

2001 OVER GUIDELINE REQUESTS

Election Board	Char 04	<u>\$1,000,000</u>	Voting Equipment Lease
Coroner	Char 03	<u>\$57,500</u>	Cover cost increases of service providers. IU Pathology and Indiana Mortuary Service
Decatur Assessor	Char 02	<u>\$500</u>	Ink and toner for new printer
Clerk	Char 03	\$30,000	Bank charges, increase in Child Support mailing and workload.
	Char 04	<u>\$11,000</u>	Check encoder to avoid future bank charges.
		\$41,000	
Public Defender	Char 01	\$150,000	Salary parity for employees.
	Char 02	<u>\$253,000</u>	Salary parity for contractual attorneys.
		\$403,000	
Prosecutor Child Support	Char 01	<u>\$267,500</u>	Performance bases incentive program.
Sheriff	Char 01	<u>\$37,500</u>	New civilian position, Domestic Violence Liaison
Community Corrections	Char 03	<u>\$30,013</u>	Increase in lease and contractual salaries.
Circuit Court	Char 01	\$265,000	To establish new Paternity Court and eliminate
	Char 02	\$2,000	Public Assembly Room Court, 4 Commissioners
	Char 03	\$118,950	and reduce caseload at Juvenile Court.
	Char 04	<u>\$68,000</u>	
		\$453,950	
Justice Agency	Char 01	\$237,500	Additional personnel.
	Char 03	<u>\$421,800</u>	4 Additional Justis programmers.
	Total	\$659,300	
Superior Court	Char 01	\$1,772,448	Court Personnel and Probation Officers
	Char 02	\$26,500	Court and Probation supplies.
	Char 03	\$255,326	Rent, training, computers, remodeling and phones.
	Char 04	<u>\$137,533</u>	Equipment for courts and probation.
		\$2,191,807	
Total over guideline requests		<u>\$5,142,070</u>	