

# MARION COUNTY 2002 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)

	2001 Estimate	2002 Budget	Percent Change
<b>Revenues</b>			
Taxes	\$140,253,713	\$150,538,503	7.33%
Charges for Services	19,196,799	17,487,350	-8.90%
Intergovernmental	40,437,086	43,118,568	6.63%
Sale or Lease of Property	597,681	485,000	-18.85%
Fines & Penalties	1,398,536	691,000	-50.59%
Miscellaneous	3,756,195	4,138,801	10.19%
Interest Earnings	12,528,686	10,055,000	-19.74%
Transfers	-4,021,920	-4,161,091	3.46%
<b>Total Revenues</b>	<b>\$214,146,776</b>	<b>\$222,353,131</b>	<b>3.83%</b>
 <b>Appropriations</b>			
Executive & Legislative	\$881,578	\$952,864	8.09%
Administrative Services*	90,217,781	100,591,277	11.50%
Protection of People & Property	65,804,584	69,204,304	5.17%
Corrections	24,200,519	25,105,414	3.74%
Judiciary	37,840,584	39,465,610	4.29%
Culture and Recreation	2,666,224	2,802,277	5.10%
Real Estate and Assessments	2,327,373	2,533,808	8.87%
<b>Total Appropriations</b>	<b>\$223,938,645</b>	<b>\$240,655,554</b>	<b>7.46%</b>

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

# MARION COUNTY 2002 ANNUAL BUDGET

## BUDGET HIGHLIGHTS

### Appropriations

There are several issues affecting appropriations for the 2002 budget. These issues include a Court Mandate, funding for 20 new Sheriff's Deputies, 27 additional beds at Jail II, and a new Coroner's office, along with many other necessary increases. These appropriations increased the overall budget by approximately \$16.7 million. The County General Fund's portion of this increase was nearly \$11.7 million.

The aforementioned Court Mandate created a substantial burden for the County General Fund. The cost in 2002 will be approximately \$3.8 million. There will be appropriations made in the budgets of the Superior Court, Prosecutor, Public Defender, Clerk, Sheriff, and Auditor due to the Mandate.

In 2002, the Metropolitan Emergency Communications Agency (MECA) will undergo a very important E-911 upgrade. This system will allow cellular phone 911 calls to be tracked very precisely. This upgrade will occur without an increase in taxes.

One very large expense that the County incurs is the payment of juveniles held in state institutions. 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 2000 and total \$12.1 million. Annual increases to Marion County have averaged approximately 15-20% per year. Accounting for the increases in bills from the state significantly reduces the available General Fund balance.

General elections resume in 2002, and these functions require approximately \$1.5 million from the County General Fund. In 2001, the County was able to save this money due to the absence of elections.

Reassessment of all real property in Marion County should be completed in 2002 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 3.00% for the employee. Marion County will continue to pay both portions for the employee.

Finally, the Coroner will need a new office in 2002. Previously, the autopsies were performed at the Indiana University Hospital, but a new facility is now necessary. The lease-purchase of a new building is planned for 2002. This purchase will be made from existing fund balance in the Cumulative Development Fund.

### Revenues

The revenues in all funds combined are expected to grow by 3.8% or approximately \$8.2 million. In the County General fund, revenues are projected to increase by \$6.97 million (4.3%).

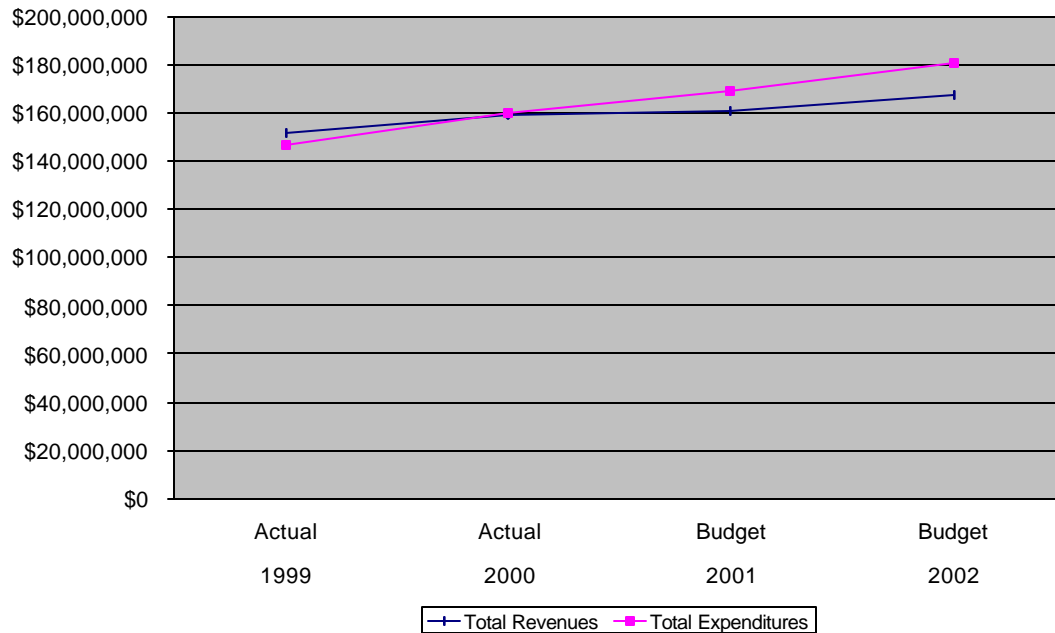
2002 assessed values on taxable property are assumed to grow 3.0% above 2001 levels. The total tax rate for County services will remain unchanged, but rates may be transferred from one fund to another.

County Option Income Tax is expected to grow 9.7% over 2001 amounts. This increase is greater than anticipated, and the County will be seeking an additional allocation from the surplus. Even though the distribution has increased, the countywide income tax rate of 0.7% remains unchanged for the thirteenth consecutive year.

# MARION COUNTY 2002 ANNUAL BUDGET

## TRENDS

### General Fund - Revenue vs. Expenditures



### General Fund

	1999	2000	2001	2002
<b>Revenues:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Property Tax	\$83,179,236	\$85,056,876	\$87,199,377	\$90,158,837
Income Tax	26,428,530	26,845,506	27,808,302	34,792,727
Other Local Taxes	10,382,866	11,309,738	11,337,267	11,583,301
Charges for Services	6,552,978	6,534,970	6,984,655	6,098,350
Intergovernmental	11,080,283	11,586,245	12,084,562	11,780,454
Miscellaneous	14,113,290	18,122,198	15,245,138	13,213,000
<b>Total Revenues</b>	<b>\$151,737,183</b>	<b>\$159,455,533</b>	<b>\$160,659,301</b>	<b>\$167,626,669</b>
<b>Expenditures:</b>				
Regular Salaries	\$53,231,133	\$55,277,494	\$61,832,691	\$65,417,363
Uniform Salaries	16,496,258	17,376,566	18,587,421	19,717,302
Fringe Benefits	18,597,790	19,396,124	21,603,058	22,568,808
Other Personal Services	4,280,952	4,992,598	3,781,351	4,551,720
Supplies	3,511,031	3,973,552	3,439,764	3,703,458
Residents in State Institutions	5,604,390	10,921,767	10,668,968	10,895,201
Other Services and Charges	43,024,341	46,539,511	46,965,731	51,505,588
Capital	1,914,046	1,475,563	1,969,091	2,142,384
<b>Total Expenditures</b>	<b>\$146,659,941</b>	<b>\$159,953,175</b>	<b>\$168,848,075</b>	<b>\$180,501,824</b>

# MARION COUNTY 2002 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

	General Fund*	Special Revenue	Internal Service	Capital	Total
<b>Beginning Fund Balance (Projected Jan. 1, 2002)</b>	<b>\$15,886,323</b>	<b>\$18,656,912</b>	<b>\$1,849</b>	<b>\$558,334</b>	<b>\$35,103,418</b>
<b>Revenues</b>					
Property Tax	\$90,158,837	\$1,687,352	-	\$8,391,841	\$100,238,030
Local Income Tax	37,542,727	-	-	-	\$37,542,727
Other Local Taxes	11,583,301	186,084	-	988,361	\$12,757,746
Charges For Services	7,239,350	10,248,000	-	-	\$17,487,350
Intergovernmental	11,905,454	-	31,613,114	-	\$43,518,568
Other	12,948,000	1,571,801	-	450,000	\$14,969,801
Transfers	490,000	(430,000)	-	(4,221,091)	(\$4,161,091)
<b>Total Revenues</b>	<b>\$171,867,669</b>	<b>\$13,263,237</b>	<b>\$31,613,114</b>	<b>\$5,609,111</b>	<b>\$222,353,131</b>
<b>Appropriations:</b>					
Executive & Legislative Administration & Finance	\$952,864	-	-	-	\$952,864
Public Safety	63,009,862	5,718,301	31,613,114	250,000	\$100,591,277
Corrections	57,804,271	8,102,821	-	3,297,212	\$69,204,304
Judiciary	24,338,966	766,448	-	-	\$25,105,414
Community Affairs	34,434,136	3,443,474	-	1,588,000	\$39,465,610
Real Estate/Assessments	2,802,277	-	-	-	\$2,802,277
	1,605,731	928,077	-	-	\$2,533,808
<b>Total Appropriations</b>	<b>\$184,948,107</b>	<b>\$18,959,121</b>	<b>\$31,613,114</b>	<b>\$5,135,212</b>	<b>\$240,655,554</b>
<b>Ending Fund Balance (Projected Dec. 31, 2002)</b>	<b>\$2,805,885</b>	<b>\$12,961,028</b>	<b>\$1,849</b>	<b>\$1,032,233</b>	<b>\$16,800,995</b>

\* Includes MECA (Metropolitan Emergency Communications Agency)

# MARION COUNTY 2002 ANNUAL BUDGET

## BUDGET BY FUND

Marion County will budget 27 separate funds for 2002. 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 for Marion County government. In the General Fund, 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    \$28,382,776,914**

<u>Fund</u>	2001 Revised <u>Budget</u>	2002 Proposed <u>Budget</u>	2002 Proposed Property <u>Tax Levy</u>	2002 Proposed Property <u>Tax Rate</u>	2001 Approved Property <u>Tax Rate</u>
County General	\$168,848,075	\$180,501,824	\$90,158,837	0.3177	0.9541
MECA	3,791,985	3,791,227			
MECA - E911	480,623	0			
MECA Emergency Telephone	831,598	655,056			
<b>Subtotal General Funds</b>	<b>\$173,952,281</b>	<b>\$184,948,107</b>	<b>\$90,158,837</b>	<b>0.3177</b>	<b>0.9541</b>
Reassessment	\$3,579,568	\$4,430,377	\$1,687,352	0.0059	0.0167
Law Enforcement	1,252,868	1,060,118			
Law Enforcement Equitable Share	924,857	2,377,000			
Surveyor's Perpetuation	117,812	129,338			
Recorder's Perpetuation	607,416	808,926			
Enhanced Access	100,000	100,000			
Adult Probation	2,024,151	1,542,077			
Juvenile Probation	70,000	70,000			
Guardian Ad Litem	123,978	65,918			
Juvenile Center-Alternative School	562,218	562,218			
Prosecutor's Diversion	850,230	864,077			
Alcohol & Drug Services	1,120,040	1,189,982			
Drug Free Community	750,000	700,000			
County Extradition	137,840	139,558			
Sheriff's Continuing Education	50,000	48,000			
Supplemental Public Defender	205,000	205,000			
Deferral Program Fee	3,837,922	3,563,306			
Jury Pay Fund	165,000	250,000			
Conditional Release	79,212	87,600			
Local Emergency Planning	67,500	67,500			
<b>Subtotal Special Revenue Funds</b>	<b>\$16,625,612</b>	<b>\$18,260,995</b>	<b>\$1,687,352</b>	<b>0.0059</b>	<b>0.0167</b>
County Misdemeanant Fund	\$600,551	\$628,615			
Home Detention	1,072,596	69,511			
Information Services Fund	26,180,271	31,613,114			
<b>Subtotal Operating Funds</b>	<b>\$218,431,311</b>	<b>\$235,520,342</b>	<b>\$91,846,189</b>	<b>0.3236</b>	<b>0.9708</b>
County Cumulative Fund	\$5,507,333	\$5,135,212	\$8,391,841	0.0296	0.0887
<b>Total County Funds</b>	<b>\$223,938,644</b>	<b>\$240,655,554</b>	<b>\$100,238,030</b>	<b>0.3532</b>	<b>1.0595</b>

# MARION COUNTY 2002 ANNUAL BUDGET

## REVENUES BY TYPE

Revenues (All Funds)	1999	2000	2001	2002
	Actual	Actual	Estimate	Budget
Taxes				
Property	\$93,150,164	\$96,267,967	\$97,357,757	\$100,750,030
Local Options	38,357,732	38,977,363	40,707,455	47,545,259
Other	1,591,283	1,323,091	2,188,501	2,243,214
<b>Total Taxes</b>	<b>\$133,099,179</b>	<b>\$136,568,421</b>	<b>\$140,253,713</b>	<b>\$150,538,503</b>
Licenses				
Licenses	\$70,406	\$63,964	\$59,892	\$60,000
<b>Total Licenses</b>	<b>\$70,406</b>	<b>\$63,964</b>	<b>\$59,892</b>	<b>\$60,000</b>
Charges for Services				
Clerks Court Fees	\$3,313,285	\$3,142,664	\$3,088,502	\$3,060,000
Chg. for Service	70,114	45,428	68,856	57,350
Fees	14,456,970	16,478,426	15,979,549	14,310,000
<b>Total Chg. for Services</b>	<b>\$17,840,369</b>	<b>\$19,666,518</b>	<b>\$19,136,907</b>	<b>\$17,427,350</b>
Intergovernmental				
Federal	\$1,610,191	\$1,172,979	\$906,701	\$1,100,000
State	5,155,110	5,726,537	4,023,853	4,596,975
Local	28,619,309	29,974,211	35,506,532	37,421,593
<b>Total Intergovernmental</b>	<b>\$35,384,610</b>	<b>\$36,873,727</b>	<b>\$40,437,086</b>	<b>\$43,118,568</b>
Sale or Lease of Property				
Sale of County Property	682,836	601,579	575,970	465,000
Rental-Lease of Property	24,222	23,607	21,711	20,000
<b>Total Sale or Lease</b>	<b>\$707,058</b>	<b>\$625,186</b>	<b>\$597,681</b>	<b>\$485,000</b>
Fines & Penalties				
Court Fines	\$615,905	\$1,121,600	\$1,398,536	\$691,000
Forfeitures	805,534	380,553	0	0
<b>Total Fines &amp; Forfeitures</b>	<b>\$1,421,439</b>	<b>\$1,502,153</b>	<b>\$1,398,536</b>	<b>\$691,000</b>
Miscellaneous				
Interest	\$12,298,077	\$15,329,418	\$12,528,686	\$10,055,000
Other	3,174,025	3,505,980	3,756,195	4,138,801
<b>Total Misc.</b>	<b>\$15,472,102</b>	<b>\$18,835,398</b>	<b>\$16,284,881</b>	<b>\$14,193,801</b>
Subtotal				
Transfers (Net)	(\$4,117,998)	(\$4,202,298)	(\$4,021,920)	(\$4,161,091)
<b>Total Transfers</b>	<b>(\$4,117,998)</b>	<b>(\$4,202,298)</b>	<b>(\$4,021,920)</b>	<b>(\$4,161,091)</b>
<b>Grand Total</b>	<b>\$199,877,165</b>	<b>\$209,933,069</b>	<b>\$214,146,776</b>	<b>\$222,353,131</b>

# MARION COUNTY 2002 ANNUAL BUDGET

## BUDGET BY AGENCY

Agency (All Budgeted Funds)	1999 Actual	2000 Actual	2001 Revised	2002 Proposed
County Administrator	728,022	739,230	788,025	858,025
County Auditor	34,271,493	48,126,015	51,403,715	53,833,177
County Commissioners	57,126	70,529	93,553	94,839
County Clerk	3,898,832	3,813,659	3,963,731	4,094,317
Election Board	1,677,091	1,905,085	562,046	2,017,811
Voter's Registration	1,007,832	879,693	1,078,825	1,105,096
County Coroner	1,178,362	1,149,763	1,106,520	1,403,539
County Recorder	1,560,037	1,245,937	1,697,168	1,882,519
County Treasurer	1,734,638	1,247,843	1,924,352	1,760,061
County Surveyor	518,919	532,839	630,205	651,289
Information Services Agency	24,774,225	28,189,920	25,890,222	31,220,659
County Assessor	647,463	555,175	1,049,201	1,060,625
Center Township Assessor	1,266,362	1,175,894	1,342,529	1,367,681
Decatur Township Assessor	618,849	462,269	656,055	1,166,712
Franklin Township Assessor	401,911	369,510	472,390	581,235
Lawrence Township Assessor	627,425	625,157	738,832	812,165
Perry Township Assessor	537,499	542,358	677,170	753,484
Pike Township Assessor	529,057	533,720	708,655	765,759
Warren Township Assessor	502,928	487,336	711,712	778,634
Washington Township Assessor	749,884	700,380	963,709	983,838
Wayne Township Assessor	751,870	713,805	931,848	980,801
Public Defender Agency	6,326,601	6,447,785	6,859,875	7,156,733
County Prosecutor	7,626,249	7,694,236	8,788,274	8,984,160
County Prosecution-Child Support IV-D	3,536,521	3,372,026	3,441,815	3,499,813
County Forensic Services	2,613,978	2,718,943	2,854,843	2,921,327
County Sheriff	57,125,900	58,410,854	60,188,734	64,361,463
Community Corrections	1,786,528	1,773,485	1,991,054	1,157,634
Circuit Court	379,082	379,462	680,583	689,147
County Justice Agency	4,043,128	4,085,569	4,211,454	5,462,428
MECA	2,684,235	3,145,104	4,826,873	4,141,881
Marion County Superior Courts	26,281,936	27,151,135	30,038,452	31,306,425
Cooperative Extension	942,024	969,589	1,005,007	1,009,686
Guardian Home	1,527,931	1,547,622	1,661,217	1,792,591
<b>Grand Total</b>	<b>\$192,913,937</b>	<b>\$211,761,926</b>	<b>\$223,938,645</b>	<b>\$240,655,554</b>

# MARION COUNTY 2002 ANNUAL BUDGET

## COUNTY GENERAL 2002 PROPOSED BUDGET BY OBJECT

	<u>1999</u> <u>Actual</u>	<u>2000</u> <u>Actual</u>	<u>2001</u> <u>Revised</u>	<u>2001</u> <u>Actual</u>	<u>2002</u> <u>Proposed</u>	<u>Difference</u>	<u>%</u> <u>Chg</u>
<b>Character 01 Personal Services</b>							
010 Regular Salaries	69,727,391	72,654,060	80,420,112	38,346,800	85,134,665	4,714,553	5.9%
020 Temporary Salaries	459,370	571,269	506,203	235,162	498,428	-7,775	-1.5%
030 Overtime	2,088,496	2,581,424	1,980,015	1,085,307	1,856,934	-123,081	-6.2%
050 Special Pay/Compensation	1,848,547	1,953,914	1,412,333	626,765	2,196,358	784,025	55.5%
071 Health Insurance	6,928,758	7,622,382	8,273,011	4,061,319	8,808,963	535,952	6.5%
074 Pension	5,953,814	5,799,097	6,625,033	4,575,507	7,155,109	530,076	8.0%
075 Social Security	5,489,127	5,790,322	6,477,814	3,002,644	6,472,736	-5,078	-0.1%
076 Unemployment Compensation	110,630	70,315	110,000	62,859	132,000	22,000	20.0%
<b>Summary for Character 01</b>	<b>92,606,133</b>	<b>97,042,782</b>	<b>105,804,521</b>	<b>51,996,361</b>	<b>112,255,193</b>	<b>6,450,672</b>	<b>6.1%</b>
<b>Character 02 Supplies</b>							
200 Heating Fuel	3,139	4,698	8,375	8,375	8,375	0	0.0%
201 Garage & Motor Supplies	896,151	1,508,386	825,241	594,380	831,114	5,873	0.7%
202 Institutional Supplies	485,886	482,036	458,214	194,264	597,604	139,390	30.4%
203 Medical Supplies	52,091	37,381	59,131	18,233	55,126	-4,005	-6.8%
204 Food Supplies	424,012	410,163	456,109	243,034	447,116	-8,993	-2.0%
205 Laboratory Supplies	157,117	211,218	254,046	107,754	272,842	18,796	7.4%
210 Official Records	7,233	10,503	18,774	8,212	14,979	-3,795	-20.2%
211 General Office Supplies	601,446	574,767	641,795	308,323	706,891	65,096	10.1%
212 Print Shop Supplies	2,454	5,139	19,978	5,573	31,515	11,537	57.7%
213 Data Processing Supplies	110,450	120,250	104,380	42,554	108,581	4,201	4.0%
221 Recreational Supplies	8,263	5,489	6,500	1,345	10,918	4,418	68.0%
230 Building Materials	12,719	8,395	8,822	5,746	20,292	11,470	130.0%
240 Arsenal/Law Enforcement	77,996	23,098	7,513	4,423	6,763	-750	-10.0%
250 Repair Parts	288,742	200,230	201,574	175,136	205,514	3,940	2.0%
260 Implements & Tools	140	663	2,175	1,676	1,958	-217	-10.0%
299 Miscellaneous Supplies	383,193	371,137	367,136	212,995	383,870	16,733	4.6%
<b>Summary for Character 02</b>	<b>3,511,031</b>	<b>3,973,552</b>	<b>3,439,764</b>	<b>1,932,025</b>	<b>3,703,458</b>	<b>263,694</b>	<b>7.7%</b>
<b>Character 03 Other Services &amp; Charges</b>							
310 Postage & Freight	779,607	1,036,443	792,821	410,160	1,114,927	322,106	40.6%
311 Telephone	401,881	456,101	461,240	251,300	453,078	-8,163	-1.8%
312 Conference & Travel Expenses	363,168	359,494	524,152	246,717	559,586	35,433	6.8%
320 Utilities	196,553	205,219	209,316	129,934	301,015	91,699	43.8%
340 Advertising	58,670	58,602	68,035	34,496	67,771	-263	-0.4%
341 Printing Services	830,014	1,137,631	850,577	541,472	1,026,894	176,316	20.7%
349 Maintenance/Licensing	289,018	260,779	270,627	136,481	300,845	30,219	11.2%
350 Equipment Repair	369,518	291,603	333,680	231,367	319,687	-13,992	-4.2%
357 Special Projects	0	0	0	0	0	0	na
358 ISA Telephones	731,326	736,229	710,933	403,144	713,892	2,959	0.4%
359 Building Rent/Building Security	6,124,444	6,500,215	5,177,728	5,021,187	5,393,623	215,895	4.2%
360 ISA Charges	8,131,810	9,078,554	10,278,221	4,207,015	12,080,521	1,802,300	17.5%
361 Professional Services	2,597,155	2,646,610	2,688,842	1,567,169	2,887,575	198,733	7.4%
362 Judicial	2,200,812	2,040,971	2,288,825	1,345,156	2,474,875	186,050	8.1%
366 Office Remodeling	111,830	215,103	277,412	115,112	86,405	-191,007	-68.9%
369 Jury/Witness Expenses	872,846	774,918	1,054,955	384,404	721,426	-333,529	-31.6%
370 Insurance Premiums	753,308	742,018	795,484	545,167	865,184	69,700	8.8%
371 Rent	1,861,692	1,998,699	2,120,734	1,272,499	2,315,054	194,320	9.2%
374 Equipment-Rental/Leasing	162,830	386,090	358,206	259,546	556,556	198,350	55.4%

# MARION COUNTY 2002 ANNUAL BUDGET

## COUNTY GENERAL 2002 PROPOSED BUDGET BY OBJECT (CONTINUED)

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2001</u>	<u>2002</u>	<u>Difference</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Actual</u>	<u>Proposed</u>		<u>Chg</u>
376 Refunds, Awards & Indemnities	454,251	424,652	431,268	57,553	431,268	0	0.0%
377 Subscriptions	30,033	43,124	52,236	25,304	50,726	-1,510	-2.9%
379 Interest	34,506	43,624	259,500	62,753	259,500	0	0.0%
380 Subsidies	4,795,548	4,886,665	5,079,463	817,426	5,166,375	86,912	1.7%
382 Membership Dues	53,801	69,568	68,840	41,824	83,471	14,632	21.3%
390 Other Services & Charges	16,424,110	23,068,364	22,481,605	6,164,344	24,170,535	1,688,930	7.5%
<b>Summary for Character 03</b>	<b>48,628,731</b>	<b>57,461,278</b>	<b>57,634,699</b>	<b>24,271,530</b>	<b>62,400,789</b>	<b>4,766,090</b>	<b>8.3%</b>
<b>Character 04 Capital</b>							
440 Office Furniture & Equipment	1,101,436	969,721	1,267,245	382,661	1,520,689	253,444	20.0%
442 Equipment	367,226	30,722	484,018	358,396	230,134	-253,884	-52.5%
443 Vehicle Purchases	227,948	199,040	39,434	38,500	106,467	67,033	170.0%
444 Books/Library Purchases	199,461	257,417	167,703	100,696	268,591	100,888	60.2%
445 Law Enforcement Equipment	17,976	18,665	10,691	6,361	16,503	5,812	54.4%
<b>Summary for Character 04</b>	<b>1,914,046</b>	<b>1,475,563</b>	<b>1,969,091</b>	<b>886,614</b>	<b>2,142,384</b>	<b>173,293</b>	<b>8.8%</b>
<b>Grand Total</b>	<b>146,659,941</b>	<b>159,953,176</b>	<b>168,848,075</b>	<b>79,086,531</b>	<b>180,501,824</b>	<b>11,653,749</b>	<b>6.9%</b>

# MARION COUNTY 2002 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

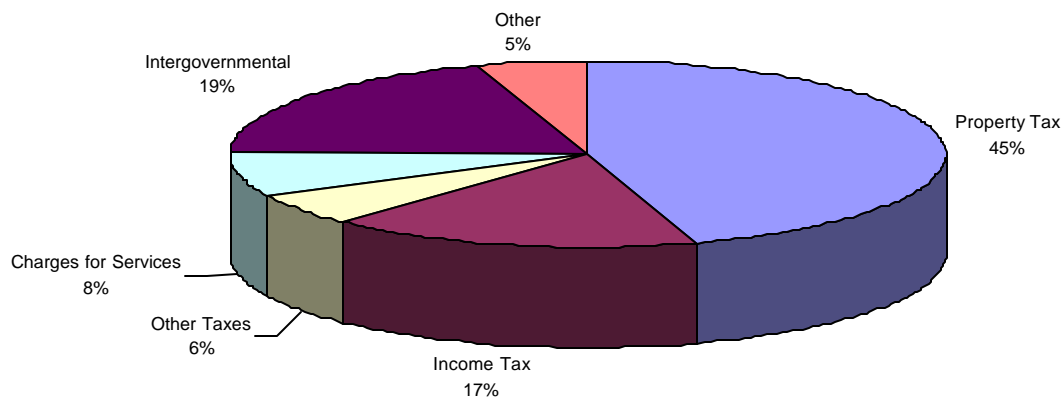
	1999 Actual	2000 Actual	2001 Estimate	2002 Budget
<b>Revenues</b>				
Property Tax	\$8,211,014	\$8,396,365	\$8,106,681	\$8,391,841
Auto Excise Tax	813,262	825,064	781,037	800,563
Financial Institutions Tax	126,830	117,012	110,767	113,536
Commercial Vehicle Excise	0	0	72,451	74,262
Fleet Sales Proceeds	501,225	493,975	458,360	450,000
<b>Total Revenues</b>	<b>\$9,652,331</b>	<b>\$9,832,416</b>	<b>\$9,529,296</b>	<b>\$9,830,202</b>
Transfer to City	(4,117,998)	(4,202,298)	(4,081,920)	(4,221,091)
<b>Net County Revenues</b>	<b>\$5,534,333</b>	<b>\$5,630,118</b>	<b>\$5,447,376</b>	<b>\$5,609,111</b>
 <b>Expenditures</b>				
Jail Lease	\$645,000	\$400,000	\$400,000	0
Jail Annex Lease	1,043,000	1,042,000	1,042,000	1,043,000
Juvenile Center Lease	1,588,000	1,588,000	1,588,000	1,588,000
Sheriff Vehicle Replacement	2,458,765	2,216,383	2,254,212	2,254,212
Coroner	0	0	0	250,000
Other Improvements	0	18,109	223,121	0
<b>Total Expenditures</b>	<b>\$5,734,765</b>	<b>\$5,264,492</b>	<b>\$5,507,333</b>	<b>\$5,135,212</b>

# MARION COUNTY 2002 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 45% of the total revenue for County government and 55% 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.

### 2002 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.

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

The total property tax rate for Marion County government for 2001 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 \$0.3532 for 2002. For 2002, assessed values are three times greater and rates are 1/3 of 2001 rates. Assessed value of taxable property is expected to rise 3.0% to generate a property tax levy of \$100.2 million for fiscal year 2002.

# MARION COUNTY 2002 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 July 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 July of 2001, the state certified a 9% growth in the COIT distribution.

Before the COIT is distributed to the local units of government, \$2.75 million is used to fund the Metropolitan Emergency Communications Agency. 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 17% of the total County government revenues.

### Marion County Option Income Tax Plan

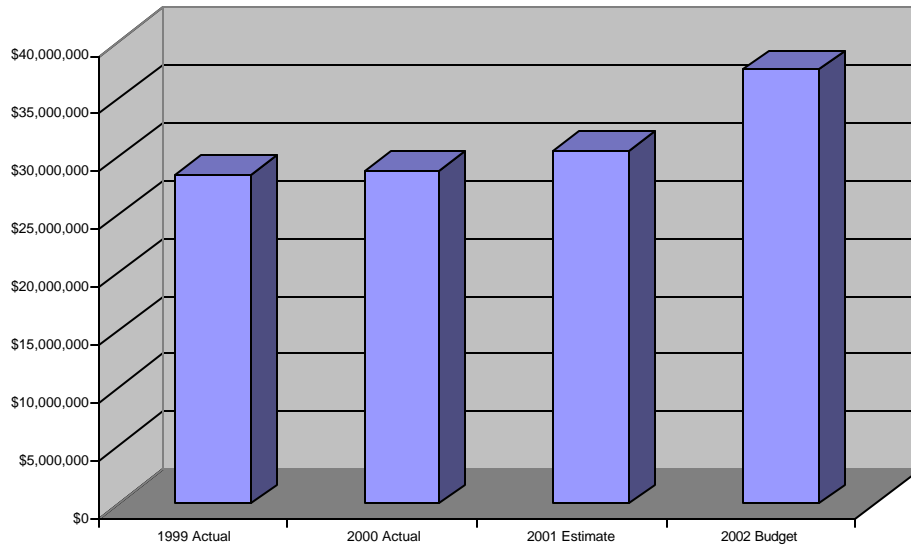
	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>
	<b>Actual</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>
<b>Townships:</b>				
Center	\$1,903,763	\$1,903,763	\$1,903,763	\$1,903,763
Decatur	164,588	164,588	164,588	164,588
Franklin	224,699	217,782	224,722	252,920
Lawrence	892,721	892,721	892,721	892,721
Perry	859,761	1,004,751	1,027,270	1,122,733
Pike	1,419,038	1,661,173	1,698,690	1,858,063
Warren	1,030,763	1,030,763	1,030,763	1,030,763
Washington	1,269,389	1,278,996	1,318,713	1,485,752
Wayne	1,239,447	1,178,550	1,225,229	1,356,425
<b>Total Townships</b>	<b>\$9,004,169</b>	<b>\$9,333,086</b>	<b>\$9,486,459</b>	<b>\$10,067,729</b>
<b>Corporations:</b>				
Lawrence	\$843,669	\$846,934	\$886,272	\$1,018,364
Beech Grove	785,184	787,615	815,756	913,827
Southport	23,247	23,324	23,951	26,749
Speedway	664,472	664,700	686,830	764,914
<b>Total Corporations</b>	<b>\$2,316,572</b>	<b>\$2,322,572</b>	<b>\$2,412,809</b>	<b>\$2,723,854</b>
<b>Indianapolis/Marion Co.</b>				
Indianapolis	\$50,413,937	\$52,063,744	\$54,063,396	56,240,000
Marion County	26,428,530	26,845,506	27,808,302	34,792,727
<b>Total Indpls/Marion Co.:</b>	<b>\$76,842,467</b>	<b>\$78,909,251</b>	<b>\$81,871,698</b>	<b>\$91,032,727</b>
<b>Total Civil Units</b>	<b>\$88,163,208</b>	<b>\$90,564,909</b>	<b>\$93,770,966</b>	<b>\$103,824,310</b>
<b>Other:</b>				
MECA	\$2,000,000	\$2,000,000	\$2,750,000	\$2,750,000
Homestead Credit	14,864,344	15,467,986	17,000,000	18,000,000
<b>Total Distribution</b>	<b>\$105,027,552</b>	<b>\$108,032,895</b>	<b>\$113,520,966</b>	<b>\$124,574,310</b>

# MARION COUNTY 2002 ANNUAL BUDGET

## REVENUES (CONTINUED)

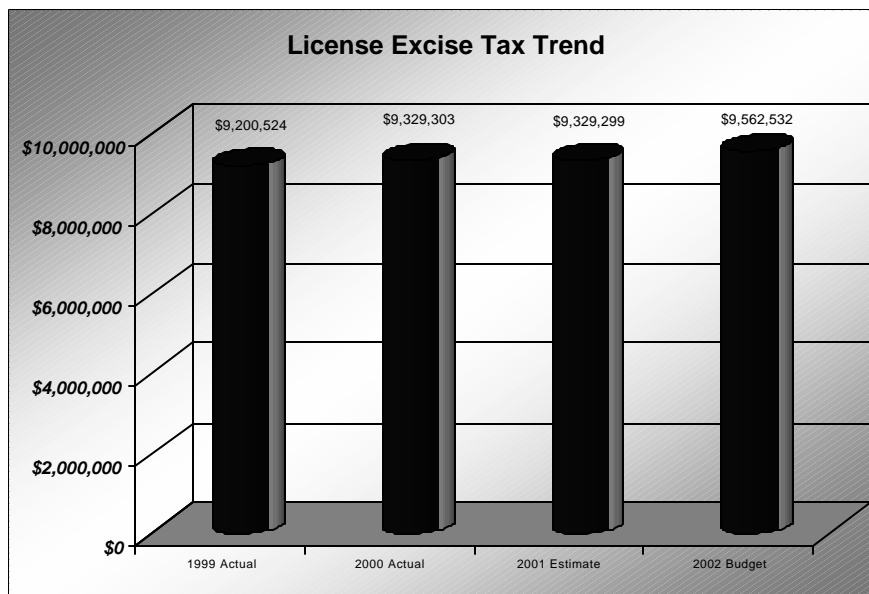
The four year trend of the County Option Income Tax reflects the flat tax rate of 0.7% but a consistent growth in revenue collected. Distribution of the tax is performed by the state based on actual taxes collected. Distributions are certified to local units 6 months in advance of the budget year.

County Option Income Tax Trend



**Other taxes** - This category consists of the Auto Excise Tax and Financial Institutions Tax, which represents approximately 5% of county revenues. The Indiana Bureau of Motor Vehicles classifies vehicles by the factory advertised price and year of make. The state certifies distribution when SBTC reviews each units annual budget.

License Excise Tax Trend

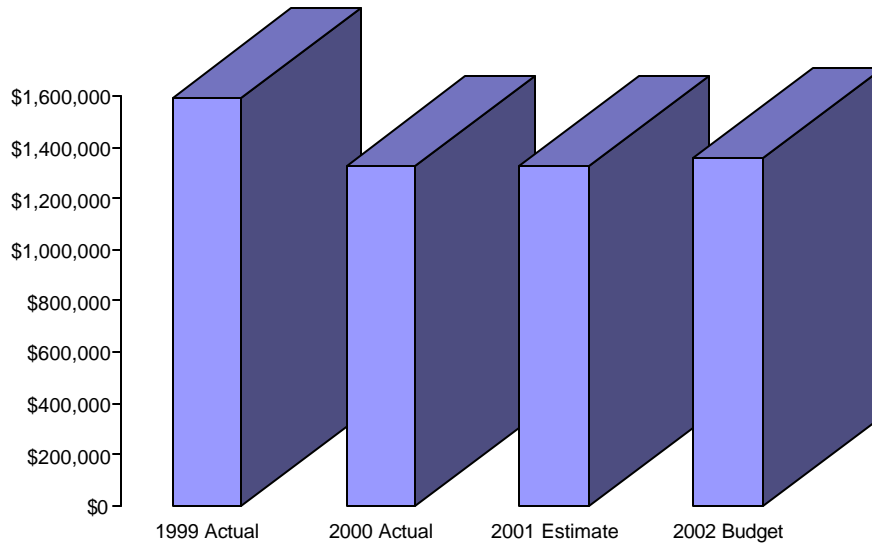


# MARION COUNTY 2002 ANNUAL BUDGET

## REVENUES (CONTINUED)

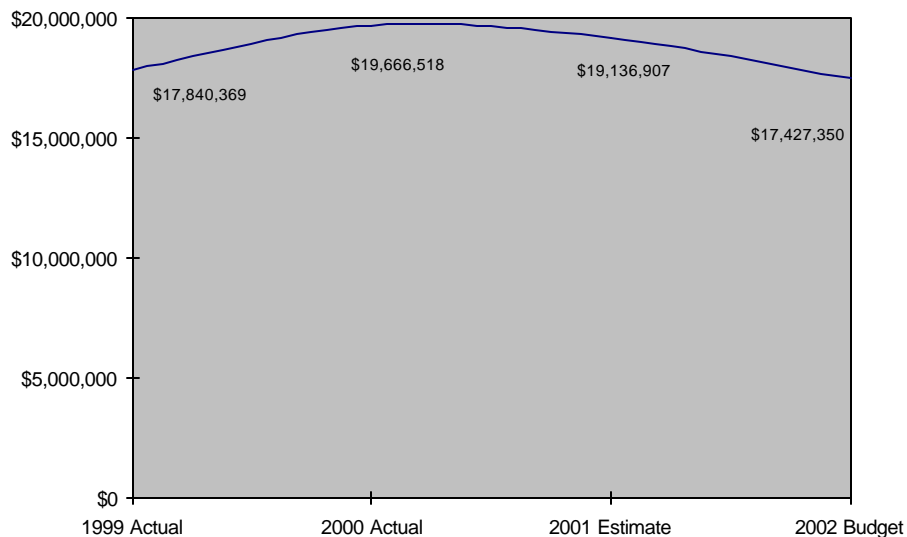
The **Financial Institutions Tax** is assessed on any business which is primarily engaged in extending credit or credit operations and is measured by the net income of the business.

### Financial Institutions Tax Trend



**Charges for Services** - This category represents charges assessed for utilizing various government charges and constitutes almost 8% of total Marion County 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.

### Charges for Services

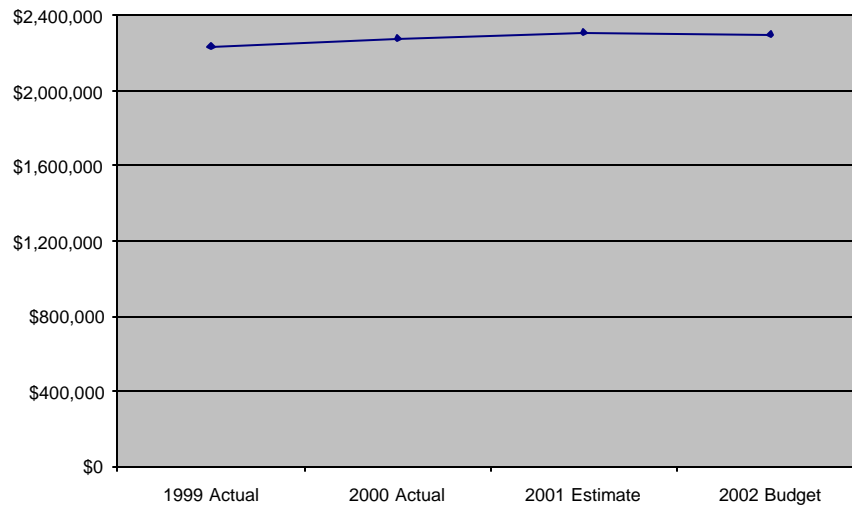


# MARION COUNTY 2002 ANNUAL BUDGET

## REVENUES (CONTINUED)

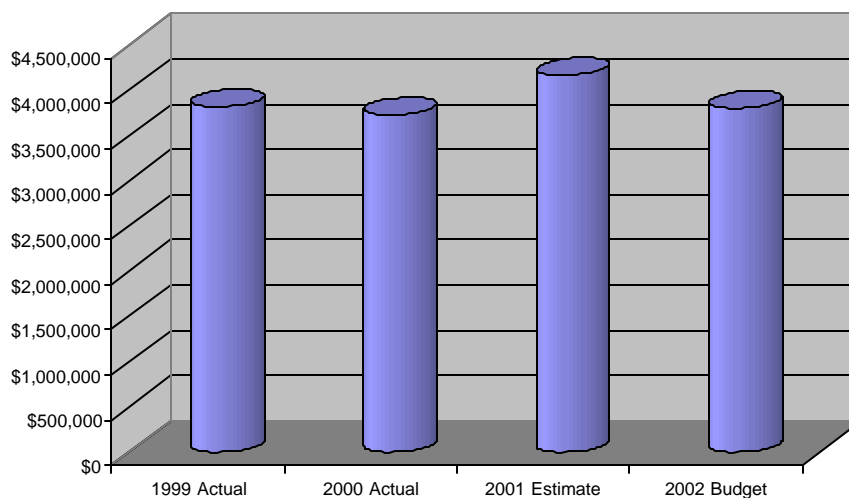
**Court Costs** are established by Indiana Statute and are assessed on legal action resulting in a felony or misdemeanor conviction. Court costs are collected by the County Clerk and also include infractions or ordinance violations, paternity or adoption matters. Effective July 1, 1995, court costs were restructured by state statute, increasing the amount of the fee but sending a larger portion of the fee to the state. Projections for 2002 are relatively constant.

**Court Cost Trend**



**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.

**Recorder's Fees Trend**

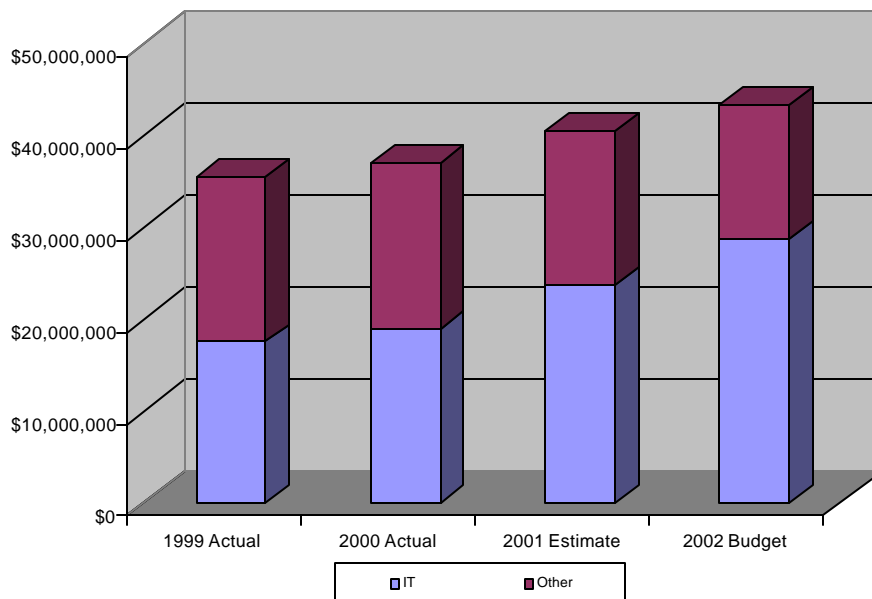


# MARION COUNTY 2002 ANNUAL BUDGET

## REVENUES (CONTINUED)

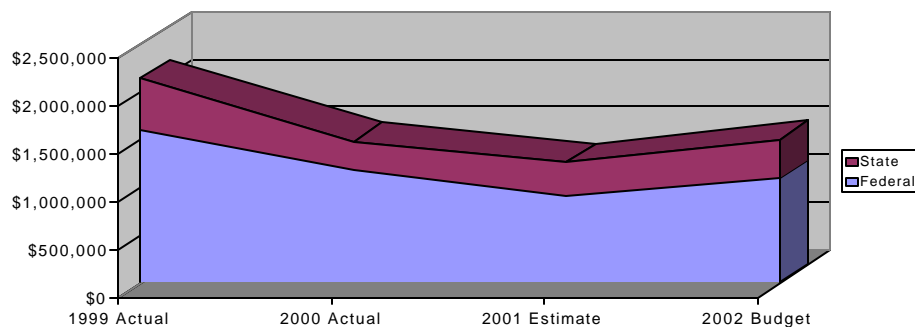
**Intergovernmental** - This category consists of federal, state, and local government reimbursements for the operation of specific programs and services. Intergovernmental revenues account for over 19% of total revenues. The predominate reimbursements are for Title IV-D, and the care of State and Federal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

### Intergovernmental



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 in the Marion County Jail.

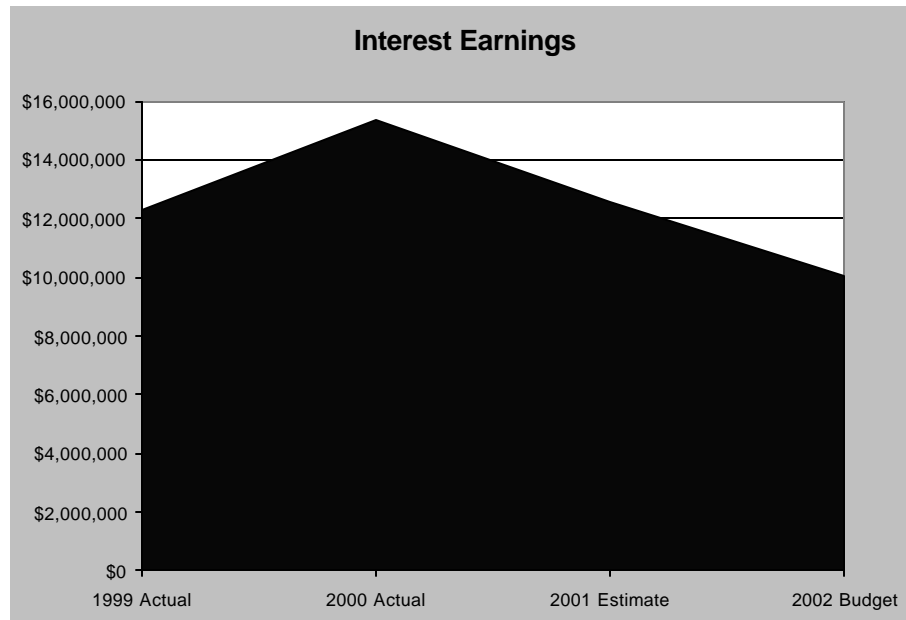
### Care of Prisoners



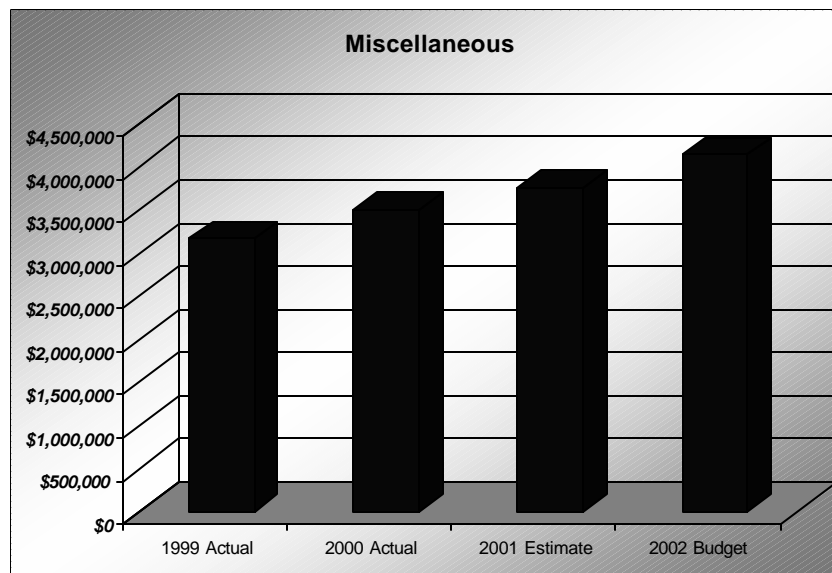
# MARION COUNTY 2002 ANNUAL BUDGET

## 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 2002.



**Miscellaneous** This category represents the collection of many one-time and minor revenue sources. The majority of the increases can be attributed to reimbursements for previous year's public defender expenses.



# MARION COUNTY 2002 ANNUAL BUDGET

## 2002 PROPOSED COUNTY GENERAL REVENUES BY CHARACTER AND SUBOBJECT

	1999 Actual	2000 Actual	2001 Revised	2001 Actual	2001 Est. 2nd Half	2002 Est Revenue	Difference	%
<b>Character 70 Taxes</b>								
70100 Property Tax & Replacement	83,179,236	85,056,876	87,637,565	44,889,286	42,310,091	90,158,837	2,521,272	2.9%
70101 Marion County Liens	8,736	7,699	0	17,899	3,500	7,000	7,000	-na-
70102 Gross Income Tax	7,017	5,878	6,000	1,513	2,500	5,000	-1,000	-16.7%
70103 Treasurer's Surplus	250,020	1,313,640	500,000	0	500,000	500,000	0	0.0%
70300 County Option Income Tax	26,428,530	26,845,506	27,808,302	13,904,151	13,904,151	34,792,727	6,984,425	25.1%
70301 License Excise Tax	8,239,712	8,358,070	8,401,213	3,960,137	4,441,076	8,611,243	210,030	2.5%
70302 Emergency 911	435,939	439,103	442,000	219,854	220,000	440,000	-2,000	-0.5%
70600 Financial Institutions Tax	1,441,442	1,185,349	1,191,469	591,262	600,207	1,221,256	29,787	2.5%
70602 Commercial Vehicle Excise	0	0	779,319	389,521	389,798	798,802	19,483	2.5%
<b>Total Character 70</b>	<b>119,990,632</b>	<b>123,212,120</b>	<b>126,765,868</b>	<b>63,973,623</b>	<b>62,371,323</b>	<b>136,534,865</b>	<b>9,768,997</b>	<b>7.7%</b>
<b>Character 71 Licenses &amp; Permits</b>								
71100 Marriage License	70,370	63,964	69,000	29,892	30,000	60,000	-9,000	-13.0%
71300 Sheriff's Gun Permits	36	0	0	0	0	0	0	-na-
<b>Total Character 71</b>	<b>70,406</b>	<b>63,964</b>	<b>69,000</b>	<b>29,892</b>	<b>30,000</b>	<b>60,000</b>	<b>-9,000</b>	<b>-13.0%</b>
<b>Character 73 Charges For Services</b>								
73000 Clerk Cert. & Transcript	0	17,076	0	0	0	0	0	-na-
73001 Clerk's Miscellaneous Fees	199,718	133,173	200,000	42,675	50,000	100,000	-100,000	-50.0%
73002 Court Costs	2,237,347	2,280,651	2,300,000	1,187,121	1,125,000	2,300,000	0	0.0%
73005 10% Cash Bond	11,217	13,216	10,000	4,428	5,000	10,000	0	0.0%
73008 Support/Maint Docket Fees	155,408	56,405	100,000	40,377	40,000	80,000	-20,000	-20.0%
73009 Document Fees	247,399	192,444	210,000	83,824	85,000	170,000	-40,000	-19.0%
73010 Late Surrender Fees	196,891	191,557	120,000	90,750	80,000	170,000	50,000	41.7%
73013 Domestic Relations Counseling	88,127	70,714	70,000	43,078	40,000	80,000	10,000	14.3%
73102 Resident Resources	471	0	0	0	0	0	0	-na-
73103 Photocopy Fees	42,090	27,058	16,350	7,697	8,550	17,350	1,000	6.1%
73105 Service By Sheriff	9,120	0	0	0	0	0	0	-na-
73106 Inmate Medical Co-Payments	18,433	18,370	25,000	7,009	10,000	20,000	-5,000	-20.0%
73107 Crime Lab Training Fees	0	0	0	25,600	10,000	20,000	20,000	-na-
73200 Nsf Check Fee	0	27,243	0	4,948	0	0	0	-na-
73201 Auditor's Fees	133,315	146,578	120,000	49,326	45,000	90,000	-30,000	-25.0%
73203 County Coroner Fees	15,246	45,341	10,000	0	10,000	10,000	0	0.0%
73204 County Surveyor Fee	3,087	1,052	1,000	260	500	1,000	0	0.0%
73205 County Recorder's Fees	2,540,896	2,451,371	2,386,163	1,540,112	1,250,000	2,500,000	113,837	4.8%
73206 Tax Search Fee	10,145	20,160	0	8,407	0	0	0	-na-
73208 Sheriff's Accident Report Fees	-20	0	0	0	0	0	0	-na-
73210 Tyson Trial Fees	408	0	0	0	0	0	0	-na-
73213 Franchise Towing Fee	223,400	234,060	200,000	66,460	100,000	200,000	0	0.0%
73214 Incident Fees	359	5	25,000	0	0	0	-25,000	-100.0%
73215 Demand Fees	19,516	214,365	200,000	10,330	10,000	20,000	-180,000	-90.0%
73901 Pre-Trial Diversion Fees	0	168	0	0	0	0	0	-na-
73911 Deferral Progran Fee	330,000	330,000	730,000	0	730,000	0	-730,000	-100.0%
73923 Urinalysis Fee	0	0	0	13,314	100,000	250,000	250,000	-na-
<b>Total Character 73</b>	<b>6,482,572</b>	<b>6,471,006</b>	<b>6,723,513</b>	<b>3,225,713</b>	<b>3,699,050</b>	<b>6,038,350</b>	<b>-685,163</b>	<b>-10.2%</b>
<b>Character 75 Intergovernmental</b>								
75100 Care Of Federal Prisoners	1,610,191	1,172,979	1,550,000	356,701	550,000	1,100,000	-450,000	-29.0%
75401 Grant Reimbursement	68,075	57,734	0	10,244	0	0	0	-na-

# MARION COUNTY 2002 ANNUAL BUDGET

## 2002 PROPOSED COUNTY GENERAL REVENUES BY CHARACTER AND SUBOBJECT (CONTINUED)

	1999 Actual	2000 Actual	2001 Revised	2001 Actual	2001 Est. 2nd Half	2002 Est Revenue	Difference	%
75403 Care Of State Prisoners	532,910	307,170	500,000	156,030	200,000	400,000	-100,000	-20.0%
75404 Indirect Costs-Griffith	263,916	435,916	375,000	244,882	150,000	400,000	25,000	6.7%
75407 Title Iv-D Reimbursement	2,467,831	3,179,761	3,168,018	528,060	2,372,000	3,169,975	1,957	0.1%
75408 Title Iv-D Incentive	1,025,966	957,877	1,019,200	24,772	120,000	400,000	-619,200	-60.8%
75409 School Lunch Program	189,444	171,537	135,000	106,866	111,000	227,000	92,000	68.1%
75803 Poor Relief- Franklin	8,235	0	0	0	0	0	0	-na-
75812 Cc Bldg Security Chargeback	452,868	301,002	563,914	156,813	156,180	341,437	-222,477	-39.5%
75814 Reimbursement From Welfare	0	1,804,789	940,000	276,051	828,153	1,104,204	164,204	17.5%
75815 Other Reimbursements	285,051	0	0	0	0	0	0	-na-
75818 City Share Mcja	70,000	70,000	70,000	140,000	0	70,000	0	0.0%
75823 Commission On Coin Phones	240,000	240,000	360,000	120,000	120,000	240,000	-120,000	-33.3%
75827 City Share-Dispatch	3,700,917	2,717,272	3,829,656	2,392,367	2,420,660	3,944,545	114,889	3.0%
75828 City Share-East Wing Security	0	0	82,422	154,174	154,174	313,293	230,871	280.1%
75829 City Market Share-Security	20,246	8,914	69,012	22,766	35,000	70,000	988	1.4%
75830 Cc Bldg Security-Courts	144,633	161,294	160,000	177,670	0	0	-160,000	-100.0
<b>Total Character 75</b>	<b>11,080,283</b>	<b>11,586,245</b>	<b>12,822,222</b>	<b>4,867,395</b>	<b>7,217,167</b>	<b>11,780,454</b>	<b>-1,041,768</b>	<b>-8.1%</b>
<b>Character 76 Sale And/Or Lease Of County Property</b>								
76701 Sale Of Items Other Than Cars	926	104	1,200	0	0	0	-1,200	-100.0
76703 Sale Of Confiscated Property	2,878	4,662	20,000	74	7,500	15,000	-5,000	-25.0%
76800 Rent Of County Land	4,905	4,185	0	2,093	0	0	0	-na-
76801 Rent Of Cc-Building Tenants	9,657	10,014	10,000	12,418	0	12,500	2,500	25.0%
76802 Terminal Rent	9,660	9,408	4,000	7,200	0	7,500	3,500	87.5%
<b>Total Character 76</b>	<b>28,026</b>	<b>28,372</b>	<b>35,200</b>	<b>21,785</b>	<b>7,500</b>	<b>35,000</b>	<b>-200</b>	<b>-0.6%</b>
<b>Character 78 Fines &amp; Penalties</b>								
78101 Handicapped Parking Fines	100,755	53,701	0	25,542	9,000	24,000	24,000	-na-
78201 Restitution	655	2,995	0	519	0	0	0	-na-
78302 Forfeitures - Justice	0	50	0	0	0	0	0	-na-
<b>Total Character 78</b>	<b>101,410</b>	<b>56,746</b>	<b>0</b>	<b>26,061</b>	<b>9,000</b>	<b>24,000</b>	<b>24,000</b>	<b>-na-</b>
<b>Character 79 Miscellaneous</b>								
79101 Investment Interest	11,878,991	14,712,812	9,548,757	5,425,857	6,650,000	9,650,000	101,243	1.1%
79102 Other	9,719	0	20,000	0	0	0	-20,000	-100.0
79500 Juvenile Court Miscellaneous	236,291	39,066	90,000	25,839	20,000	40,000	-50,000	-55.6%
79501 Miscellaneous	1,313,162	2,781,300	1,975,000	1,142,322	1,337,000	2,404,000	429,000	21.7%
79502 Refunds - Other Than Grants	440	388	0	120	0	0	0	-na-
79503 Damages & Insurance	98,695	32,850	100,000	0	20,000	40,000	-60,000	-60.0%
79505 Sheriff's Miscellaneous	521,556	616,728	450,000	249,436	250,000	530,000	80,000	17.8%
79507 Forfeiture Of Sec 125 Reimb	0	1,842	0	218	0	0	0	-na-
<b>Total Character 79</b>	<b>14,058,854</b>	<b>18,184,987</b>	<b>12,183,757</b>	<b>6,843,792</b>	<b>8,277,000</b>	<b>12,664,000</b>	<b>480,243</b>	<b>3.9%</b>
<b>Character 85 Transfers</b>								
85101 Transfer In From Other Fund	0	0	50,000	0	60,000	490,000	440,000	880.0%
85800 Transfer Out	-75,000	-147,907	0	0	0	0	0	-na-
<b>Total Character 85</b>	<b>-75,000</b>	<b>-147,907</b>	<b>50,000</b>	<b>0</b>	<b>60,000</b>	<b>490,000</b>	<b>440,000</b>	<b>880.0%</b>
<b>Grand Totals:</b>	<b>151,737,182</b>	<b>159,455,533</b>	<b>158,649,560</b>	<b>78,988,261</b>	<b>81,671,040</b>	<b>167,626,669</b>	<b>8,977,109</b>	<b>5.7%</b>

# MARION COUNTY 2002 ANNUAL BUDGET

## 2002 OVER GUIDELINE REQUESTS

### 2002 Over Guideline Requests

Clerk	Char 01	62,016	Additional Personnel (plus benefits)
	Char 02	7,000	Supplies for personnel
	Char 03	50,375	Increase in postage and printing
		119,391	
Election Board	Char 02	15,000	Additional supplies
		15,000	
Coroner	Char 01	32,500	Janitorial Expense
	Char 03	300,000	Autopsy and X-ray Services
	Total	332,500	
Warren Twp Assessor	Char 04	13,000	Vehicle for assessment Field Work
	Total	13,000	
Public Defender Agency	Char 01	228,000	College Loan Stipend
	Char 02	4,000	Additional Supplies
	Char 03	859,776	Contractual Attorneys
	Char 04	41,770	Additional Equipment
		1,133,546	
Prosecutor	Char 01	35,000	Courtroom technology, Parlegals
	Char 03	50,000	Special Atty Training Program
	Char 04	10,000	Library Upgrade
	Total	95,000	
Child Support	Char 01	54,000	3 Additional full time staff
	Total	54,000	
Forensic Services	Char 01	120,000	Additional staff due to excessive workload
	Char 03	160,000	Rental of space of Lab and minor modifications.
	Total	280,000	
Sheriff	Char 01	212,051	Addition Road Deputies & Fringes
	Char 02	39,618	Supplies for Deputies
	Char 03	5,057	Services for Road Deputies
	Char 04	144,023	Equipment for Road Deputies
	Total	400,749	
MECA	Char 01	48,000	One additional full time employee.
	Total	48,000	

# MARION COUNTY 2002 ANNUAL BUDGET

## 2002 OVER GUIDELINE REQUESTS

### 2002 Over Guideline Requests (continued)

Superior Court	Char 03	426,810	Law Library expansion -56,110 Satellite Ofc Probation - 80,000 Video Conferencing for New Directions-290,700
	Char 04	153,006	Law Library expansion and Satellite Offices
	Total	579,816	
Cooperative Extension	Char 01		\$0 2% salary increase
	Char 03	84,149	Building rent, mileage, and contractual increases
	Total	84,149	
<b>Total over-guideline requests</b>		<b>3,155,151</b>	