



Consolidated City of Indianapolis and Marion County

Law Enforcement Consolidation Review

February 2014

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Purpose of Engagement

The City-County Council adopted Proposal 204, 2013, which requested the completion of an independent evaluation and performance audit as set forth by Indiana Code 36-3-1-5.1(e)(9).

The objectives of the evaluation were to determine:

- the amount of any cost savings, operational efficiencies, or improved service levels, and
- any tax shifts among taxpayers

that resulted from the law enforcement consolidation of the Indianapolis Police Department (IPD) and county police force of the Marion County Sherriff's Department (MCSD), which was effective on January 1, 2007 and created the Indianapolis Metropolitan Police Department (IMPD).

KSM Consulting, LLC, was engaged by the Office of Finance and Management to complete the analysis, which is not to be construed as an audit performed according to generally accepted auditing standards.

Methodology

This report documents the findings of the evaluation. The field work included meetings with individuals who were a part of the pre-consolidation Marion County Sherriff's Department (MCSD), Indianapolis Police Department (IPD), and consolidation committees as well as current MCSD and IMPD employees. Data requests and field work were conducted so that disruptions to daily staff responsibilities were minimized. All parties were willing and cooperative in gathering the necessary information to complete this evaluation.

Minutes and documents from the Metropolitan Law Enforcement Steering Committee, Metropolitan Law Enforcement Consolidation Advisory Committee, Metropolitan Law Enforcement Consolidation Transition Authority, Public Safety and Criminal Justice Committee of the City-County Council, Law Enforcement Consolidation Committee of the City-County Council, City-County Council and Special Service District Councils of Indianapolis, Marion County, Indiana, and the Indiana General Assembly's Marion County Consolidation Study Commission, were reviewed.

Publicly available data from Indy.gov, Indiana Gateway, United States Census Bureau, and the Federal Bureau of Investigation Uniform Crime Reporting database, were used as well as the Indiana Code and the Revised Code of the Consolidated City and County of Indianapolis, Marion County, Indiana. Data, charts, reports, memoranda, agreement documentation, and other information relating to staffing, asset inventories, budgets, expenditure and revenue details, lease agreements, contracts, and grants, were provided by the MCSD, IMPD, Indianapolis Office of Financial Management and Office of Audit and Performance.

Challenges to Reconstructing Past Events

Actions and events that occurred over the seven years since the consolidation presented various challenges in distinguishing between direct impacts of the consolidation and those which have been the result of the ongoing delivery of public safety services.

Some of these challenges included:

- Revisions to the municipal law that altered the original consolidation structure
- Policy and management decisions that shifted certain organizational responsibilities
- Implementation of a new accounting system that modified accounting procedures
- Introduction of internal service cost allocations, such as information technology services, in the year of the consolidation
- IMPD, MCSD, and City of Indianapolis administrative, managerial, and electoral transitions
- Judicial outcomes

Finally, the passage of time brings staff turnover. Many of the persons directly involved with the consolidation no longer work for the city or county.

Timeline of Events and Background

Indianapolis Works!, a plan to achieve efficiencies and costs savings was introduced in October 2004. One of the major elements of this plan was the consolidation of the law enforcement functions of the IPD and MCSD. The original estimates detailed over \$8.8 million in annual savings.

State legislation authorizing many of the proposed actions of the plan was required and multiple studies of the plan were conducted as part of its deliberation. Selected findings and statements from several studies are documented below.

The Indiana General Assembly's November 2005 *Final Report of the Marion County Consolidation Study Commission* noted:

- "...the plan claimed there would be approximately \$9,000,000 in savings..."
- "When considering unknown costs associated with buildings, headquarters, pensions and social security, there could be a net increase of cost and expenditures to the taxpayers."
- Reedy and Peters' analysis found only \$2,000,000 in savings
- Wabash Scientific found savings of around \$3,000,000
- "In both reports, most of the savings were brought about by efficiencies in purchasing. This can be accomplished without consolidation."

A 2005 Indiana Policy Review Foundation report, *The Effects of City-County Consolidation: A Review of Recent Academic Literature* stated:

- "...the consolidation of police services will not likely lead to lower costs of provision."
- According to the report's Survey of Academic Experts, "Empirical evidence demonstrates that costs will go up because the county salaries will have to be equalized with the city's and the equipment will have to be standardized."

Senate Enrolled Act 307 of the 2005 Regular Session of the Indiana General Assembly (Public Law 227-2005) authorized the adoption of an ordinance to consolidate the IPD and the county police force of the MCSD. On December 19, 2005, the City-County Council of Indianapolis and Marion County approved the law enforcement consolidation (General Ordinance No. 110, 2005). The consolidation became effective on January 1, 2007, at which point the IMPD became the sole law enforcement agency in the Consolidated City of Indianapolis.

The ordinance established the Metropolitan Law Enforcement Consolidation Transition Authority (MLECTA). The MLECTA held regular meetings, provided progress reports, planned the consolidation, identified cost savings, and transition expenses related to the consolidation. Additional committees were established with individuals appointed by the sheriff and mayor, city county councilors, municipal officials, Marion County citizens, and members of the IPD and MCSD.

On June 19, 2006, Fiscal Ordinance No. 63, 2006 approved appropriations, "to fund the public safety and criminal justice needs identified by the Criminal Justice Planning Council, to provide

for the transfer of the Arrestee Processing Center from IPD to the Sheriff's Department effective July 1, 2006." The transfer of the APC to the MCSD was the Metropolitan Law Enforcement Steering Committee's first recommendation.

Organization and Managerial Changes Subsequent to the Consolidation

In the year following the adoption of the consolidation ordinance, additional changes were enacted.

- On February 11, 2008, sections of the municipal law were changed by approval of General Ordinance No. 2, 2008. IMPD leadership, originally assigned to the Sheriff, was transferred to the Director of Public Safety. The revisions eliminated Sec. 279-102 (b), which read, "Effective January 1, 2006, the Indianapolis police department and county police force of the sheriff's department shall coordinate their financial purchasing operations through the metropolitan law enforcement agency. The two (2) departments may collaborate regarding information technology, personnel and administration as they deem appropriate and beneficial to the public."
- An agreement signed in parallel with Proposal No. 6, 2008, was entered into by the mayor and sheriff. This agreement included, but was not limited to the implementation of certain expansions of the Sheriff Department's functional divisions and resources. The agreement sought, "to induce the transfer of authority over the Juvenile Detention Facility from the Superior Court Executive to the Sheriff." It also created a Sheriff's Division on Warrants. The agreement supported the Division on Warrants by transferring and expanding personnel and resources to the sheriff.

Targeted Savings

The 2004 budgets served as the baseline for estimating the financial impact of the law enforcement consolidation. The \$8.8 million of estimated savings in the Indianapolis Works! program were projected to come from the following major areas:

Management:	\$.3 million
Facilities:	\$1.3 million
Support Services:	\$1.5 million
Personnel:	\$4.3 million
Budget Efficiencies:	\$1.4 million

Management:

Unlike the proposed consolidation of fire services, a flattened management structure was not planned to deliver significant cost savings through a reduced headcount. Rather, the objective was to optimize and realign the workforce levels.

Facilities:

The facilities consolidation included estimated savings from a combination of reduced lease payments, reduction in fleet services personnel, and general efficiencies from consolidated fleet maintenance. While some facilities and office space consolidation occurred, lease rental spending has not declined significantly since the consolidation, indicating the savings were not realized or other office space costs have offset the anticipated savings. Similarly, the operational savings from fleet consolidation could not be easily isolated. While MCSD garage costs decreased in the year of consolidation (2006 compared to 2007), an increase in IMPD internal fleet charges in excess of that reduction occurred in 2007. Again, some of that increase could be due to factors outside of the consolidation.

Support Services:

Similar challenges in isolating the impact of support services consolidation were present as the internal service charges for information technology costs were allocated for the first time in 2007, the first year of consolidation.

Personnel:

The most significant contributions to the estimated consolidation savings were anticipated in the personnel category. The management and reduction in overtime and the elimination of employer (MCSD) Social Security and Medicare matching contributions were expected to reduce expenses by \$5.1 million. Improved overtime management was expected to yield \$3.8 million in savings. An additional \$1.3 million in reduced expenses was targeted from the opting out of Social Security participation by the MCSD deputy transferees to align with IMPD officers who had not participated in Social Security.

Both savings were offset by pay parity adjustments to net the \$4.3 million noted in the above table. Historical personal services spending are presented graphically in Appendix B. Included in that appendix are charts specific to overtime.

IPD overtime in 2005 was \$3.5 million and IMPD peaked in 2008 at \$7.3 million after the transfer of approximately 270 sheriff deputies. MCSD overtime was \$1.8 million in 2005 and peaked at \$3.5 million in 2008, the year after law enforcement consolidation. Overtime management has significantly improved in both agencies since 2008. Overtime expenditures in 2011 dropped below the 2004 levels.

The Social Security Administration provided guidance that the MCSD transferees could elect as a group to discontinue future participation in the Social Security system. A referendum was held in July 2007. The MCSD deputies voted overwhelmingly to remain in the system. As a result, the \$1.3 million cost avoidance did not occur and was transferred to IMPD.

Budget Efficiencies:

Finally, overall efficiencies were expected in the non-personnel components of the budget, such as supplies, other services, and capital. A 3% reduction in the aggregated 2004 budgets for these categories (\$46 million) was estimated to save \$1.4 million. Appendix C includes a chart which shows the adopted budgets and actual spending in these categories. It was mentioned earlier that the information systems internal charges were assessed beginning in 2007. Even when those are neutralized and spending is adjusted for pre-consolidation spending patterns (10% per year), the savings were not achieved.

The unrealized cost savings could be attributed to several factors. Embedded in the MCSD budget are contractual services for the management of Jail II and food services at both jail facilities. These costs represent a significant portion of the base figure from which the efficiencies savings were estimated. As contractual costs dependent on inmate population, they could arguably be more challenging to reduce. Another contributing factor is the cost of medical services. Over time, the delivery of these services in conjunction with other county agencies has shifted, and the related costs have been borne by the MCSD.

Budget and Spending History

The adopted budgets and actual spending for the IMPD (IPD prior to 2007) and the MCSD for years 2004 through 2012 are presented individually and aggregated in Appendix A. Aggregated spending levels increased through 2010 but moderated through 2012.

Public safety is labor intensive, which is reflected in the historical budgets and spending. In 2004, personal services represented 84% of IPD spending. In 2007, the year of law enforcement consolidation, the IMPD percentage of personal services spending remained at that level, as significant investments were made for communications equipment and fleet costs increased. Since then, personal services spending has been in a range of 82 to 86% of all IMPD spending. From 2007 to 2012 personal services expenditures have increased approximately 2.7% per year while all expenditures increased just under 2% per year.

In 2004, MCSD personal services spending was approximately 70% of total MCSD spending. The difference between this percentage and that of IPD is primarily due to the MCSD contracted services for operating Jail II and inmate food service. Following the transfer of approximately \$23 million in salaries and wages resulting from the consolidation, this percentage of total spending on personal services decreased to 55% and has been in a range of 56% to 62% since then. Since 2007 personal services has increased approximately 7.7% per year but leveled off after 2010 following a significant increase in pension contributions. Total spending has increased just over 7% per year. Inmate medical expenses have been a contributing factor along with personnel costs.

Personnel and Staffing

Personnel changes began prior to the effective date of the consolidation. Recommendation No. 1, made by the Metropolitan Law Enforcement Steering Committee was that, "The Arrestee Processing Center (APC) should be moved organizationally from the IPD Administrative Division to the MCSD Civil Division prior to January 1, 2007." Following the approval from the City-County Council, the Arrestee Processing Center (APC) was transferred from the IPD to the MCSD. On July 1, 2006, approximately 60 IPD members transferred to the MCSD to staff the APC, which is currently part of the MCSD Jail Division.

The total staffing for the MCSD in July 2004 was 1,231, which consisted of 899 Deputies (Merit, Corrections Officers, Special Deputies), and 332 civilians. By July 2006 the number of Deputies had risen to 1,018, while the civilian count remained nearly the same at 334, for a total staff of 1,352.

The consolidation combined the law enforcement functions of the IPD and MCSD into one IMPD. In December 2006, the MCSD had 390 merit law enforcement officers. The merit officers transferred to the IMPD under the consolidation plan. The number of sworn IPD officers in 2006 was 1,169. Upon consolidation in 2007, the IMPD sworn officer level rose to 1,635, and there were 298 civilian employees. IMPD hiring was offset by attrition of staff. During this same time, the MCSD deputies declined from 1,018 to 646 deputies, and civilian staffing levels fell from 334 to 266.

Attrition has been an ongoing challenge of achieving and maintaining staff levels. According to a memo sent to the Law Enforcement Consolidation Transition Authority, on November 19, 2007, "IMPD's authorized strength will be a record high of 1,740 sworn officers on January 1, 2008, and the budget allows for accelerated hiring and training of those officers." Achieving a force of 1,740 never occurred. In May 2007, IMPD recorded a high of 1,635 sworn officers. As of September 2013, the IMPD had 1,546 sworn officers.

IMPD Staffing			
	Sworn	Civilian	Total
2004	1228	361	1589
2005	1192	360	1552
2006	1169	341	1510
2007	1635	298	1933
2008	1588	277	1865
2009	1593	279	1872
2010	1610	273	1883
2011	1636	252	1888
2012	1624	232	1856
2013	1546	206	1752

MCSD Staffing			
	Deputies	Civilian	Total
2004	899	332	1231
2005	931	334	1265
2006	1018	334	1352
2007	646	266	912
2008	723	302	1025
2009	718	303	1021
2010	726	304	1030
2011	747	305	1052
2012	715	286	1001
2013	676	313	989

The figures above represent actual staffing levels at points in time within the year and not the authorized levels approved by the city county council for the year. As an example, the authorized full-time equivalent (FTE) employees for the IMPD in 2013 were 1,847. In 2013 for the MCSD the authorized FTE were 1,011 FTE. The table reflects actual IMPD staffing of 1,752 in September 2013 and 989 for the MCSD in July 2013.

For additional departmental staffing detail see Appendices D-2 to D-7.

Service Levels

A measure frequently used for staffing level comparison across cities is the number of sworn officers per residents and has been used in past consolidation studies. However, the benchmark is subject to debate in the law enforcement field, as it does not incorporate certain factors that influence staffing levels and can make comparison difficult. These factors could include improvements in law enforcement technology, transient daily populations, special events, and population density throughout or in regions of metropolitan areas.

Acknowledging these possible limitations, the following are the estimated number of sworn officers per 1,000 residents (U.S. Census estimates) provided for an historical perspective:

- 2005: 2.00
- 2007: 2.05
- 2010: 1.94
- 2013: 1.84

The figures above are computed from actual staffing levels captured from different months of each year. The 2013 figure is from September of that year. The 2005 figure combines IPD sworn officers and MCSD sworn merit officers.

Tax Shifts

Law enforcement funding data through the year 2013 was used to prepare this analysis. The boundaries of the police special service district did not change during the period under review so consolidation efforts resulted in no apparent tax shifts among property taxpayers. The certified gross tax rate remained within the range of .3192 to .3663 from 2006 through 2013. See Appendix E-1.

Conclusion

The Indiana General Assembly granted the City-County Council of Indianapolis and Marion County the authority to consolidate the law enforcement functions of the Indianapolis Police Department and Marion County Sheriff's Department. The City-County Council adopted an ordinance in December 2005 for such a consolidation to be effective January 1, 2007. Annual cost savings and improved public safety were two main objectives of the consolidation which the state and municipal legislative bodies considered and ultimately approved the consolidation. Simplified and realigned policing boundaries, a single law enforcement agency with a direct line of accountability, and efficient organizational management structures, were additional features in the consideration and approval of the consolidation.

An organizational change of this magnitude is difficult to implement. The challenge is further amplified by the complexities of public safety services and deeply rooted cultures of two distinct police forces.

A considerable and diverse set of factors mitigated the ability to achieve the estimated cost savings. Administrative staffing changes and turnover, unavoidable contractual obligations, legacy personnel costs, legislative and judicial decisions, and changing public safety responsibilities of the IMPD and MCSD prevented the realization of anticipated immediate cost savings. Furthermore, ongoing management and policy decisions over several years made isolating data directly linked to the 2007 consolidation a challenge.

This review involved gathering the perspectives of individuals who were either involved with the planning and implementation of the consolidation or who remain closely tied to the results. It became evident during this review that regardless of an individual's original opinion of the consolidation at the point of adoption, nearly all individuals involved were committed to its implementation. Despite the lack of fiscal savings, the management benefits that resulted from the consolidation were echoed across function and organization. Addressing law enforcement and public safety needs for the citizens of Indianapolis and Marion County remains the highest priority.

Appendices

Appendix A: Budgets and Spending

- A-1: IMPD and MCSD Adopted vs. Actual Expenditures
- A-2: MCSD Adopted vs. Actual Expenditures
- A-3: MCSD Expenditure Data
- A-4: IMPD Adopted vs. Actual Expenditures
- A-5: IMPD Expenditure Data

Appendix B: Personal Services

- B-1: MCSD Adopted vs. Actual Personal Services Expenditures
- B-2: IMPD Adopted vs. Actual Personal Services Expenditures
- B-3: IMPD and MCSD Adopted vs. Actual Overtime Expenditures
- B-4: IMPD Adopted vs. Actual Overtime Expenditures
- B-5: MCSD Adopted vs. Actual Overtime Expenditures

Appendix C: General Efficiencies

- C-1: IMPD and MCSD Adopted vs. Actual General Efficiencies Expenditures

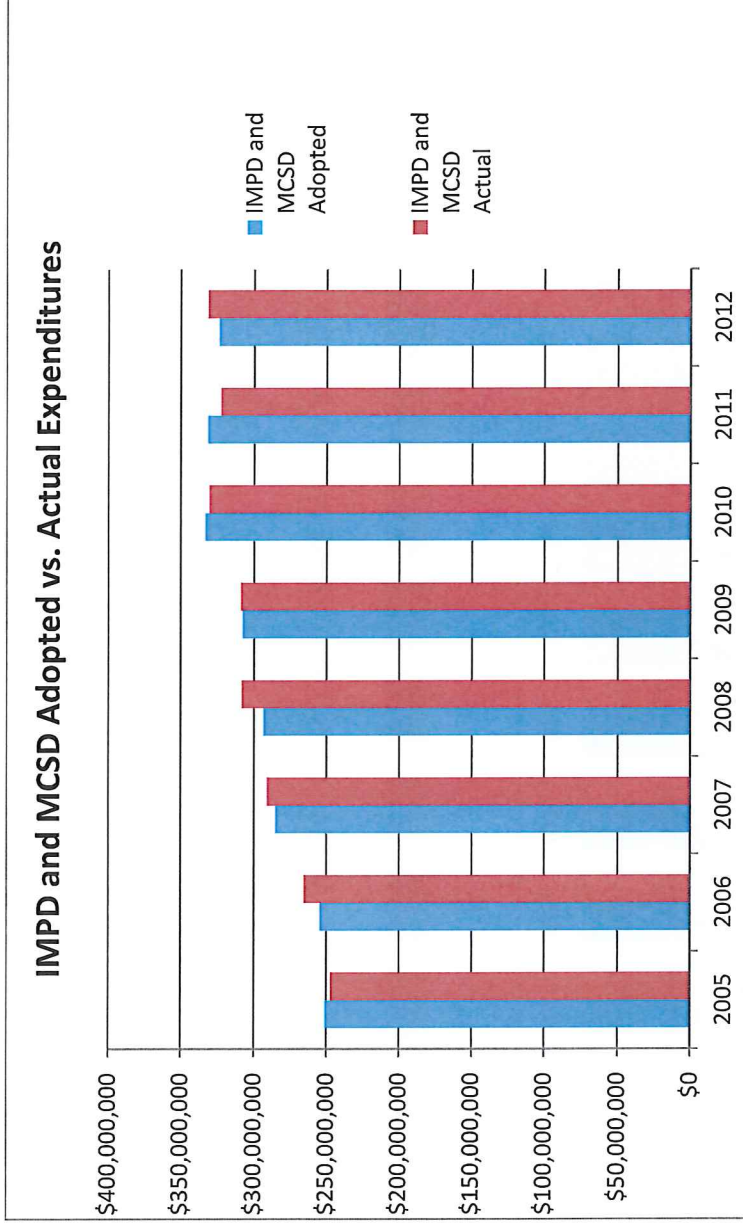
Appendix D: Staffing

- D-1: Year-to-Year Changes
- D-2: MCSD Deputy Staffing Levels
- D-3: MCSD Civilian Staffing Levels
- D-4: MCSD Deputy and Civilian Total Staffing
- D-5: IMPD Sworn Officer Staffing Levels
- D-6: IMPD Civilian Staffing Levels
- D-7: IMPD Sworn Officer and Civilian Total Staffing

Appendix E: Other

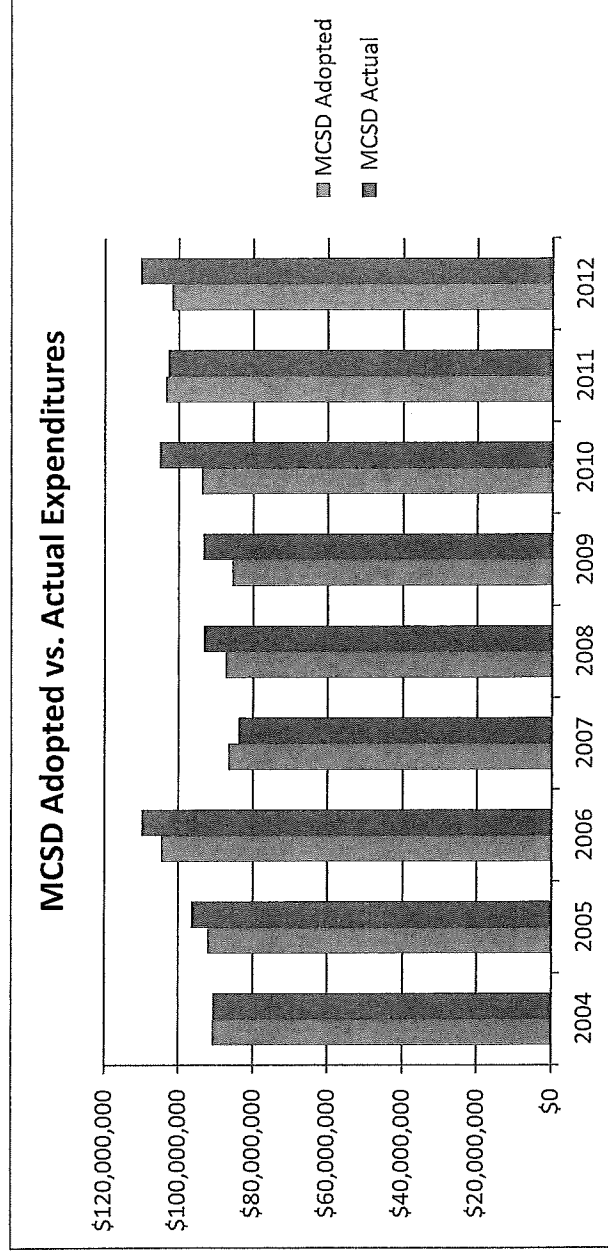
- E-1: Property Tax Funding

Appendix A-1:



	2005	2006	2007	2008	2009	2010	2011	2012
IMPD and MCSD Adopted	250,947,945	254,676,341	285,176,850	293,443,787	308,027,983	333,464,762	331,615,340	323,918,496
IMPD and MCSD Actual	247,132,296	265,498,813	290,901,099	308,519,145	309,063,823	330,671,512	322,630,106	331,435,628

Appendix A-2:

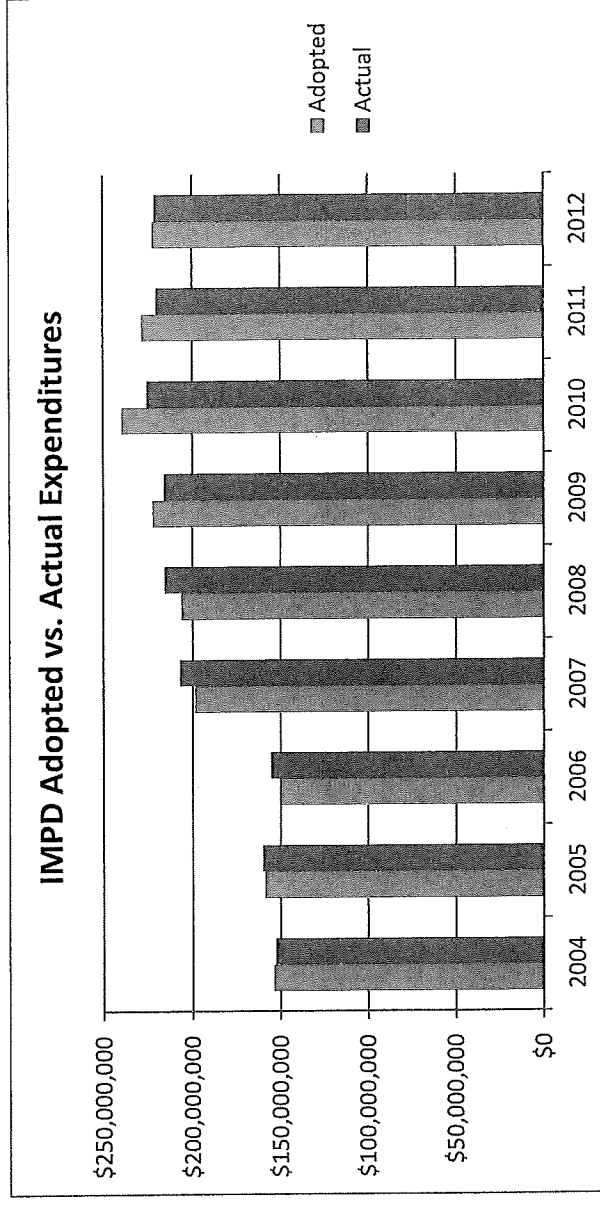


	2004	2005	2006	2007	2008	2009	2010	2011	2012
MCSD Adopted	90,753,865	92,153,730	104,686,556	86,711,200	87,484,035	85,787,821	93,828,098	103,507,378	101,795,545
MCSD Actual	90,603,420	96,463,080	109,986,508	84,022,185	93,187,434	93,367,418	105,209,722	102,743,261	110,475,729

Appendix A-3:

MCSD Adopted Expenditures										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Personal Services	63,286,010	64,794,605	69,349,314	47,179,185	49,475,852	50,402,471	54,096,736	61,498,591	61,188,118	
Materials and Supplies	2,089,428	1,765,834	3,821,013	1,923,701	1,780,549	2,762,350	3,305,809	1,932,483	1,572,187	
Other Services and Charges	22,812,980	21,993,644	31,296,919	36,732,251	36,033,960	32,200,110	35,993,396	39,441,369	38,805,240	
Properties and Equipment	2,565,447	3,599,647	219,310	876,063	193,674	422,890	432,157	634,935	230,000	
Total	90,753,865	92,153,730	104,686,556	86,711,200	87,484,035	85,787,821	93,828,098	103,507,378	101,795,545	
MCSD Actual Expenditures										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Personal Services	62,834,966	65,270,226	72,117,655	46,612,392	54,595,831	58,113,494	63,414,106	62,612,758	62,832,948	
Materials and Supplies	2,126,151	3,416,101	5,592,725	1,957,404	1,841,393	2,989,843	2,390,363	1,734,098	2,614,007	
Other Services and Charges	23,100,521	22,789,804	31,533,451	34,632,529	36,377,769	32,125,735	39,125,528	37,926,133	44,833,666	
Properties and Equipment	2,541,782	1,593,857	742,677	819,860	372,441	138,346	279,725	470,272	195,108	
Total	90,603,420	93,069,988	109,986,508	84,022,185	93,187,434	93,367,418	105,209,722	102,743,261	110,475,729	

Appendix A-4:

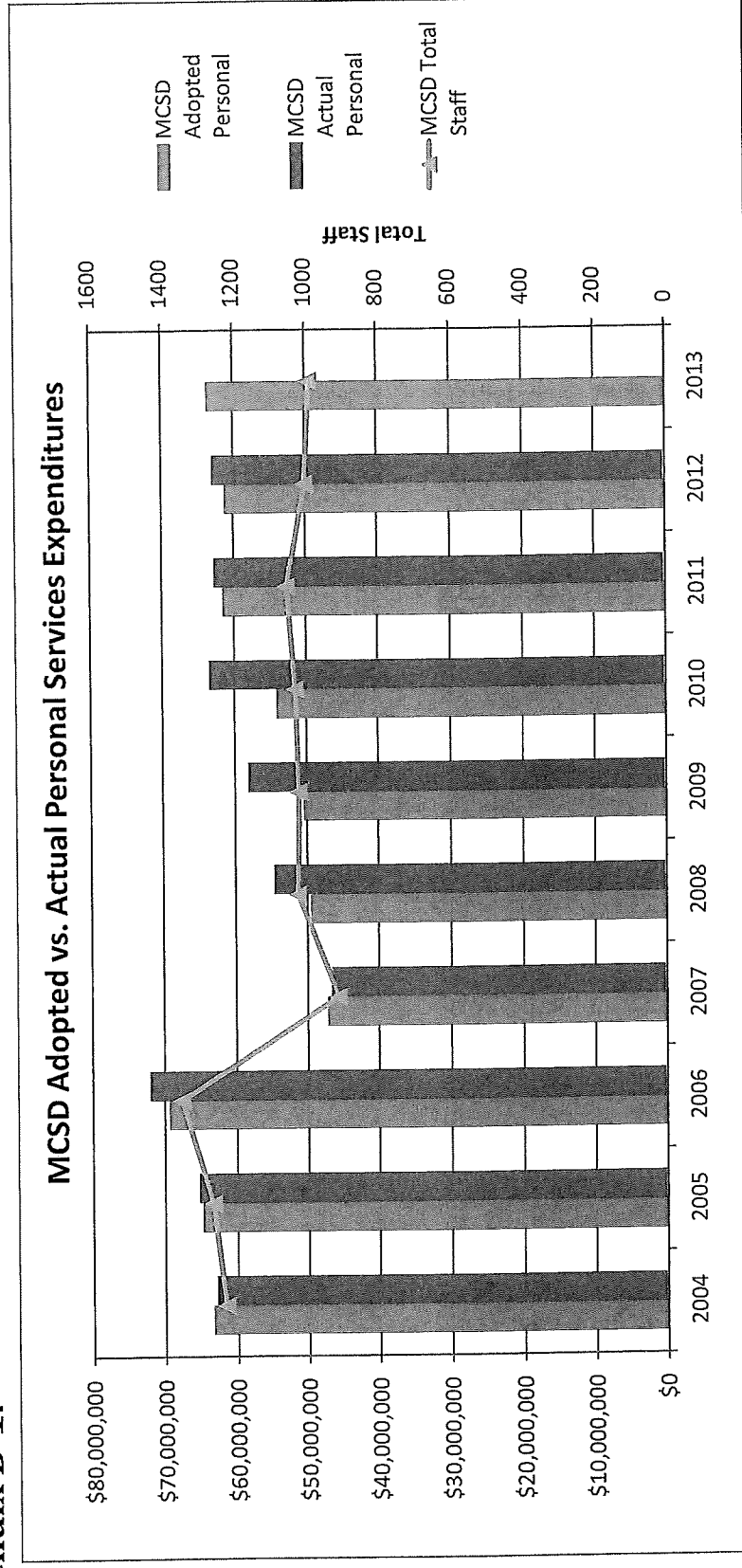


	2004	2005	2006	2007	2008	2009	2010	2011	2012
IMPD Adopted	153,543,711	158,794,215	149,989,785	198,465,650	205,959,752	222,240,162	239,636,664	228,107,962	222,122,951
IMPD Actual	152,484,694	160,078,554	155,512,305	206,878,914	215,331,711	215,696,405	225,461,790	219,886,845	220,959,899

Appendix A-5:

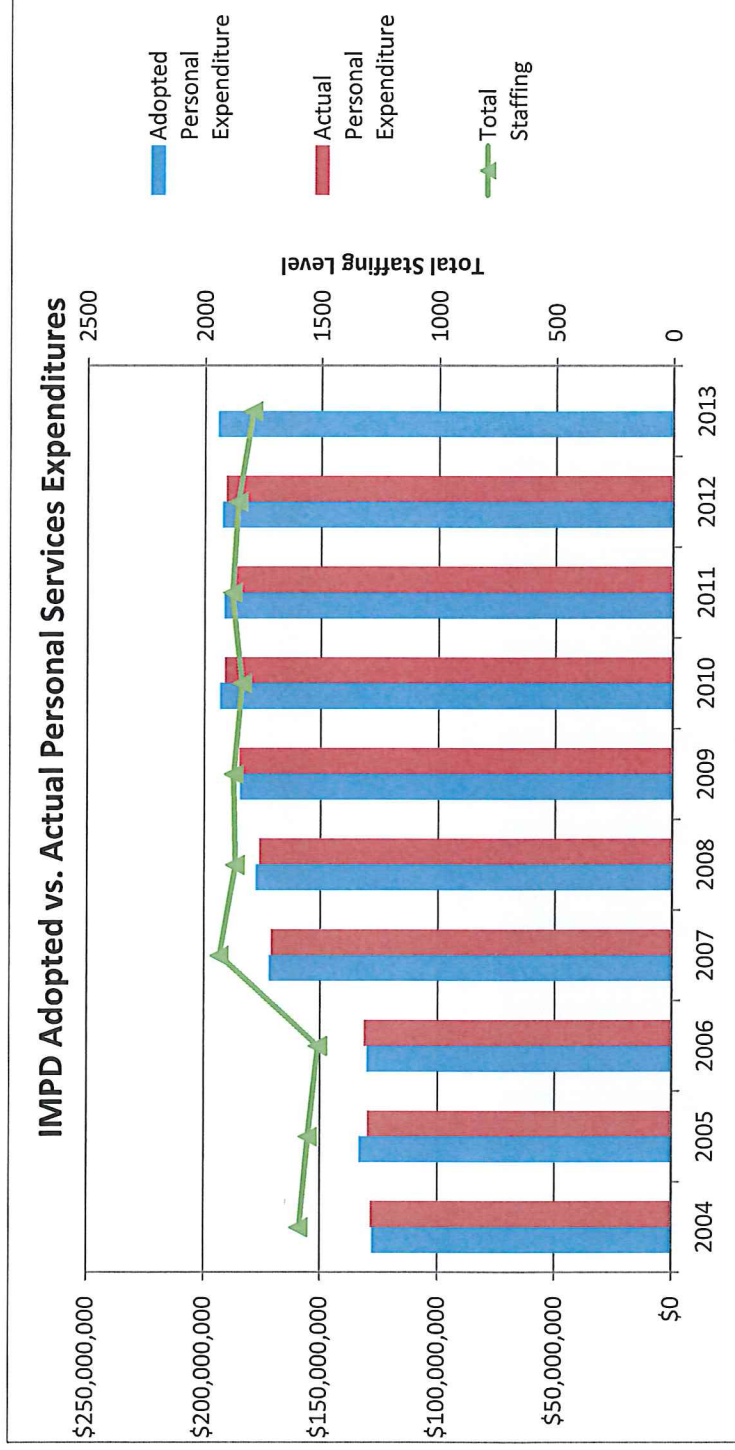
IMPD Adopted Expenditures										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Personal Services	127,656,345	133,180,298	129,872,244	171,912,413	177,786,637	184,653,867	193,071,170	191,377,829	192,172,142	
Materials and Supplies	1,564,086	1,576,498	1,192,132	1,399,958	1,416,477	1,408,075	2,319,577	1,659,754	2,281,738	
Other Services and Charges	13,330,731	13,199,352	9,798,057	9,954,755	11,784,916	16,484,544	22,215,792	16,911,215	13,584,516	
Properties and Equipment	6,305,571	5,791,858	3,534,522	4,225,356	5,274,022	6,883,121	11,369,840	8,508,579	3,575,084	
Internal Charges	4,686,978	5,046,209	5,592,830	10,973,168	9,697,700	12,810,555	10,660,285	9,650,585	10,509,471	
Total	153,543,711	158,794,215	149,989,785	198,465,650	205,959,752	222,240,162	239,636,664	228,107,962	222,122,951	
IMPD Actual Expenditures										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Personal Services	128,278,054	129,607,637	131,185,578	171,143,771	176,170,162	184,892,451	191,174,080	188,297,912	190,619,927	
Materials and Supplies	1,293,593	1,076,913	1,265,564	1,758,796	1,825,411	1,302,562	1,274,332	1,673,472	1,069,656	
Other Services and Charges	12,992,008	12,603,300	12,203,044	12,485,214	14,012,776	13,553,103	18,293,271	14,400,250	15,777,696	
Properties and Equipment	5,236,872	4,928,249	4,697,865	10,641,015	12,015,445	5,929,199	5,010,181	4,558,342	1,620,507	
Internal Charges	4,684,167	5,846,209	6,160,254	10,850,118	11,307,917	10,019,090	9,709,926	10,956,869	11,872,113	
Total	152,484,694	154,062,308	155,512,305	206,878,914	215,331,711	215,696,405	225,461,790	219,886,845	220,959,899	

Appendix B-1:



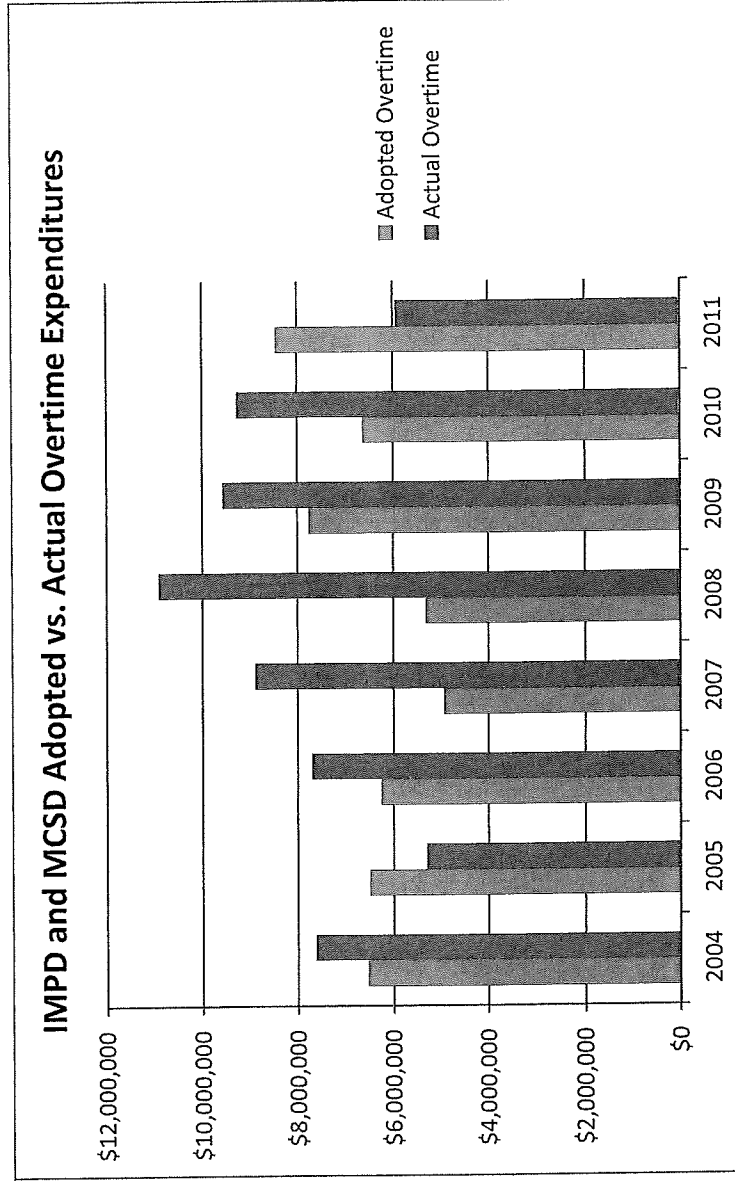
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
MCSD Adopted Personal	63,286,010	64,794,605	69,349,314	47,179,185	49,475,852	50,402,471	54,096,736	61,498,591	61,188,118	63,565,930
MCSD Actual Personal	62,834,966	65,270,226	72,117,655	46,612,392	54,595,831	58,113,494	63,414,106	62,612,758	62,832,948	
MCSD Total Staff	1231	1265	1352	912	1025	1021	1030	1052	1001	989

Appendix B-2:



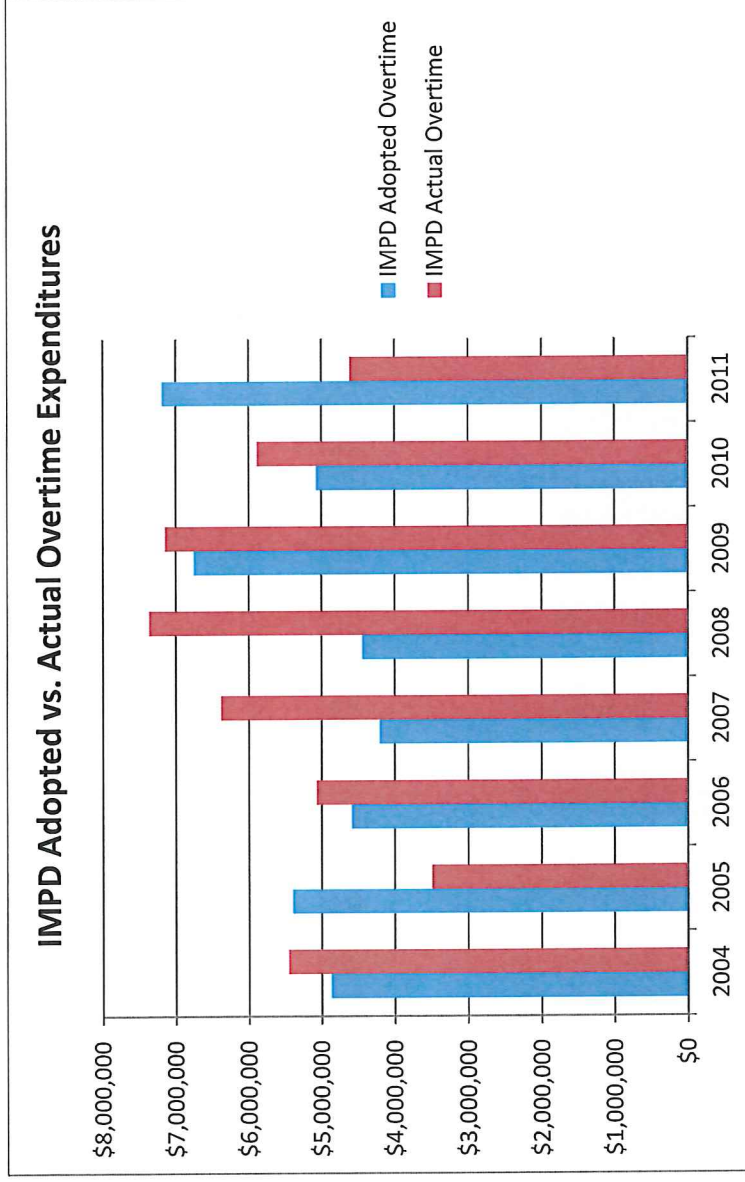
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
IMPD Adopted Personal	127,656,345	133,180,298	129,872,244	171,912,413	177,786,637	184,653,867	193,071,170	191,377,829	192,172,142	194,255,774
IMPD Actual Personal	128,278,054	129,607,637	131,185,578	171,143,771	176,170,162	184,892,451	191,174,080	188,297,912	190,619,927	
IMPD Staff	1589	1552	1510	1932	1865	1872	1838	1879	1856	1793

Appendix B-3



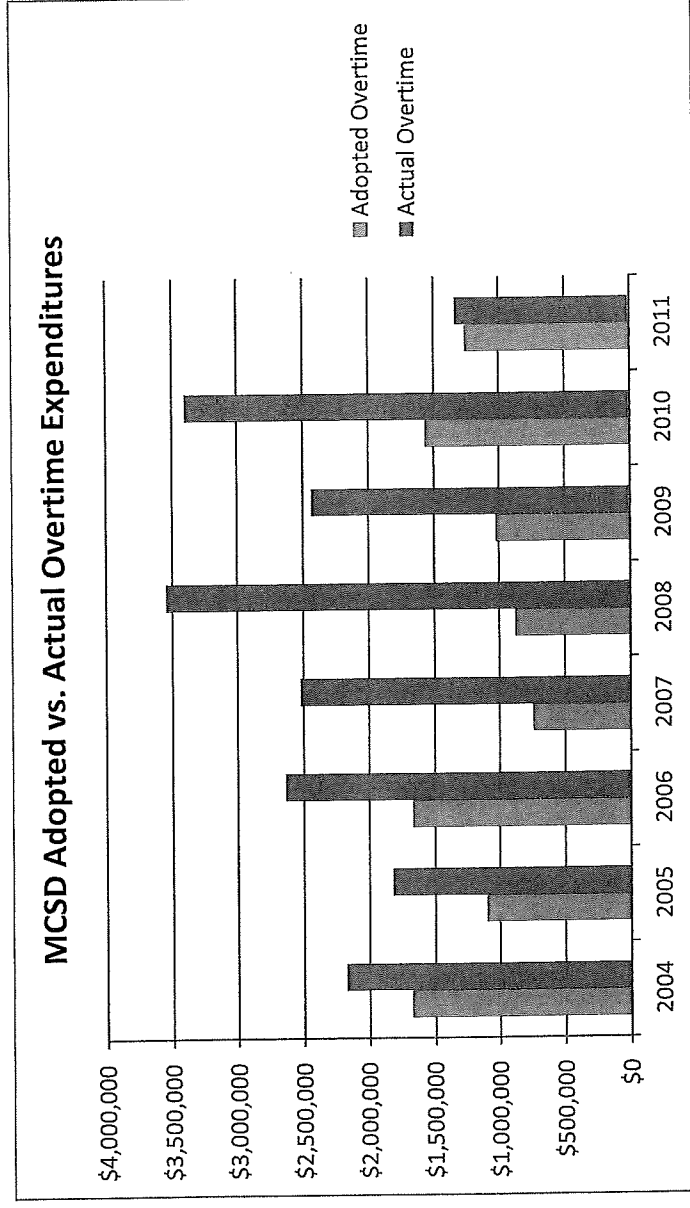
	2004	2005	2006	2007	2008	2009	2010	2011
IMPD and MCSD Adopted	6,540,137	6,497,634	6,251,676	4,941,808	5,316,804	7,766,478	6,629,335	8,444,150
IMPD and MCSD Actual	7,623,766	5,303,997	7,704,761	8,898,645	10,909,124	9,576,156	9,281,904	5,936,787

Appendix B-4



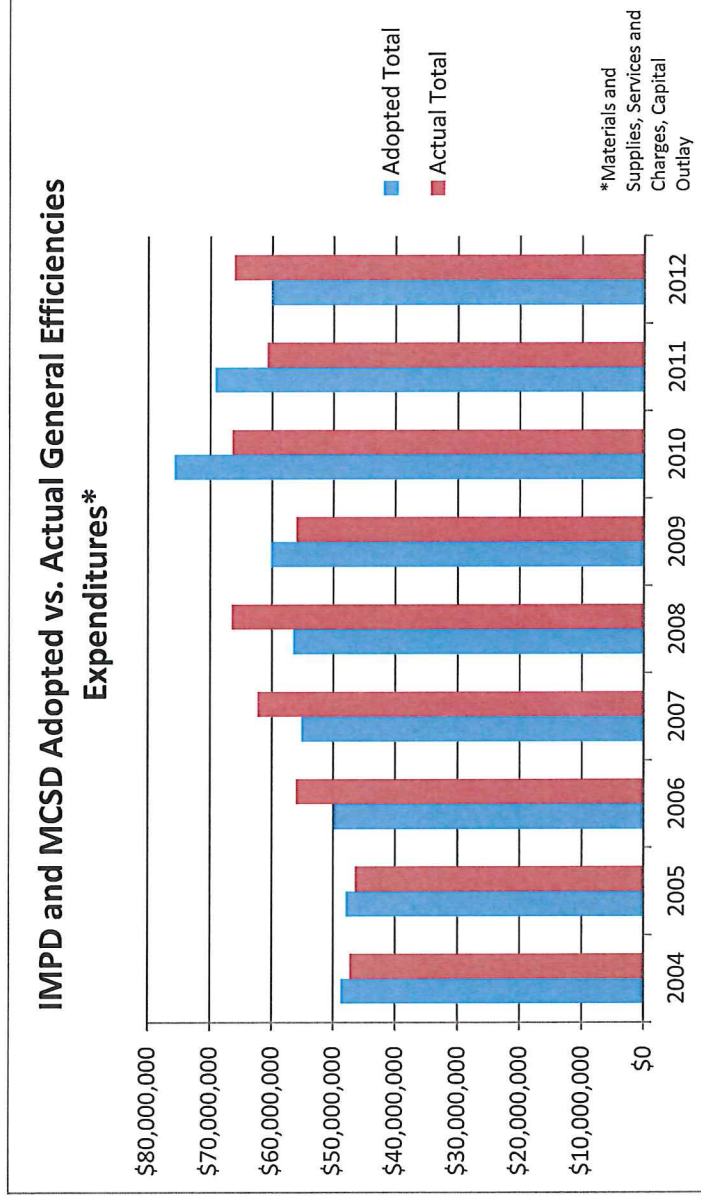
	2004	2005	2006	2007	2008	2009	2010	2011
IMPD Adopted Overtime	4,866,765	5,395,907	4,584,544	4,200,809	4,440,870	6,742,901	5,066,956	7,184,258
IMPD Actual Overtime	5,452,194	3,487,562	5,069,349	6,379,049	7,366,301	7,144,001	5,884,473	4,605,245

Appendix B-5



	2004	2005	2006	2007	2008	2009	2010	2011
MCSD Adopted Overtime	1,673,372	1,101,727	1,667,132	740,999	875,934	1,023,577	1,562,379	1,259,892
MCSD Actual Overtime	2,171,572	1,816,435	2,635,412	2,519,596	3,542,823	2,432,155	3,397,431	1,331,542

Appendix C-1:



	2004	2005	2006	2007	2008	2009	2010	2011	2012
IMPD and MCSD Adopted	48,668,243	47,926,833	49,861,953	55,112,084	56,483,598	60,161,090	75,636,571	69,088,335	60,048,765
IMPD and MCSD Actual	47,290,927	46,408,224	56,035,326	62,294,818	66,445,235	56,038,788	66,373,400	60,762,567	66,110,640

Appendix D-1:

Overall Staff Changes Since 2004

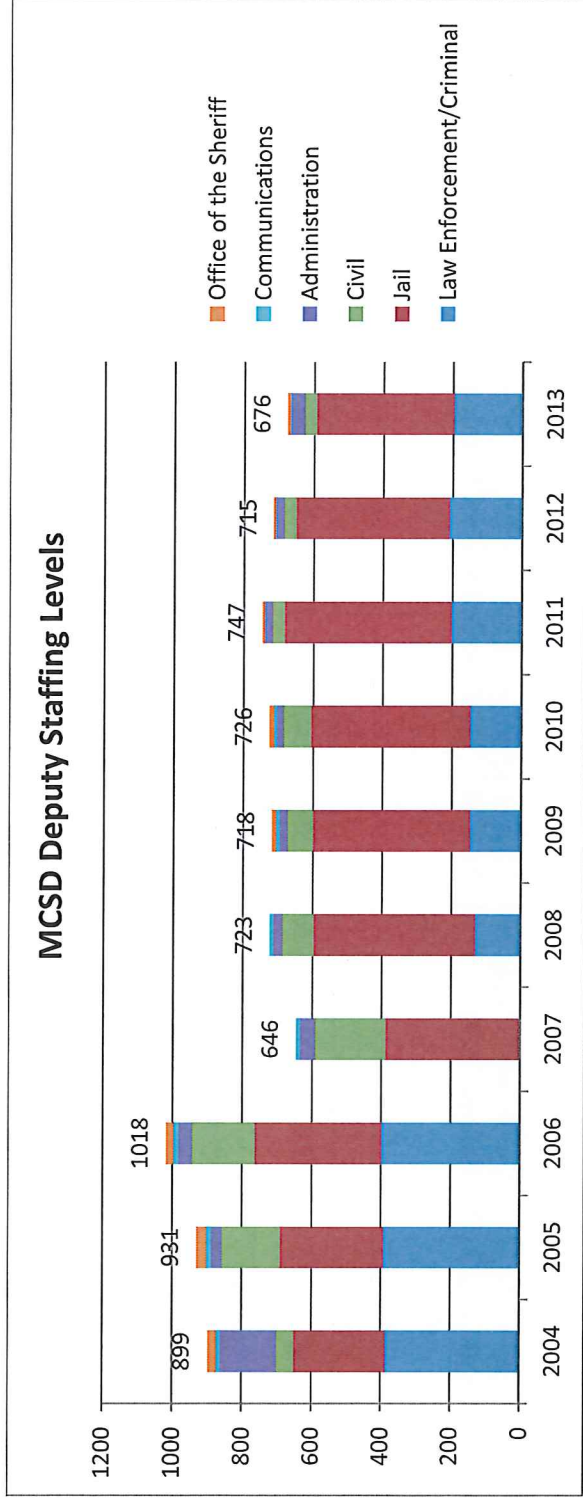
IMPD:

- From May 2007 to September 2013, the IMPD saw a net decrease of 89 sworn officers. During the same time period the IMPD saw a net of decrease of 92 civilian staff.
- From October 2004 to September 2013, the IMPD saw an overall net increase of 318 sworn officers. During the same time period the IMPD saw a net decrease of 155 civilian staff.

MCSD:

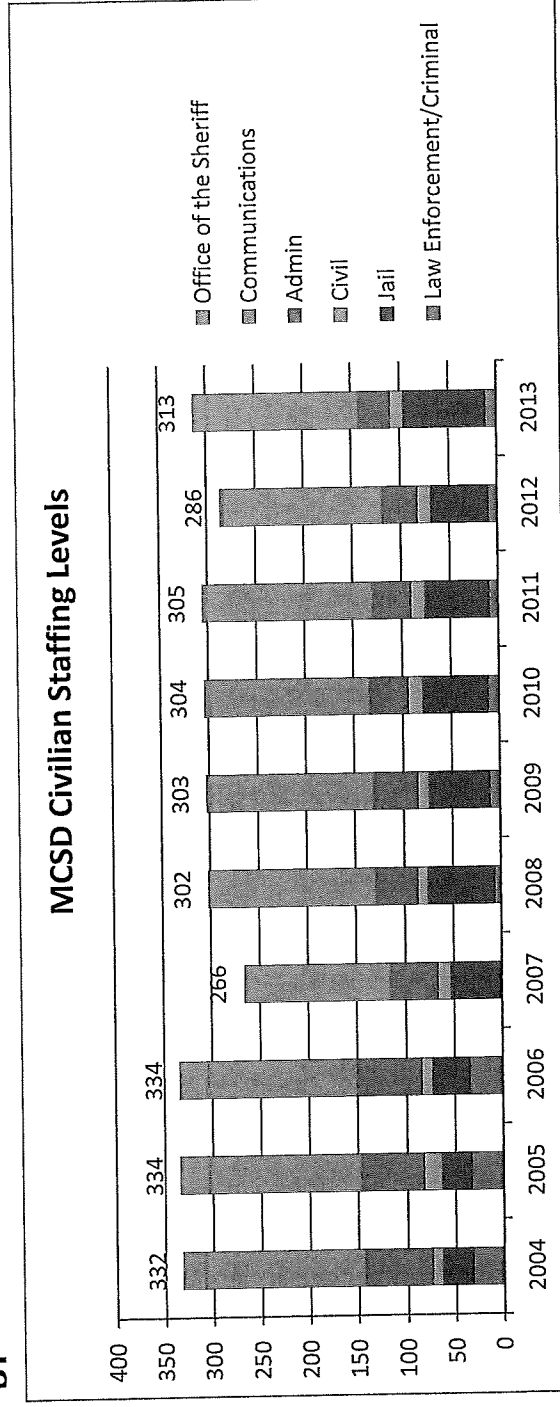
- From July 2007 to July 2013, excluding reserve and volunteer deputies, the MCSD saw a net increase of 30 non-civilian (Deputy) staff. During the same time period the MCSD saw a net increase of 47 civilian staff.
- From July 2004 to July 2013, excluding reserve and volunteer deputies, the MCSD saw a net decrease of 223 non-civilian (Deputy) staff. During the same time period the MCSD saw a net decrease of 19 civilian staff.
- 2011 was the peak of post consolidation MCSD deputy staffing. Since then, the MCSD has seen a reduction of 71 deputies. The jail division has seen a reduction of 85 deputies.

Appendix D-2:



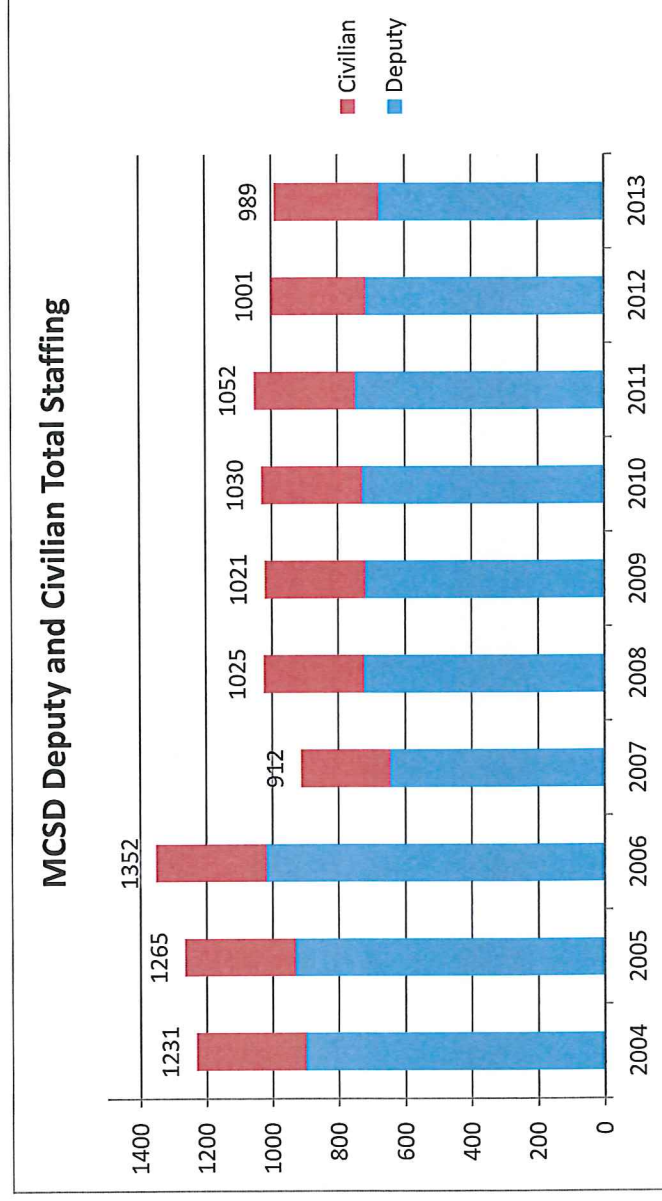
MCSD Deputy	Law Enforcement/Criminal	Jail	Civil	Administration	Communications	Office of the Sheriff
2004	387	264	48	164	11	25
2005	392	298	167	32	14	28
2006	399	366	179	39	14	21
2007	0	389	202	44	11	0
2008	131	465	90	26	11	0
2009	146	453	74	24	8	13
2010	146	460	78	21	6	15
2011	201	482	34	21	2	7
2012	208	442	34	22	2	7
2013	195	397	35	38	2	9

Appendix D-3:



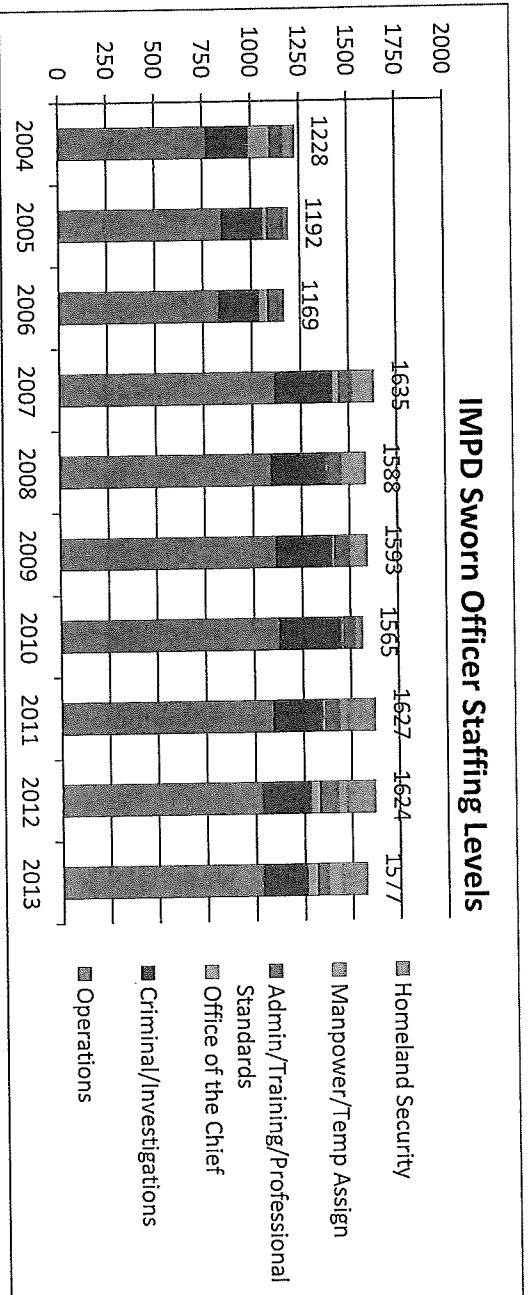
MCSD Civilian	Law Enforcement	Jail	Civil	Admin	Communications	Office of the Sheriff
2004	32	32	10	70	164	24
2005	33	31	18	65	156	31
2006	34	39	11	67	153	30
2007	0	53	13	50	150	0
2008	6	70	10	44	171	1
2009	10	64	11	46	167	5
2010	11	68	15	40	164	6
2011	9	67	14	40	171	4
2012	9	60	13	37	163	4
2013	11	85	13	33	156	15

Appendix D-4:



MCSD Deputy and Civilian Staffing Levels										
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Deputy	899	931	1018	646	723	718	726	747	715	676
Civilian	332	334	334	266	302	303	304	305	286	313
Total	1231	1265	1352	912	1025	1021	1030	1052	1001	989

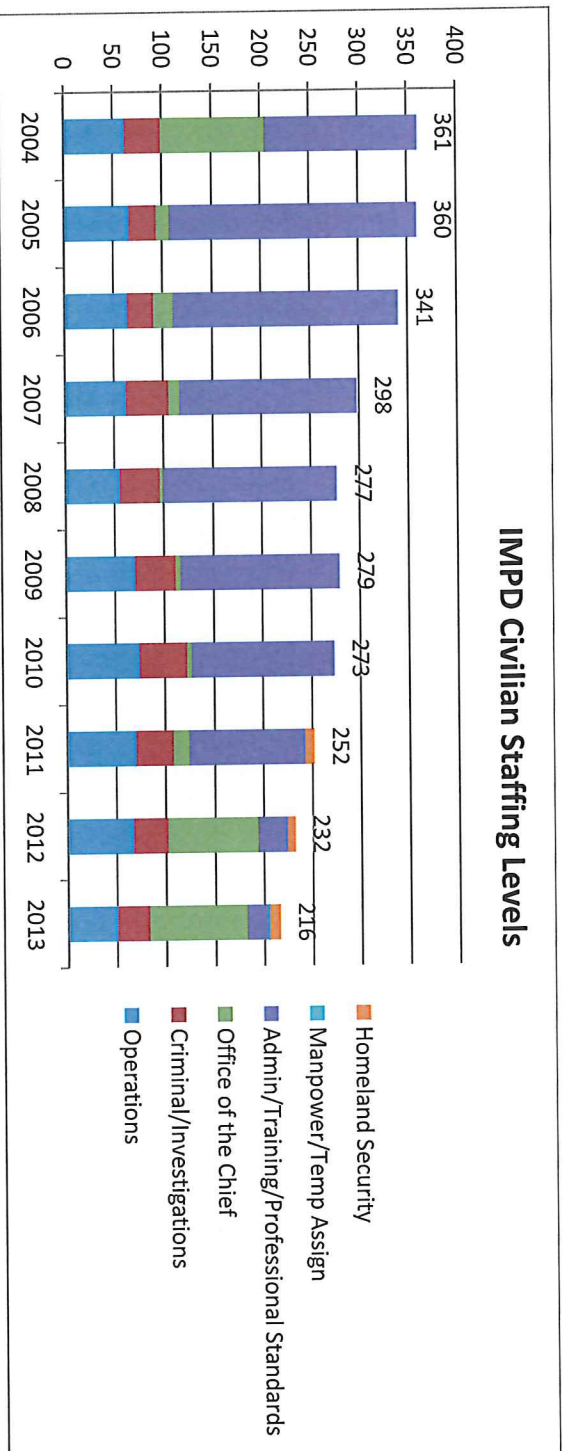
Appendix D-5:



IMPD Sworn Officers	Operations	Criminal/Investigations	Office of the Chief	Admin/Training/Professional Standards	Manpower/Temp Assign	Homeland Security
2004	772	214	114	68	60	
2005	849	208	26	87	22	
2006	832	206	47	62	22	
2007	1119	298	32	73	113	
2008	1096	286	4	76	126	
2009	1118	294	8	80	93	
2010	1130	327	6	65	37	
2011	1095	257	11	79	43	142
2012	1035	252	45	98	49	145
2013*	1036	226	54	62	69	130

*Figures are from February 2013.

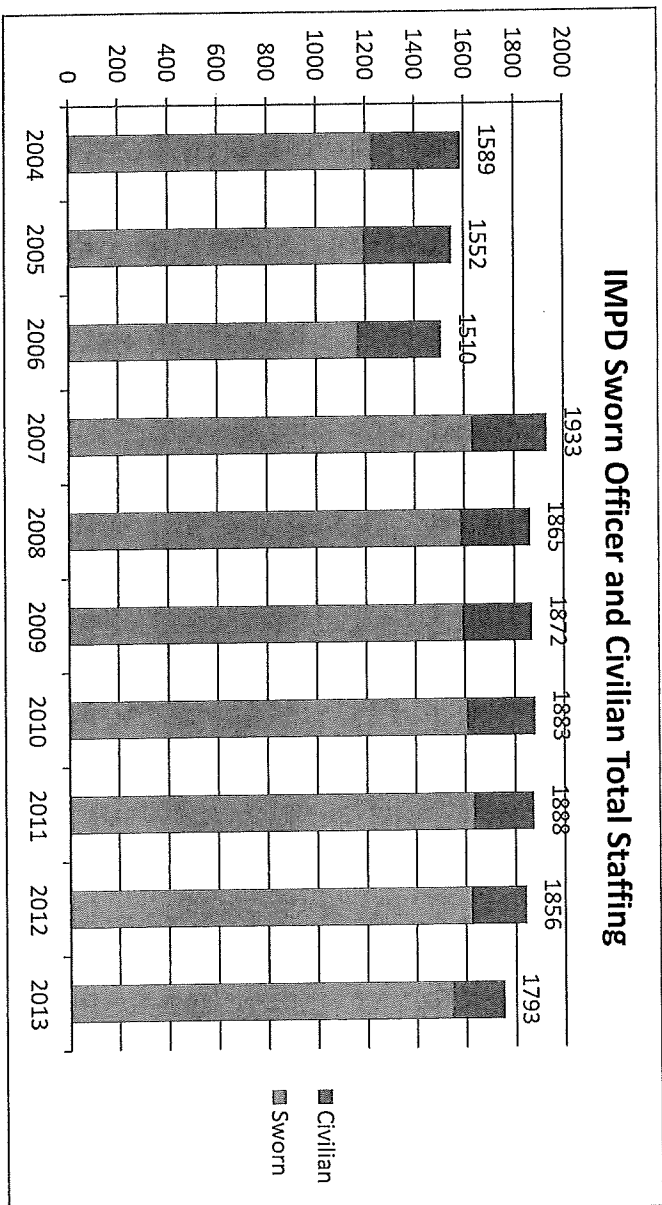
Appendix D-6:



IMPD Civilian	Operations	Criminal/Investigations	Office of the Chief	Admin/Training/Professional Standards	Manpower/Temp Assign	Homeland Security
2004	62	37	106	156	0	
2005	66	28	13	253	0	
2006	64	27	19	231	0	
2007	62	43	11	182	0	
2008	55	41	3	178	0	
2009	70	41	5	163	0	
2010	74	48	5	146	0	
2011	70	38	16	119	0	9
2012	67	35	92	30	0	8
2013*	50	33	99	22	1	11

*Figures are from February 2013.

Appendix D-7:



IMPD Sworn and Civilian Staff										
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Sworn	1228	1192	1169	1635	1588	1593	1610	1636	1624	1546
Civilian	361	360	341	298	277	279	273	240	218	206
Total	1589	1552	1510	1933	1865	1872	1883	1888	1856	1793

Appendix E-1:

Property Tax Funding								
	2006	2007	2008	2009	2010	2011	2012	2013
Certified Levy	42,067,401	43,319,872	43,315,248	33,359,573	31,767,297	33,394,492	34,356,260	35,318,008
Certified Net Assessed Value	\$11,614,412,079	\$12,458,979,600	\$12,092,475,701	\$ 10,450,994,199	\$9,930,383,425	\$ 9,519,524,628	\$9,379,268,465	\$10,005,101,444
Certified Gross Tax Rate	0.3622	0.3477	0.3582	0.3192	0.3199	0.3508	0.3663	0.353