



The Indiana Project for
**EFFICIENT LOCAL
GOVERNMENT**

the next generation of the '99 **COMPETE** study

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The Indiana Project for Efficient Local Government: The next generation of the 1999 COMPETE study

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Introduction

Government exists to provide services people need or want. Local governmental entities in Indiana appropriated more than \$4.2 billion in 2002 to deliver such services to their constituents. Those constituents pay for these services, of course, through taxes and other fees, and it is reasonable to believe that they want the most effective and efficient services for their money.

Much of Indiana's local government structure, however, dates back to the 19th century, 1851 to be exact. Few changes to the basic structure of local government have occurred, despite modern advancements and evolution in thought. This raises significant questions of whether it is best suited for the 21st century and whether today's residents could be better served.

In 1997, a coalition of business partners from across Indiana initiated a project to study Indiana's local government structure and to identify duplicate or overlapping government functions among townships, cities, towns and counties. The group adopted the name COMPETE, for Coalition on Monitoring Public Efficiency and Tax Expenditures.

The COMPETE advisory board was comprised of local elected officials, business representatives, agricultural representatives and the leadership of various industry and trade associations throughout Indiana. Through a series of interviews with local government officials and analysis of quantitative information, the advisory board developed a set of recommendations that it felt could improve the effectiveness of Indiana local government. When released, however, the sound fiscal status of Indiana state and local government did not foster an environment for the advancement of such ideas, and much of the report was set aside.

In 2003, certain members of the coalition revisited the issue, to update their work and take the recommendations one step further. The effort, renamed the Indiana Project for Efficient Local Government to better describe its purpose, identified ways that local governments can become more efficient, eliminate duplication of efforts and deliver to their constituents the best services for their money. The original recommendations of the 1999 report were reviewed to determine fiscal impact that may be realized through their implementation.

The findings of the Indiana Project for Efficient Local Government, as detailed in this report, focus on those COMPETE recommendations that could achieve the greatest impacts in efficiency and cost savings. This study is meant to motivate both discussion and action toward the achievement of 21st century local government in Indiana.

COMPETE/ The Indiana Project for Efficient Local Government

1997-99

In 1997, a group of Hoosiers, including elected officials, businesspersons, representatives of various associations and academicians from throughout the state of Indiana, came together to initiate a discussion on Indiana local government. These individuals formed an advisory board to initiate and oversee a project titled Coalition on Monitoring Public Efficiency and Tax Expenditures, known as COMPETE for short. The goals of COMPETE were to examine the functions of Indiana counties, townships, municipalities (cities and towns) and to develop recommendations based on these findings. These recommendations would provide ways in which local government units could improve the efficiency in their delivery of services.

Six focus counties were selected to be a representative sample of the state. Through a series of meetings and interviews with local government representatives in these counties, the advisory board, along with its selected consultants, explored the perceptions of the functions they perform. This information, coupled with financial information from the State Board of Tax Commissioners' Local Government Database, provided a picture of how Indiana local government operates and identified areas that could benefit from organizational improvements.

To explore the potential of Indiana local government, the COMPETE project proposed how Indiana government might be organized if it were first established in the 21st century. This imagined government structure rested on the following five tenets, each an outgrowth of modern needs and expectations.

1. Local government structure should reflect clear lines of accountability.
2. Where practical, those who benefit from public services should bear the cost of those services.
3. Neighboring units of government should work with one another to achieve economies of scale.
4. Fiscal responsibility in local government should be encouraged and rewarded.
5. Elected offices requiring specific skills should be held by individuals possessing the training and qualifications necessary to carry out the functions of those offices.

Based on these themes, the 1999 advisory board proposed 32 recommendations that, if implemented, could establish a local government structure that would better serve today's and

COMPETE Focus Counties



tomorrow's citizens. Appendix A of this report includes a listing of the original recommendations put forth by the advisory board.

The recommendations suggested incremental changes to the structure of Indiana local government that reflected the modern advancements and change in thought over the last 150 years. The recommendations, if enacted, could result in improved local government function. The 1999 advisory board developed a set of recommendations that it felt could be implemented and would not simply be dismissed as radical thinking.

1999 – 2004

When originally released, the COMPETE project was greeted with both enthusiasm and dismay. Many businesspeople and residents saw the recommendations as an opportunity to modernize Indiana local government. Many governmental officials, however, saw them as an attack on the quality of their work and on their jobs.

At the time of the release of the COMPETE project, both the state and many local governmental units were experiencing positive economic situations and initiating change in how government is structured and operated was not a high priority. For that reason and others, the recommendations failed to motivate further discussion and action.

Since then, a national recession has harmed Indiana's economy, and many local units of government face fiscal hardships at a time when their constituents are expecting the same, if not greater, level of service. Government efficiency, perhaps viewed as a way to reduce costs, has drawn renewed interest among elected leaders, who must provide needed government services, and taxpayers, both individuals and businesses, who resist higher taxes.

The increasing cost of local government is evident in the change in appropriations of counties, townships and municipalities from 1997 to 2002. In 1997, total appropriations for these local governmental units totaled \$3.44 billion. By 2002, this had grown to \$4.24 billion, an increase of 23 percent. Over that same period of time, the consumer price index increased by only 12 percent.

Meanwhile, the structure of the primary revenue stream of local government in Indiana – property tax revenue – has changed significantly since 1997. The previous method of property assessment was ruled unconstitutional. In 2001 the method was revised to more closely reflect true market value and the subsequent reassessment process has been under considerable scrutiny.

Reassessment in Indiana has been a lengthy and costly process. Originally ordered to be completed by the start of the 2002 pay 2003 tax year (March 1, 2002), almost a third of the counties had not yet distributed actual tax bills as of the end of 2003. The cost of reassessment also has been significantly higher than in previous years and to the point that some would call exorbitant. As of November 2002, costs for reassessment ranged from \$47,800 (Union County) to \$20 million (Lake County), according to the Legislative Services Agency. Total statewide cost of reassessment is not known as the process is still ongoing.

Reassessment has generated a number of legislative changes to address taxpayer concerns. In December 2003, the Indiana General Assembly approved a statute that included many

provisions on reassessment and the operation of local government. Two sections of the statute are of particular interest in relation to the 1999 COMPETE recommendations. The first requires that assessors – including county assessors, township assessors and trustee assessors – receive the certification necessary to accurately perform their duties or forfeit their office. This provision captures the essence of one of the themes of the COMPETE project, suggesting that elected officials should possess the technical skills necessary for their position. In addition, the December 2003 legislation requires the Commission on State Tax and Financing Policy to study the elimination of property taxes and identify additional sources of revenue for local governments. This hints at impending changes in the financing and operation of Indiana local government.

The confluence of circumstances makes this an opportune time for change. Those who recognize the intrinsic value of more efficient government – that it is the right thing to do, that it is what citizens expect – must guard against depicting more efficient government as the only answer to local governments’ fiscal woes. (One reason the project’s name has been changed to the Indiana Project for Efficient Local Government is to more accurately reflect its broad purpose). However, if those fiscal woes and the ongoing reassessment focus attention on the importance of seeking government efficiencies, so much the better. Indeed, that is exactly what appears to be happening. The 1999 recommendations recently have generated serious discussion, prompting several members of the original COMPETE project to reconvene to review their applicability to today’s circumstances.

This renewed examination of the 1999 recommendations began with a review of legal changes since the issuance of the original report. The examination of laws also explored whether any of the 1999 recommendations had been implemented. Unfortunately, only one had been. At the time of the COMPETE project, it was found that cities and towns were able to pledge their local road and street funds for the retirement of debt (often a necessity in large scale road projects), but were not allowed to pledge their motor vehicle highway funds for this purpose. In 2000, the state legislature amended the Indiana Code to allow municipal motor vehicle highway monies to be expended for the payment of principal and interest on bonds sold primarily to finance road, street or thoroughfare projects.

**Indiana Project for Efficient
Local Government
Recommendation**

Cities and towns should expressly be permitted to use their motor vehicle highway distributions for debt service.

Each of the remaining recommendations was reviewed to determine if the potential outcome of its implementation could be quantified. Recommendations were also considered on the relative significance of their potential impact. These measures allowed more detailed analysis to focus on those recommendations that would have the greatest effect on Indiana local government structure.

Although only certain recommendations were selected to be more thoroughly revisited, the other 1999 recommendations should not be discounted. All of them were designed to yield improvements in local government. However, given the historical reluctance to change in government, the Indiana Project for Efficient Local Government limited its focus to ideas that would achieve the greatest overall impact.

To more thoroughly examine the identified recommendations, two methodologies were undertaken. As before, the 2002 Local Government Database, which includes information on

appropriations and receipts of local governmental units, was obtained from the Department of Local Government Finance (formerly the State Board of Tax Commissioners). This data provided baseline information on which to formulate fiscal analyses of the recommendations.

For those recommendations for which the impact was not readily quantifiable, examples of similar programs throughout the state of Indiana as well as in other states were identified. In many instances, while such recommendations have not been implemented on a statewide level, local units of government have undertaken them on their own. These examples of efficiency and local government cooperation were used to support certain recommendations and suggest that expansion of such practices could result in even greater benefits for Indiana.

Other Research on Local Government Structure

Since the issuance and public dissemination of the original COMPETE report, public discourse of the topic of local government structural reform has been somewhat limited. Recently, the subject has received renewed interest in conjunction with the challenges of a sluggish economy and the overhaul of the real property assessment system, as well as passage in 2002 of the most dramatic tax reform in Indiana in the last 30 years. In 2003, newspapers in Northwest Indiana and Allen County revisited the matters discussed in the original report as part of a larger, in-depth series on local government structure. Other parts of the state have created citizen committees to consider how government services are delivered and how they can be improved.

In an effort to challenge the relevance of the original COMPETE recommendations, published research on the structure of local government was reviewed. The following is a summary of some of this research.

Indiana Studies

The report of the 1969-70 Local Government Study Commission included several themes that were discussed in the original COMPETE report. Some of these were the modernization of county government, regional planning and the consolidation of functional services. The commission cited a 1966 report of the Committee for Economic Development, Modernizing Local Government, that listed six general deficiencies found in most local units of government. These included:

- 1. Too few local units are large enough in population, area or taxable resources to apply modern methods on solving current and future problems.**
- 2. There are too many overlapping layers of local government, municipalities and townships within counties, special districts and so on.**
- 3. Popular control over local governments is ineffective or sporadic, and public interest in local politics is not high.**
- 4. Policy-making mechanisms in many units are notably weak.**
- 5. Antiquated administrative organization hampers most local governments.**
- 6. Positions requiring knowledge of modern technology are frequently occupied by unqualified personnel.**

Thirty years ago the commission identified a characteristic that is still prevalent today – Indiana counties, because of their varied demographic and geographic makeup, are not well served by a one-size-fits-all form of county government.

“Every county government (with the exception of Marion County) is almost identical in its structure, with no provision made for optional forms of organization. Each county has the plural-executive (commissioners) form of government together with seven constitutional elected administrative officials. . . ”

The commission predicted that this concern would be amplified by expected population growth in unincorporated areas and the resulting demands placed on county government.

The commission also looked at the functions of township government.

“Testimony given to the Commission was strongly in favor of at least transferring two principal township functions to the county level: poor relief and property assessment.”

The commission recommended the optional abolition of township government.

The commission also studied the coordination of service delivery among overlapping units of government, a focus of the original COMPETE report. It cited a report that suggested functional responsibility for most services should not be assigned to just one unit of local government but that there should be “shared responsibility.”

In 1973, the Indiana General Assembly adopted legislation that related to the structure of local government. County government legislative functions were realigned in St. Joseph County. A merger of city and county government between Evansville and Vanderburgh County was permitted if approved by referendum. The referendum was not successful.

Other localized research efforts have been undertaken to look at specific situations and circumstances. Some of these have occurred in Marion County, through the Greater Indianapolis Progress Committee and other citizens groups, as well as several studies in Fort Wayne and Allen County.

Studies from Outside Indiana

The original COMPETE study included much of the history of local government in the United States and also in the part of the country formerly known as the Northwest Territory. One of the states that emerged from the Northwest Territory, Michigan, has researched the structure of local government in numerous forums. Michigan is one of 37 states that provides for city home rule and one of 23 states that allows for county home rule. A 1989 study titled County Organization in Michigan outlined how the multiplicity of elected officials, once thought to be a strength in preventing the concentration of power, came to be viewed as its weakness. Counties may assume four organizational structures ranging from the traditional general law, two optional unified forms and a charter form of government. Today, the most dominant form is still the general law county. The study reviewed the advantages and disadvantages of each form of county government. It concluded:

“It is unfortunate that in Michigan all the available form of county government retain a plethora of elected offices. Numerous elective offices create a naturally competitive environment of politicians.”

“. . .at the county level, major department heads in both the executive and legislative branches are still elected directly according to the Jacksonian model, dissipating control and diluting accountability.”

In June 1999, the Michigan Municipal League held the Symposium on the Future of Local Government in Michigan. Several research institutions and representatives from academia presented papers on the subject. One presenter, the Citizens Research Council of Michigan, documented many of the same findings of the 1969-70 Indiana Local Government Study Commission and the themes from the COMPETE report. The following excerpts discuss the need for clear lines of accountability and defining which level of local government is best suited for service delivery.

“Like the need to reduce the number of local governmental units and to introduce single executive positions to the structure of some levels of local government, there is also a need to sort out the powers of Michigan local government. In the past, legislation has placated the different levels by granting powers to provide similar services to multiple levels of government, rather than clearly defining the powers and responsibilities of each level of government.”

“On its face, it does not appear that residents or taxpayers are worse off from the result. However, upon closer examination, it is clear that the result is duplicative functional responsibilities among the several levels of government and overlapping responsibilities in some cases.”

Several studies have noted the increasing societal complexities and demands on governmental entities. Another study presented at the 1999 Michigan symposium, Structuring Local Government Units and Relationships, noted that today’s issues do not necessarily recognize governmental boundaries and that the impact of these issues is not uniform.

“It has become more and more difficult to identify purely local problems, over which counties, cities, or other general purpose units exercise control without significant policy, financial, or regulatory involvement of neighboring jurisdictions or state or federal authorities. Even traditional local functions—such as police and fire protection, libraries and streets have become ‘intergovernmentalized’ since the 1960s.”

Local governments responded to these matters in three ways: consolidation, choice (voter/citizen) and collaboration. While consolidation has occurred in more isolated cases, collaboration (sometimes called “functional or pragmatic regionalism”) has been more common.

Collaboration is the primary underpinning to the reports cited here. There are indeed opportunities for consolidation in Indiana but they are isolated. However, that does not mean those opportunities should be ignored. In fact, while structural reform has been limited in other states, those states recognized the disparity of needs and have permitted local units of government the opportunity to adapt to those needs. That latitude and its benefits are what the original COMPETE study has identified as a more prudent, up-to-date approach in local government structure.

Local Government Appropriations: 1997-2002

Prior to considering the 1999 COMPETE recommendations and their role in creating a more modern local government structure, an understanding of the current structure should be developed. This can be accomplished through an examination of appropriations.

Totalling more than \$4 billion in 2002, local government appropriations have increased by 23 percent since 1997, a rate about twice that of inflation. An examination of these appropriations reveals both the level of local government that is spending this money and for what purpose.

Three primary levels of local government – county, township and municipality – are responsible for the \$4.24 billion in appropriations. While other local governmental units, such as school corporations, libraries and special districts exist, the 1999 COMPETE project did not include these entities in the original analysis and they therefore are not included in this report. Table 1 shows the breakdown of total appropriations into these three governmental units and details their size in relation to one another.

Table 1: Total Appropriations by Level of Government, 2002

<u>Level of Government</u>	<u>2002 Appropriations</u>	<u>Percent of Total Appropriations</u>
County	\$ 2,043,955,444	48.2%
Township	283,974,141	6.7
Municipality	1,913,813,360	45.1
TOTAL	<u>\$ 4,241,742,945</u>	<u>100.0%</u>

Breaking total appropriations into the respective governmental units demonstrates how minor townships are in relation to counties and municipalities, despite the fact that the number of townships far outstrips the numbers of municipalities (75 percent more) and counties (11-fold more). Townships, on average, appropriate only \$281,720, while counties appropriate an average of \$22,216,907 and municipalities average \$3,277,078.

It is important to identify the services provided by these appropriations. The original COMPETE divided total local governmental appropriations into six categories of expenditures, as defined by the Government Finance Officers' Association. These six categories are:

- 1) General government;
- 2) Public safety;
- 3) Health and welfare;
- 4) Highways and streets;
- 5) Conservation and planning; and
- 6) Culture and recreation.

The narrative that follows examines the three levels of local government – county, township, and municipal – according to these appropriation categories.

County government, by organization, is a local extension of state government. Counties are involuntary units of government formed to provide, at a local level, state-required functions in a state-required manner. Run by a multiplicity of separately elected officials, counties generally assess property; collect and distribute taxes; oversee funds; provide law enforcement and public safety; administer welfare; record and maintain important public records; provide roads and bridges; and provide limited supervision over townships.

Many of these state-mandated functions are administrative in nature and counties devote the largest portion of their total appropriations to general government. In 2002, this category accounted for 41 percent of total county appropriations, increasing from 38 percent in 1997. Table 2 below shows county appropriations for 1997 and 2002 by category. Over this time period, county health and welfare appropriations experienced the largest change in relative proportion, as they decreased from 25 percent of total appropriations in 1997 to 21 percent in 2002.

Table 2: County Appropriations By Category, 1997 and 2002

<u>Category</u>	<u>1997 Appropriations</u>	<u>2002 Appropriations</u>	<u>Annual Growth*</u>
General government	\$ 634,161,510	\$ 844,516,985	5.9%
Public safety	299,703,223	379,360,930	4.8
Health and welfare	423,765,969	423,562,171	0.0
Highways and streets	274,685,580	330,013,813	3.7
Conservation and planning	33,668,154	36,497,946	1.6
Culture and recreation	23,705,561	30,003,599	4.8
TOTAL	<u>\$ 1,689,689,997</u>	<u>\$ 2,043,955,444</u>	3.9

* Average annual compound growth

This decrease in the relative emphasis of health and welfare at a local government level also is seen in the township level data. One responsibility of townships, also an involuntary unit of the state, is to administer poor relief services, the primary component of township health and welfare appropriations. From 1997 to 2002, health and welfare appropriations on a township level decreased from 25 percent of total appropriations to 23 percent of total appropriations, as shown in Table 3.

Table 3: Township Appropriations By Category, 1997 and 2002

<u>Category</u>	<u>1997 Appropriations</u>	<u>2002 Appropriations</u>	<u>Annual Growth*</u>
General government	\$ 37,557,153	\$ 53,581,276	7.4%
Public safety	102,589,273	153,449,359	8.4
Health and welfare	46,825,765	65,733,979	7.0
Highways and streets	-	-	0.0
Conservation and planning	96,000	57,973	-9.6
Culture and recreation	3,837,333	11,151,554	23.8
TOTAL	\$ 190,905,524	\$ 283,974,141	8.3

* Average annual compound growth

While health and welfare make up roughly a quarter of township appropriations, the bulk of the poor relief appropriations are concentrated in a small number of urban townships. In contrast, the main responsibility of the majority of rural townships is to provide fire protection services to their constituents, particularly in unincorporated areas of the township. Fire protection accounts for more than half of all appropriations in more than 40 percent of townships.

Unlike county and township government, municipalities are voluntary units of government, formed by groups of people who together decide they would like other or more services to be provided. Municipalities typically provide both fire and police services, and public safety accounts for the largest percentage of municipal appropriations. The comparative importance of public safety within municipal governments from 1997 to 2002 has increased, going from 36 percent of total municipal appropriations to 41 percent (Table 4). This expansion of public safety appropriations could be attributable to the additional security concerns caused by the September 11, 2001, terror attacks. Local governments now must be prepared to respond to a wider range of emergency situations.

Table 4: Municipal Appropriations By Category, 1997 and 2002

<u>Category</u>	<u>1997 Appropriations</u>	<u>2002 Appropriations</u>	<u>Annual Growth*</u>
General government	\$ 518,475,218	\$ 614,169,184	3.4%
Public safety	567,521,561	786,797,212	6.8
Health and welfare	15,145,162	16,959,544	2.3
Highways and streets	258,456,079	279,956,846	1.6
Conservation and planning	91,958,844	72,398,270	-4.7
Culture and recreation	111,647,862	143,532,304	5.2
TOTAL	\$ 1,563,204,726	\$ 1,913,813,360	4.1

* Average annual compound growth

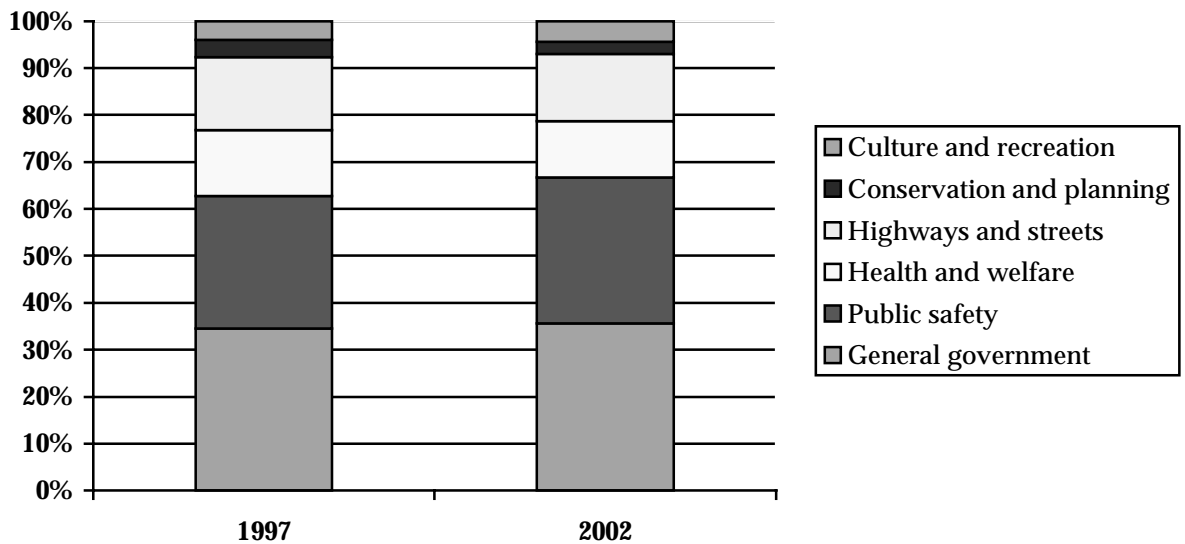
The trends discussed above are reflected in total local government appropriations. Public safety, overall, increased from 28 percent to 31 percent of total appropriations, while health and welfare appropriations decreased from 14 percent in 1997 to 12 percent in 2002. Table 5 details the changes in local government appropriations from 1997 to 2002, while corresponding Chart 1 depicts this data as a percentage of total appropriations.

Table 5: Local Government Appropriations By Category, 1997 and 2002

<u>Category</u>	<u>1997 Appropriations</u>	<u>2002 Appropriations</u>	<u>Annual Growth*</u>
General government	\$ 1,190,193,881	\$ 1,512,267,445	4.9%
Public safety	969,814,057	1,319,607,501	6.4
Health and welfare	485,736,896	506,255,694	0.8
Highways and streets	533,141,659	609,970,659	2.7
Conservation and planning	125,722,998	108,954,189	-2.8
Culture and recreation	139,190,756	184,687,457	5.8
TOTAL	\$ 3,443,800,247	\$ 4,241,742,945	4.3

* Average annual compound growth

**Chart 1: Categorical Appropriations
as a Percentage of Total Appropriations**



A key finding of this breakdown of total appropriations lies in the duplication of service delivery area among local units of government. The recommendations that follow address both this overlap in mission and other incongruence in the current local government structure.

Recommendations Capable of Wide-Reaching Impact

Government exists to serve the people. Thus, the primary goal of restructuring government lies in the improved delivery of services to Indiana residents, making government more responsive to their needs.

The 1999 COMPETE recommendations were formed on this fundamental concept and included both those ideas which could have statewide applicability and those which could be implemented on a more limited basis. The advisory board recognized that the scope of the recommendations often affected their ease of implementation. The recommendations were divided into three implementation categories:

- Implementation points within current statutes;
- Implementation points requiring statutory changes; and
- Implementation points requiring constitutional changes.

Typically, recommendations capable of more extensive application are those that fall into the latter two categories. Still, the difficulty of implementation should not deter the exploration of these options. Those recommendations that require legislative and/or constitutional changes are often those from which the greatest benefits can be achieved.

The analyses which follow examine the 1999 COMPETE recommendations based on their ability to create a local government structure that could better serve Indiana residents. Such improved efficiency can oftentimes result in the reduction of costs and, where applicable, potential cost savings have been explored. Consideration is first given to those recommendations with more wide-ranging implications. Recommendations with more specific application will be detailed in the next chapter of this report.

County Organization

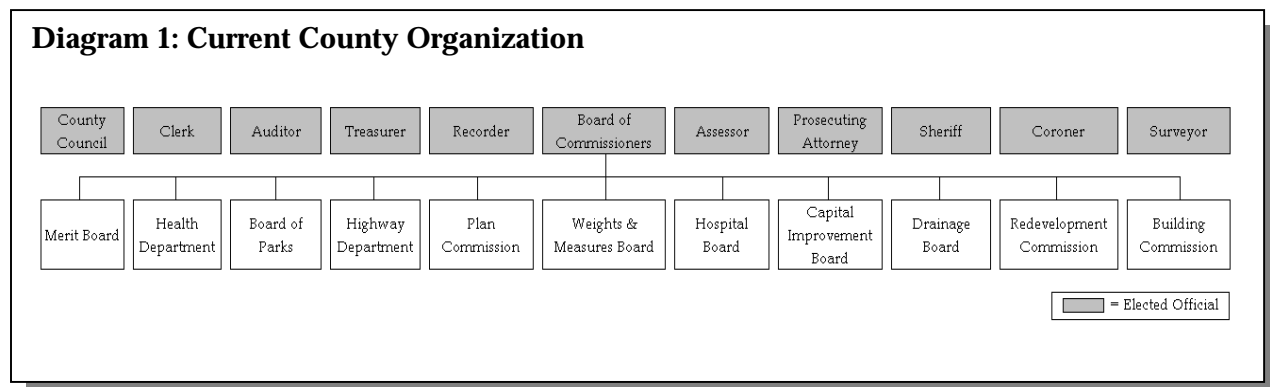
The entire state of Indiana is divided into counties and townships. As involuntary extensions of state government, state statutes primarily prescribe the responsibilities and organization of these local governmental units.

At the county level, the Indiana Constitution calls for the election of the clerk, auditor, treasurer, recorder, sheriff, coroner, surveyor and prosecuting attorney. Through the Indiana Code, the state legislature requires the election of a three-member Board of Commissioners, a seven-member County Council and a county assessor. **The 1999 COMPETE project found that Indiana has the highest number of separately elected county officials in the United States.**

While the Board of Commissioners technically is the county executive body and the County Council is the county legislative body (in most counties), neither the commissioners nor the council direct authority of many of the functions of county government because of the multiplicity of elected officials. This point was not lost on the Association of Indiana Counties (AIC), which states in its Guide to Indiana County Government:

“The structure of county government in Indiana does not allow for a focal point of executive and administrative authority in the county. Instead there is a dispersion of executive and administrative power, mainly due to the number of elected county administrative officers, each with statutorily vested powers and duties. Because the chain of command is vaguely defined, the need for developing cooperative attitudes and a spirit of genuine teamwork among all elected officials is extremely important. This organizational sprawl in Indiana counties calls for mutual appreciation and understanding of the pattern of administrative functions and duties allocated among the various categories of officials.”

Diagram 1 shows the currently mandated county organization. As this diagram shows, the Board of Commissioners does maintain responsibility over a variety of appointed boards, departments and commissions. However, the executive of the county does not exert true authority over any of the elected offices.



The expansive nature of the county organization essentially is a system of checks and balances. At the time much of Indiana government was structured, many functions of government were operated on a fee-for-service basis. Dividing power among many elected officials allowed a system of internal controls to be established to protect against corruption and theft. Among the main checks and balances built into county structure was that of the auditor serving as a check on the treasurer and vice versa. This system created a situation in which two officials were responsible for the financial integrity of county government.

Today, this system of internal controls is no less important than it was when originally created in 1851. In many respects, internal controls are even more important now, as billions of dollars fund the operation of county government. However, as county government has grown, technological improvements and the creation of a strict regulatory structure have decreased the need for the division of financial responsibilities among separately elected officials.

Statutory changes since the creation of the county organization also draw question to the applicability of the mandated structure. Some elected officials have, over time, lost their responsibilities. The office of the surveyor, for example, was created to construct, reconstruct and maintain county roads and highways. In 1933, the county commissioners were given the

flexibility to appoint someone other than the surveyor to this duty. Such flexibility was largely an outgrowth of the state legislature's recognition of the importance of road construction and maintenance and the need for this work to be done by qualified professionals. Without responsibility for roads and infrastructure, drainage is one of the few responsibilities of the surveyor that remains.

Despite these technological and legislative changes, the basic structure of county government has not changed since the adoption of the Indiana Constitution in 1851. The 1999 advisory board recommended a new structure for county government that could result in greater efficiencies by eliminating some of the redundancies built into the current system.

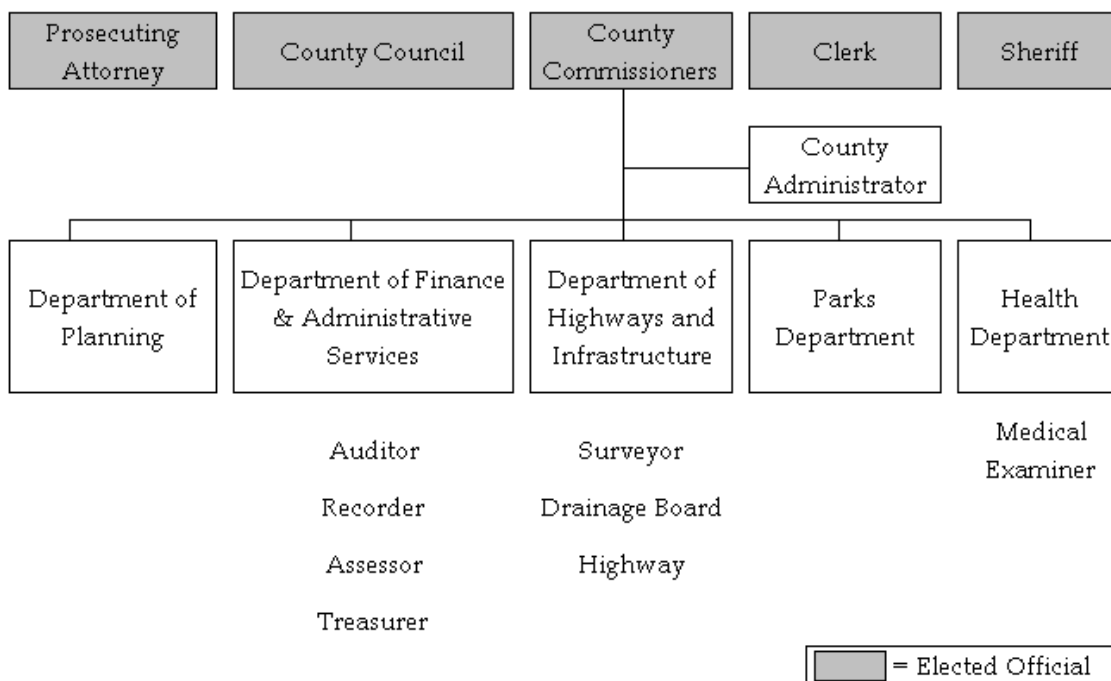
Specifically, the COMPETE project recommended the consolidation or elimination of the auditor, treasurer, recorder and surveyor. Diagram 2 shows a county structure example that combines the functions of the myriad elected officials and provides the executive body of county government, the Board of Commissioners, more control over the daily operation of county functions.

The introduction of this proposed county structure requires certain qualifications. First, this proposed structure is solely for the purposes of this report and should not be viewed as a one-size-fits-all solution.

Indiana Project for Efficient Local Government Recommendation

Technological and communication advancements today allow for combining of recorder, clerk, treasurer and auditor functions into other offices or simply making them the responsibility of the county executive. With sufficient internal controls in place, the county would no longer need to separate collectors and bookkeepers once the county chose to combine the auditor and treasurer functions.

Diagram 2: Proposed County Structure



Indiana's 92 counties are each unique in their own right, and what works for one may not work for another. Second, the 1999 COMPETE project did not examine the judicial functions of local government in detail. As this report is an extension of the 1999 project, it too does not examine the judiciary. Therefore, consideration was not given to potential efficiencies or structural changes within the office of the clerk or the prosecuting attorney, as both play a key role in the functioning of the county court system.

Department of Finance and Administrative Services

Within this prototype county organization, the largest merger of county functions would create the Department of Finance and Administrative Services. This department combines the functions currently performed by the assessor, the auditor, the recorder and the treasurer. Diagram 3 depicts a proposed organization chart of the newly formed Department of Finance and Administrative Services.

The Department of Finance and Administrative Services in this model is divided into three divisions: Property Management, Fiscal Management and Administration.

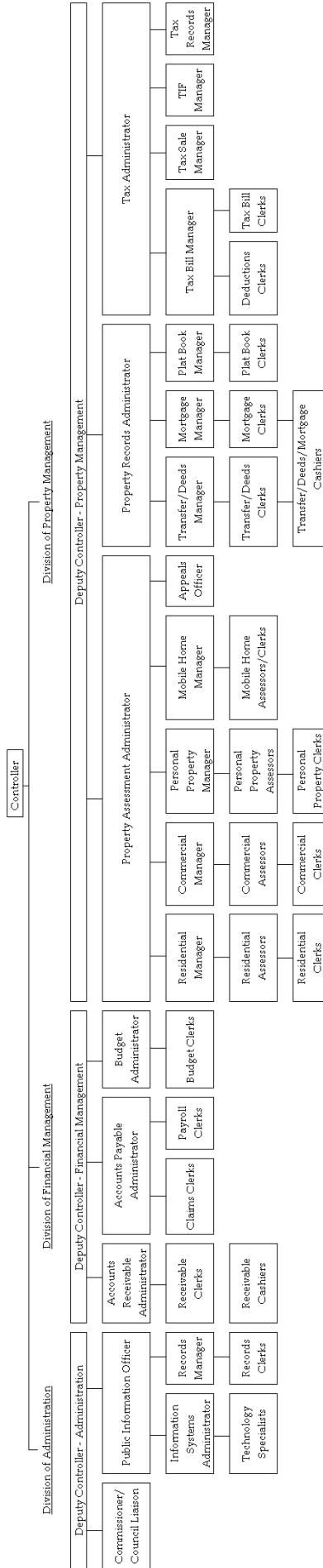
The Division of Property Management primarily combines assessing functions of the assessor together with the property tax administration functions of the auditor. (See "Centralization of Property Assessment" for an examination of recommended changes to the property assessment system). Many aspects of tax administration performed by the auditor are dependent on property assessments, so combining these functions within one division creates a more efficient flow of the property tax system. In addition, certain functions of the recorder would also be included in the Division of Property Management, as the recorder is responsible for maintaining copies of all property deeds, transfers and mortgages. These documents are a key component of the property tax system and would be more easily accessible to others involved in this function.

The Division of Fiscal Management, the second division of the Department of Finance and Administrative Services, would combine the financial responsibilities of the auditor and the treasurer. Currently, the treasurer handles revenues for the county, while the auditor deals with expenditures. Relying on technological advancements and auditing standards to create safeguards, these functions could be performed within the same office.

The Division of Administration, a new division, would be designed to improve both the internal and external efficiencies of the Department of Finance and Administrative Services. While the commissioner/council liaison is a function currently performed by the auditor, the proposed Division of Administration includes a large public information and technology function currently not required in county government. One component of the public information and technology function is dedicated to a large technological network by which the rest of the department could be linked and coordinated. The technological network also is accessible to the public, along with a system (run by the records manager) for obtaining paper records and information.

The organization of the Department of Finance and Administrative Services is designed to create a more direct flow of services, allowing and encouraging people with specific financial or administrative functions to communicate and coordinate their services. Cost savings could be realized from both the centralization of property assessment and the consolidation of the four elected offices into one department.

Diagram 3: Proposed Department of Finance and Administrative Services



Centralization of Property Assessment

The importance of property assessment in Indiana should be noted. One of the oldest ways that people have sought to finance the services provided by government is through property taxes. In Indiana, property taxes have been the primary mechanism for funding local government since its conception. Therefore, one of the oldest functions of government was to establish an assessment system.

Currently, both counties and townships are involved in property assessment, with much of the responsibility belonging to township government. To perform the required assessments, townships with populations of more than 8,000 elect a township assessor. Only 148 of the state's 1,008 townships, or 15 percent, have sufficient population to require the election of a township assessor. In smaller townships, assessing functions are the responsibility of the township trustee.

Aggregate 2002 statewide appropriations for township assessing amounted to more than \$25 million. These appropriations accounted for expenses related to the everyday operation of the township assessing function and do not account for expenditures related to reassessment. Reassessment, when all real property assessments are updated, occurs periodically, as mandated by the state. On an everyday basis, townships assess new construction and improvements or demolitions to existing real property.

The COMPETE project recommended making property assessment the responsibility of the county and removing the township from this function. Other reports have made the same recommendation. As one county assessor testified to the County Government Study Commission in 2003, studies of the assessing system over the past 50 years have consistently recommended increased centralization of the assessing system. Currently, there are 1,100 elected officials involved in property assessment – 1,008 township assessors or trustee assessors and 92 county assessors. Centralizing the assessing function at the county level would reduce the number of assessing officials to 92.

Indiana Project for Efficient Local Government Recommendation

Consistency is the key to successful real property assessment. Property assessment should be removed as a township function and assigned to the county.

One benefit that would result from this centralization at the county level is the increased consistency in assessments. While assessment manuals adopted by the Department of Local Government Finance regulate assessment, the current system allows 1,100 people to apply their own interpretation of these rules. Reducing the number of people involved in property assessment would necessarily improve the uniformity of assessments.

In addition, consolidating functions and gaining an economy of scale in the performance of tasks could generate cost savings. Counties with many elected township assessors, in particular, typically have a large aggregate assessing staff, often with duplication of functions across townships. For example, each township may have a person responsible for assessing commercial property, and each may have both a township assessor and a chief deputy to oversee property assessment. Where functions are centralized, many times more results could be accomplished with less expenditure and greater efficiency.

To estimate cost savings associated with centralizing the assessing function, the assessment organizations of two counties were reviewed and consolidated as if all assessing occurs at a county level. In both instances, total appropriations for property assessment were estimated to be reduced by about 35 percent. **Extrapolated statewide, this would be a projected savings of \$11.65 million to \$13.11 million annually.** Detail behind this calculation is provided in Exhibit B-1 (Appendix B).

The consolidation of the auditor, assessor, recorder and treasurer into one department is estimated to result in an additional \$11.80 million to \$32.02 million in savings depending on how widespread the concept is applied. Adding the public information function into the Department of Finance and Administrative Services would reduce these savings by \$9.33 million to \$17.96 million but could provide for more responsive government. Therefore, **overall cost savings achieved through creation of the Department of Finance and Administrative Services would range from \$14.12 million to \$45.13 million each year,** depending on how many counties chose to adopt this structure and how many implement the public information component. Detailed calculations for these cost savings can be found in Exhibit B-2.

Department of Highways and Infrastructure

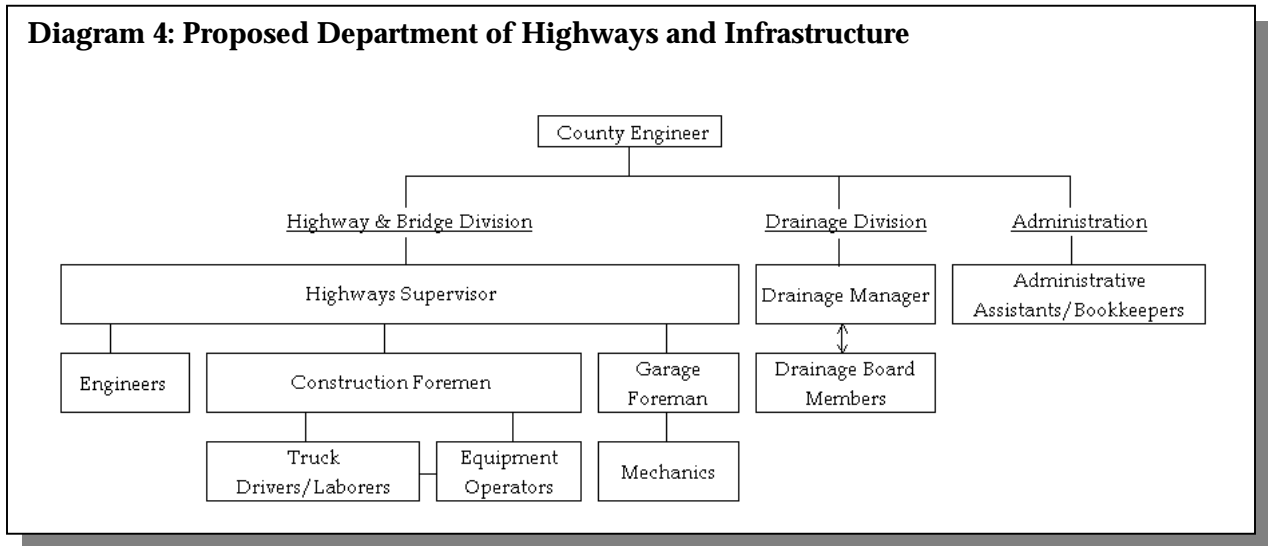
The proposed county organization also includes the creation of the Department of Highways and Infrastructure, named as such solely for the purposes of this report. This department primarily combines the current highway department and the surveyor's drainage duties. A proposed organizational structure for the Department of Highways and Infrastructure is included in Diagram 4. The drainage manager would report to both the Board of Commissioners and the Drainage Board, a board currently in place to handle drainage change requests. Other functions of the surveyor's office could be bid out to the private sector when necessary.

Cost savings associated with the Department of Highways and Infrastructure are estimated at \$12.78 million to \$17.47 million annually on a statewide basis. Calculations underlying these estimates can be found in Exhibit B-3.

Indiana Project for Efficient Local Government Recommendation

As the constitutional office of county surveyor slowly has been divested of most of its functions, the office of county surveyor should be eliminated. The functions performed by county surveyors must first be defined and then outsourced or otherwise absorbed by another agency within county government.

Diagram 4: Proposed Department of Highways and Infrastructure



Medical Examiner

One other elected office has been consolidated in the proposed county restructuring. The elected office of the coroner was changed into an appointed medical examiner and placed in the Health Department. While the duties of this position have not changed, by removing the coroner as an elected official, the commissioners could appoint a medical examiner with the appropriate qualifications for the position. The state of Wisconsin has taken a similar approach, but has given the counties the local option to elect a coroner. In those counties that choose not to have an elected coroner, a medical examiner is appointed.

This model structure is but one of the many that could be proposed to improve county government. Indiana is composed of 92 unique counties and it is unlikely that one solution would fit all counties. Recognizing this and making the appropriate constitutional and legislative changes to allow counties greater flexibility in their structure likely would create greater accountability, responsiveness and potential cost savings.

Poor Relief

The precursor for township government’s poor relief function was the role of “Overseer of the Poor,” created by Pope Gregory the Great, who served the Roman Catholic Church from 590 to 604. He ordered a portion of church collections be set aside for the care of the poor. Over time, this responsibility has fallen to government. In Indiana, welfare assistance comes from a variety of sources, including federal and state programs that counties typically have administered.

The poor relief responsibilities of townships are subject to less regulation than other welfare programs and are therefore more flexible in addressing individuals’ needs. Poor relief is designed to meet immediate needs, rather than provide long-term support. Poor relief provides a variety of benefits, including:

- Burial assistance;
- Estate reimbursement;
- Food assistance;
- Health care assistance;
- Housing assistance;
- Household reimbursement;
- Medical program reimbursement;
- Recipient reimbursement; and
- Utility assistance.

Indiana Project for Efficient Local Government Recommendation

The “safety net” concept inherent in the provision of poor relief services should be maintained regardless of which unit of local government implements this function.

The 1999 advisory board specifically recognized the importance of these services and recommended the continuation of poor relief in some form.

In 2002, townships appropriated \$61,692,503 for poor relief, which was used to assist 64,233 households in Indiana¹. These appropriations were highly concentrated in largely urban townships, with the top 10 townships based on total poor relief appropriations accounting for more than 60 percent of all appropriations. Table 1 shows the appropriations for these top 10 townships. Similar detail for all townships is available in Exhibit B-4.

Table 1: Poor Relief Appropriations for the Top Ten Largest Townships (by Appropriations)

<u>Township</u>	<u>County</u>	<u>Poor Relief Appropriations</u>
Center	Marion	\$ 12,622,056
Calumet	Lake	11,044,546
North	Lake	3,880,345
Wayne	Allen	2,840,930
Center	Delaware	1,482,160
Pigeon	Vanderburgh	1,274,424
Wayne	Marion	1,080,175
Wayne	Wayne	1,057,594
Center	Howard	1,000,000
Jeffersonville	Clark	933,614
		<u>\$ 37,255,844</u>

Poor relief appropriations typically are divided into two categories: welfare administration and assistance. While there may be some overlap between the two, the categories account for appropriations as reported by townships and provide a mechanism by which poor relief appropriations can be examined. Additionally, it should be noted that administrative expenses include investigative efforts in the qualification procedures for poor relief benefits.

In 2002, just over half (\$32,396,307) of poor relief appropriations was dedicated to assistance expenses and 47 percent (\$29,296,196) for administration. Stated simply, 90 cents was spent to administer every \$1 in assistance.

¹ While appropriation data is available for all 1,008 townships, information on benefits and recipients was reported by 952 townships.

Comparing these numbers to appropriations in the 1999 COMPETE report reveals an upward trend. In 1997, 63 cents was spent to administer every \$1 of assistance. Over the five-year period from 1997 to 2002, administration appropriations rose 82 percent. During that same time period, assistance appropriations rose only 27 percent. This striking difference substantiates a closer examination of poor relief appropriations.

On an individual township level, 31 townships spent more on administration than on the assistance they distributed. Table 2 below details these townships. It should be noted that townships less involved in poor relief, such as townships that serve less than 100 recipients, may not be able to achieve economies of scale in their poor relief operations. Exhibit B-4 provides data for all townships.

Table 2: Townships with Administration Appropriations Greater Than Assistance Appropriations

<u>Township</u>	<u>County</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Dudley	Henry	\$ 2,800	\$500	\$5.60
Union	Randolph	12,000	3,000	4.00
Grass	Spencer	6,000	1,500	4.00
Van Buren	Monroe	62,264	20,588	3.02
Portage	St. Joseph	525,505	178,701	2.94
Center	Marion	8,883,420	3,778,636	2.35
Jackson	Wayne	40,070	17,420	2.30
Perry	Vanderburgh	120,396	63,700	1.89
Bigger	Jennings	4,500	2,400	1.88
Calumet	Lake	7,113,000	3,931,546	1.81
Henry	Henry	113,100	65,500	1.73
Wayne	Allen	1,727,287	1,113,643	1.55
Perry	Marion	72,265	47,165	1.53
Pierson	Vigo	2,290	1,600	1.43
Brazil	Clay	27,449	20,000	1.37
Lawrence	Marion	138,546	102,350	1.35
Washington	Marion	215,850	161,600	1.34
Richland	Monroe	67,516	52,000	1.30
Warren	Marion	109,932	89,150	1.23
Bono	Lawrence	1,458	1,200	1.22
Washington	Adams	88,443	74,000	1.20
Pike	Marion	120,887	102,315	1.18
Pipe Creek	Madison	75,820	66,060	1.15
Van Buren	Fountain	8,810	7,690	1.15
Hanover	Lake	62,850	55,000	1.14
Madison	Tipton	2,650	2,350	1.13
Perry	Monroe	179,560	165,000	1.09
Harrison	Vigo	218,191	202,500	1.08
Concord	Elkhart	187,399	175,250	1.07
North	Lake	2,003,355	1,876,990	1.07
Jeffersonville	Clark	480,614	453,000	1.06

Standards set by other similar programs and industries suggest benchmarks by which township poor relief can be compared. The Indiana Family and Social Services Administration (FSSA), the state welfare provider, typically operates within a range of 7.5 percent to 13 percent of total appropriations for administration. The Better Business Bureau Wise Giving Alliance's Standards for Charity Accountability are more lenient, requiring a nonprofit organization to spend at least 65 percent of its total expenses on program activities, leaving 35 percent for administration and fund-raising. However, this figure includes fund-raising expenses, a large appropriation for many nonprofit organizations. An academic study of more than 160,000 nonprofits revealed that administration expenses averaged between 13.5 percent and 18 percent of total expenses.²

While the 1999 advisory board recommended the continuation of poor relief services, it also recommended that these services be transferred to the county level. Poor relief still would serve as the immediate-need response of the welfare system, but would be accountable to standards set by FSSA. **Implementing this recommendation and adhering to an estimated 10 percent FSSA standard, poor relief appropriations would be reduced by \$26.06 million annually**, a savings of about 42 percent of current poor relief appropriations. These savings assume assistance appropriations remain the same, while administration expenses are reduced to 10 percent of total assistance appropriations. More detail on this calculation can be found in Exhibit B-4.

**Indiana Project for Efficient
Local Government
Recommendation**

The funding and provision of poor relief services should be shifted to county government. Local ports of delivery should be maintained where possible.

While these estimates are compelling, more important is the continued delivery of poor relief services. The flexibility of the poor relief system, in addition to the proximity of the township to the people needing such services, creates an environment in which immediate needs can be met. When considering any changes to the current system, the goal must remain to provide the less fortunate with appropriate, timely assistance.

However, current poor relief appropriations and the trend of these appropriations from 1997 to 2002 suggest that a thorough examination of local government welfare programs is justified. Through this study, cost-effective ways for continuing to provide adequate poor relief services could be identified, allowing the local welfare system to be held accountable both to taxpayers and its recipients.

² Thomas H. Pollack, Patrick Rooney, and Mark A. Hager, *Understanding Management and General Expenses in Nonprofits*, March 2002.

Recommendations Requiring Specific Application

While the recommendations detailed in the previous chapter could result in far-reaching changes in the structure of Indiana local government, many other recommendations from the 1999 COMPETE project would also create efficiencies. They have potentially more limited application but could still greatly affect the delivery of services to Indiana residents. Using the primary functions of government defined in the 1999 COMPETE project, these recommendations are explored in more detail in this chapter.

General Government

General government, the largest component of local government based on appropriations, captures the administrative functions that must be performed in order to support the delivery of services. Some of the administrative services performed by local government, particularly counties and townships, were addressed in the county reorganization outlined in the previous chapter. The recommendations that follow are also designed to improve the effectiveness of these administrative functions, allowing more focus to be placed on the services that residents deem necessary.

Administrators

The first recommendation applicable to general government is an add-on to the proposed county reorganization discussed earlier. Looking back at Diagram 2 in the previous chapter, the proposed county organization includes a county administrator. The county administrator assists the Board of Commissioners in overseeing the everyday operation of the county departments.

Current statutes actually allow for the county administrator position. Indiana Code states that the Board of Commissioners may hire an administrator to:

- (1) Assist in the administration and enforcement of policies and resolutions;
- (2) Supervise activities of county government subject to the control of the commissioners;
- (3) Attend meetings;
- (4) Recommend measures for adoption to the commissioners;
- (5) Prepare and submit reports that he or she considers advisable;
- (6) Keep the commissioners fully advised on the financial condition of the county;
- (7) Prepare and submit a budget for each fiscal year; and
- (8) Perform other duties identified by the commissioners.

Certain municipalities have also been given the statutory authority to employ administrators. Third-class cities are currently able to hire administrators, who serve either at a fixed term or at

the pleasure of the mayor. In Indiana towns, the administrator is known as the town manager. Town managers serve at the pleasure of the town council, which acts as a town's executive and legislative bodies. A variation of this, known as the manager-council form of government, has the manager serve only at the pleasure of the legislative body. This form of government, however, is not presently allowed in Indiana.

The Indiana Project for Efficient Local Government encourages Indiana local governmental units to pursue increased use of administrators and managers to enhance the day-to-day management of the governmental unit. While surely not all local governmental units would find it necessary to implement this recommendation, many entities would benefit from professional administration through this recommendation.

**Indiana Project for Efficient Local Government
Recommendation**

Local units of government should be encouraged to institute the use of administrators and/or managers in an effort to streamline the administrative and clerical functions of local government so that government executives can focus on government policy. In carrying out this principle, the following should be implemented:

- (1) Existing state statute should be expanded to allow for second- and third-class cities to make use of the city manager form of government currently permitted for third-class cities or the city manager-council form of government.
- (2) Communities that currently have statutory authority to make use of managers and/or county administrators should be encouraged to do so.

Controller

The 1999 advisory board also addressed the need for technical qualifications in positions with financial responsibilities. Currently, mayors in second-class cities are afforded the opportunity to appoint a controller to oversee the operation of their city's finance department. This allows them to select people who possess the knowledge base necessary to manage the fiscal health of the city.

Third-class cities and towns are not currently given this opportunity. Elected clerk-treasurers administer finances in these communities and have both fiscal and administrative responsibilities.

The 1999 advisory board recommended that third-class cities and towns be allowed to appoint their financial officer. Much like the Department of Finance and Administrative Services in the proposed county model, implementation of this recommendation would promote the greater coordination of financial aspects with the public policy role of the executive.

**Indiana Project for Efficient
Local Government
Recommendation**

City and town clerk-treasurers should be appointed by the executive and not elected.

City Clerk

Administrative functions in certain second-class cities could also benefit from reorganization. Under Indiana Code, second-class cities elect a city clerk. The duties of these city clerks are described in IC 36-4-10-4 and include the following:

- (1) Serve as clerk of the city legislative body and maintain custody of its records;
- (2) Maintain all records required by law;
- (3) Keep the city seal;
- (4) Administer oaths when necessary;
- (5) Take depositions;
- (6) Take acknowledgement of instruments that are required by statute to be acknowledged; and
- (7) Serve as clerk of the city court, which includes maintaining a record of all cases heard and collecting all fees and penalties.

While the court-related responsibilities of the clerk are fairly detailed and extensive, many of the other clerk tasks are primarily administrative, involving the acceptance and maintenance of records. In 1999, the advisory board recommended that those second-class cities without a city court should eliminate the clerk's office and shift its duties to other city offices.

Nine cities would be affected by this recommendation. Table 1 lists these cities and details their 2002 appropriations and staffing for the clerk's office.

Indiana Project for Efficient Local Government Recommendation

In a second-class city with no city court, the city clerk's functions are limited to recordkeeping and clerical functions and do not require an elected official for their performance. These activities should be reassigned to other municipal departments.

Table 1: Second Class Cities Without City Court; Appropriations and Personnel

<u>City</u>	<u>County</u>	<u>2002 Appropriations</u>	<u>2002 Personnel</u>
Bloomington	Monroe	\$ 86,424	3
Evansville*	Vanderburgh	183,170	5
Fort Wayne	Allen	799,225	8
Kokomo*	Howard	39,050	1
Lafayette	Tippecanoe	105,360	3
Mishawaka	St. Joseph	122,496	3
New Albany	Floyd	46,850	2
Richmond	Wayne	120,784	3
South Bend	St. Joseph	287,963	5
		<u>\$ 1,791,322</u>	<u>33</u>

* Personnel numbers are estimated.

Assuming implementation of this recommendation, as the clerk's duties are shifted into other city departments, it is likely that a portion of these responsibilities would be assigned to persons currently employed in the other departments. **These personnel efficiencies would result in estimated annual savings in these second-class cities of \$557,000.** The detail behind this calculation is available in Appendix B. Though cost savings are minimal, a greater benefit would be in streamlining the structure of city government, creating more coordination within and between offices.

Incorporated Areas Within Townships

Townships provide three primary services to their constituents – property assessment, poor relief and fire protection. In addition to these services and similar to other levels of government, townships have certain administrative functions. Overall, townships appropriated \$43,357,223 for general administration in 2002.

As discussed earlier, the COMPETE project recommended the transfer of the property assessment and poor relief functions from the township level to the county. The remaining responsibility is that of fire protection, primarily in unincorporated areas. Incorporated residents are typically served by municipal fire departments rather than relying on the township.

Assuming the implementation of the property assessment and poor relief recommendations, those townships that are largely incorporated would deliver few services to their residents. In some instances they may provide park services, but such services often are available through the corresponding municipal governments.

Outside of Marion County, 128 townships are more than two-thirds incorporated (based on population). Of these, four townships are completely incorporated:

- North Township, Lake County;
- Anderson Township, Madison County;
- Union Township, Tippecanoe County; and
- Harrison Township, Vigo County.

A listing of townships that are more than two-thirds incorporated is on Page 28.

The 1999 advisory board recommended that, when the township is completely incorporated, the township government should be dissolved. This recommendation is similar to statutes in other states with townships. The 1999 COMPETE project reported that of the 20 states which have townships, only Indiana does not have a provision for the dissolution of fully incorporated townships.

While there are few townships to which this recommendation would apply, it does raise the question of the role of townships as they become incorporated. In particular, as townships are incorporated and their primary responsibilities are shifted to other levels of local

Indiana Project for Efficient Local Government Recommendation

Where a municipality completely envelops the full geographic area of a township, the township should be dissolved and the municipality and/or county should assume the remaining functions of the subsumed township.

INSET: Townships More Than Two-Thirds Incorporated *(based on population)*

Adams County Washington Township	DeKalb County (cont.) Keyser Township Union Township Wilmington Township	Hendricks County Guilford Township Lincoln Township	Madison County (cont.) Pipe Creek Township	St. Joseph County Lincoln Township Penn Township Portage Township
Allen County Adams Township St. Joseph Township Wayne Township	Delaware County Center Township	Henry County Henry Township	Marshall County Center Township	Scott County Jennings Township
Bartholomew County Columbus Township	Dubois County Bainbridge Township Patoka Township	Howard County Center Township	Miami County Peru Township	Shelby County Addison Township
Benton County Bolivar Township Center Township Grant Township Oak Grove Township Richland Township	Elkhart County Concord Township Elkhart Township Locke Township	Huntington County Huntington Township	Monroe County Bloomington Township Perry Township	Spencer County Clay Township
Blackford County Licking Township	Fayette County Connersville Township Harrison Township	Jackson County Jackson Township	Morgan County Brown Township	Steuben County Fremont Township
Boone County Center Township Sugar Creek Township	Floyd County New Albany Township	Jasper County Marion Township	Newton County Beaver Township Grant Township Iroquois Township Jefferson Township	Sullivan County Haddon Township
Carroll County Monroe Township	Fountain County Logan Township Troy Township Van Buren Township	Jay County Richland Township Wayne Township	Noble County Albion Township Allen Township Perry Township	Tippecanoe County Fairfield Township Union Township
Cass County Eel Township	Gibson County Patoka Township	Jefferson County Madison Township	Wayne Township	Union County Center Township
Clark County Jeffersonville Township Silver Creek Township	Grant County Center Township Fairmount Township Franklin Township Jefferson Township Mill Township	Johnson County Blue River Township Franklin Township Pleasant Township	Parke County Reserve Township	Vanderburgh County Knight Township Pigeon Township
Clay County Brazil Township	Greene County Jefferson Township Stockton Township	Knox County Vigo Township Vincennes Township	Perry County Troy Township	Vermillion County Clinton Township
Clinton County Center Township	Hamilton County Delaware Township Fall Creek Township Jackson Township Noblesville Township	Lake County Calumet Township Cedar Creek Township Center Township Hanover Township Hobart Township North Township Ross Township St. John Township	Porter County Center Township Portage Township Westchester Township	Vigo County Harrison Township
Daviess County Washington Township		LaPorte County Center Township Michigan Township	Posey County Black Township	Wabash County Chester Township Noble Township
Dearborn County Center Township Lawrenceburg Township		Lawrence County Shawswick Township	Putnam County Greencastle Township	Warren County Pike Township
Decatur County Washington Township	Hancock County Center Township Vernon Township	Madison County Anderson Township	Randolph County Monroe Township Wayne Township	Washington Township
DeKalb County Grant Township		Madison County Anderson Township	Ripley County Laughery Township	Wayne County Jackson Township Wayne Township
			Rush County Rushville Township	Wells County Harrison Township
				Whitley County Columbia Township

government, townships should necessarily become smaller in terms of their appropriations. Likewise, the need for general government appropriations lessens. Townships with fewer responsibilities should have lower administration costs.

For those 129 townships that are either completely or largely incorporated, general fund appropriations totaled \$13,985,145. While townships in these areas may continue to provide such services as fire protection, these general fund appropriations are likely to decrease as the townships' other main responsibilities – property assessment and poor relief – are centralized at the county level.

Public Safety

One of the main reasons for the existence of government is to provide for the safety of its citizens. In Indiana, all three levels of local government are involved in the delivery of public safety through the provision of both police and fire services. Because all three levels are involved in public safety, opportunities exist for better coordination of service delivery.

Police Services

The 1999 COMPETE report identified the problem of double taxation of taxpayers caused by the delivery of police services. Residents of municipalities with police departments pay a tax for their municipal police departments and for the county sheriff departments, though the sheriff department is primarily authorized to patrol the unincorporated areas of the county. Therefore, incorporated residents subsidize the delivery of police services in unincorporated areas of the county.

The advisory board recognized that jail services are separate from the delivery of police services. The county jail receives a budget separate from the county sheriff department. Since the incarceration of criminals protects all residents of the county, all residents should contribute to the operation of the jail.

To address double taxation for police services, the 1999 advisory board recommended three options. The first would eliminate municipal police forces and would have the delivery of police services occur solely at the county level. In order to maintain the current level of police services currently being provided throughout the county, redistribution of the policing costs would be necessary with unincorporated areas seeing an increase in police services tax rates.

Such consolidation of police services has been proposed in Indiana in the past. In 1999, legislation was introduced in the Indiana House of Representatives that would have combined the Marion County sheriff's department and the Indianapolis Police Department. Fiscal analysis of this bill, as conducted by the Legislative Services Agency (LSA), assumed that the total levy for police services would remain the same under the consolidated structure. Based on this assumption, the LSA concluded, *"Consolidation...would shift the property tax burden for...police services in Marion County from those areas that currently pay higher tax rates to areas that pay lower tax rates for these services."*

The second option also would result in a redistribution of the tax burden. Under this plan, incorporated residents would pay only for patrol services within their municipality, while unincorporated residents would pay for patrol services in unincorporated parts of the county.

Again, the burden would be reduced for incorporated taxpayers and increased for unincorporated residents. However, this option would apply a key principle from the 1999 COMPETE project, which called for those who benefited from public services to bear the cost of such services. This option would eliminate the current system of subsidization that increases the tax burden of incorporated residents.

Indiana Project for Efficient Local Government Recommendation

Because the delivery of police services results in double taxation of individual taxpayers without the taxpayer's express approval to do so, the provision of police services should be conducted based on one of the following scenarios:

- (1) Police services shall be delivered on a countywide basis only.
- (2) The county shall deliver police services in unincorporated areas while municipality-supported services shall be confined to incorporated areas. The county sheriff will maintain responsibility for the county jail. Residents in the municipality, however, shall be taxed for county jail services but not for county patrol services.
- (3) Both a county and a municipality within that county may continue to provide overlapping police services. However, before this decision is made at the county and municipal government levels, the following list of alternatives may be implemented to assess public support for the continuation of the provision of overlapping police services. This list is not exhaustive.
 - a) Provide greater information to the taxpayers through the Internet, direct mail pieces and other public informational materials showing police services taxpayers receive for their tax dollars and the local units of government providing those services.
 - b) Allow for referendums and other public forums to assess the taxpayers' approval on double taxation for overlapping police services by municipal and county governments.
 - c) Require elected officials at the county and municipal levels to vote on allowing/disallowing double taxation for overlapping police services provided by county and municipal governments.

The third option calls for a public campaign to place the issue of double taxation in front of the taxpayers, who may force change or accept the status quo. This option would allow each county's taxpayers to design a policing system that works for them. It is likely that no one alternative would work for all counties and a mixture of all three alternatives would be seen throughout Indiana.

Multi-County Jails

In addition to patrol services, one of the main responsibilities of the sheriff is the operation of the county jail. According to the 2001 annual report for the Indiana Department of Correction, 92 jails exist in 91 counties. Ohio County, which has no jail, houses its inmates in Dearborn County. Marion County has both a county-operated jail and a privately operated jail. In total,

there are 14,064 jail beds in Indiana and 13,153 inmates. The average jail in Indiana has 153 beds and 143 inmates.

Since 1990, a total of 47 jails have been built, renovated or expanded. The average jail was built or renovated in 1986. In 2002, 35 counties had some form of debt outstanding for their jail facilities.

Unfortunately, as counties have chosen to build or renovate their jails – often the result of federal court orders – they have done so independently. That is counter to a 1999 COMPETE recommendation that called for counties to be permitted and encouraged to share in the capital and operating costs of a multi-county correctional facility, thereby sharing the high costs associated with jail facilities. In 2002, \$97 million was appropriated by counties for jail facilities, with an additional \$22 million appropriated for jail debt. Using a multi-county jail system would allow counties to explore more creative financing options and organization.

The Indiana Farm Bureau's 2003 County Government Statistical Report provides county-specific information on the number of jailers and prisoners within the county jail system. The compilation showed several instances of inmate overcrowdings but an adjacent county with jail capacity. This data was used to estimate cost savings associated with various combinations of counties into a multi-county jail system. Appendix B provides more detail on these calculations. **Statewide, the estimated savings associated with the implementation of multi-county jails ranges from \$5.40 million to \$10.52 million per year**, depending on how widespread is the application of this recommendation. Some counties, urban counties in particular, could justify operation of their own county jail due to their large prisoner population.

**Indiana Project for Efficient
Local Government
Recommendation**

Counties should be permitted and encouraged to share in the capital and operating costs of a multi-county correctional facility. By allowing counties to build, operate and maintain a multi-county correctional facility, counties may explore innovative ways of lessening the burgeoning costs correctional facilities place on county budgets.

The estimated cost savings were calculated solely on the reduction of necessary personnel and do not include any other operational or capital expenses, such as food, clothing or medical expenses. When these expenses are considered, the cost savings of a multi-county jail system could be greater. Analyses for specific situations would also need to incorporate any increased costs such as inmate transport.

Fire Protection Districts

The second main component of public safety is fire protection. Fire protection is a function of both township and municipal government. Unlike the police services discussed above, residents who receive fire protection through municipal government are not required to pay for township fire services. Only unincorporated residents are charged for this service.

Still, fire protection is a high-cost undertaking because of the high cost of equipment. This equipment cost drives up the fire protection tax rate, particularly for smaller cities and towns.

The state legislature sanctions two ways to create larger fire protection areas. Fire protection districts are established by the county legislative body, either at the request of property owners through petition or at the request of municipalities through the adoption of an ordinance. Fire protection territories are established by the legislative bodies of the governmental units included in the territory, each adopting an ordinance to become a party to an agreement establishing the territory. Both municipalities and townships can participate in fire protection districts and/or territories.

The benefit of fire protection districts and territories lies in the greater availability of services in the district or territory compared to the services that would have been provided if the areas had not been combined. Costs are typically evenly spread over the larger area, and, in some instances, this can result in cost savings. Economic studies have shown that consolidation of government functions can result in lower per capita appropriations for smaller and middle-sized jurisdictions.³ Creating fire protection districts or territories in these areas could potentially realize significant cost savings.

Fifty-four fire protection districts or territories exist in 24 Indiana counties. Twelve counties have multiple fire protection districts, accounting for 42 of the fire protection districts. Three counties, in particular, have taken full advantage of these districts. Johnson County has more than 70% of its area covered by seven fire protection districts/territories, while Clark County has more than 80% of its area protected by five districts/territories. Orange County has actually gone so far as to consolidate all unincorporated areas of the county into one fire protection district serving 98% of the county.

While Indiana has dabbled in the consolidation of fire services, other states have used this tool to a much greater extent. For example, Wisconsin has nearly 1,850 local governmental units but only 863 fire departments. Most fire departments service other municipalities, as cities or villages have signed agreements or contracts with surrounding municipalities for fire protection services. In other instances, fire protection districts have been formed, with commissions comprised of representatives from participating municipalities.⁴

The 1999 advisory board recommended the continued use of fire protection districts and territories and encouraged the expansion of these structures into other areas of the state. However, such expansion should be based on fire coverage standards to ensure that the quality of fire services does not suffer. Implementing such fire protection standards would motivate discussion on the creation of fire protection districts or territories, as governmental units then would have a benchmark against which to compare and a goal to achieve.

**Indiana Project for Efficient Local Government
Recommendation**

To promote savings in the provision of fire services, the state fire marshal should establish standards for acceptable fire coverage (e.g. standard response time). Local fire departments should create fire service territories to meet the state fire marshal's standards for coverage.

³ Eva C. Galambos, Ph.D. "Sandy Springs: A Case Study of Centralization of Local Government".

⁴ Local Government Center, University of Wisconsin-Extension, *Alternatives for the Delivery of Government Services*, April 2001.

Central Dispatch

As the discussion above demonstrates, all levels of local government have some responsibility for public safety. Counties provide police services, townships provide fire services and municipalities provide both police and fire services. A key aspect of delivering these services lies in the ability of the government to recognize an emergency and dispatch the appropriate equipment and personnel in a timely manner. To accomplish this, local governments have a dispatch center where calls are received and handled.

The 1999 advisory board suggested that central dispatching could be of great benefit to the citizens of many communities. While the advisory board suggested merely joint dispatching services between both fire and police services in the same community, many communities have taken this concept one step further. Throughout the state of Indiana, examples exist of municipalities, townships and counties that have created dispatching centers that handle calls for more than one governmental unit.

Indiana Project for Efficient Local Government Recommendation

In executing police and fire safety functions, both police and fire administrators should establish a centralized dispatching system.

Vanderburgh County and the city of Evansville operate a Central Dispatch Center that provides radio and communications service for the police and fire departments in Evansville, as well as the sheriff's office and suburban fire departments in Vanderburgh County. The Central Dispatch Center is staffed with 43 people who handle an average of 535 calls per day. The center is funded by the county and municipalities. In 2002, Vanderburgh County appropriated \$1,391,510 to the operation of the Central Dispatch Center, while Evansville contributed \$2,318,496.

Elkhart County also maintains a central dispatching center. The Elkhart County 911 Center takes all calls except those for the cities of Elkhart and Nappanee, which operate their own dispatch centers. Unlike Vanderburgh County, where the Central Dispatch Center is simply a line-item appropriation in a larger department, Elkhart County has a department solely for the 911 Center and is allowed, through Indiana Code, to exact a property tax for the sole purpose of the dispatch center.

Other communities with joint dispatching include Monroe County, where joint dispatching receives all county, township and municipal calls. The effort has resulted in greater coordination of efforts throughout the county. Tell City also has a joint agreement with Perry County, which has been expanded to include other governmental entities within the county. Howard County's coordination of dispatch services has created a system in which local public safety departments can effectively communicate with one another on both natural and human threats.

As these examples demonstrate, joint dispatching, either within a community or on a wider scale, can create efficiencies that improve services. These efficiencies are perhaps even more important in a post-9/11 world, where governmental units may be called upon to respond to large-scale emergencies or hazards. Centralized dispatching may help to coordinate response to such emergencies.

However, no one approach can be applied to all governmental entities in Indiana. Because the extent of centralization would be situation-specific, all governmental units should study this recommendation on an individual basis.

Joint Purchasing

Government services cannot be provided without an extensive network of supplies and assets. Government operation requires office supplies and capital goods such as computers, insurance and vehicles. Purchase and maintenance of such assets and supplies is a primary use for governmental appropriations.

The 1999 advisory board recognized this and recommended that local fire and police departments engage in joint purchasing. Specific expenditures in which joint purchasing could occur include:

- Insurance;
- Equipment;
- Facilities;
- Supplies; and
- Vehicles.

**Indiana Project for Efficient
Local Government
Recommendation**

In executing police and fire safety functions, both police and fire administrators should engage in joint purchasing with other police and fire units in the area.

Joint purchasing already is being used in some Indiana communities. For example, during the writing of this report, Brown Township and the town of Mooresville in Morgan County were pursuing the joint purchase of an air compressor system for their fire departments to replace two older systems. By purchasing this equipment jointly, the two departments would benefit from a better air compressor system at a reduced price to their residents.

Joint purchasing has been shown to be effective in other states. In Wisconsin, group purchases have included culverts and road salt, items that can be bought in bulk at discounted prices. In addition to reduced prices, another benefit has been found in the reduction of the administrative costs of researching and writing bids.⁵

In 1999, the COMPETE study suggested that local governments work toward developing a Quantity Purchase Agreement (QPA) program for fire and police protection and emergency services equipment through collaboration with the Indiana Department of Administration. While both joint purchasing recommendations specifically addressed public safety departments, they can also be applied to non-public safety departments in order to maximize benefits.

**Indiana Project for Efficient Local Government
Recommendation**

Because adequate fire and police protection requires a substantial investment in equipment, local firefighters and police officials representing all types of jurisdictions should collaborate with the appropriate agencies, including the Indiana Department of Administration, to develop standards for the creation of a Quantity Purchase Agreement program for fire and police protection and emergency services equipment.

⁵ State of Wisconsin Legislative Audit Bureau, *Local Cooperation to Maintain Roads and Streets*, May 1999.

The Indiana Department of Administration engages in Quantity Purchase Agreements for state agencies. The QPA is an opportunity for the state, or a particular agency, to enter into an agreement by which a selected vendor provides an estimated quantity of goods and services at a stated unit price guaranteed for a specific time frame. Often, because the vendor is guaranteed sales, the vendor can provide the goods and supplies at a discounted price.

To explore the cost savings potential in a QPA system, a sample of purchases undertaken by local units of government in recent years was compared to corresponding goods available through the Indiana Department of Administration's Quantity Purchase Agreement. Of these six purchases, including 77 items, four purchases would have had cost savings by using the QPA. Average cost savings achievable for these six purchases through the QPA was 18 percent of the cost actually paid.

This sample clearly indicates that while the QPA price cannot automatically be assumed to be the lowest price, in many instances it was lower. Making available a QPA system potentially would afford local government units the benefits of bulk purchasing, thereby reducing their necessary appropriations and savings taxpayers' money.

To estimate cost savings that could be generated through joint purchasing, line-item budgets of various local governments were used to determine the percentage of total appropriations that are spent on equipment and vehicles. Using these budgets, it was estimated that approximately 1% of total appropriations go toward equipment and vehicles. Thus, total appropriations for equipment and vehicles by county, township and municipal governments equal \$42.42 million.

The sample of purchases analyzed would have generated approximately 18% savings if QPA had been used. **Applying this percentage to statewide equipment and vehicle purchases equals \$7.64 million in savings that could be achieved through the use of QPA. More conservatively, an average savings of 10% would equal \$4.24 million in savings.**

Health and Welfare

A variety of health and welfare programs are administered on a local level, many particularly focused on providing for the less fortunate. One of the welfare programs, poor relief, was addressed in the previous chapter. The recommendation that follows shifts the focus from welfare to the delivery of health services.

Municipal Health Departments

Counties have been charged with providing health services for their residents. Services include maintaining vital records, enforcing health laws, controlling communicable diseases (primarily through immunizations) and performing sanitary inspections and maintenance. The Indiana Code permits second-class cities to form their own municipal health departments. Full-time municipal health departments supercede the jurisdiction of county health departments, so these municipal residents are serviced only by their municipal health department.

The Indiana Project for Efficient Local Government recommends that municipal health departments operated by some second-class cities be integrated into the county health

department. Municipal involvement in the delivery of health services is concentrated primarily in three Lake County communities – East Chicago, Gary and Hammond. These city health departments are completely separate from the Lake County Health Department, and residents of these communities contribute only toward the city departments.

To determine the savings that could be achieved by integrating these three municipal health departments into the county system, current appropriations per capita were calculated and compared.

Indiana Project for Efficient Local Government Recommendation

All municipal health departments and their related functions should be eliminated and shifted to county health departments.

Table 3: Lake County Health Departments

<u>Unit</u>	<u>Health Dept Appropriations</u>	<u>Population Served</u>	<u>Appropriations Per Capita</u>
Lake County	\$ 1,687,769	266,356	\$ 6.34
Municipal Health Departments	<u>2,431,078</u>	<u>218,208</u>	11.14
	<u>\$ 4,118,847</u>	<u>484,564</u>	

Assuming the entire population of Lake County (484,564) could be served at the appropriations per capita currently being achieved by the Lake County Health Department, the total appropriations of the Lake County Health Department would equal \$3,072,136. **This equals annual savings of approximately \$1,047,000.**

Culture and Recreation

Many local governmental entities make provisions for recreation services. These services, while not addressing basic human needs, do contribute to the quality of life in a community. However, because recreation may not be an essential service, the recommendations detailed below explore more creative and efficient methods for the delivery of such services.

Parks

Local governmental entities appropriated more than \$176 million for park services in 2002. County, township and municipal governments all have the authority to provide park services funded primarily through park fees and property tax revenues. This has created, in some areas of the state, triple taxation for park services. Affected communities are listed in the following table, Municipalities with Triple Taxation. Citizens of these communities pay property taxes to support their community parks, their township parks and their county parks.

While the triple provision of park services is allowed through the Indiana Code, the system begs two questions: Are the citizens of these municipalities receiving enough benefits to support such triple taxation? Do they differentiate between the levels of government when it comes to park services?

Municipalities with Triple Taxation for Park Services

Adams County

Decatur Civil City

Allen County

Fort Wayne - Aboite Township

Fort Wayne - St. Joseph Township

Fort Wayne - Washington Township

Grabill Civil Town

Leo-Cedarville

Monroeville Civil Town

New Haven Civil City - Jefferson Township

New Haven Civil City - St. Joseph Township

Carroll County

Delphi Civil City

Dubois County

Ferdinand Civil Town

Holland Civil Town

Huntingburg Civil Town

Elkhart County

Elkhart Civil City - Baugo Township

Elkhart Civil City - Cleveland Township

Goshen Civil City - Elkhart Township

Goshen Civil City - Harrison Township

Middlebury Civil Town

Millersburg Civil Town

Nappanee Civil City

Fountain County

Covington Civil City

Veedersburg Civil Town

Hamilton County

Noblesville Civil City

Westfield Civil Town

Hendricks County

Avon Civil Town

Plainfield Civil Town

Henry County

Knightstown Civil Town

New Castle Civil City

LaGrange County

Wolcottville Civil Town

Lake County

Cedar Lake Civil Town - Hanover Township

Crown Point Civil City - Ross Township

Dyer Civil Town

East Chicago Civil City

Gary Civil City

Griffith Civil Town

Hammond Civil City

Highland Civil Town

Hobart Civil City

Lake Station Civil City

Lowell Civil Town - Cedar Creek Township

Merrillville Civil Town

Munster Civil Town

New Chicago Civil Town

Schererville Civil Town

St. John Civil Town

Whiting Civil City

Monroe County

Bloomington Civil City - Richland Township

Bloomington Civil City - Van Buren Township

Ellettsville Civil Town

Orange County

French Lick Civil Town

Parke County

Rosedale Civil Town

Porter County

Kouts Civil Town

Ogden Dunes Civil Town

Portage Civil City

Valparaiso Civil City

Ripley County

Batesville Civil City

Sunman Civil Town

St. Joseph County

Mishawaka Civil City

New Carlisle Civil Town

South Bend Civil City - German Township

South Bend Civil City - Penn Township

Walkerton Civil Town

Shelby County

Shelbyville Civil City

Spencer County

Rockport Civil City

Sullivan County

Carlisle Civil Town

Tippecanoe County

Lafayette Civil City

Vanderburgh County

Evansville Civil City

Warrick County

Boonville Civil City

Chandler Civil City

Lynnville Civil Town

Newburgh Civil Town

To illustrate these questions, comparison of two parks departments truly defines the issue at hand. Of the 235 townships that operate parks departments, the top two in terms of appropriations in 2002 were North Township in Lake County (\$1.6 million) and Clay Township in Hamilton County (\$1.5 million). While similar in appropriations, their provision of park services differs greatly.

North Township operates Wicker Memorial Park in Highland. The park, dedicated in 1927 by President Calvin Coolidge as a memorial to World War I servicemen, contains 300 acres. Amenities include an 18-hole golf course, community center, picnic shelters and playgrounds. While Wicker Park is an asset to the community, it is located in a township that is fully incorporated. Each of the five communities within the township – East Chicago, Hammond, Highland, Munster, and Whiting - operates its own parks department. Lake County also operates its own parks department. Thus, all residents in North Township are faced with triple taxation for their parks services.

The triple taxation of residents in North Township has not gone unnoticed. Through a variety of newspaper editorials in 2001 and 2002, it was suggested that Wicker Park be integrated into the county parks department. Not only could this benefit North Township residents, the park itself could benefit. The county parks department would be able to use a larger tax base to pay for operation and maintenance costs. At the time of these editorials, Wicker Park had fallen into disrepair and improvements were ongoing. According to the township trustee, these improvements, however, were slow going and less extensive than originally planned due to lack of money. Integration of the park into the county park system could allow Wicker Park to return to its former glory while not placing undue burden on residents of North Township.

In contrast, Clay Township has an intergovernmental agreement with the city of Carmel, the only municipality in the township. Through this agreement, the city does not levy a park tax. Residents of Carmel pay for park services through their township and through the county. (Hamilton County also operates a parks department). Together, the Carmel Clay Park District maintains 12 parks throughout the township, which include various sporting fields and courts, nature trails, picnic shelters and playgrounds.

The two parks departments demonstrate the difficulty in park services. One township, despite the triple taxation of its residents, still struggles to maintain adequate facilities. Another, through creative arrangements with other units of government, provides quality park services without creating another layer of taxation for its residents.

The 1999 advisory board recommended a public information campaign to inform taxpayers of the current structure of park services. The board also called for referendums to determine whether taxpayers want to continue delivery of park services at multiple levels. By putting the question to a vote, taxpayers would have control over their tax monies and would pay only for services they approved.

**Indiana Project for Efficient Local Government
Recommendation**

Regulatory, constitutional or statutory structure that results in double or triple taxation of some taxpayers for the same or similar services provided concurrently by county, municipal and/or township government should be prohibited unless specifically approved by the taxpayers. The following is a list of alternatives that may be implemented to achieve this principle. This list is not exhaustive.

- (1) Provide greater information through the Internet, direct mail pieces and other public informational materials to show taxpayers the services received for their tax dollars and the local units of government that provide those services.
- (2) Allow for referendums and public forums to assess the taxpayers' approval of double or triple taxation for the same or similar services provided by multiple levels of government.
- (3) Require elected officials to vote on allowing/disallowing for the double or triple taxation for same or similar services provided by multiple levels of local government.

Carrying the public referendum recommendation one step further, the 1999 advisory board also recommended that a community be allowed to use the public referendum process to extend park services to areas outside of the current boundaries – but only if concurrent park districts were abolished. This provides another option by which double or triple taxation could be eliminated.

**Indiana Project for Efficient Local Government
Recommendation**

A community may utilize the public referendum procedure when determining whether park services should extend beyond the traditional boundaries of a local unit of government; however, any extension should require the abolishment of concurrent Parks and Recreation jurisdictions.

Differential Pricing

In addition to a reform of the delivery of park services, the COMPETE project also suggested a more equitable funding mechanism for park services. One of the recommendations suggested, “Within the culture and recreation function of local government, units of government should attempt differential pricing where possible.” This recommendation, a direct outgrowth of one of the recurring themes supported by the Indiana Project for Efficient Local Government, suggests that those who benefit from public services should bear the cost of those services.

**Indiana Project for Efficient
Local Government
Recommendation**

Within the culture and recreation function of local government, units of government should attempt differential pricing where possible.

Throughout Indiana, there are many examples of communities and counties that apply differential pricing in the delivery of their park services, often through the development of resident and non-resident fees. (See “Differential Pricing for Park Services”) Such policies shift the burden of paying for park services to those who choose to use the parks and programs while lessening the burden on resident taxpayers who use the park system less extensively. To encourage implementation of differential pricing, a funding mechanism based on use rather than a general tax, local governmental units throughout Indiana that offer park and recreation services should periodically conduct user surveys to determine the demographics of their user population and allow them to set fees accordingly.

Differential Pricing for Park Services

City of Jeffersonville Rental Fees Policy

“The Jeffersonville city residents (anyone living within Jeff city limits), through city property taxes, contribute substantially to support facilities and programs offered by the Jeff Parks and Recreation. Nonresidents, however, are commonly asked to pay an additional amount so they contribute equally with Jeff residents. We appreciate the understanding of nonresidents.”

Lake County Parks Fishing Fees

	Lake County <u>Residents</u>	Non-Lake County <u>Residents</u>
Adults	\$7	\$9
Children	\$3	\$3
Senior Citizens	\$5	\$7
Trout Fees	\$8	\$10

City of South Bend Non-Resident Fees Policy

“South Bend city residents support the Parks and Recreation Department through property taxes. Non-residents are able to contribute to the overall financing of the Department through slightly higher program fees. City resident is defined as anyone living in the South Bend City limits that pays city taxes; city residents have up to a four digit address. Non-city residents live outside city limits, have a five or more digit address and do not pay city taxes. Special events and team tournaments may be exempt from this policy.”

City of Valparaiso Season Golf Passes

<u>2003 Season Pass</u>	<u>Resident</u>	<u>Standard (Non-Resident)</u>
Individual	\$420	\$635
Senior	\$300	\$490
Junior	\$210	\$280
Family Household (2 adults residing in same household)	\$650	\$825
+ Additional per child	\$60	\$75

Governmental Consolidation

Most of this report has focused on opportunities to realign local government service delivery or to establish inter-local government cooperation. The issue of consolidation has been examined more from a functional perspective, with the delivery of similar services among overlapping or adjacent governmental entities being consolidated or centralized. Some of these functions have included property assessment and poor relief and have involved the county-township relationship. Between a city and township, a form of functional consolidation could occur for fire protection.

As communities grow and become more interdependent, many of the issues confronted by government today are not constrained by governmental boundaries. Some of these issues include economic development, traffic congestion, air/water pollution control and stormwater management.

The regional scope of these issues has advanced the argument for a more regional governmental structure. One method of regional government is through the consolidation of overlapping and adjacent governmental units into one entity. Governmental unit consolidation was not examined in the original COMPETE report nor was it the primary objective of this undertaking. However, it is important to provide some background on what has occurred in this area so that the reader may gain a sense of the difference to what has been presented in the previous sections of this report as functional consolidation.

Many states allow for consolidation or the development of charter governments but, as reported by the Wisconsin Policy Research Institute, just 32 consolidations have taken place. Most consolidations have occurred in the southern United States.⁶ Only one such consolidation has occurred in Indiana, Unigov, between Indianapolis and Marion County, and some would argue that it has not been a true or comprehensive consolidation.⁷ The consolidation of Indianapolis and Marion County is one of only 24 consolidations since World War II and is the only consolidation to have occurred without a referendum. While there may be other opportunities in Indiana, they are few and isolated.

The limited number of consolidations that have been successful would suggest that the process is difficult. Rarely have consolidations been approved upon their first consideration. Below is a limited summary of research findings of those experiences.

⁶ Wisconsin Policy Research Institute. "Cooperation Not Consolidation, The Answer for Milwaukee Governance". Volume 15, Number 8. November 2002.

⁷ Susan S. Hein. "The Future of Government Consolidation in Milwaukee County". *Wisconsin Interest*. Winter 2003.

Tennessee

The Tennessee state constitution was amended in 1953 to allow for local government consolidation of any or all governmental functions. The Tennessee Advisory Commission on Intergovernmental Relations (TACIR) reports only three successful creations of metropolitan government have come from a limited number of attempts.⁸ The Nashville-Davidson County consolidation is the most recognized but smaller consolidations have occurred such as Lynchburg-Moore County. TACIR identifies the following potential advantages to consolidation:

- Economic development edge;
- Economies of scale;
- Less duplication;
- Government accountability; and
- Increased harmony.

Legislation in the 1990s created options to form a charter commission to study, write and propose the charter for the metropolitan government. The charter commission has very detailed steps to follow in the execution of its duties. The metropolitan government must have a general services district and an urban services district. A consolidation proposal requires the majority approval of two sets of voters, those within the principal city and those outside. A majority of all voters does not approve the consolidation.

Kentucky

The Louisville-Jefferson County consolidation is the most recent merger of governmental entities. Its referendum failed three times before finally being passed in 2001. The structure is a mayor-council form of government with little change in the tax structure or the responsibility for delivery of services. This may be due, in large part, to the functional consolidation that began in the 1980s. Due to its recent creation, the long-term impact of this consolidation is yet to be determined.

The Lexington-Fayette County consolidation was successful in its first referendum in 1972. Support for the realignment was widespread as the voters believed this to be a means to better manage the significant growth the region had experienced. The Lexington-Fayette Urban County Government is led by a mayor. A chief administrative officer, appointed by the council, reports to the mayor. Studies indicate the citizens served per government employee have increased from 85 to 100 and there is general satisfaction with results of the consolidation.^{9 10}

⁸ Tennessee Advisory Commission on Intergovernmental Relations. "Forming a Metropolitan Government, The Hows and Whys of Local Government Consolidation in Tennessee". Staff Information Report. September 2003.

⁹ Wisconsin Policy Research Institute. "Cooperation Not Consolidation, The Answer for Milwaukee Government". Volume 15, Number 8. November 2002.

¹⁰ News-Sentinel, Fort Wayne, Indiana. "A House Divided". December 24, 2003.

Georgia

Local government service delivery is a topic that has received much attention in Georgia. In 1997, the Georgia General Assembly passed the Local Government Service Delivery Strategy Act in an effort to eliminate duplication and overlap, and to assign primary responsibility for service delivery. Two of the more recent city-county consolidations have occurred in Georgia, Athens-Clarke County (1991) and Augusta-Richmond County (1998), but other efforts have been defeated.

The arguments for and against consolidation are common. Proponents cite the inefficiencies of duplication and opponents argue that costs will increase under a consolidated form of government. A report by the Carl Vinson Institute of Government suggests that there is little data to fully support either contention.¹¹ The study examined expenditures for the two years prior and six years following the consolidation of Athens-Clarke County and noted short-term cost increases related to implementation but also identified departmental efficiencies and found that the rate of growth in governmental expenditures was less than three unconsolidated city-county governments over the same period. A report in a Fort Wayne, Indiana newspaper (a community where city-county consolidation has been of great interest) documented that a nationally recognized rating agency increased the new entity's bond rating based on its stronger tax base, another form of savings.¹²

The Vinson Institute report concluded that consolidation must be examined case by case with each respective set of circumstances. The ability to achieve efficiencies will depend on the design of the consolidation and the actual policy and management decisions implemented.

Kansas

In 1998, a legislative interim study committee of the Kansas Legislature, the Special Committee on Local Government, studied and recommended legislation that permitted city-county consolidation.¹³ Its recommendation included the requirement that a study commission be created to develop a plan and the consolidation be subject to a majority vote in each merging entity approving such action. The committee also provided background on the existing specific law that permitted the consolidation of Kansas City and Wyandotte County.

A 1997 countywide vote approved the consolidation of Kansas City and Wyandotte County. Certain elements of the plan were contested and the Kansas Supreme Court in 1998 upheld most of the law's provisions but severed two minor elements. The plan provided for a mayor and a 10-member board of commissioners. Eight commissioners were elected by district and two were elected at-large. With the consent of the board of commissioners, the mayor was afforded the authority to appoint a county administrator who is responsible for the daily functions of the consolidated government. The elected offices of the county clerk, county treasurer, county surveyor and public administrator have become appointed positions, but all

¹¹Richard W. Campbell and Sally Coleman Selden. Carl Vinson Institute of Government, The University of Georgia. "Does City-County Consolidation Save Money? The Unification of Athens-Clarke County Suggests It Might". Public Policy Research Series. Vol. 1, No. 2, March 2000.

¹²News-Sentinel, Ibid.

¹³Kansas Special Committee on Local Government. "City-County Consolidation". 1998

functions of these offices have been retained. Remaining elective offices include the sheriff, district attorney and register of deeds.

In addition to consolidation, Kansas laws also advocate the implementation of governmental cooperation. Below are synopses of three such statutes.

- The Interlocal Cooperation Act permits any public agency to exercise jointly its power with any other public agency, private agency, public agencies of other states and the United States. The applications to which this law can be applied are not restricted but agreements must be submitted to the attorney general for approval.
- City, County and Township Contract Law authorizes these entities to contract with another for any service each contracting party has the authority to perform. The contracts are not subject to approval by the attorney general.
- The General Consolidation of Functions Law is an interesting amalgamation of many of the issues discussed in this section and earlier sections of this report. The law applies to counties, townships, cities, school districts, park districts, road districts, drainage districts, sewer and water districts, fire districts and taxing subdivisions and permits intragovernmental and intergovernmental consolidation. Intergovernmental consolidation may assign the function to one entity or create a single intergovernmental office for the function. The law permits the abolition of elective offices subject to public hearings and testimony and requires a general vote on the matter.

Implications for Indiana

As existing examples demonstrate, consolidation of governmental entities is influenced by many factors. Some of these influences include democratic representation, service delivery and service quality, efficiencies and fiscal impact, taxpayer impact and political forces. The limited number of true consolidations of governmental entities suggests the difficulty in reaching consensus on this issue. That does not mean the discussion should be dismissed. The demographics and relationships within certain Indiana counties may lead some communities to that solution. What much of this research reveals is that functional realignment has been the primary focus in examining effective local government service delivery and that consolidation of governmental units has occurred in those cases where the community leadership has built upon these efforts and achieved broad public support.

Direction of Indiana Local Government

Two other recommendations from the COMPETE project incorporate ideas similar to those addressed in functional consolidation and deserve mention here. The 1999 advisory board recommended that state government offer incentives to local government units that initiate intergovernmental cooperation and enhanced service delivery. Within Indiana, there are over 1,600 local governmental units, not including schools and libraries. Many of these entities overlap or provide similar services in close proximity to one another. Working together, governments could develop better methods for service delivery, resulting in more efficient and cost-effective operations.

Indiana Project for Efficient Local Government Recommendation

State government should offer incentives to local units of government that initiate innovations in intergovernmental cooperation and enhanced service delivery.

While the original recommendation suggested some level of financial support for these entities, given current economic conditions, the state may not be in a position to offer such incentives. An alternative to direct assistance from the state may be a form of fiscal home rule. Local government is currently funded by mechanisms approved by the General Assembly. Fiscal home rule is touted as means to diversify revenue sources and lower the burden on property taxes. Local units of government can capitalize on their respective economic strengths, be they retail sales, personal income, hospitality-related activities and so forth. A possible linkage of the recommendations in this report with the greater autonomy sought through fiscal home rule may be a meaningful commitment for both the state legislature and local units of government to achieve more efficient service delivery. Prior to granting fiscal home rule responsibilities, the state legislature could require local governments to implement cost-effective operational and structural changes.

Indiana Project for Efficient Local Government Recommendation

A repository of best practices should be available for local elected officials to assist in administering the duties of his/her office.

Another recommendation builds on this concept of intergovernmental cooperation by proposing a repository of best practices in local government. Such a catalog would allow local officials to identify creative solutions that have been successfully implemented in other parts of the state. Governments have historically been risk-averse, as they have a responsibility to taxpayers to use their money efficiently. In many instances, knowing that a particular idea has worked elsewhere could motivate others to take that risk and implement similar solutions to the benefit of their own community.

These two recommendations encapsulate the reason for both the 1999 COMPETE study and the Indiana Project for Efficient Local Government. It is time to recognize current best practices in

Indiana and to encourage local governmental entities to develop new concepts. The recommendations analyzed in the previous chapters provide only a handful of examples by which local government could be reworked to embrace modern technology and advancements in thought that have occurred since much of the current structure was established in 1851.

These recommendations demonstrate how changes to the Indiana local government structure could impact the state both in terms of more efficient service delivery and cost savings. **Those recommendations for which cost savings could be estimated could provide taxpayers with annual savings of \$64.21 million to \$122.41 million.** Table 1 details these savings by recommendation. In addition to these cost savings, many other recommendations were examined which would improve service delivery and/or reduce the duplication of efforts currently prevalent in local government.

Table 1: Estimated Annual Cost Savings Attributable to The Indiana Project for Efficient Local Government Recommendations (rounded to \$1,000)

<u>Recommendation</u>	<u>Range of Cost Savings</u>	
	<u>Low</u>	<u>High</u>
Department of Finance and Administrative Services*	\$ 14,125,000	\$ 45,134,000
Department of Highways and Infrastructure	12,777,000	17,473,000
Centralization of Poor Relief	26,057,000	26,057,000
Selected Second-Class Cities' City Clerks	557,000	557,000
General Fund of Townships Largely Incorporated	-	13,985,000
Multi-County Jails	5,400,000	10,523,000
Joint Purchasing	4,242,000	7,635,000
Municipal Health Departments	1,047,000	1,047,000
TOTAL	\$ 64,205,000	\$ 122,411,000

* Including centralization of property assessment.

In order to create an environment conducive to innovation such as that detailed in the analyzed recommendations, the state legislature may need to take steps to allow local governments the flexibility necessary to implement solutions uniquely suited for their residents. In some instances, such flexibility is already available to local governments and these entities need to further utilize these tools.

In the end, however, all improvements to local government, either organizational or service delivery changes, come back to the governments' main stakeholders – the residents, the businesses and the taxpayers. Improvements to local government should be designed and implemented with the sole purpose of providing these constituents with efficient, cost-effective government.

These concepts are not new. Academicians have discussed changes to Indiana's local government structure practically since the time it was established. More recently, state legislators regularly propose bills to rework various elements of local government or simply to study its operation. Without the support of their constituents, however, these legislators have difficulty garnering backing for their proposals.

Our hope is that the recommendations presented in the Indiana Project for Efficient Local Government move these discussions to the public forum – to the local media, the local civic

clubs and organizations, to the dinner table. Residents and businesses need to start examining and questioning their local governments. Where found to be necessary, they need to start recommending and demanding change. At that point, Indiana local government will be able to meet the needs of citizens today and into the future.

Appendix A:

Recommendations from the 1999 COMPETE Project

- A repository of best practices should be available for local elected officials to assist in administering the duties of his/her office.
- Municipal elections should be staggered to assist in the continuity of municipal government operations. Currently, elections for all municipal offices are held in the same year. Some smaller communities rely on their citizens' civic responsibility or duty to serve as council members or office holders when requested. Failure to obtain such commitments with all offices having concurrent terms could disrupt government operations. Additionally, significant turnover in a single year could prolong the acclimation period even for the larger communities.
- A community may utilize the public referendum procedure when determining whether park services should extend beyond the traditional boundaries of a local unit of government; however, any extension shall require the abolishment of concurrent Parks and Recreation taxing jurisdictions.
- County drainage districts should be eliminated with all authority reverting to the county drainage boards.
- The county should assume all weed eradication functions in the unincorporated areas of the county, thereby eliminating the weed eradication function of townships.
- As the constitutional office of county surveyor has slowly been divested of most of its functions, the office of county surveyor should be eliminated. The functions performed by county surveyors are varied and thus first must be defined and then outsourced or otherwise absorbed by another agency within county government.
- To promote savings in the provision of fire services, the state fire marshal shall establish standards for acceptable fire coverage (e.g. standard response time). Local fire departments shall create fire service territories that meet the state fire marshal's standards for coverage. As an incentive to form fire service territories, the State Tax Board should not approve increases to a tax levy if standards are exceeded.
- The "safety net" concept inherent in the provision of poor relief services should be maintained regardless of which unit of local government implements this function.
- Where a municipality completely envelops the full geographic area of a township, the township should be dissolved, and the municipality and/or county should assume the remaining functions of the subsumed township.
- The funding and provision of poor relief services should be shifted to county government. Local ports of delivery should be maintained where possible.

- All municipal health departments and their related functions should be eliminated and shifted to the county such that the county health department assumes any and all municipal health department functions.
- Consistency is the key to successful real property assessment. Property assessment should be removed as a township function and assigned to the county. Counties should then have ability to coordinate with other counties to have property assessment occur on a regional basis. This would promote the consistency of assessment countywide as well as move toward more consistent assessment practices across the state.
- Tax sales and sheriff sales should be managed by a single office. The auditor controls and manages the sale of property prompted by non-payment of real property taxes. The sheriff manages and controls the sale of property relating to court orders.
- In a second-class city with no court, the city clerk's functions are limited to recordkeeping and clerical functions and do not require an elected official for their performance. These activities should be reassigned to other municipal departments.
- Counties should be permitted to implement the form of government that best serves their needs. The regional differences among Indiana counties and the challenges that accompany these differences, as well as the rapid pace of change in some counties, create the need for the flexibility in government structure to confront these challenges. These different forms of government could include the following structures:
 - (1) Commission – This is the most common form of county government. In many states (as in Indiana), the chief executive of a county is a board rather than a single person such as a mayor in a city. In Indiana, the combination executive/legislative/judicial board is the three-member board of county commissioners with another board, the county council, responsible for certain other legislative powers (primarily the approval of the budget). In addition, many of the administrative powers of the county are held by independently elected officials who answer only to the voters, not to the county executive, and are regulated only by statute and the county council's power over the budget. This multiple executive form of government makes line decisions difficult to administer since the county executive has no real power over these independent offices.

In Indiana, the commissioners can appoint an administrator to assist in the execution of established policy and the administration of the county's affairs.
 - (2) Council-elected executive – Instead of a three-member executive board, a single person is elected at large and charged with executive authority (similar to a mayor) and must work with a legislative body and represents a formal separation of powers. The executive may exercise strong power depending on the veto authority over the legislative body. In the elected executive form, the county executive or county council appoint all of the officials or governing boards.
 - (3) Council-manager – In the council-manager form, an elected county board hires a professional manager to act as the chief executive of the county. The county manager (often called county administrator) or the council appoints the chief official or the governing board of each department or function operated or managed by the county. The manager or administrator is charged with the

execution and administration of county affairs and is sought for his or her professional skills.

- (4) Charter – Twenty-three states permit self-determination of county government structure through the adoption of a charter. About 10 percent of eligible counties have adopted charters. An additional seven states allow for the selection of governmental structure through a “menu” of options. Some of the changes have included the conversion of the elective constitutional offices to appointed offices.
- Technological and communication advancements today allow for combining of recorder, clerk, treasurer and auditor functions into other offices or, simply, becoming the responsibility of the county executive. With sufficient internal controls in place, the county would no longer need to separate collectors and bookkeepers once the county chose to combine the auditor and treasurer functions.
 - A universally compatible Geographic Information System should be endorsed by the state of Indiana to allow for geographic, socio-economic, economic development and other planning and zoning-related information. The statewide-endorsed system would be compatible with many differing GIS systems and would foster the sharing of information between communities across the state. The state shall provide incentives for communities that opt to use this universally compatible system.
 - Counties should be permitted and encouraged to share in the capital and operating costs of a multi-county correctional facility. By building, operating and maintaining a multi-county correctional facility, counties may explore innovative ways of lessening the burgeoning burden on county budgets.
 - Police and fire administrators should engage in joint purchasing with other police and fire units in the area. This includes but is not limited to expenditures for insurance, equipment, facilities, supplies and vehicles. State rebate programs, including awarding Build Indiana funds to communities that demonstrate joint purchasing efforts, should be instituted.
 - Police and fire administrators should establish a centralized dispatching system. Local units of government whose police and fire administrators fail to establish a centralized dispatching system would receive an amount discounted from the statutory E911 distributions and would not be eligible for Build Indiana funds.
 - Because adequate fire and police protection requires a substantial investment in equipment, local fire and police officials from various jurisdictions should collaborate with the appropriate agencies, including the Indiana Department of Administration, to develop standards for the creation of a Quantity Purchase Agreement program.
 - State government should offer incentives to local units of government that initiate innovations in intergovernmental cooperation and enhanced service delivery. Such initiatives may include financial support to local units to promote, plan and facilitate service sharing and cooperative efforts in service delivery.
 - Cities and towns should expressly be permitted to use their motor vehicle highway distributions for debt service.
 - Communities that have previously invested in a non-compatible GIS system should be offered state assistance to become compatible with the state-endorsed GIS system.

- A standardized reporting format should be established to reflect all functions performed by township trustees. However, all functions of the township trustee must be identified before such a format is established.
- County government should be encouraged to periodically study the operation of county hospitals, including professional management agreements and/or regional cooperation agreements, as a means to review the effectiveness of the county hospitals.
- Counties that adopt local option income taxes distribute the taxes based on each community's relative property tax levies. Those units that increase their growth in levies receive a greater share of the taxes and those that restrain their growth in levies are penalized with no increase in their county option income tax share. The state should revise the formula for the distribution of county option income taxes to ensure that communities that are restraining their growth in property tax levies are not being penalized for being good fiscal stewards, but still account for the needs of growing communities by ensuring a share of county option income taxes to accommodate the growth.
- Local units of government should be encouraged to institute the use of administrators and/or managers to streamline the administrative and clerical functions of local government so that government executives can focus on government policy. In carrying out this principle, the following should be implemented:
 - (1) Existing state statute should be expanded to allow for second- and third-class cities to make use of the city manager form of government currently permitted for third-class cities or the city manager-council form of government. Under both these forms of government, the manager would be an employee of the city and responsible for policy execution. The manager would serve either a fixed term or at the pleasure of the city council (under the city manager-council form of government) or at the pleasure of the mayor (under the city manager form of government). Because the manager is not dependent on being elected, he or she need not be fully engaged in the political process; cognizant of patronage; or a resident of the community that he or she manages. This recommendation will effectively expand the current statute allowing for third class city managers by providing the manager with greater authority to carry out the day-to-day activities of the municipality.
 - (2) Communities that have statutory authority to make use of managers and/or county administrators should be encouraged to do so.
- City and town clerk-treasurers should be appointed by the executive and not elected. Executives of third-class cities and towns should be allowed to appoint a controller to manage the municipal finance department, just as the mayor of a second-class city may do.
- Within the culture and recreation function of local government, units of government should attempt differential pricing where possible.
- Regulatory, constitutional or statutory structure that results in double and/or triple taxation of individual taxpayers for the same or similar services provided concurrently by county, municipal and/or township government should be prohibited unless specifically approved by the taxpayers. The following is a list of alternatives that may be implemented to achieve this principle. This list is not exhaustive.

- (1) Provide greater information to the public through the Internet, direct mail pieces and other public informational materials to the public showing taxpayers the services received for their tax dollars and which local units of government are providing those services.
 - (2) Allow for referendums and other public forums to assess the taxpayers approval on double or triple taxation for the same or similar services provided by multiple levels of government.
 - (3) Require elected officials to vote on allowing/disallowing for the double or triple taxation for same or similar services provided by multiple levels of local government.
- Because the delivery of police services results in double taxation of individual taxpayers without the taxpayers express approval to do so, the provision of police services should be conducted based on one of the following scenarios:
 - (1) Police services should be delivered on a countywide basis only.
 - (2) The county should deliver police services in unincorporated areas while municipality supported services should be confined to incorporated areas. The county sheriff will maintain responsibility for the county jail. Residents in the municipality, however, should be taxed for county jail services but not for county patrol services.
 - (3) Both a county and a municipality within that county may continue to provide overlapping police services. However, before this decision is made at the county and municipal government levels, the following list of alternatives may be implemented to assess public support for the continuation of the provision of overlapping police services. This list is not exhaustive.
 - a) Provide greater information to the taxpayers through the Internet, direct mail pieces and other public informational materials showing police services taxpayers receive for their tax dollars and the local units of government that provide those services.
 - b) Allow for referendums and other public forums to assess the taxpayers' approval on double taxation for overlapping police services by municipal and county governments.
 - c) Require elected officials at the county and municipal levels to vote on allowing/disallowing double taxation for overlapping police services currently being provided by both the county and municipal governments.

Appendix B:

Technical Documentation

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Exhibit B-1: Property Assessment

To determine the cost savings associated with the centralization of property assessment at the county level, a line-item budget for a metropolitan county was analyzed. The structure of the current assessing functions, including number of persons in each position, was diagrammed to show the flow of duties. The structure for this particular county is shown in Chart 1.

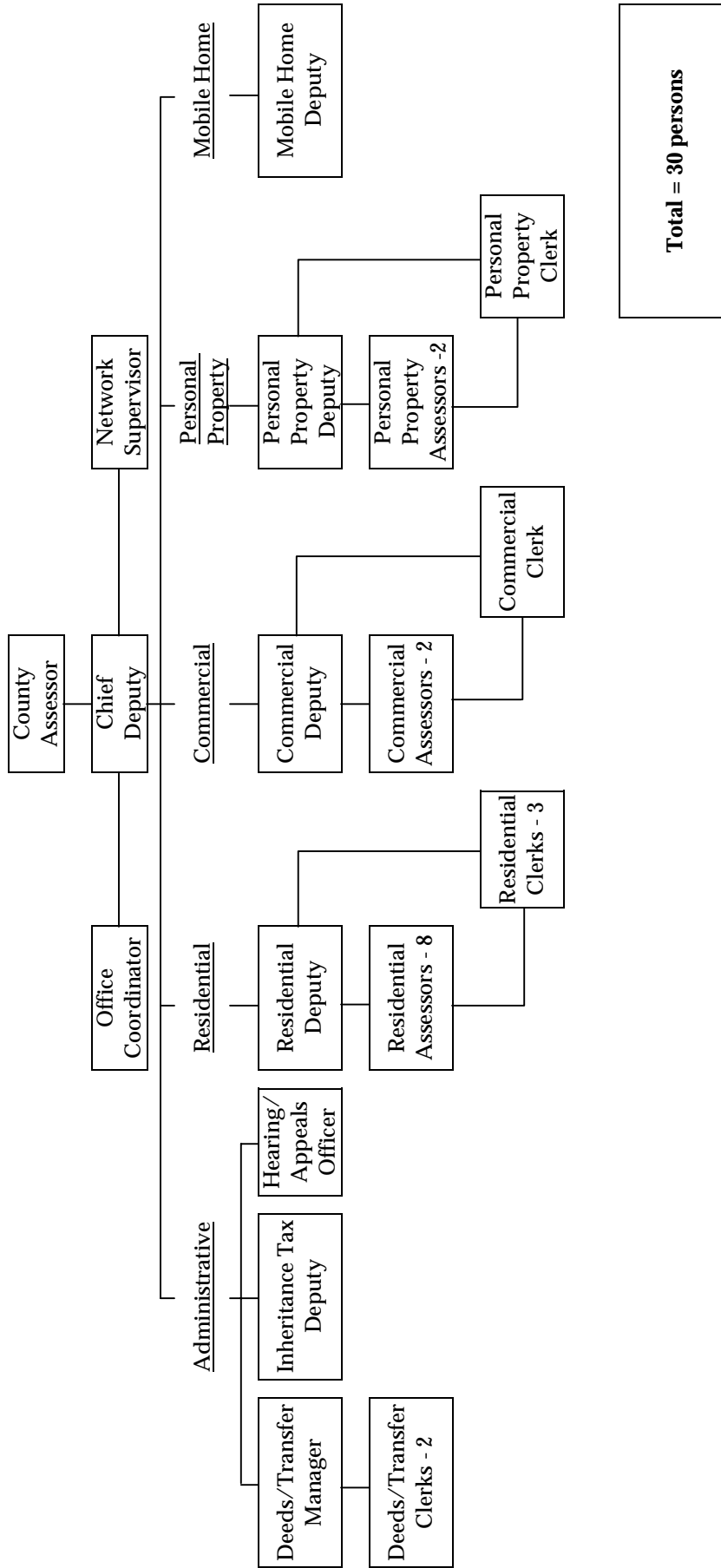
Using Chart 1, the primary functional categories of personnel were identified. Property assessment then was organized according to these functional categories and centralized under the county assessor. Chart 2 shows the proposed organizational chart for property assessment. As this chart shows, the main areas of reduction in the property assessment structure result from eliminating the need for multiple supervisory layers in many township offices. Cost savings can be achieved by consolidating these individual offices into one management structure.

Next, the costs associated with property assessment were determined and compared. For the proposed structure, the current appropriations of the county were used as a baseline. In some instances, however, these numbers were changed to account for the consolidation of property assessment functions. For example, in other services and supplies, the rent expense was eliminated, as all property assessment functions would be housed at the county level and townships would no longer need to rent separate space. Utilities also would be eliminated, as these would be taken care of at the county level. Table 1 shows the changes in costs associated with the centralization of property assessment.

Table 1: Costs Associated with Current and Proposed Property Assessment Structures
(for one metropolitan county)

	<u>Current</u>		<u>Proposed</u>
Payroll	\$ 1,368,529	Payroll	\$ 875,000
Benefits/Insurance	174,116	Benefits/Insurance	102,450
Training	12,500	Training	4,000
Supplies	11,880	Supplies	10,000
Other Services and Supplies	90,037	Other Services and Supplies	59,300
Capital Outlay	1,500	Capital Outlay	1,500
TOTAL	<u>\$ 1,658,562</u>	TOTAL	<u>\$ 1,052,250</u>

Proposed Property Assessment Structure
(for one metropolitan county)



Centralizing property assessment in this metropolitan county is estimated to reduce property assessment appropriations by 36.5 percent. A similar process was undertaken using another metropolitan county property assessment budget, resulting in a 35 percent reduction.

To estimate a statewide cost savings associated with centralizing property assessment, the cost reduction found in these counties was applied to the property assessment appropriations both in metropolitan counties and statewide. Cost savings associated with metropolitan counties and counties with a mix of both urban and rural areas (42 of 92 counties) totaled \$11,655,192. This represents the lowest estimate of cost savings, as the 50 rural counties were not considered. The property assessment structure in rural counties may be considerably different from metropolitan counties, as rural counties would have a greater prevalence of trustee assessors or townships which may have already contracted their property assessment to the county assessor. Including rural counties yields an annual statewide savings estimate of \$13,110,416.

Exhibit B-2:

Department of Finance and Administrative Services

As discussed in this report, the proposed county structure combines the current elected offices of the assessor, auditor, recorder and treasurer into one Department of Finance and Administrative Services. In order to determine the cost savings associated with consolidating these offices, the current structure of each office for a metropolitan county was documented. The restructuring of the assessor's office is detailed in Exhibit B-1 and is not repeated here. Charts 1, 2 and 3 show the current structure of the auditor, recorder and treasurer offices.

The functions performed by each of these offices then were examined and regrouped, regardless of the office in which they are now handled. These functions were categorized into the three divisions of the Department of Finance and Administrative Services. These functions include:

- Property Management;
- Financial Management; and
- Administration.

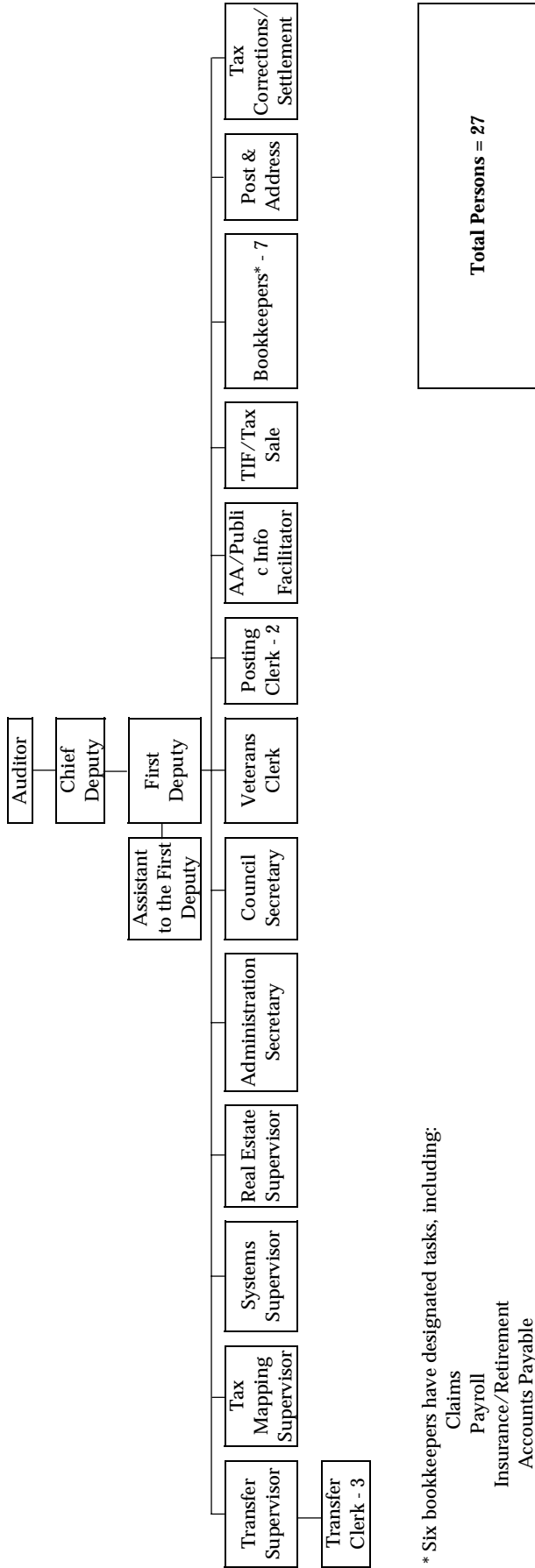
The proposed structure for the Department of Finance and Administrative Services is shown in Chart 4.

The Division of Property Management consolidates duties of the assessor, auditor and recorder. The centralized property assessment functions as detailed in Exhibit B-1 are included here. Records management, currently performed by all three offices, is proposed to be consolidated under the direction of the property records administrator. The final function in this division is that of property tax administration, including calculation and distribution of tax bills, now performed by the auditor.

The Division of Financial Management combines the accounts payable duties of the auditor's office with the accounts receivable duties of the treasurer's office. Safeguards can be built into the system so that a separation of the two functions is no longer necessary. The Division of Financial Management also includes the budgeting tasks assigned to the auditor.

The final division, the Division of Administration, includes functions now performed by the auditor's office and a new component of public information. One of the auditor's duties is to act as a liaison for the Board of Commissioners and the County Council, taking minutes and accepting bids and proposals for these bodies. In addition, the new public information function would be led by the public information administrator. The public information administrator manages both the technological network on which the Department of Finance and Administrative Services is run and a repository of information that is easily accessible to the public.

Current Auditor Structure
(for one metropolitan county)

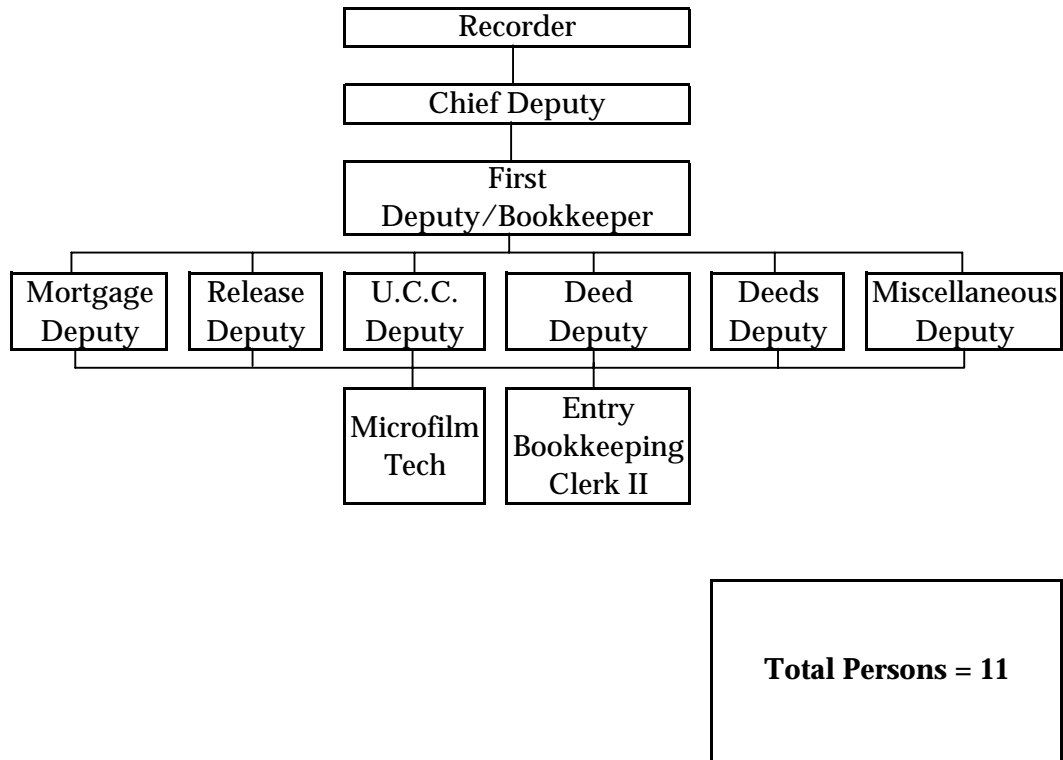


* Six bookkeepers have designated tasks, including:

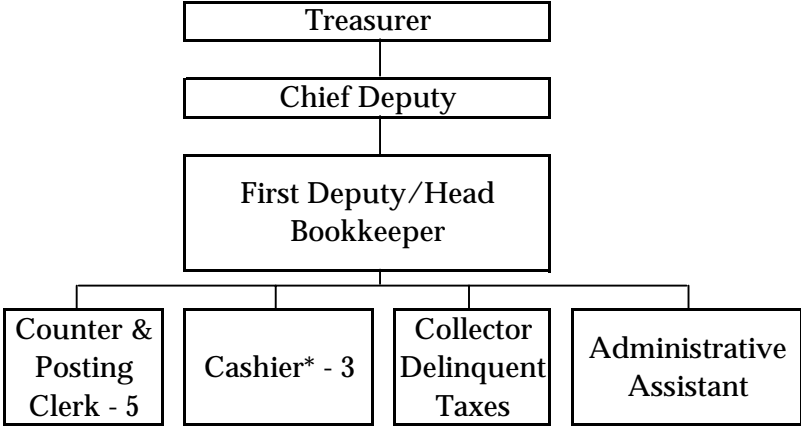
- Claims
- Payroll
- Insurance/Retirement
- Accounts Payable
- Accounts Receivable
- Welfare

The task for one bookkeeper was not designated in the budget.

Current Recorder Structure
(for one metropolitan county)



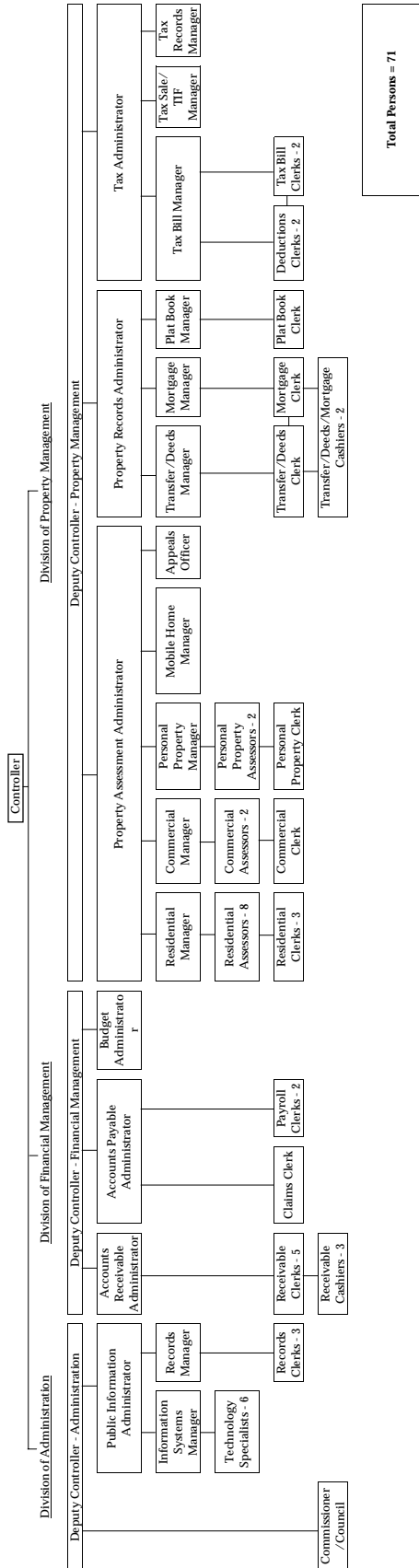
Current Treasurer Structure
(for one metropolitan county)



* Cashiers have designated tasks:
Bookkeeper
Fund Ledger
Excise

Total Persons = 13

Proposed Department of Finance and Administrative Services
(for one metropolitan county)



Total Persons = 71

While the public information component of the Division of Administration increases public accountability and internal efficiency, such benefits come at a cost. In this particular county, the cost for the public information system is estimated to equal \$435,000.

Table 1 below details the cost savings associated with the proposed Department of Finance and Administrative Services for this particular county.

Table 1: Costs Associated with Current and Proposed Department of Finance and Administrative Services
(for one metropolitan county)

	<u>Current</u>		<u>Proposed</u>
Payroll	\$ 2,839,425	Payroll	\$ 2,252,500
Benefits/Insurance	360,648	Benefits/Insurance	252,050
Extra Help	6,000	Extra Help	-
Training	12,500	Training	12,500
Supplies	45,380	Supplies	45,350
Other Services and Supplies	166,381	Other Services and Supplies	166,381
Capital Outlay	13,500	Capital Outlay	13,500
TOTAL	<u>\$ 3,443,834</u>	TOTAL	<u>\$ 2,742,281</u>

Without the public information component, the cost of the proposed Department of Finance and Administrative Services would be approximately \$2.31 million.

In the sample county, the cost savings associated with the creation of the Department of Finance and Administrative Services, including the public information component, results in a reduction of 20.4 percent (33 percent without the public information function added) from the current appropriations for the four offices that are included. Performing the same analysis on another metropolitan county results in similar cost savings. These cost savings include the savings found to be possible within the property assessment function as detailed in Exhibit B-1.

To determine the overall range of cost savings attributable to the Department of Finance and Administrative Services, two estimates were calculated. First, the cost reduction found in the two metropolitan counties, when including the public information component, was calculated for urban and mid-range counties. This total of \$14,124,677 is the most conservative estimate of cost savings based on this analysis. The highest possible cost savings was calculated by applying the cost reduction without the public information component to the total statewide appropriations of the four included offices – auditor, assessor, treasurer, and recorder. A yearly cost savings of \$45,133,892 is estimated to be possible when this recommendation is broadly applied. The actual cost savings is likely somewhere in this range, as each county could make its own determination as to whether to apply this recommendation and whether to include the public information system.

Exhibit B-3:

Department of Highways and Infrastructure

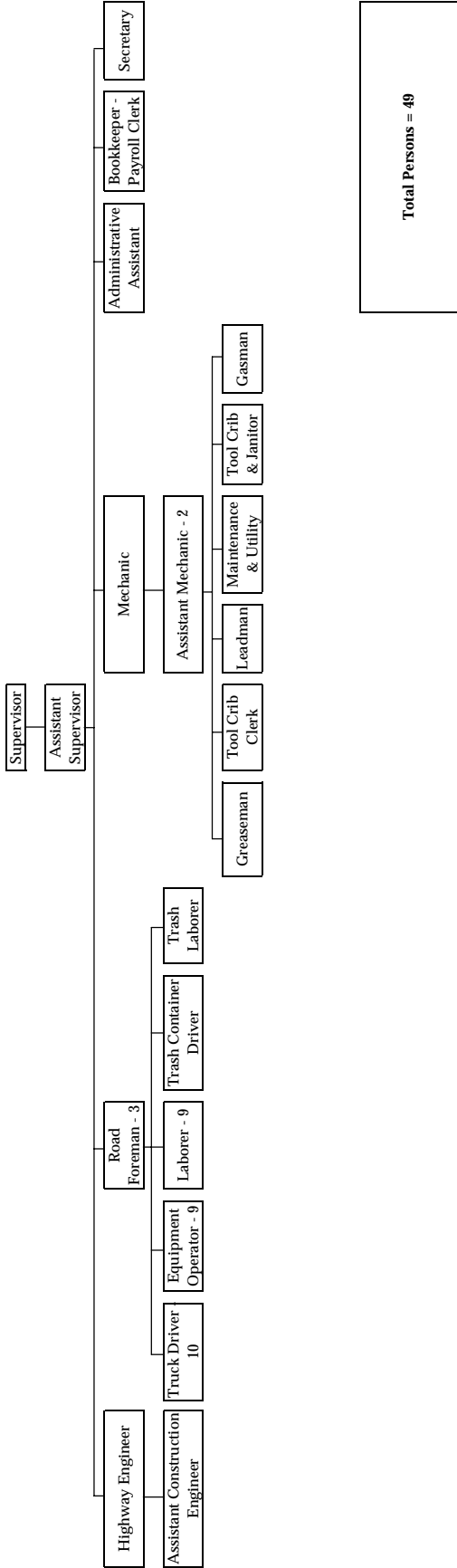
The Department of Highways and Infrastructure combines duties pertaining to the infrastructure of the county, including the current structure of the county highway department and the county surveyor's office. As the COMPETE project detailed, the constitutional office of county surveyor has, over the years, been divested of most of its functions. Many of these duties have been assumed by a county engineer, who can be appointed if the surveyor is not a trained civil engineer. The surveyor's primary remaining duty is to oversee drainage. The surveyor serves as the technical advisor to the county drainage board, which is responsible for the construction and maintenance of regulated drains.

To determine the structure of the proposed Department of Highways and Infrastructure, the current organizational structures for a metropolitan county highway department and the county surveyor were documented. Chart 1 shows the current structure for the highway department; Chart 2 includes the bridge responsibilities of the highway department; and Chart 3 shows both the surveyor's office and the separate drainage board.

Following the recommendation of the COMPETE project, the proposed structure for the Department of Highways and Infrastructure in this county (as shown in Chart 4) reduces the personnel involved in surveying functions down to one drainage manager who will be responsible for reporting to the drainage board. The administrative tasks performed by the surveyor's office, such as the maintenance of all recorded surveys and plats, can be performed in conjunction with other administrative professionals from the highway department.

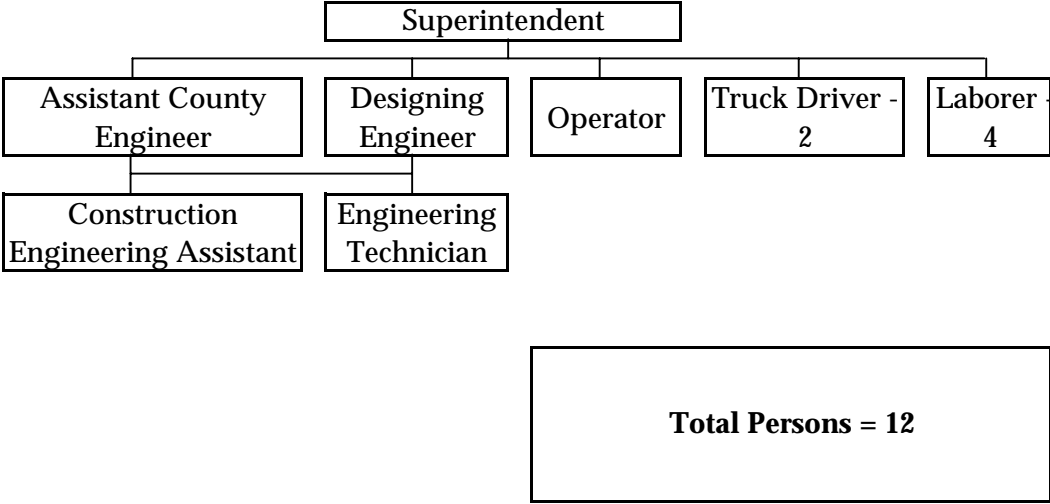
Because of the technical nature of the highway department, personnel levels for these functions in the proposed Department of Highways and Infrastructure remain essentially the same. Therefore, cost savings come primarily from the surveyor's office. Table 1 details the cost savings associated with the proposed Department of Highways and Infrastructure in this metropolitan county.

Current Highway Department
(for one metropolitan county)



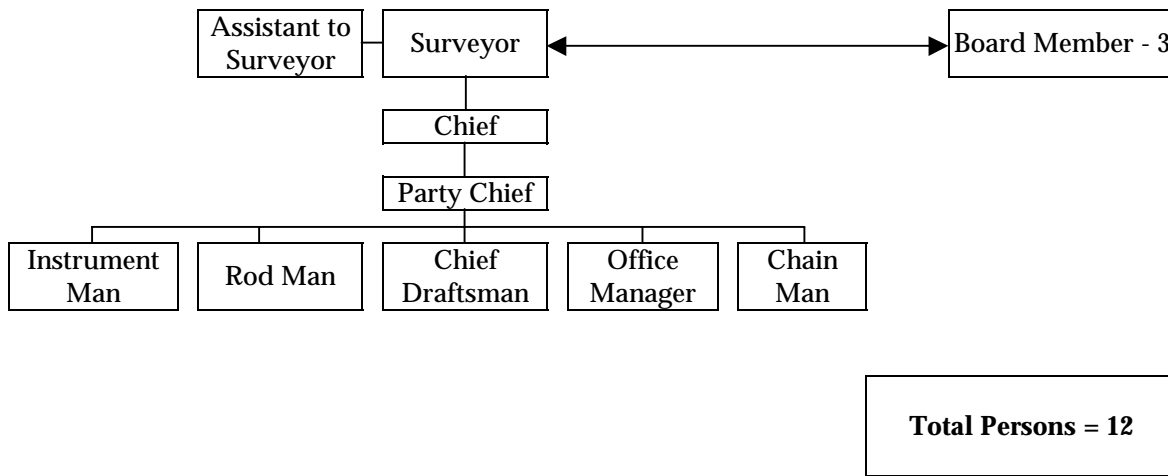
Total Persons = 49

Current Bridge Division
(for one metropolitan county)



Current Surveyor's Office
(for one metropolitan county)

Current Drainage Board
(for one metropolitan county)



Proposed Department of Highways & Infrastructure
(for one metropolitan county)

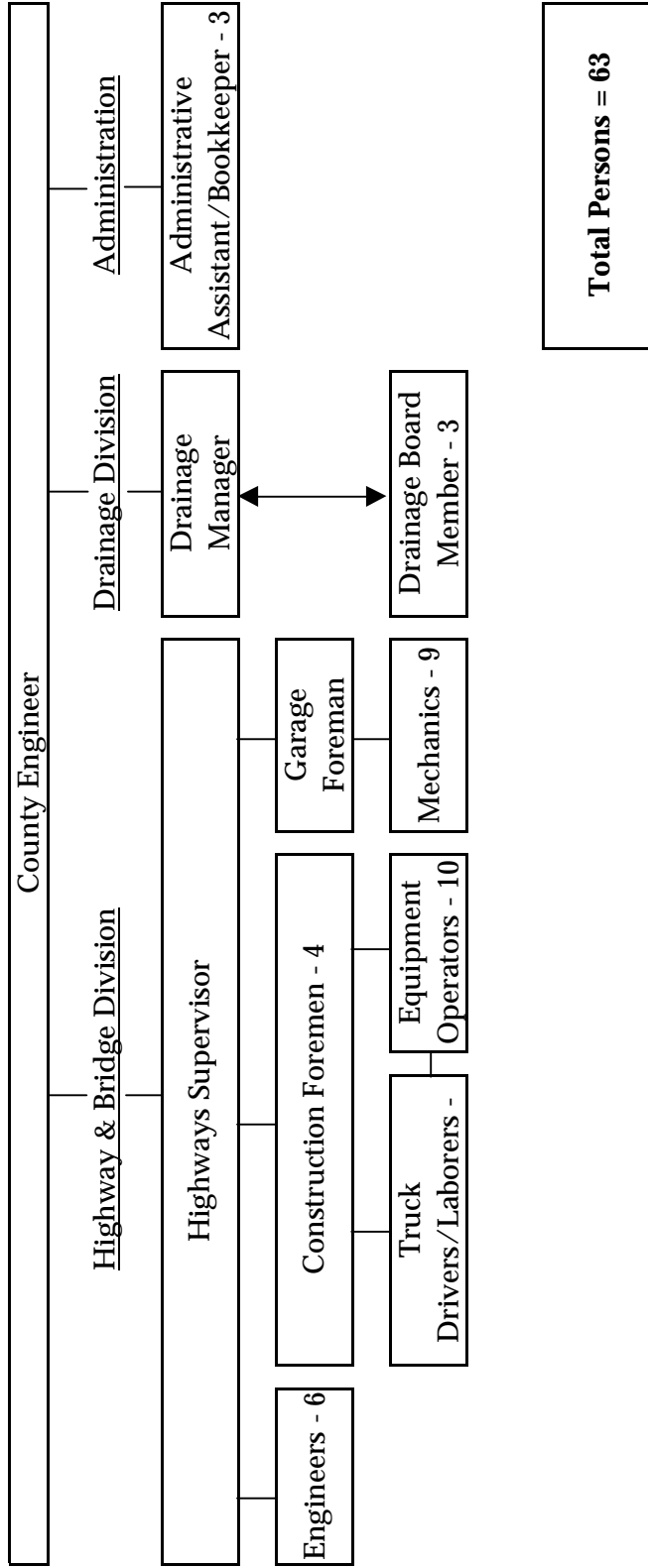


Table 1: Costs Associated with Current and Proposed Highways and Infrastructure Structures
(for one metropolitan county)

	<u>Current</u>		<u>Proposed</u>
Payroll	\$ 2,261,246	Payroll	\$ 2,018,500
Benefits/Insurance	895,414	Benefits/Insurance	772,758
Supplies	739,500	Supplies	739,500
Other Services and Supplies	612,790	Other Services and Supplies	612,790
Capital Outlay	1,465,000	Capital Outlay	1,465,000
TOTAL	<u>\$ 5,973,950</u>	TOTAL	<u>\$ 5,608,548</u>

Implementing the prototype Department of Highways and Infrastructure in this county would reduce costs by 6.1 percent. To calculate a statewide savings, this reduction was first applied to the combined appropriations for the county highway departments and surveyor's offices for the 42 urban and mixed (urban and rural) counties. In these counties, savings are estimated to be \$12,777,046. Applying this structure statewide, total cost savings are estimated at \$17,473,136 per year.

Exhibit B-4: Poor Relief

In order to provide a clear picture of poor relief in Indiana, Table 1 (which follows) details poor relief appropriations in each of Indiana's 1,008 townships. These appropriations are broken down into reported administration and assistance appropriations, with a comparison of the two calculated for each township.

Based on this distinction between administration and assistance appropriation, cost reductions could be achieved through holding poor relief administration expenses to an industry standard for such expenses. To determine such a standard, administration expenses of the Indiana Family and Social Services Administration (FSSA) were examined, as FSSA delivers the state welfare programs. In state fiscal year 2002, FSSA had total assistance expenditures of \$6.08 billion. Of that, \$453.48 million is reported as administration. Administration in FSSA is roughly 7.5 percent of non-administration expenses. When federal funding is taken out of the calculation, the FSSA administration expenditures are roughly 13.5 percent of program expenditures.

While the 7.5 percent could be considered an industry standard, the calculation of cost savings for poor relief used a more lenient 10 percent. The calculations used in applying this 10 percent standard to current poor relief appropriations are shown in Table 2 below. As shown, requiring administration expenses to be within a 10 percent standard would result in an estimated annual savings of more than \$26.06 million statewide.

Table 2: Cost Savings for Poor Relief

	<i>Current</i>		<i>Proposed</i>
Assistance Appropriations	\$ 32,396,307	Assistance Appropriations	\$ 32,396,307
Administration Appropriations	<u>29,296,196</u>	Administration Appropriations*	<u>3,239,631</u>
Total Poor Relief Appropriations	<u>\$ 61,692,503</u>	Total Poor Relief Appropriations	<u>\$ 35,635,938</u>
		Cost Savings	\$ 26,056,565

* 10% of assistance appropriations

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Adams County	Blue Creek	\$ 26,429	\$ 1,429	\$ 25,000	\$ 0.06
	French	16,429	1,429	15,000	0.10
	Hartford	9,029	1,429	7,600	0.19
	Jefferson	7,429	1,429	6,000	0.24
	Kirkland	24,000	1,429	22,571	0.06
	Monroe	66,936	2,936	64,000	0.05
	Preble	13,229	1,429	11,800	0.12
	Root	82,936	2,936	80,000	0.04
	St. Mary's	12,429	1,429	11,000	0.13
	Union	23,429	1,429	22,000	0.06
	Wabash	63,336	2,936	60,400	0.05
	Washington	162,443	88,443	74,000	1.20
	Allen County	Aboite	\$ 30,000	\$ -	\$ 30,000
Adams		337,712	124,712	213,000	0.59
Cedar Creek		14,100	-	14,100	-
Eel River		6,000	-	6,000	-
Jackson		2,000	100	1,900	0.05
Jefferson		10,000	-	10,000	-
Lafayette		7,000	-	7,000	-
Lake		12,500	1,500	11,000	0.14
Madison		4,000	-	4,000	-
Marion		3,790	200	3,590	0.06
Maumee		5,250	-	5,250	-
Milan		23,863	8,000	15,863	0.50
Monroe		10,000	-	10,000	-
Perry		65,000	7,000	58,000	0.12
Pleasant		12,100	100	12,000	0.01
Scipio		6,000	-	6,000	-
Springfield		10,000	-	10,000	-
St. Joseph	497,495	140,495	357,000	0.39	
Washington	86,975	30,975	56,000	0.55	
Wayne	2,840,930	1,727,287	1,113,643	1.55	
Bartholomew County	Clay	\$ 20,000	\$ -	\$ 20,000	\$ -
	Clifty	10,750	-	10,750	-
	Columbus	563,452	83,452	480,000	0.17
	Flatrock	11,400	2,400	9,000	0.27
	German	33,500	1,500	32,000	0.05
	Harrison	30,000	-	30,000	-
	Hawcreek	27,500	-	27,500	-
	Jackson	5,000	-	5,000	-
	Ohio	3,500	-	3,500	-
	Rockcreek	8,000	-	8,000	-
	Sandcreek	8,500	-	8,500	-
	Wayne	15,000	-	15,000	-
Benton County	Bolivar	\$ 7,000	\$ -	\$ 7,000	\$ -
	Center	13,400	5,300	8,100	0.65
	Gilboa	1,006	-	1,006	-
	Grant	2,200	-	2,200	-
	Hickory Grove	4,700	900	3,800	0.24
	Oak Grove	5,500	200	5,300	0.04
	Parish Grove	3,000	-	3,000	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Benton County <i>(continued)</i>	Pine	\$ 700	\$ -	\$ 700	\$ -
	Richland	3,300	-	3,300	-
	Union	2,000	-	2,000	-
	York	1,600	-	1,600	-
Blackford County	Harrison	\$ 30,000	\$ -	\$ 30,000	\$ -
	Jackson	20,000	20,000	-	-
	Licking	123,184	4,784	118,400	0.04
	Washington	1,750	-	1,750	-
Boone County	Center	\$ 137,700	\$ 2,400	\$ 135,300	\$ 0.02
	Clinton	-	-	-	-
	Eagle	4,900	-	4,900	-
	Harrison	2,000	-	2,000	-
	Jackson	-	-	-	-
	Jefferson	2,900	-	2,900	-
	Marion	5,000	200	4,800	0.04
	Perry	3,200	-	3,200	-
	Sugar Creek	10,000	-	10,000	-
	Union	3,000	-	3,000	-
	Washington	1,900	-	1,900	-
Worth	5,000	-	5,000	-	
Brown County	Hamblen	\$ 18,000	\$ -	\$ 18,000	\$ -
	Jackson	-	-	-	-
	Van Buren	8,850	850	8,000	0.11
	Washington	19,000	-	19,000	-
Carroll County	Adams	\$ 5,000	\$ 500	\$ 4,500	\$ 0.11
	Burlington	13,000	400	12,600	0.03
	Carrollton	3,000	75	2,925	0.03
	Clay	3,050	50	3,000	0.02
	Deer Creek	31,000	1,000	30,000	0.03
	Democrat	7,350	550	6,800	0.08
	Jackson	-	-	-	-
	Jefferson	22,000	-	22,000	-
	Liberty	3,250	250	3,000	0.08
	Madison	3,300	-	3,300	-
	Monroe	18,000	-	18,000	-
	Rock Creek	5,000	-	5,000	-
	Tippecanoe	18,000	-	18,000	-
Washington	3,500	100	3,400	0.03	
Cass County	Adams	\$ 4,000	\$ -	\$ 4,000	\$ -
	Bethlehem	3,000	-	3,000	-
	Boone	7,500	-	7,500	-
	Clay	20,000	-	20,000	-
	Clinton	6,500	-	6,500	-
	Deer Creek	5,600	100	5,500	0.02
	Eel	208,940	93,340	115,600	0.81
	Harrison	4,000	-	4,000	-
	Jackson	9,500	-	9,500	-
	Jefferson	5,000	-	5,000	-
	Miami	1,500	-	1,500	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Cass County <i>(continued)</i>	Noble	\$ 16,500	\$ -	\$ 16,500	\$ -
	Tipton	2,800	-	2,800	-
	Washington	6,500	-	6,500	-
Clark County	Bethlehem	\$ 664	\$ 150	\$ 514	\$ 0.29
	Carr	10,925	1,225	9,700	0.13
	Charlestown	118,100	13,100	105,000	0.12
	Jeffersonville	933,614	480,614	453,000	1.06
	Monroe	13,500	500	13,000	0.04
	Oregon	4,000	1,250	2,750	0.45
	Owen	3,250	300	2,950	0.10
	Silver Creek	33,650	13,150	20,500	0.64
	Union	8,400	300	8,100	0.04
	Utica	14,615	-	14,615	-
	Washington	-	-	-	-
	Wood	11,260	660	10,600	0.06
Clay County	Brazil	\$ 47,449	\$ 27,449	\$ 20,000	\$ 1.37
	Cass	2,000	-	2,000	-
	Dick Johnson	1,000	-	1,000	-
	Harrison	9,000	-	9,000	-
	Jackson	4,000	-	4,000	-
	Lewis	4,500	-	4,500	-
	Perry	5,500	-	5,500	-
	Posey	5,000	-	5,000	-
	Sugar Ridge	2,833	-	2,833	-
	Van Buren	25,000	-	25,000	-
	Washington	1,500	-	1,500	-
	Clinton County	Center	\$ 228,707	\$ 68,907	\$ 159,800
Forest		5,000	-	5,000	-
Jackson		7,000	-	7,000	-
Johnson		5,000	-	5,000	-
Kirklin		5,700	-	5,700	-
Madison		3,000	-	3,000	-
Michigan		10,000	10,000	-	-
Owen		6,000	-	6,000	-
Perry		8,500	-	8,500	-
Ross		6,000	-	6,000	-
Sugar Creek		-	-	-	-
Union		5,500	-	5,500	-
Warren		5,900	-	5,900	-
Washington		3,500	-	3,500	-
Crawford County	Boone	\$ -	\$ -	\$ -	\$ -
	Jennings	4,600	1,200	3,400	0.35
	Johnson	12,675	175	12,500	0.01
	Liberty	5,500	100	5,400	0.02
	Ohio	1,300	-	1,300	-
	Patoka	4,000	-	4,000	-
	Sterling	3,150	3,150	-	-
	Union	4,000	-	4,000	-
	Whiskey Run	4,700	-	4,700	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Daviss County	Barr	\$ 12,225	\$ 2,225	\$ 10,000	\$ 0.22
	Bogard	3,500	-	3,500	-
	Elmore	6,400	-	6,400	-
	Harrison	1,494	-	1,494	-
	Madison	12,600	12,600	-	-
	Reeve	10,300	1,100	9,200	0.12
	Steele	5,000	-	5,000	-
	Van Buren	2,700	-	2,700	-
	Veale	8,525	2,525	6,000	0.42
	Washington	238,800	115,600	123,200	0.94
Dearborn County	Caesar Creek	\$ 200	\$ -	\$ 200	\$ -
	Center	21,000	-	21,000	-
	Clay	6,000	-	6,000	-
	Harrison	12,500	-	12,500	-
	Hogan	2,500	150	2,350	0.06
	Jackson	4,000	-	4,000	-
	Kelso	4,200	-	4,200	-
	Lawrenceburg	30,000	-	30,000	-
	Logan	5,000	-	5,000	-
	Manchester	7,000	-	7,000	-
	Miller	7,000	500	6,500	0.08
	Sparta	5,600	-	5,600	-
	Washington	3,800	100	3,700	0.03
York	2,380	-	2,380	-	
Decatur County	Adams	\$ 9,780	\$ 780	\$ 9,000	\$ 0.09
	Clay	8,045	2,445	5,600	0.44
	Clinton	3,700	900	2,800	0.32
	Fugit	5,500	-	5,500	-
	Jackson	6,330	2,730	3,600	0.76
	Marion	7,600	1,000	6,600	0.15
	Saltcreek	4,750	-	4,750	-
	Sandcreek	32,620	8,620	24,000	0.36
	Washington	77,445	9,445	68,000	0.14
DeKalb County	Butler	\$ 4,000	\$ 200	\$ 3,800	\$ 0.05
	Concord	3,000	-	3,000	-
	Fairfield	5,447	75	5,372	0.01
	Franklin	10,000	-	10,000	-
	Grant	20,000	1,000	19,000	0.05
	Jackson	8,125	625	7,500	0.08
	Keyser	62,300	-	62,300	-
	Newville	5,200	-	5,200	-
	Richland	7,853	-	7,853	-
	Smithfield	16,500	-	16,500	-
	Spencer	7,500	-	7,500	-
	Stafford	4,000	-	4,000	-
	Troy	3,138	-	3,138	-
	Union	73,100	8,100	65,000	0.12
Wilmington	43,590	-	43,590	-	
Delaware County	Center	\$ 1,482,160	\$ 647,160	\$ 835,000	\$ 0.78
	Delaware	12,255	1,055	11,200	0.09

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Delaware County <i>(continued)</i>	Hamilton	\$ 8,500	\$ 3,500	\$ 5,000	\$ 0.70
	Harrison	14,000	-	14,000	-
	Liberty	15,900	300	15,600	0.02
	Monroe	12,038	2,088	9,950	0.21
	Mt. Pleasant	23,000	-	23,000	-
	Niles	8,400	300	8,100	0.04
	Perry	3,000	-	3,000	-
	Salem	12,790	890	11,900	0.07
	Union	10,479	3,600	6,879	0.52
	Washington	7,400	200	7,200	0.03
Dubois County	Bainbridge	\$ 23,000	\$ -	\$ 23,000	\$ -
	Boone	3,500	-	3,500	-
	Cass	9,000	-	9,000	-
	Columbia	2,000	-	2,000	-
	Ferdinand	3,700	-	3,700	-
	Hall	2,000	-	2,000	-
	Harbison	2,500	-	2,500	-
	Jackson	3,750	-	3,750	-
	Jefferson	2,000	-	2,000	-
	Madison	3,000	1,500	1,500	1.00
	Marion	1,500	-	1,500	-
	Patoka	19,905	1,875	18,030	0.10
Elkhart County	Baugo	\$ 88,500	\$ 23,500	\$ 65,000	\$ 0.36
	Benton	9,100	-	9,100	-
	Cleveland	57,220	8,370	48,850	0.17
	Clinton	-	-	-	-
	Concord	362,649	187,399	175,250	1.07
	Elkhart	149,275	29,275	120,000	0.24
	Harrison	8,000	-	8,000	-
	Jackson	10,000	600	9,400	0.06
	Jefferson	34,077	1,777	32,300	0.06
	Locke	41,000	100	40,900	0.00
	Middlebury	30,190	190	30,000	0.01
	Olive	11,000	-	11,000	-
	Osolo	84,000	30,100	53,900	0.56
	Union	32,500	1,200	31,300	0.04
	Washington	21,200	1,500	19,700	0.08
	York	40,000	-	40,000	-
Fayette County	Columbia	\$ 3,250	\$ 500	\$ 2,750	\$ 0.18
	Connersville	139,100	5,400	133,700	0.04
	Fairview	2,100	-	2,100	-
	Harrison	62,600	1,100	61,500	0.02
	Jackson	2,500	100	2,400	0.04
	Jennings	1,500	-	1,500	-
	Orange	5,700	-	5,700	-
	Posey	3,868	50	3,818	0.01
	Waterloo	3,200	50	3,150	0.02
Floyd County	Franklin	\$ 2,000	\$ -	\$ 2,000	\$ -
	Georgetown	5,000	-	5,000	-
	Greenville	1,800	850	950	0.89

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Floyd County <i>(continued)</i>	Lafayette	\$ 1,000	\$ -	\$ 1,000	\$ -
	New Albany	166,809	59,809	107,000	0.56
Fountain County	Cain	\$ -	\$ -	\$ -	\$ -
	Davis	4,700	700	4,000	0.18
	Fulton	-	-	-	-
	Jackson	3,950	750	3,200	0.23
	Logan	25,411	1,411	24,000	0.06
	Millcreek	5,935	1,750	4,185	0.42
	Richland	6,540	540	6,000	0.09
	Shawnee	5,400	1,400	4,000	0.35
	Troy	14,300	832	13,468	0.06
	Van Buren	16,500	8,810	7,690	1.15
	Wabash	3,500	540	2,960	0.18
Franklin County	Bath	\$ 800	\$ -	\$ 800	\$ -
	Blooming Grove	2,500	-	2,500	-
	Brookville	25,000	-	25,000	-
	Butler	-	-	-	-
	Fairfield	500	-	500	-
	Highland	-	-	-	-
	Laurel	4,000	-	4,000	-
	Metamore	2,000	-	2,000	-
	Posey	500	-	500	-
	Ray	8,250	250	8,000	0.03
	Salt Creek	3,500	-	3,500	-
	Springfield	5,250	5,250	-	-
	Whitewater	6,000	6,000	-	-
Fulton County	Aubbeenaubbee	\$ 5,000	\$ 1,000	\$ 4,000	\$ 0.25
	Henry	6,800	800	6,000	0.13
	Liberty	3,500	-	3,500	-
	Newcastle	2,500	-	2,500	-
	Richland	2,000	-	2,000	-
	Rochester	9,000	-	9,000	-
	Union	9,000	1,400	7,600	0.18
	Wayne	2,000	-	2,000	-
Gibson County	Barton	\$ 8,500	\$ -	\$ 8,500	\$ -
	Center	8,500	-	8,500	-
	Columbia	25,880	6,780	19,100	0.35
	Johnson	5,500	-	5,500	-
	Montgomery	35,900	6,376	29,524	0.22
	Patoka	100,185	40,185	60,000	0.67
	Union	25,025	1,025	24,000	0.04
	Wabash	7,272	2,116	5,156	0.41
	Washington	6,000	-	6,000	-
	White River	11,000	200	10,800	0.02
Grant County	Center	\$ 195,833	\$ 97,843	\$ 97,990	\$ 1.00
	Fairmount	-	-	-	-
	Franklin	52,928	21,050	31,878	0.66
	Green	4,500	-	4,500	-
	Jefferson	10,900	-	10,900	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Grant County <i>(continued)</i>	Liberty	\$ -	\$ -	\$ -	\$ -
	Mill	68,300	21,100	47,200	0.45
	Monroe	6,600	-	6,600	-
	Pleasant	16,420	5,420	11,000	0.49
	Richland	8,360	360	8,000	0.05
	Sims	-	-	-	-
	Van Buren	8,250	-	8,250	-
	Washington	17,275	2,275	15,000	0.15
Greene County	Beech Creek	\$ 16,625	\$ 2,625	\$ 14,000	\$ 0.19
	Cass	5,400	1,400	4,000	0.35
	Center	19,350	2,350	17,000	0.14
	Fairplay	8,150	2,150	6,000	0.36
	Grant	5,350	1,750	3,600	0.49
	Highland	4,950	1,450	3,500	0.41
	Jackson	6,900	1,200	5,700	0.21
	Jefferson	18,800	2,800	16,000	0.18
	Richland	29,575	5,575	24,000	0.23
	Smith	6,010	910	5,100	0.18
	Stafford	5,925	925	5,000	0.19
	Stockton	77,400	9,400	68,000	0.14
	Taylor	6,520	1,020	5,500	0.19
	Washington	10,555	3,055	7,500	0.41
Wright	78,625	6,625	72,000	0.09	
Hamilton County	Adams	\$ 38,025	\$ 18,005	\$ 20,020	\$ 0.90
	Clay	91,750	1,250	90,500	0.01
	Delaware	73,476	35,576	37,900	0.94
	Fall Creek	32,570	-	32,570	-
	Jackson	21,091	600	20,491	0.03
	Noblesville	122,778	53,278	69,500	0.77
	Washington	30,000	-	30,000	-
	Wayne	9,000	-	9,000	-
	White River	3,819	75	3,744	0.02
Hancock County	Blue River	\$ 2,500	\$ -	\$ 2,500	\$ -
	Brandywine	2,500	-	2,500	-
	Brown	15,500	-	15,500	-
	Buck Creek	10,000	10,000	-	-
	Center	118,564	7,764	110,800	0.07
	Green	4,400	-	4,400	-
	Jackson	8,233	-	8,233	-
	Sugar Creek	35,000	10,345	24,655	0.42
	Vernon	36,000	-	36,000	-
Harrison County	Blue River	\$ 5,000	\$ -	\$ 5,000	\$ -
	Boone	3,100	-	3,100	-
	Franklin	6,450	550	5,900	0.09
	Harrison	22,600	1,100	21,500	0.05
	Heth	3,800	400	3,400	0.12
	Jackson	7,700	200	7,500	0.03
	Morgan	8,000	200	7,800	0.03
	Posey	8,300	200	8,100	0.02
	Spencer	7,100	350	6,750	0.05

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Harrison County <i>(continued)</i>	Taylor	\$ -	\$ -	\$ -	\$ -
	Washington	3,035	150	2,885	0.05
	Webster	6,450	350	6,100	0.06
Hendricks County	Brown	\$ 12,000	\$ 810	\$ 11,190	\$ 0.07
	Center	47,200	700	46,500	0.02
	Clay	8,200	-	8,200	-
	Eel River	11,300	-	11,300	-
	Franklin	5,500	-	5,500	-
	Guilford	50,000	12,150	37,850	0.32
	Liberty	9,000	-	9,000	-
	Lincoln	82,881	17,881	65,000	0.28
	Marion	8,000	-	8,000	-
	Middle	9,000	1,000	8,000	0.13
	Union	9,000	-	9,000	-
	Washington	52,450	11,620	40,830	0.28
Henry County	Blue River	\$ 5,400	\$ 5,400	\$ -	\$ -
	Dudley	3,300	2,800	500	5.60
	Fall Creek	10,850	-	10,850	-
	Franklin	3,000	3,000	-	-
	Greensboro	2,985	-	2,985	-
	Harrison	2,400	-	2,400	-
	Henry	178,600	113,100	65,500	1.73
	Jefferson	2,500	-	2,500	-
	Liberty	2,000	2,000	-	-
	Prairie	3,000	-	3,000	-
	Spiceland	7,125	225	6,900	0.03
	Stoney Creek	-	-	-	-
	Wayne	31,400	7,400	24,000	0.31
	Howard County	Center	\$ 1,000,000	\$ 280,000	\$ 720,000
Clay		-	-	-	-
Ervin		12,000	-	12,000	-
Harrison		34,778	8,778	26,000	0.34
Honey Creek		8,080	80	8,000	0.01
Howard		14,300	350	13,950	0.03
Jackson		5,430	180	5,250	0.03
Liberty		15,685	-	15,685	-
Monroe		8,000	-	8,000	-
Taylor		38,800	16,100	22,700	0.71
Union		15,125	-	15,125	-
Huntington County		Clear Creek	\$ 10,000	\$ -	\$ 10,000
	Dallas	8,000	-	8,000	-
	Huntington	147,691	22,691	125,000	0.18
	Jackson	10,250	1,250	9,000	0.14
	Jefferson	6,000	-	6,000	-
	Lancaster	5,000	-	5,000	-
	Polk	4,500	-	4,500	-
	Rock Creek	4,000	-	4,000	-
	Salamonie	6,000	-	6,000	-
	Union	-	-	-	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Huntington County <i>(continued)</i>	Warren	\$ 4,000	\$ -	\$ 4,000	\$ -
	Wayne	5,000	-	5,000	-
Jackson County	Brownstown	\$ 23,500	\$ 2,500	\$ 21,000	\$ 0.12
	Carr	16,400	400	16,000	0.03
	Driftwood	8,700	-	8,700	-
	Grassy Fork	3,000	-	3,000	-
	Hamilton	6,000	-	6,000	-
	Jackson	99,900	34,000	65,900	0.52
	Owen	6,300	200	6,100	0.03
	Pershing	2,000	-	2,000	-
	Redding	5,500	900	4,600	0.20
	Salt Creek	1,000	-	1,000	-
	Vernon	3,300	-	3,300	-
	Washington	1,500	-	1,500	-
	Jasper County	Barkley	\$ 3,400	\$ -	\$ 3,400
Carpenter		9,700	400	9,300	0.04
Gillam		6,850	-	6,850	-
Hanging Grove		5,900	-	5,900	-
Jordan		4,250	250	4,000	0.06
Kankakee		7,850	350	7,500	0.05
Keener		8,000	200	7,800	0.03
Marion		12,900	2,000	10,900	0.18
Milroy		-	-	-	-
Newton		4,550	300	4,250	0.07
Union		2,450	150	2,300	0.07
Walker		8,600	-	8,600	-
Wheatfield		15,325	-	15,325	-
Jay County	Bearcreek	\$ 13,000	\$ -	\$ 13,000	\$ -
	Greene	5,300	-	5,300	-
	Jackson	4,000	-	4,000	-
	Jefferson	4,000	-	4,000	-
	Knox	2,100	2,100	-	-
	Madison	-	-	-	-
	Noble	3,000	-	3,000	-
	Penn	12,150	-	12,150	-
	Pike	3,000	-	3,000	-
	Richland	49,440	5,440	44,000	0.12
	Wabash	2,300	-	2,300	-
	Wayne	121,690	36,690	85,000	0.43
	Jefferson County	Graham	\$ 6,000	\$ -	\$ 6,000
Hanover		15,960	5,960	10,000	0.60
Lancaster		6,000	500	5,500	0.09
Madison		74,957	25,957	49,000	0.53
Milton		935	935	-	-
Monroe		1,000	-	1,000	-
Republican		5,500	400	5,100	0.08
Saluda		8,000	8,000	-	-
Shelby		1,200	1,200	-	-
Smyrna		4,675	975	3,700	0.26

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Jennings County	Bigger	\$ 6,900	\$ 4,500	\$ 2,400	\$ 1.88
	Campbell	5,500	1,200	4,300	0.28
	Center	36,700	3,100	33,600	0.09
	Columbia	5,180	980	4,200	0.23
	Geneva	25,800	2,800	23,000	0.12
	Lovett	2,500	800	1,700	0.47
	Marion	5,575	1,400	4,175	0.34
	Montgomery	5,250	1,250	4,000	0.31
	Sand Creek	6,775	1,275	5,500	0.23
	Spencer	7,600	1,600	6,000	0.27
	Vernon	10,500	1,500	9,000	0.17
Johnson County	Blue River	\$ 51,080	\$ 1,080	\$ 50,000	\$ 0.02
	Clark	7,020	1,520	5,500	0.28
	Franklin	176,460	76,460	100,000	0.76
	Hensley	15,635	2,235	13,400	0.17
	Needham	26,880	5,130	21,750	0.24
	Nineveh	7,065	865	6,200	0.14
	Pleasant	147,248	65,948	81,300	0.81
	Union	50,350	9,350	41,000	0.23
	White River	54,650	19,650	35,000	0.56
Knox County	Busseron	\$ 8,986	\$ 3,810	\$ 5,176	\$ 0.74
	Decker	4,296	220	4,076	0.05
	Harrison	21,330	2,900	18,430	0.16
	Johnson	7,550	200	7,350	0.03
	Palmyra	10,120	1,700	8,420	0.20
	Steen	5,500	1,000	4,500	0.22
	Vigo	37,515	5,315	32,200	0.17
	Vincennes	281,330	115,948	165,382	0.70
	Washington	45,710	7,910	37,800	0.21
	Widner	6,825	1,025	5,800	0.18
Kosciusko County	Clay	\$ 10,000	\$ -	\$ 10,000	\$ -
	Etna	3,750	-	3,750	-
	Franklin	7,000	-	7,000	-
	Harrison	11,050	250	10,800	0.02
	Jackson	4,900	-	4,900	-
	Jefferson	7,000	-	7,000	-
	Lake	3,000	-	3,000	-
	Monroe	3,500	-	3,500	-
	Plain	54,900	325	54,575	0.01
	Prairie	1,000	-	1,000	-
	Scott	1,600	-	1,600	-
	Seward	6,000	-	6,000	-
	Tippecanoe	23,650	-	23,650	-
	Turkey Creek	120,000	-	120,000	-
	Van Buren	10,000	-	10,000	-
Washington	19,500	500	19,000	0.03	
Wayne	236,200	27,700	208,500	0.13	
LaGrange County	Bloomfield	\$ 34,900	\$ 9,200	\$ 25,700	\$ 0.36
	Clay	25,360	10,460	14,900	0.70
	Clearspring	9,550	750	8,800	0.09

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
LaGrange County <i>(continued)</i>	Eden	\$ 7,180	\$ 1,680	\$ 5,500	\$ 0.31
	Greenfield	7,400	400	7,000	0.06
	Johnson	6,000	500	5,500	0.09
	Lima	16,270	970	15,300	0.06
	Milford	8,000	-	8,000	-
	Newbury	15,325	5,225	10,100	0.52
	Springfield	2,840	440	2,400	0.18
	Van Buren	7,350	2,350	5,000	0.47
Lake County	Calumet	\$ 11,044,546	\$ 7,113,000	\$ 3,931,546	\$ 1.81
	Cedar Creek	64,660	16,110	48,550	0.33
	Center	181,084	61,084	120,000	0.51
	Eagle Creek	20,000	2,000	18,000	0.11
	Hanover	117,850	62,850	55,000	1.14
	Hobart	321,182	98,182	223,000	0.44
	North	3,880,345	2,003,355	1,876,990	1.07
	Ross	258,450	80,450	178,000	0.45
	St. John	114,390	55,890	58,500	0.96
	West Creek	56,100	8,400	47,700	0.18
	Winfield	30,000	14,000	16,000	0.88
LaPorte County	Cass	\$ 11,000	\$ -	\$ 11,000	\$ -
	Center	139,393	49,568	89,825	0.55
	Clinton	4,000	-	4,000	-
	Coolspring	50,680	7,380	43,300	0.17
	Dewey	-	-	-	-
	Galena	2,100	-	2,100	-
	Hanna	3,500	-	3,500	-
	Hudson	4,000	-	4,000	-
	Johnson	4,000	-	4,000	-
	Kankakee	1,800	-	1,800	-
	Lincoln	6,000	-	6,000	-
	Michigan	156,860	71,860	85,000	0.85
	New Durham	25,500	-	25,500	-
	Noble	7,000	-	7,000	-
	Pleasant	6,000	-	6,000	-
	Prairie	4,000	-	4,000	-
	Scipio	5,000	-	5,000	-
	Springfield	10,000	-	10,000	-
	Union	26,000	-	26,000	-
	Washington	3,200	-	3,200	-
Wills	-	-	-	-	
Lawrence County	Bono	\$ 2,658	\$ 1,458	\$ 1,200	\$ 1.22
	Guthrie	3,400	-	3,400	-
	Indian Creek	4,000	-	4,000	-
	Marion	39,630	14,830	24,800	0.60
	Marshall	9,750	1,750	8,000	0.22
	Perry	5,500	2,000	3,500	0.57
	Pleasant Run	5,000	-	5,000	-
	Shawswick	115,830	52,330	63,500	0.82
	Spice Valley	7,000	-	7,000	-
Madison County	Adams	\$ 7,500	\$ -	\$ 7,500	\$ -

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Madison County <i>(continued)</i>	Anderson	\$ 452,539	\$ 224,039	\$ 228,500	\$ 0.98
	Boone	2,000	-	2,000	-
	Duck Creek	3,768	1,615	2,153	0.75
	Fall Creek	13,615	1,615	12,000	0.13
	Green	9,160	2,160	7,000	0.31
	Jackson	1,600	-	1,600	-
	Lafayette	19,615	1,615	18,000	0.09
	Monroe	29,080	8,580	20,500	0.42
	Pipe Creek	141,880	75,820	66,060	1.15
	Richland	7,160	2,160	5,000	0.43
	Stony Creek	18,300	2,300	16,000	0.14
	Union	15,000	-	15,000	-
	Van Buren	5,500	-	5,500	-
	Marion County	Center	\$ 12,662,056	\$ 8,883,420	\$ 3,778,636
Decatur		-	-	-	-
Franklin		87,374	38,600	48,774	0.79
Lawrence		240,896	138,546	102,350	1.35
Perry		119,430	72,265	47,165	1.53
Pike		223,202	120,887	102,315	1.18
Warren		199,082	109,932	89,150	1.23
Washington		377,450	215,850	161,600	1.34
Wayne		1,080,175	314,175	766,000	0.41
Marshall County	Bourbon	\$ 9,000	\$ -	\$ 9,000	\$ -
	Center	-	-	-	-
	German	10,000	-	10,000	-
	Green	2,000	-	2,000	-
	North	20,194	2,470	17,724	0.14
	Polk	11,000	-	11,000	-
	Tippecanoe	2,575	2,575	-	-
	Union	14,500	600	13,900	0.04
	Walnut	-	-	-	-
West	6,000	100	5,900	0.02	
Martin County	Center	\$ 8,000	\$ -	\$ 8,000	\$ -
	Halbert	12,700	200	12,500	0.02
	Lost River	4,000	50	3,950	0.01
	Mitcheltree	-	-	-	-
	Perry	28,000	-	28,000	-
	Rutherford	4,000	-	4,000	-
Miami County	Allen	\$ 2,000	\$ -	\$ 2,000	\$ -
	Butler	-	-	-	-
	Clay	1,361	-	1,361	-
	Deer Creek	6,200	-	6,200	-
	Erie	3,000	-	3,000	-
	Harrison	3,000	-	3,000	-
	Jackson	4,400	-	4,400	-
	Jefferson	5,800	-	5,800	-
	Perry	6,000	-	6,000	-
	Peru	103,289	26,289	77,000	0.34
	Pipe Creek	6,000	-	6,000	-
Richland	5,250	-	5,250	-	

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Miami County <i>(continued)</i>	Union	\$ 5,000	\$ -	\$ 5,000	\$ -
	Washington	10,000	-	10,000	-
Monroe County	Bean Blossom	\$ 8,400	\$ -	\$ 8,400	\$ -
	Benton	10,500	-	10,500	-
	Bloomington	276,575	122,425	154,150	0.79
	Clear Creek	29,029	3,200	25,829	0.12
	Indian Creek	5,000	-	5,000	-
	Perry	344,560	179,560	165,000	1.09
	Polk	6,100	-	6,100	-
	Richland	119,516	67,516	52,000	1.30
	Salt Creek	6,000	-	6,000	-
	Van Buren	82,852	62,264	20,588	3.02
	Washington	5,000	-	5,000	-
Montgomery County	Brown	\$ 17,050	\$ 650	\$ 16,400	\$ 0.04
	Clark	5,000	-	5,000	-
	Coal Creek	12,338	538	11,800	0.05
	Franklin	4,000	500	3,500	0.14
	Madison	17,000	2,700	14,300	0.19
	Ripley	9,000	-	9,000	-
	Scott	3,500	-	3,500	-
	Sugar Creek	3,000	-	3,000	-
	Union	267,037	83,287	183,750	0.45
	Walnut	7,000	-	7,000	-
	Wayne	-	-	-	-
Morgan County	Adams	\$ 3,500	\$ 3,500	\$ -	\$ -
	Ashland	4,500	4,500	-	-
	Baker	1,050	50	1,000	0.05
	Brown	49,900	17,600	32,300	0.54
	Clay	4,000	-	4,000	-
	Green	8,900	100	8,800	0.01
	Gregg	-	-	-	-
	Harrison	6,000	-	6,000	-
	Jackson	-	-	-	-
	Jefferson	3,000	-	3,000	-
	Madison	9,559	3,639	5,920	0.61
	Monroe	-	-	-	-
	Ray	4,000	-	4,000	-
Washington	40,700	17,500	23,200	0.75	
Newton County	Beaver	\$ 7,800	\$ 85	\$ 7,715	\$ 0.01
	Colfax	4,120	120	4,000	0.03
	Grant	4,500	-	4,500	-
	Iroquois	3,000	360	2,640	0.14
	Jackson	5,340	340	5,000	0.07
	Jefferson	15,000	300	14,700	0.02
	Lake	10,000	400	9,600	0.04
	Lincoln	6,200	1,300	4,900	0.27
	McClellan	8,800	455	8,345	0.05
	Washington	2,500	400	2,100	0.19
Noble County	Albion	\$ 10,000	\$ -	\$ 10,000	\$ -

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Noble County (continued)	Allen	\$ 21,700	\$ 1,200	\$ 20,500	\$ 0.06
	Elkhart	7,100	-	7,100	-
	Green	5,000	2,000	3,000	0.67
	Jefferson	6,200	-	6,200	-
	Noble	12,000	-	12,000	-
	Orange	22,600	5,600	17,000	0.33
	Perry	38,000	4,300	33,700	0.13
	Sparta	18,600	1,000	17,600	0.06
	Swan	4,000	-	4,000	-
	Washington	11,500	500	11,000	0.05
	Wayne	51,150	3,650	47,500	0.08
	York	5,000	-	5,000	-
Ohio County	Cass	\$ 1,550	\$ -	\$ 1,550	\$ -
	Pike	1,150	-	1,150	-
	Randolph	7,000	-	7,000	-
	Union	800	-	800	-
Orange County	French Lick	\$ 15,075	\$ 4,275	\$ 10,800	\$ 0.40
	Greenfield	-	-	-	-
	Jackson	1,350	-	1,350	-
	Northeast	4,400	-	4,400	-
	Northwest	2,500	-	2,500	-
	Orangeville	2,500	-	2,500	-
	Orleans	3,500	3,500	-	-
	Paoli	9,840	-	9,840	-
	Southeast	3,550	-	3,550	-
	Stamperscreek	450	-	450	-
Owen County	Clay	\$ 11,150	\$ 600	\$ 10,550	\$ 0.06
	Franklin	2,300	-	2,300	-
	Harrison	1,500	-	1,500	-
	Jackson	3,000	300	2,700	0.11
	Jefferson	2,500	-	2,500	-
	Jennings	2,500	-	2,500	-
	Lafayette	2,400	-	2,400	-
	Marion	2,400	-	2,400	-
	Montgomery	2,000	-	2,000	-
	Morgan	2,591	-	2,591	-
	Taylor	3,000	-	3,000	-
	Washington	32,540	1,740	30,800	0.06
	Wayne	6,000	-	6,000	-
Parke County	Adams	\$ 10,250	\$ 2,250	\$ 8,000	\$ 0.28
	Florida	6,000	500	5,500	0.09
	Greene	1,200	-	1,200	-
	Howard	1,100	-	1,100	-
	Jackson	-	-	-	-
	Liberty	-	-	-	-
	Penn	3,100	100	3,000	0.03
	Raccoon	2,000	-	2,000	-
	Reserve	12,000	-	12,000	-
	Sugar Creek	-	-	-	-
	Union	5,000	-	5,000	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Parke County <i>(continued)</i>	Wabash	\$ -	\$ -	\$ -	\$ -
	Washington	3,500	-	3,500	-
Perry County	Anderson	\$ 3,000	\$ -	\$ 3,000	\$ -
	Clark	2,800	-	2,800	-
	Leopold	5,000	-	5,000	-
	Oil	3,300	-	3,300	-
	Tobin	2,000	1,000	1,000	1.00
	Troy	64,150	8,150	56,000	0.15
	Union	1,000	-	1,000	-
Pike County	Clay	\$ 7,440	\$ 440	\$ 7,000	\$ 0.06
	Jefferson	4,000	-	4,000	-
	Lockhart	5,096	-	5,096	-
	Logan	2,440	-	2,440	-
	Madison	3,000	-	3,000	-
	Marion	6,000	670	5,330	0.13
	Monroe	7,000	-	7,000	-
	Patoka	29,950	8,250	21,700	0.38
	Washington	56,530	9,530	47,000	0.20
Porter County	Boone	\$ 45,440	\$ -	\$ 45,440	\$ -
	Center	186,100	55,500	130,600	0.42
	Jackson	8,000	-	8,000	-
	Liberty	30,900	-	30,900	-
	Morgan	18,000	-	18,000	-
	Pine	5,195	-	5,195	-
	Pleasant	15,000	-	15,000	-
	Potage	485,900	237,900	248,000	0.96
	Porter	9,000	-	9,000	-
	Union	13,000	-	13,000	-
	Washington	9,800	-	9,800	-
	Westchester	53,200	11,800	41,400	0.29
Posey County	Bethel	\$ 4,230	\$ -	\$ 4,230	\$ -
	Black	99,950	16,750	83,200	0.20
	Center	3,800	-	3,800	-
	Harmony	7,000	7,000	-	-
	Lynn	3,500	100	3,400	0.03
	Marrs	11,000	100	10,900	0.01
	Point	4,000	-	4,000	-
	Robb	10,000	-	10,000	-
	Robinson	17,500	200	17,300	0.01
	Smith	7,750	250	7,500	0.03
Pulaski County	Beaver	\$ 3,000	\$ -	\$ 3,000	\$ -
	Cass	1,700	-	1,700	-
	Franklin	3,800	200	3,600	0.06
	Harrison	2,000	-	2,000	-
	Indian Creek	3,000	-	3,000	-
	Jefferson	3,000	70	2,930	0.02
	Monroe	10,000	-	10,000	-
	Rich Grove	3,000	-	3,000	-
	Salem	6,200	-	6,200	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Pulaski County (continued)	Tippecanoe	\$ 12,350	\$ 100	\$ 12,250	\$ 0.01
	Van Buren	3,500	-	3,500	-
	White Post	4,600	-	4,600	-
Putnam County	Clinton	\$ 3,000	\$ -	\$ 3,000	\$ -
	Cloverdale	12,100	600	11,500	0.05
	Floyd	4,000	-	4,000	-
	Franklin	6,500	-	6,500	-
	Greencastle	40,000	20,000	20,000	1.00
	Jackson	5,000	-	5,000	-
	Jefferson	5,000	-	5,000	-
	Madison	2,500	-	2,500	-
	Marion	3,000	-	3,000	-
	Monroe	6,000	-	6,000	-
	Russell	5,000	-	5,000	-
	Warren	5,000	-	5,000	-
Washington	5,000	-	5,000	-	
Randolph County	Franklin	\$ 20,000	\$ -	\$ 20,000	\$ -
	Green	4,000	-	4,000	-
	Greensfork	5,500	-	5,500	-
	Jackson	10,000	-	10,000	-
	Monroe	57,880	-	57,880	-
	Stoney Creek	12,000	-	12,000	-
	Union	15,000	12,000	3,000	4.00
	Ward	6,000	-	6,000	-
	Washington	25,000	5,626	19,374	0.29
	Wayne	35,000	-	35,000	-
	White River	34,575	-	34,575	-
Ripley County	Adams	\$ 6,000	\$ -	\$ 6,000	\$ -
	Brown	-	-	-	-
	Center	13,000	13,000	-	-
	Delaware	2,500	-	2,500	-
	Franklin	4,900	-	4,900	-
	Jackson	2,200	2,200	-	-
	Johnson	9,768	268	9,500	0.03
	Laughery	15,700	450	15,250	0.03
	Otter Creek	3,000	-	3,000	-
	Shelby	2,200	-	2,200	-
Washington	3,500	-	3,500	-	
Rush County	Anderson	\$ 3,900	\$ 1,500	\$ 2,400	\$ 0.63
	Center	2,400	2,400	-	-
	Jackson	1,000	-	1,000	-
	Noble	2,200	-	2,200	-
	Orange	1,800	-	1,800	-
	Posey	6,040	540	5,500	0.10
	Richland	2,000	-	2,000	-
	Ripley	21,695	3,695	18,000	0.21
	Rushville	75,450	13,450	62,000	0.22
	Union	2,500	-	2,500	-
	Walker	3,000	-	3,000	-
Washington	-	-	-	-	

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	Poor Relief <u>Appropriations</u>	Administration <u>Appropriations</u>	Assistance <u>Appropriations</u>	Administration per \$1 of <u>Assistance</u>
Scott County	Finley	\$ 3,500	\$ -	\$ 3,500	\$ -
	Jennings	71,300	3,800	67,500	0.06
	Johnson	11,600	-	11,600	-
	Lexington	9,500	500	9,000	0.06
	Vienna	37,240	3,140	34,100	0.09
Shelby County	Addison	\$ 51,750	\$ 21,750	\$ 30,000	\$ 0.73
	Brandywine	3,100	200	2,900	0.07
	Hanover	7,000	-	7,000	-
	Hendricks	2,800	-	2,800	-
	Jackson	3,000	3,000	-	-
	Liberty	3,200	500	2,700	0.19
	Marion	3,820	120	3,700	0.03
	Moral	13,170	2,370	10,800	0.22
	Noble	5,000	-	5,000	-
	Shelby	10,100	-	10,100	-
	Sugar Creek	2,600	-	2,600	-
	Union	2,700	-	2,700	-
	Van Buren	5,350	-	5,350	-
	Washington	3,000	-	3,000	-
Spencer County	Carter	\$ 13,000	\$ 750	\$ 12,250	\$ 0.06
	Clay	7,000	-	7,000	-
	Grass	7,500	6,000	1,500	4.00
	Hammond	10,000	-	10,000	-
	Harrison	2,400	-	2,400	-
	Huff	2,060	60	2,000	0.03
	Jackson	2,500	-	2,500	-
	Luce	6,000	-	6,000	-
	Ohio	51,800	13,700	38,100	0.36
St. Joseph County	Centre	\$ 16,300	\$ 800	\$ 15,500	\$ 0.05
	Clay	150,761	65,761	85,000	0.77
	German	33,750	9,975	23,775	0.42
	Greene	6,300	100	6,200	0.02
	Harris	20,000	300	19,700	0.02
	Liberty	15,500	300	15,200	0.02
	Lincoln	-	-	-	-
	Madison	5,000	-	5,000	-
	Olive	22,200	200	22,000	0.01
	Penn	291,600	102,600	189,000	0.54
	Potage	704,206	525,505	178,701	2.94
	Union	5,842	-	5,842	-
	Warren	5,350	1,298	4,052	0.32
Starke County	California	\$ 5,000	\$ 500	\$ 4,500	\$ 0.11
	Center	8,500	-	8,500	-
	Davis	1,819	-	1,819	-
	Jackson	1,800	-	1,800	-
	North Bend	4,000	-	4,000	-
	Oregon	8,000	-	8,000	-
	Railroad	5,000	-	5,000	-
	Washington	4,550	150	4,400	0.03
	Wayne	15,575	775	14,800	0.05

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Steuben County	Clear Lake	\$ 3,882	\$ -	\$ 3,882	\$ -
	Fremont	8,000	-	8,000	-
	Jackson	15,300	500	14,800	0.03
	Jamestown	10,000	-	10,000	-
	Millgrove	-	-	-	-
	Otsego	6,200	-	6,200	-
	Pleasant	70,000	12,000	58,000	0.21
	Richland	3,000	-	3,000	-
	Salem	6,200	-	6,200	-
	Scott	6,000	-	6,000	-
	Steuben	5,000	-	5,000	-
York	-	-	-	-	
Sullivan County	Cass	\$ 6,350	\$ -	\$ 6,350	\$ -
	Curry	37,150	10,450	26,700	0.39
	Fairbanks	6,340	790	5,550	0.14
	Gill	10,325	1,055	9,270	0.11
	Haddon	22,530	4,230	18,300	0.23
	Hamilton	52,000	12,010	39,990	0.30
	Jackson	14,800	7,000	7,800	0.90
	Jefferson	5,380	980	4,400	0.22
	Turman	5,340	840	4,500	0.19
Switzerland County	Cotton	\$ 6,300	\$ -	\$ 6,300	\$ -
	Craig	9,500	-	9,500	-
	Jefferson	30,000	-	30,000	-
	Pleasant	6,500	-	6,500	-
	Posey	6,500	-	6,500	-
	York	10,000	-	10,000	-
Tippecanoe County	Fairfield	\$ 157,300	\$ 58,530	\$ 98,770	\$ 0.59
	Jackson	5,090	750	4,340	0.17
	Lauramie	8,000	250	7,750	0.03
	Perry	6,000	-	6,000	-
	Randolph	3,200	200	3,000	0.07
	Sheffield	12,100	100	12,000	0.01
	Shelby	4,150	150	4,000	0.04
	Tippecanoe	10,850	850	10,000	0.09
	Union	-	-	-	-
	Wabash	19,815	2,815	17,000	0.17
	Washington	7,500	2,500	5,000	0.50
	Wayne	3,600	400	3,200	0.13
	Wea	69,650	15,650	54,000	0.29
Tipton County	Cicero	\$ 33,300	\$ 1,750	\$ 31,550	\$ 0.06
	Jefferson	2,800	-	2,800	-
	Liberty	7,000	-	7,000	-
	Madison	5,000	2,650	2,350	1.13
	Prairie	5,000	-	5,000	-
	Wildcat	17,000	-	17,000	-
Union County	Brownsville	\$ 1,780	\$ 280	\$ 1,500	\$ 0.19
	Center	6,396	-	6,396	-
	Harmony	-	-	-	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	Poor Relief <u>Appropriations</u>	Administration <u>Appropriations</u>	Assistance <u>Appropriations</u>	Administration per \$1 of <u>Assistance</u>
Union County <i>(continued)</i>	Harrison	\$ 2,381	\$ -	\$ 2,381	\$ -
	Liberty	1,000	-	1,000	-
	Union	2,000	-	2,000	-
Vanderburgh County	Armstrong	\$ 3,100	\$ 100	\$ 3,000	\$ 0.03
	Center	193,275	73,575	119,700	0.61
	German	14,360	1,535	12,825	0.12
	Knight	340,475	115,375	225,100	0.51
	Perry	184,096	120,396	63,700	1.89
	Pigeon	1,274,424	476,924	797,500	0.60
	Scott	10,500	2,500	8,000	0.31
	Union	2,600	2,600	-	-
Vermillion County	Clinton	\$ 75,751	\$ 20,151	\$ 55,600	\$ 0.36
	Eugene	21,660	3,660	18,000	0.20
	Helt	78,450	22,650	55,800	0.41
	Highland	9,300	900	8,400	0.11
	Vermillion	23,060	6,060	17,000	0.36
Vigo County	Fayette	\$ 12,000	\$ 4,400	\$ 7,600	\$ 0.58
	Harrison	420,691	218,191	202,500	1.08
	Honey Creek	27,745	3,745	24,000	0.16
	Linton	2,100	100	2,000	0.05
	Lost Creek	23,500	4,100	19,400	0.21
	Nevins	8,000	1,980	6,020	0.33
	Otter Creek	15,600	1,100	14,500	0.08
	Pierson	3,890	2,290	1,600	1.43
	Prairie Creek	7,537	675	6,862	0.10
	Prairieton	3,480	1,080	2,400	0.45
	Riley	9,000	2,500	6,500	0.38
	Sugar Creek	127,264	59,774	67,490	0.89
Wabash County	Chester	\$ 32,000	\$ 7,343	\$ 24,657	\$ 0.30
	Lagro	18,500	4,300	14,200	0.30
	Liberty	18,100	1,100	17,000	0.06
	Noble	87,850	19,600	68,250	0.29
	Paw Paw	7,248	50	7,198	0.01
	Pleasant	9,200	1,100	8,100	0.14
	Waltz	4,200	300	3,900	0.08
Warren County	Adams	\$ 1,900	\$ 900	\$ 1,000	\$ 0.90
	Jordan	4,900	400	4,500	0.09
	Kent	2,200	600	1,600	0.38
	Liberty	5,000	500	4,500	0.11
	Medina	3,450	450	3,000	0.15
	Mound	5,000	850	4,150	0.20
	Pike	5,400	400	5,000	0.08
	Pine	-	-	-	-
	Prairie	2,000	500	1,500	0.33
	Steuben	-	-	-	-
	Warren	3,900	900	3,000	0.30
	Washington	15,000	1,000	14,000	0.07
Warrick County	Anderson	\$ 13,600	\$ 4,050	\$ 9,550	\$ 0.42

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
Warrick County <i>(continued)</i>	Boon	\$ 44,100	\$ 6,400	\$ 37,700	\$ 0.17
	Campbell	6,000	6,000	-	-
	Greer	9,920	720	9,200	0.08
	Hart	-	-	-	-
	Lane	5,000	500	4,500	0.11
	Ohio	91,524	16,224	75,300	0.22
	Owen	3,000	540	2,460	0.22
	Pigeon	4,000	360	3,640	0.10
	Skelton	15,000	1,890	13,110	0.14
	Washington County	Brown	\$ 5,225	\$ 425	\$ 4,800
Franklin		5,362	400	4,962	0.08
Gibson		2,900	100	2,800	0.04
Howard		5,800	100	5,700	0.02
Jackson		5,500	300	5,200	0.06
Jefferson		3,000	-	3,000	-
Madison		6,825	250	6,575	0.04
Monroe		3,125	325	2,800	0.12
Pierce		4,900	400	4,500	0.09
Polk		3,000	-	3,000	-
Posey		5,250	250	5,000	0.05
Vernon		2,200	300	1,900	0.16
Washington		39,160	1,460	37,700	0.04
Wayne County		Abington	\$ 3,250	\$ -	\$ 3,250
	Boston	-	-	-	-
	Center	31,000	4,500	26,500	0.17
	Clay	8,000	-	8,000	-
	Calton	2,700	-	2,700	-
	Franklin	5,000	-	5,000	-
	Greene	7,500	-	7,500	-
	Harrison	1,500	-	1,500	-
	Jackson	57,490	40,070	17,420	2.30
	Jefferson	48,000	22,000	26,000	0.85
	New Garden	12,550	-	12,550	-
	Perry	3,000	-	3,000	-
	Washington	4,810	810	4,000	0.20
	Wayne	1,057,594	438,594	619,000	0.71
	Webster	7,000	-	7,000	-
Wells County	Chester	\$ 5,000	\$ 5,000	\$ -	\$ -
	Harrison	160,000	7,950	152,050	0.05
	Jackson	8,800	200	8,600	0.02
	Jefferson	14,505	2,625	11,880	0.22
	Lancaster	40,000	1,400	38,600	0.04
	Liberty	10,100	-	10,100	-
	Nottingham	17,000	-	17,000	-
	Rockcreek	4,500	-	4,500	-
	Union	12,000	-	12,000	-
White County	Big Creek	\$ 2,200	\$ -	\$ 2,200	\$ -
	Cass	-	-	-	-
	Honey Creek	9,500	-	9,500	-
	Jackson	2,500	-	2,500	-

**Poor Relief Appropriations:
Administration and Assistance Appropriations**

<u>County</u>	<u>Township</u>	<u>Poor Relief Appropriations</u>	<u>Administration Appropriations</u>	<u>Assistance Appropriations</u>	<u>Administration per \$1 of Assistance</u>
White County <i>(continued)</i>	Liberty	\$ -	\$ -	\$ -	\$ -
	Lincoln	2,500	-	2,500	-
	Monon	16,650	600	16,050	0.04
	Prairie	3,600	684	2,916	0.23
	Princeton	6,500	-	6,500	-
	Round Grove	750	-	750	-
	Union	47,883	6,603	41,280	0.16
	West Point	1,300	-	1,300	-
Whitley County	Cleveland	\$ 8,500	\$ -	\$ 8,500	\$ -
	Columbia	30,000	-	30,000	-
	Etna Troy	5,500	-	5,500	-
	Jefferson	3,500	-	3,500	-
	Richland	15,000	-	15,000	-
	Smith	11,000	-	11,000	-
	Thorncreek	10,000	-	10,000	-
	Union	10,000	500	9,500	0.05
Washington	4,500	-	4,500	-	

Exhibit B-5: City Clerk

As detailed in the report, approximately 33 people work in the city clerk's offices within the nine second-class cities that do not have city courts. Personnel costs associated with these offices are provided in Table 1.

Table 1: Personnel Appropriations and Staff in Selected Second Class Cities

<u>City</u>	<u>County</u>	2002 <u>Appropriations</u>	Personnel <u>Appropriations</u>	<u>Staff</u>
Bloomington	Monroe	\$ 86,424	\$ 80,869	3
Evansville*	Vanderburgh	183,170	154,693	5
Fort Wayne	Allen	799,225	685,245	8
Kokomo*	Howard	39,050	32,979	1
Lafayette	Tippecanoe	105,360	93,731	3
Mishawaka	St. Joseph	122,496	102,062	3
New Albany	Floyd	46,850	42,350	2
Richmond	Wayne	120,784	104,734	3
South Bend	St. Joseph	287,963	225,312	5
		<u>\$ 1,791,322</u>	<u>\$ 1,521,975</u>	<u>33</u>

* Personnel appropriations and numbers are estimated.

Based on the consolidation of the functions performed by these clerk's offices into other existing services, total necessary staff size is estimated to be 21. This reduction assumes that a portion of the clerk's duties will be reassigned to people already within the other city departments. Table 2 shows that the reduction in staff size would equate to an estimated savings of \$557,276 each year. In this calculation, personnel costs per staff member are estimated by dividing total personnel appropriations per office by total staff in that office.

Table 2: Estimated Personnel Cost Savings

<u>City</u>	<u>County</u>	<u>Estimated Staff Reduction</u>	<u>Estimated Personnel Cost Savings</u>
Bloomington	Monroe	1	\$ 26,956
Evansville	Vanderburgh	2	61,877
Fort Wayne	Allen	3	256,967
Kokomo	Howard	-	-
Lafayette	Tippecanoe	1	31,244
Mishawaka	St. Joseph	1	34,021
New Albany	Floyd	1	21,175
Richmond	Wayne	1	34,911
South Bend	St. Joseph	2	90,125
		<u>12</u>	<u>\$ 557,276</u>

Exhibit B-6: Multi-County Jail

As mentioned in the body of the report, the Indiana Farm Bureau's 2003 County Government Statistical Report provides county-specific information on the county jail system. Such information includes total expenditures, expenditures for personnel, number of jailers and prisoners. Using this information, it was determined that in Indiana there are seven prisoners for every jailer.

Using this standard, it is possible to identify combinations of adjacent counties that would achieve this standard. Since many urban or mixed (urban and rural) counties are able to reach average staffing levels on their own, the focus for consolidation rested mainly in the 50 rural counties. In many instances, the number of jailers employed by the respective counties could be reduced if they combined forces. Table 1 details some examples of possible multi-county jails.

Seven examples, including 17 counties, were calculated. The personnel services impact of these seven consolidations totaled about \$1.8 million annually. These counties account for one-third of rural counties in Indiana. If all rural counties participated, \$5.40 million could be saved. If all counties pursued multi-county jails, annual cost savings are approximately \$10.52 million.

Multi-County Jail Examples

Example 1:

	<u>Personnel</u> <u>Appropriations</u>	<u>Total</u> <u>Appropriations</u>	<u>Number of</u> <u>Jailers</u>	<u>Prisoners</u> <u>Avg/Day</u>
County A	\$ 1,145,753	\$ 1,952,795	28	150
County B	1,088,171	2,230,859	24	25
	<u>\$ 2,233,924</u>	<u>\$ 4,183,654</u>	<u>52</u>	<u>175</u>

Average Prisoners per Jailer 3.37

Potential Reduction in Jailers	26
Average Jailer Salary	\$ 25,000
Reduction in Personnel Services	\$ 650,000

	<u>Personnel</u> <u>Appropriations</u>	<u>Total</u> <u>Appropriations</u>	<u>Number of</u> <u>Jailers</u>	<u>Prisoners</u> <u>Avg/Day</u>
Multi-County	\$ 1,583,924	\$ 3,533,654	26	175

Average Prisoners per Jailer 6.73

Example 2:

	<u>Personnel</u> <u>Appropriations</u>	<u>Total</u> <u>Appropriations</u>	<u>Number of</u> <u>Jailers</u>	<u>Prisoners</u> <u>Avg/Day</u>
County C	\$ 249,900	\$ 383,500	8	25
County D	-	243,750	16	65
County E	322,250	520,804	9	36
	<u>\$ 572,150</u>	<u>\$ 1,148,054</u>	<u>33</u>	<u>126</u>

Average Prisoners per Jailer 3.82

Potential Reduction in Jailers	15
Average Jailer Salary	\$ 25,000
Reduction in Personnel Services	\$ 375,000

	<u>Personnel</u> <u>Appropriations</u>	<u>Total</u> <u>Appropriations</u>	<u>Number of</u> <u>Jailers</u>	<u>Prisoners</u> <u>Avg/Day</u>
Multi-County	\$ 197,150	\$ 773,054	18	126

Average Prisoners per Jailer 7.00

Example 3:

	<u>Personnel</u> <u>Appropriations</u>	<u>Total</u> <u>Appropriations</u>	<u>Number of</u> <u>Jailers</u>	<u>Prisoners</u> <u>Avg/Day</u>
County F	\$ 342,198	\$ 455,198	5	25
County G	939,076	2,713,276	27	155
	<u>\$ 1,281,274</u>	<u>\$ 3,168,474</u>	<u>32</u>	<u>180</u>

Average Prisoners per Jailer 5.63

Potential Reduction in Jailers	7
Average Jailer Salary	\$ 25,000
Reduction in Personnel Services	\$ 175,000

	<u>Personnel</u> <u>Appropriations</u>	<u>Total</u> <u>Appropriations</u>	<u>Number of</u> <u>Jailers</u>	<u>Prisoners</u> <u>Avg/Day</u>
Multi-County	\$ 1,106,274	\$ 2,993,474	25	180

Average Prisoners per Jailer 7.20

Example 4:

	<u>Personnel</u> <u>Appropriations</u>	<u>Total</u> <u>Appropriations</u>	<u>Number of</u> <u>Jailers</u>	<u>Prisoners</u> <u>Avg/Day</u>
County H	\$ 506,683	\$ 775,468	5	30
County I	573,306	677,656	14	26
County J	646,998	962,016	11	50
	<u>\$ 1,726,987</u>	<u>\$ 2,415,140</u>	<u>30</u>	<u>106</u>

Average Prisoners per Jailer 3.53

Potential Reduction in Jailers	15
Average Jailer Salary	\$ 25,000
Reduction in Personnel Services	\$ 375,000

	<u>Personnel</u> <u>Appropriations</u>	<u>Total</u> <u>Appropriations</u>	<u>Number of</u> <u>Jailers</u>	<u>Prisoners</u> <u>Avg/Day</u>
Multi-County	\$ 1,351,987	\$ 2,040,140	15	106

Average Prisoners per Jailer 7.07

Exhibit B-7: Joint Purchasing

Local governmental entities could benefit from the application of joint purchasing, particularly in purchasing large equipment and vehicles. As the example detailed in the report demonstrated, a sample of government purchases would have saved roughly 18% if the state's Quantity Purchase Agreement (QPA) program had been used.

In order to determine the potential cost savings of joint purchasing statewide, the percent of total appropriations that was spent on equipment and vehicles was estimated using line-item budgets for a sample of governmental units. These findings are detailed in Table 1 below.

Table 1: Equipment & Vehicles as Percentage of Total Appropriations

	<u>Total</u> <u>Appropriations</u>	<u>Equipment</u> <u>& Vehicles</u>	<u>Percent</u>
Vanderburgh County	\$ 83,566,693	\$ 782,750	0.94%
Center Township - Delaware County	2,691,824	41,293	1.53%
Fort Wayne	157,485,754	1,473,635	0.94%
Bloomington	38,276,041	1,139,985	2.98%
Muncie	36,513,488	611,080	1.67%

Based on these samples, Equipment & Vehicles is estimated to be 1% of total appropriations. Statewide, this equals \$42,417,429. Applying the 18% savings estimated by the QPA examples, potential savings associated with a joint purchasing program equal \$7,635,137. Because the sample of non-QPA purchases was not statistically significant, a more conservative estimate of 10% of total Equipment & Vehicles appropriations equals \$4,241,743.