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# **Report on Financial Analysis of the Proposed Reorganization of the City of Muncie and Delaware County**

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**DRAFT**  
**May 31, 2011**



**Report on Financial Analysis of the Proposed Reorganization  
of the City of Muncie and Delaware County**

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## Purpose of the Report

Crowe Horwath LLP ("Crowe") has been engaged by the Delaware County Commissioners ("County Commissioners") and the Mayor of the City of Muncie ("Mayor") to provide financial analyses of the proposed reorganization of the City of Muncie ("City") and Delaware County ("County") into one newly-created and newly named Consolidated City of Muncie and Delaware County ("Consolidated Entity") prepared by the Muncie-Delaware County Government Reorganization Committee ("Committee"). The Committee was established to evaluate possible options for the reorganization of the City and the County into one Consolidated Entity. In addition, the Committee is responsible for preparing the Plan of Reorganization ("Plan") (to be discussed herein) for adoption by the City of Muncie City Council ("City Council") and the County Commissioners. Certain items required to be in the Plan specifically address financial matters. Crowe has been asked to evaluate the following items per the agreed-upon scope of services:

- Estimate the property tax levies and property tax rates for each taxing district affected by the proposed reorganization based on budget and levy assumptions provided by the City and County for each of the taxing units that are proposed to be included in the Plan.
- Estimate cost savings and/or expenditure and levy reductions that may be accomplished, if any, based upon the difference between the total estimated budget, property tax levy and property tax rate for the Consolidated Entity compared to the aggregate existing budgets, property tax levies and property tax rates of each of the taxing units proposed to be included in the Plan.
- Adjust each taxing district property tax rate to include funding the property tax levy currently required to pay the outstanding debt of each taxing unit proposed to be included in the Plan.
- Advise and consult with the Commissioners, Mayor and City Council, as requested, on what assets, if any, that may be shared or absorbed in the proposed consolidation.
- Prepare a side-by-side comparison of the estimated new property tax levies and property tax rates for all taxing districts affected by the Plan to the most recently-approved property tax levies and property tax rates and the proposed change to each taxing unit.

The summary of the analysis is included in this Draft Report on Financial Analysis of the Proposed Reorganization of the City of Muncie and Delaware County ("Draft Report").

IC 36-1.5-4-18 requires a reorganization committee to include a statement of: (1) whether a fiscal impact analysis concerning the proposed reorganization has been prepared or has not been prepared by or on behalf of the reorganization committee; and (2) whether a fiscal impact analysis concerning the proposed reorganization has been made available or has not been made available to the public by or on behalf of the reorganization committee.

This Draft Report provides a fiscal analysis of the current proposal of the form of governance recommended for adoption by the Committee. However, final property tax levies, tax rates and distributions of revenue as permitted by law will be determined by the governing authorities of the Consolidated Entity.

In the preparation of this Draft Report, we have not conducted an audit or an examination, the objective of which would be the expression of an opinion of any financial or supplemental data or any of the assumptions identified in this Draft Report. Accordingly, we do not express such an opinion. We have no responsibility to update this Draft Report for events and circumstances occurring after the date of this Draft Report.

Government Modernization Act

In 2006, the Indiana General Assembly adopted the Government Modernization Act ("Act"), now codified under Indiana Code (IC) 36-1.5. The Act was adopted in order to "grant broad powers to enable political subdivisions to operate more efficiently by eliminating restrictions under existing law that (a) impede the economy of operation of; (b) interfere with the ease of administration of; (c) inhibit cooperation among; and (d) thwart better government by; political subdivisions." In addition, the Act encourages "efficiency by and coordination among political subdivisions to: (a) reduce reliance on property taxes; and (b) enhance the ability of political subdivisions to provide critical and necessary services." The Act grants political subdivision's the authority to reorganize, to use cooperative agreements to achieve government functions or transfer responsibilities between offices. For the purposes of this Draft Report, Crowe will focus on the ability to reorganize as this is the path currently proposed by the Committee.

The Act allows for a wide range of reorganizations dependent on the type of political subdivisions participating in the process. Included in this is the authority for a municipality and a county (other than Marion County) to reorganize. The participating political subdivisions are allowed to either consolidate into a single new political subdivision or can consolidate into one of the participating political subdivisions. When the reorganization becomes effective, the original participating subdivisions cease to exist and only the reorganized political subdivision remains. At the same time, the responsibilities, assets and liabilities of the original political subdivision are transferred to the reorganized political subdivision.

The process of reorganization can be initiated in one of two ways. The first method would be that the legislative body of a political subdivision adopts a resolution which proposes the reorganization. In the case of a reorganization involving a municipality and a county, the resolution must also state whether the countywide vote on the public question should include a rejection threshold. The other mechanism for initiating reorganization would be through a written petition signed by at least five percent (5%) of the voters of a political subdivision, as certified by the clerk of the political subdivision. If a petition is the initiating document, the legislative body of the political subdivision in which the voters are located must conduct a public hearing on the proposed reorganization and adopt a resolution which indicates their decision to propose a reorganization (either as originally proposed by the voters' petition or with modifications to the original petition) or decline to participate in a reorganization.

After adoption of a resolution indicating the desire to participate in a reorganization, that resolution is forwarded to the other affected political subdivision. These other political subdivisions must adopt their own resolution proposing to participate in a reorganization or declining to participate. Participating political subdivisions must ultimately adopt substantially identical resolutions.

Once the reorganization resolutions have been adopted, the participating political subdivisions will appoint members to a reorganization committee. The reorganization committee is provided the authority to conduct public hearings on the reorganization process and provided access to the books and records of the participating political subdivisions. The main deliverable of the reorganization committee is the Plan. The Plan will govern the actions, duties and powers of the reorganized political subdivisions that are not specified by law. The following elements are required to be included in the Plan:

- Name and description of the reorganized political subdivision.
- Description of the boundaries of the reorganized political subdivision.
- Description of the taxing areas in which taxes to retire obligations of the reorganizing political subdivisions will be imposed.

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- Description of the legislative body, fiscal body and executive of the reorganized political subdivision, including descriptions of the election or appointment districts and the manner in which members of these bodies will be elected or appointed.
- Description of the services to be offered by the reorganized political subdivision and the service areas in which the services will be offered.
- Approach to the disposition of the personnel, agreements, assets and liabilities of the reorganizing political subdivisions.
- Any other information the reorganization committee deems to be necessary or appropriate or that the legislative bodies of the participating political subdivisions require of the reorganization committee.

In the case of a reorganization including a municipality and a county, the Plan must also include information regarding voter thresholds. If the legislative bodies of the participating political subdivisions indicated the countywide vote on the reorganization should have a rejection threshold, the reorganization committee must include the threshold in the Plan. This threshold must be the same for each participating political subdivision. In addition, the reorganization committee must include in the Plan the percentage of voters who must vote, on a countywide basis, to approve the reorganization. This "countywide vote approval percentage" must be greater than fifty percent (50%).

The reorganization committee must present the Plan to the legislative bodies of the participating political subdivisions no later than one year after certification of the resolutions initiating the reorganization. The legislative bodies of the political subdivisions must consider a resolution on the Plan during at least two separate meetings and must conduct a public hearing on the resolution. After the public hearing, the legislative bodies may adopt the Plan as presented by the reorganization committee, adopt the plan with modifications or reject the plan and require the reorganization committee to submit a new plan within 30 days. This process continues until the legislative bodies of all participating political subdivisions have adopted the same Plan. If a final Plan has not been adopted by at least one of the participating political subdivisions within one year of the initial presentation of the Plan, the reorganization committee must submit a final plan to the legislative body within one month after the expiration of the one year period. If the legislative body fails to take action, the plan is considered approved. If the legislative body adopts a resolution rejecting the plan then, at least ten percent (10%) of the voters of the political subdivisions may file a petition that puts the plan to a public question (referendum).

After approval of the Plan by all participating political subdivisions, a public question will be placed on the next regularly scheduled election ballot. The question will ask if the political subdivisions should be reorganized into a single political subdivision. Assuming a majority of the voters in each participating subdivision approve the public question, the reorganization is adopted. In the case of a reorganization involving a municipality and a county, the percentage of voters who approve the reorganization on a countywide basis must be at least equal to the countywide vote approval percentage. In addition, if a rejection threshold was adopted, the percentage of voters voting against the reorganization must be less than the rejection threshold for the reorganization to be approved. Assuming the voters approve the reorganization, the reorganized political subdivision becomes effective according to the process and timing identified in the Plan.

Muncie-Delaware County Reorganization Efforts

Plan of Reorganization Proposal

The Muncie-Delaware County Government Reorganization Committee ("Committee") is made up of eight Committee Members. The Members are: Eric Damian Kelly, Chair; Gary Addison, Vice Chair; Lee Ann Mengelt, Secretary; Denise Moore; Joe Russell; Billie Shephard; George Sheridan; and Alan Wilson. This Committee submitted a Plan of Reorganization ("Plan") to the City Council and the County Commissioners in June 2010. The City Council and the County Commissioners must adopt the plan with modifications or reject the Plan by June 2011. The Committee then has thirty (30) days to respond to any modifications. After approval of the Plan, a referendum question will be placed on the November 2012 election ballot for the public vote. If the Plan is approved, it will be effective in January 2015. The timing of the adoption of the Plan in 2012 would shorten the then current Mayor's term to three (3) years and the City Council's, County Council's and the County Commissioner's term to two (2) years.

According to the Plan, the purpose of the Plan is to allow the government to function without some of the current constraints of Indiana law and increase the efficiency of operation of government, simplify the administration of government, create a more cooperative government and thereby a better government.

The Plan provides for one County Executive as the presiding Officer of the Consolidated Council and the Chief Executive of the Consolidated Entity. This County Executive would replace the Mayor and the Board of County Commissioners. Legislative and fiscal responsibilities would be handled by one Consolidated Council (as defined in the Plan), replacing the Common Council of the City of Muncie and the County Council of Delaware County. In addition to these elected offices and bodies, certain county offices were identified to remain the same as before reorganization. The offices identified are as follows:

- County Assessor;
- County Clerk of Courts;
- County Recorder;
- County Treasurer;
- County Sheriff; and
- County Coroner

According to the Constitution for the State of Indiana, Article 6, Section 2, the County offices of the Clerk of the Circuit Court, Auditor, Recorder, Treasurer, Sheriff, Coroner and Surveyor are all elected positions in each County. However, the functions of the Auditor and Surveyor will be modified as discussed herein. All other departments, agencies or boards would remain and become entities of the newly-created government.

In regard to the collection of revenue for the provision of services, the Plan identifies five potential type of taxing areas.

- **General Service Area** – The General Service Area would include all of the area of the newly-created Consolidated Entity.
- **Urban Service Area** – The Urban Service Area would consist of the total area of the City immediately prior to the effective date of the consolidation.

- **Rural Service Area** – The Rural Service Area would include areas within the boundaries of the Consolidated Entity but not within the Urban Service Area and not within the boundary of any municipality other than the City as such municipality existed on the day before the effective date.
- **Rural Fire Service Area** – The Rural Fire Service Area includes all areas for which the Consolidated Entity is responsible for providing fire protection but not the area within the Urban Service Area.
- **Special Service Areas** – The Special Service Area may be established through an ordinance by the Consolidated Entity to include areas that correspond to the boundaries of a municipality that is not covered under this Plan.

The table below identifies the services specifically identified in the Plan to be included in each of the recommended taxing areas, except the Rural Fire Service Area and the Special Service Area. In addition to these identified services, other services may be provided within any of the taxing areas as the need for such services is established.

Service Areas	Services
General Service Area	General administration, 911 service, animal control, building commissioners, controller and finance, emergency medical services, engineering and surveying, drainage and storm water to the extent that such services are the responsibility of the Consolidated Entity, public lands, including publicly owned parks, fairgrounds, cemeteries, recreational facilities, public health, planning and geographic information services, redevelopment, bridges, management, operation and maintenance of buildings and other real property owned by the Consolidated Entity. The General Service Area shall also serve as the tax base for paying for general county services such as: council, county executive, county administrator and other central administrative staff, chief financial officer and related functions, personnel and human resources, insurance and risk management, Auditor, Treasurer, Recorder, Clerk and local share of court operations and the Sheriff's duties including operation of the jail and building security but not including Rural Service Area police functions.
Urban Service Area	Street lighting, City Court, City Clerk, police protection, and fire protection.
Rural Service Area	Police patrol provided by the Sheriff's department.

- The Common Council, the County Commissioners, the County Council, and the Mayor would be abolished. The budgeted expenses associated with these entities would be eliminated, or transferred to the entities that would assume their functions. For example, the Mayor and County Commissioners' budgets were divided in half and each half was applied to the newly created County Executive and County Administrator Offices to provide funding for the transferred functions.



- The Offices of Assessor, Circuit Clerk, Coroner, Recorder, Treasurer, and Sheriff will remain with their current duties and those additional duties necessary to operate the Consolidated Entity.
- The newly created County Administrator will serve as the Chief Operating Officer for the Consolidated Entity. The duties will include preparing reports and researching information for the Consolidated Council and other day-to-day operations of the Consolidated Entity.
- The newly created Chief Financial Officer shall serve as the Controller. This person would be responsible for preparation of the annual budget and monthly financial reports to be presented to the Consolidated Council. Other duties include purchasing and traditional functions performed by the County Auditor, including issuance of warrants, all duties related to the examination and settlements of accounts of the Consolidated Entity, and collect money due to the Consolidated Entity.
- The County Surveyor will continue to exist so long as required by the Indiana Constitution; however, all duties will be performed by the newly created County Executive.
- The County Auditor will have authority to collect money owed to the Consolidated Entity and may be assigned duties of the Clerk if the Consolidated Council determines it is appropriate. The County Auditor will transfer the following duties to the newly created Chief Financial Officer: issuance of warrants (including redemption and cancellation) and examination and settlement of accounts of the Consolidated Entity.
- The annual budget would be subject to review and approval by the Consolidated Council, who may reduce, modify, and approve the budget at public meetings in a manner consistent with current law.
- The Consolidated Council shall have all legislative authority on ordinances, including the budget ordinance. The Consolidated Council must have at least eight (8) members to have a quorum and at least a majority of those present to adopt any ordinance.
- All governmental or quasi-governmental authorities, bureaus, and taxing districts that currently have their budgets reviewed by either the City or County Council shall have their budgets reviewed by the Consolidated Council.

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**MAP OF SERVICE AREAS**

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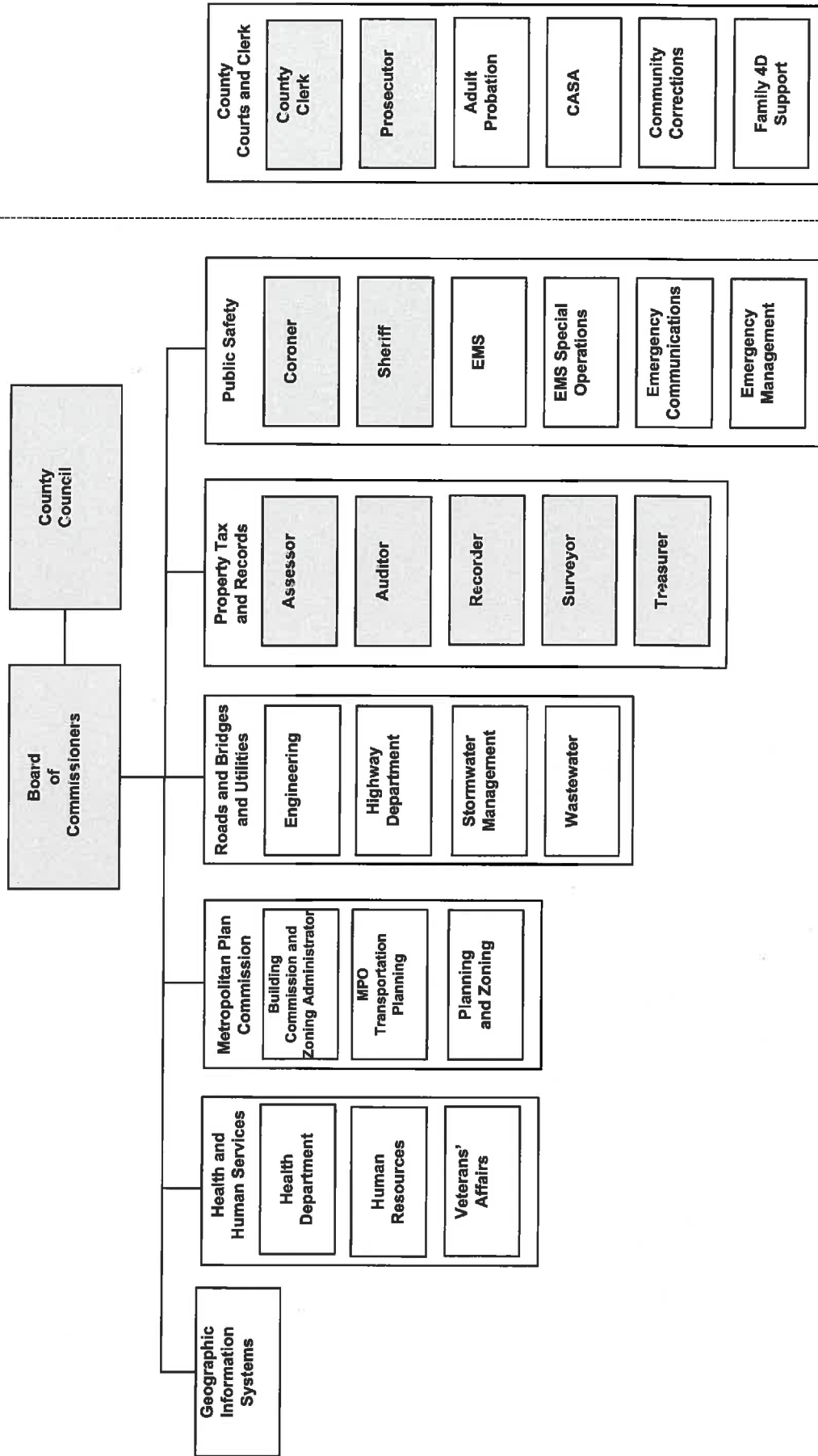
This map delineates the General, Urban, and Rural Service Areas described above, but does not include any Special Services Districts that may be established by the Consolidated Council.

(insert Map)

The Committee has recommended a proposed reorganization structure. This structure addressed the proposed elected officials to be included in the Plan. The diagrams on pages 9, 10 and 11 show a comparison of the current structures and the proposed structure. Under the current structure, there are a combined 35 elected officials. Under the proposed structure for the Consolidated Entity, this would be reduced to 29 elected officials. The two primary areas of consolidation of elected officials results from changes in the executive office and the legislative bodies. Currently, the Mayor serves as the executive of the City, and the County is governed by a three-member Board of Commissioners. These two offices or boards would be reduced to a single executive – the County Executive. Legislatively, the City currently has a nine-member Common Council while the County has a seven-member County Council. These councils would be combined into a single fifteen-member Consolidated Council, including seven district representatives, seven at-large members, and the County Executive will serve as the Presiding Officer. Other services not falling under the direct jurisdiction of the identified elected officials would be provided by various appointed departments, boards and commissions. Those offices have been defined by the Committee and include the following:

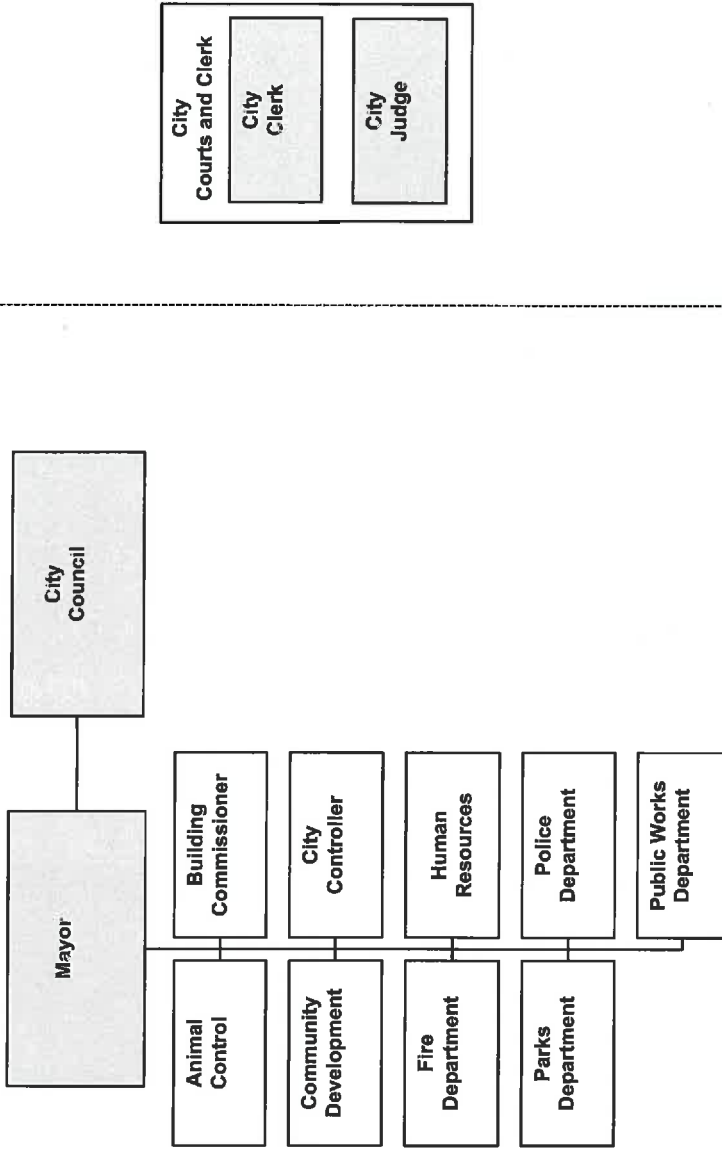
<b>Consolidated Entity Departments</b>	<b>Current County Departments</b>	<b>Current City Departments</b>
Assessor	Assessor	
Auditor	Auditor	
Coroner	Coroner	
Finance		Controller
Human Resources	Human Resources	Human Resources
Information Technology		
Public Lands		Parks Department
Public Planning and Economic Development	MPO Transportation Planning; Planning and Zoning; and Engineering	Community Development
Public Safety	Health Department, EMS; EMS Special Operations; Emergency Communications; and Emergency Management	Animal Control
Public Works	Geographic Information Systems; Highway Department; Stormwater Management; and Wastewater	Public Works
Recorder	Recorder	
Regulatory Agencies	Building Commission and Zoning Administrator	Building Commissioner
Sheriff	Sheriff	
Surveyor	Surveyor	
Treasurer	Treasurer	
Urban Fire Department		Fire Department
Urban Police Department		Police Department
Veteran Services	Veterans' Affairs	

Current County Organizational Structure



NOTE: Elected Officials are represented by shaded boxes

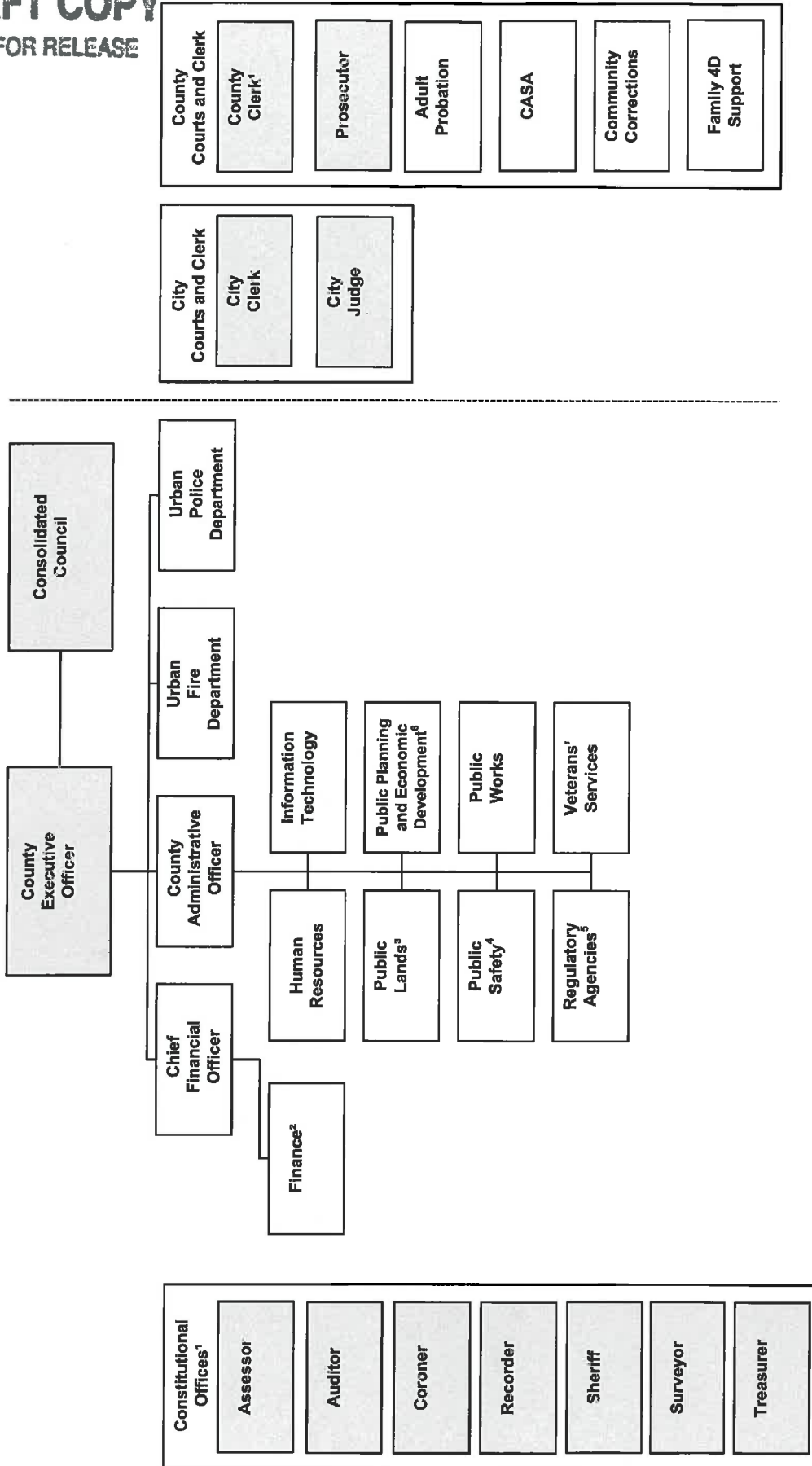
Current City Organizational Structure



NOTE: Elected Officials are represented by shaded boxes

The following services are governed by boards: Muncie Human Rights Commission, Muncie Sanitary District, Beech Grove Cemetery

Proposed 2015 Consolidated Organizational Structure



NOTE: Elected Officials are represented by shaded boxes

<sup>1</sup> Constitution of the State of Indiana, Article 6, Section 2 requires each County to elect an individual to each position  
<sup>2</sup> All functions of the County Auditor will be conducted by the Department of Finance except those related to property tax billings and collections  
<sup>3</sup> Includes the Beech Grove Cemetery Board  
<sup>4</sup> Public Health responsibilities of the Delaware County Health Department will be consolidated into the Department of Public Safety. Includes coordination with the County Coroner  
<sup>5</sup> Includes the Muncie Human Rights Commission  
<sup>6</sup> Any statutory duties of the County Surveyor not assigned to the Public Works Department will be consolidated into the Department of Public Planning and Economic Development

## Financial Analysis of Reorganization

### Process for Financial Analysis

Crowe has prepared the following financial analysis of the proposed reorganization as requested by the Mayor and County Commissioners. The financial analysis has been based on the proposed reorganization structures currently identified by the Committee. In order to complete this analysis, Crowe has performed the following tasks:

- Analysis of budgeted expenditures by department based on 2011 budget information for the City and the County as obtained from the City Controller and the County Auditor.
- Analysis of outstanding debt of the City and the County.
- Analysis of anticipated revenues based on 2011 budget information for the City and the County as obtained from the City Controller and the County Auditor.
- Calculation of estimated tax levies and tax rates for a General Service Area, an Urban Service Area, and a Rural Service Area based on the budgeted expenditures and revenues.
- Comparison of calculated tax rates to the Pay 2011 tax year actual tax rates.
- Analysis of certain other items as requested by the Mayor, County Commissioners and the City Council.

The financial analysis is supported by the attached appendices which are summarized in the following narrative of this Draft Report.

### Summary of Tax Levy and Tax Rate Creation

In order to understand the results of the financial analysis, it is first necessary to understand the process by which tax levies and tax rates are created. This section provides a short summary of this process. While this is a simplified summary of the process, it provides certain key equations which are critical to the financial analysis.

Each year, taxing units use a statutorily-required budgeting process for setting their budgets for the next year. During this process, taxing units must identify their proposed budgeted expenditures for various services. These expenditures are broken into four categories:

- Personal Services – 100 Series
- Supplies – 200 Series
- Other Supplies and Services – 300 Series
- Capital Outlay – 400 Series

Salaries, wages and employee benefits are included within the Personal Services category. Supplies primarily include general office supplies, certain tools necessary, or other consumable items for operation of a particular department. Other Supplies and Services is a catch-all for many other expenditures and includes any contractual services employed by a department, such as lease payments (other than equipment leases) and debt service payments. Capital Outlay includes any expenditures of a capital nature. This could include building improvements, vehicle or equipment purchases, and other capital items.

As part of the budget process, units also must estimate miscellaneous revenues anticipated to be received by the taxing unit in the next year. These revenues do not include property taxes as those will be captured through the tax levy. Rather, miscellaneous revenues include, but are not limited to, local option income tax revenue, excise tax revenue, grants, riverboat revenue allocations, fee revenue, reimbursements, licensing revenue, rental income, permit revenue, and interest income. In addition, cash balances for each fund of the taxing unit will be identified on the budget form, as a taxing unit could utilize available cash balances to fund budgeted expenditures. For the purposes of this Draft Report, we have not included cash balances in our consideration for property tax levies. Finally, desired operating balances are identified in order to produce a final proposed property tax levy. Both cash balances and operating balances, however, primarily serve as cash flow management tools in the budget. On a continuing annual basis, structural budget balance can only be achieved by annual revenues equaling or exceeding annual expenditures. Because of this, the net impact of the cash and operating balances has been assumed to be zero for the purposes of this Draft Report. After subtracting the estimated miscellaneous revenues from the estimated expenditures, the remainder of the expenditures would be funded through a property tax levy for those funds which are allowed to levy a property tax. The property tax levy in this Draft Report is therefore calculated according to the following equation:

$$\text{Estimated Expenditures} - \text{Estimated Miscellaneous Revenues} = \text{Property Tax Levy}$$

After the calculation of the property tax levy for each fund of the taxing unit, it is necessary to calculate the tax rate that will be needed in order to fulfill the tax levy. To do this, the net assessed value of taxable property within a particular taxing district for which the fund is applicable is calculated. The property tax levy is then spread across this net assessed value to calculate the tax rate. The tax rate is typically expressed in dollars and cents per \$100 of net assessed value. The formula for the calculation of the tax rate is:

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

*Analysis of Expenditures*

As the summary above describes, the budget process is often initiated by evaluating expenditures for the services to be provided. For the purposes of this financial analysis, Crowe has started with analyzing the budgeted expenditures for the City and the County for the 2011 budget year. To do this, Crowe identified the expenditures associated with each department by expenditure category for the City and the County separately. The expenditures are identified in Appendices A through F. The distinction between the appendices will be discussed further in this Draft Report. In some instances, Crowe may have broken out certain items into functional "departments" that are different from the current authority of existing city or county departments. These "departments" have been broken out as such to allow for easier categorization of expenditures between the various taxing districts. Upon actual implementation of the proposed reorganization, these "departments" may not be identified separately for the purposes of actual governance. However, for the purposes of the financial analysis, the expenditures associated with these "departments" would likely stay within the proposed General Service Area, Urban Service Area, or Rural Service Area.

After detailing out the various expenditures by proposed reorganization department, Crowe assigned each department to a particular area. Crowe used a similar approach to the areas identified in the Plan and has categorized expenditures into either a General Service Area, a Urban Service Area, or a Rural Service Area.



Appendix A includes all of the budgeted departments which Crowe has assigned to the General Service Area. This area would include all of the proposed elected officials, all currently joint boards and departments, and all County-specific departments. The funds identified in this appendix include only those funds which are identified to have a levy on the City's or the County's 1782 Notice for 2011. The 1782 Notice identifies those funds which are considered for the purposes of property tax levies. Other funds not directly included in the property tax levy calculation are identified in later appendices. The total expenditures allocated to the General Service Area equal \$31,268,301.

Appendix B includes all of the departments which Crowe has assigned to the Urban Service Area. This area is comprised of City-specific departments which provide services above and beyond what are available in the General Service Area. These expenditures are based on only those funds which are included in the calculation of the property tax levy. The total expenditures allocated to the Urban Service Area equal \$26,921,612.

Appendix C includes the patrol function of the Sherriff's department which Crowe has assigned to the Rural Service Area. This area is comprised of a County-specific department which provides services above and beyond what are available in the General Service Area. Again, these expenditures are based on only the fund which is included in the calculation of the property tax levy. The total expenditures allocated to the Rural Service Area equal \$2,766,367.

Appendices D through and including F capture expenditure data for other funds of the City and County which do not impact the property tax levy or rate process. This is due largely to these funds receiving revenues from other sources which are often budgeted, but not required to be accounted for in the formal budget process. Generally, these funds have very restricted uses as a matter of law or local policy; therefore, their inclusion as a resource that may support general government services would likely present an inaccurate picture of resources and property tax levy requirements for the reorganized Consolidated Entity. This would include, but is not limited to, tax increment financing (TIF) revenues, employee contributions for insurance benefits, and utility revenues. While these funds will not impact the remainder of the analysis in regard to property tax levy and tax rate, these funds are important as many of them provide support or additional funding for various departments of the City and the County. For the purposes of considering reorganization, the Committee should be aware of these funds as many may be considered in departments identified in the proposed reorganization structure. Appendices D through F are provided to allow for the expenditure data presented in this Draft Report that match to the total budgeted expenditures of the City and the County.

Appendix J identifies outstanding debt for which the City or the County levy a property tax. While both the City and the County have other debt, which will be discussed later in this Draft Report, there is one bond issue currently being paid by a property tax levy and tax rate. See "Analysis of Outstanding Debt".

The table below provides the sum of expenditures for both the County and the City, which equals the expenditures data provided in the 2011 budget information provided to Crowe.

<u>Expenditure</u>	<u>City</u>	<u>County</u>	<u>Total</u>
General Service Area	\$ 4,434,662	\$ 26,833,639	\$ 31,268,301
Urban Service Area	26,921,612	-	26,921,612
Rural Service Area	-	2,766,367	2,766,367
Property Tax Debt	52,530	1,698,470	1,751,000
Non-Property Tax Funds	5,786,126	8,376,745	14,162,871
<b>Total</b>	<b>\$ 37,194,930</b>	<b>\$ 39,675,221</b>	<b>\$ 76,870,151</b>

Analysis of Outstanding Debt

In addition to the budgeted expenditures for the provision of services, both the City and the County currently collect property taxes to pay for an outstanding bond issue. As identified above, this bond issue is included in Appendix J. As Appendix J shows, the City and the County currently levy a tax for the Mun-Del Building Corporation First Mortgage Refunding Bonds, Series 2009 ("2009 Bonds"). The County pays ninety-seven percent (97%) of the annual lease rental payment and the City pays three percent (3%) of the annual lease rental payment on the 2009 Bonds. The total lease rental payment due for 2011 is \$1,752,000 of which the County will be responsible for \$1,699,440 and the City will be responsible for \$52,560. The County is levying \$1,698,470 and the City is levying \$52,530. The difference is assumed to be paid from cash on hand.

While Appendix J identifies only those bond issues which require a property tax levy for repayment, all of the City and the County's debt is identified in Appendix I. The debt identified in Appendix I includes all of the debt outstanding for both the City and the County as of April 1, 2011. These bonds have not been included in this financial analysis as they would not have been budgeted for the 2011 budget year. The bonds listed in Appendix I which are not also listed in Appendix J are paid through other revenue sources such as income tax revenues or TIF revenues. They do not impact the 2011 budgeted property tax levy for the City or the County.

The distinction between these bonds and which taxing units are responsible for the repayment of the bonds is important due to certain provisions of the Act. The Act required that indebtedness that was incurred by a Consolidated Entity prior to the reorganization may not be imposed on taxpayers that were not responsible for the debt prior to the reorganization and must only be paid by those taxpayers that were responsible. This also applies to pension obligations. This means that the County debt service must remain with the same taxpayer population as the County prior to reorganization. In the proposed reorganization, the County debt would apply to the General Service Area, which is essentially the same as the prior County taxing unit. The City debt would apply to the Urban Service Area as this corresponds with the City prior to reorganization.

Summary of Expenditures by Service Area

Based on the above analyses, it is possible to calculate estimated expenditures to be allocated to each of the three proposed taxing districts. The table below identifies these expenditures and totals them for the three service areas.

	General Service Area	Urban Service Area	Rural Service Area	Total
Property Tax Expenditures	\$ 31,268,301	\$ 26,921,612	\$ 2,766,367	\$ 60,956,280
Miscellaneous Expenditures	13,901,871	196,000	65,000	14,162,871
Debt Obligation Expenditures	1,698,470	52,530	-	1,751,000
<b>Total</b>	<b>\$ 46,868,642</b>	<b>\$ 27,170,142</b>	<b>\$ 2,831,367</b>	<b>\$ 76,870,151</b>

Analysis of Available Revenues

After calculation of the expenses to be paid within each of the proposed service areas, Crowe then analyzed the available revenues that would be available to fund the proposed expenditures. The data for miscellaneous revenues has been obtained from the 1782 Notices for the 2011 budget year for the City and the County. Based on this information, the various revenue sources have been broken into the three areas in a manner that correlates the revenues with the applicable expenditures. This process has been done for both the County and the City.

The process of allocating the miscellaneous revenues is the same whether analyzing the County's 2011 budget or the City's 2011 budget. For the County, the miscellaneous revenues have been allocated based on the proportion of the County's 2011 budget (property tax supported and non-

property tax supported expenditures) allocated to the General Service Area and the Rural Service Area. Between these two areas, the General Service Area accounts for roughly eighty-nine percent (89%) of the County's 2011 budget and the Rural Service Area accounts for the remaining eleven percent (11%). In total, \$16,648,656 of the County's anticipated miscellaneous revenues for 2011 have been allocated to the General Service Area and the remainder of the revenues, \$826,680, has been allocated to the Rural Service Area.

The City's miscellaneous revenues were allocated to the General Service Area and the Urban Service Area. The General Service Area accounts for approximately twenty-seven percent (27%) of the City's 2011 budget and the Urban Service Area accounts for the remaining seventy-three percent (73%) based upon the City's property tax supported and non-property tax supported expenditures. In total, \$7,503,046 of the City's anticipated miscellaneous revenues for 2011 have been allocated to the General Service Area and the remainder of the revenues, \$12,623,073 has been allocated to the Urban Service Area.

This table includes both the miscellaneous revenues derived from the City and the County as allocated to each area.

	General Service Area	Urban Service Area	Rural Service Area	Total
County Miscellaneous Revenues	\$ 16,648,656	\$ -	\$ 826,680	\$ 17,475,336
City Miscellaneous Revenues	7,503,046	12,623,073	-	20,126,119
Total	\$ 24,151,702	\$ 12,623,073	\$ 826,680	\$ 37,601,455

#### Calculation of Estimated Property Tax Levies and Tax Rates

Based on the previously described analyses, it is possible to calculate an estimated property tax levy for the General Service Area, the Urban Service Area, and the Rural Service Area. As identified previously in the Summary of Tax Levy and Tax Rate Creation, to compute the property tax levy, the estimated revenues for a particular area are subtracted from the estimated expenditures. The net amount of the revenues and expenditures represents the portion of the expenditures that must be funded through the property tax levy.

**Although estimated property tax levies and tax rates are provided in this section for purposes of estimating baseline financial impacts of the Plan, it is important to note that actual property tax levies, tax rates and allocation of revenues will be subject to statutory adoption processes by the governing body of the Consolidated Entity and may be significantly different from those provided in this section and the accompanying appendices.**

The table below provides this calculation for the General Service Area, the Urban Service Area, and the Rural Service Area.

	General Service Area	Urban Service Area	Rural Service Area
Total Estimated Expenditures	\$ 46,868,642	\$ 27,170,142	\$ 2,831,367
Less: Estimated Miscellaneous Revenues	24,151,702	12,623,073	826,680
Total Estimated Property Tax Levy	\$ 22,716,940	\$ 14,547,069	\$ 2,004,687

Once the estimated property tax levy is calculated, it is then possible to compute an estimated tax rate for the three areas of the Consolidated Entity. To do this, the property tax levy is compared to the assessed value of property within each of the three areas. As the General Service Area would be

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based on the boundaries of both the Rural Service Area and the Urban Service Area after reorganization, therefore the combined Pay 2011 net assessed value for the Rural and Urban Service Areas can be used to compute a General Service Area tax rate. The Urban Service Area's boundaries are coterminous with the current City prior to reorganization and so the City's net assessed value for Pay 2011 has been used to compute the Urban Service Area tax rate. The Rural Service Area is based on the original boundaries of the County less the boundaries of the City prior to reorganization, and less the boundaries of all incorporated areas. The County's net assessed value for Pay 2011 less the sum of the City's and other incorporated areas' net assessed value for Pay 2011 has been used to compute the Rural Service Area net assessed value. The table below provides these estimated tax rate calculations.

	General Service Area	Urban Service Area	Rural Service Area
Total Estimated Property Tax Levy	\$ 22,716,940	\$ 14,547,069	\$ 2,004,687
Divided by: Net Assessed Value (NAV)	2,788,012,603	1,631,794,088	1,156,218,515
Total Estimated Tax Rate	\$ 0.8148	\$ 0.8915	\$ 0.1734

The calculation of the estimated tax rates requires a few additional comments. The tax rates above represent the estimated tax rate that would be applicable for the proposed areas of the Consolidated Entity. This tax rate does not include tax rates associated with other taxing units such as townships, schools, libraries or special districts. Secondly, taxpayers residing within the Urban Service Area and the Rural Service Area would also be responsible for the tax rate associated with the General Service Area. These taxpayers would be receiving the benefit of the general administration of the Consolidated Entity as well as additional services due to their location within the Urban Service Area and the Rural Service Area, so it would be appropriate for them to pay both tax rates. Finally, these estimated tax rates are based on the assessed value distribution for the City and the County prior to reorganization.

The other incorporated areas of the County that are not located within any of the service areas have not been considered in any of the analysis. Residents of the other incorporated areas will continue to receive traditional County services such as the Auditor and Assessor; however, the newly Consolidated Entity will be responsible for calculating the tax rates for those other incorporated areas. The analysis provided in this Draft Report does not take into consideration the method or revenues the Consolidated Entity would or could receive from the other incorporated areas for these services.

Comparison to Current Tax Rates

A primary consideration of the Committee is the impact the proposed reorganization would have on taxpayers throughout the County. In order to consider this impact, Appendix K provides a side-by-side comparison of the current 2011 tax rates compared to what the tax rates would be under the proposed reorganization. Three main columns are impacted for the purposes of this comparison. The County tax rate has been updated to equate to the General Service Area tax rate calculated above. In addition, the City tax rate has been updated to the Urban Service Area tax rate calculated above. Five of the taxing districts for the City are currently in a phase-in process associated with annexation. For 2011, the tax rate in these taxing districts is roughly one-half of the City's total tax rate. For the purposes of comparison, Crowe has assumed this ratio to remain in the reorganized tax rates. And finally, all other unincorporated taxing districts have been updated to the Rural Service Area tax rate calculated above.

As Appendix K demonstrates, the impact to taxpayers would vary depending on the taxpayer's location in the County. For those taxpayers outside of the City, the tax rate under the proposed reorganization would be estimated to increase by \$.32 per \$100 NAV. This impact is largely due to

the transfer of many joint departments from the City's property tax levy to the General Service Area. However, there is minimal impact to the residential homeowner tax bill due to the circuit breaker which will be discussed further in the "Circuit Breaker Tax Credit" section of this Draft Report. The residents of the City are estimated to see a net decrease in their overall tax rate of approximately \$0.68 per \$100 NAV. This is due to current City expenses and levy being moved to the General Service Area and spread over a larger assessed value base, resulting in lower tax rates.

**Circuit Breaker Tax Credit**

The State General Assembly enacted legislation which provides taxpayers with a tax credit for all property taxes in an amount that exceeds a percentage of the gross assessed value of real and personal property eligible for the credit ("Circuit Breaker Tax Credit"). A person is entitled to the Circuit Breaker Tax Credit against the person's property tax liability for property taxes first due and payable after 2009 in the amount by which the person's property tax liability attributable to the person's:

- (1) homestead would otherwise exceed 1%;
- (2) residential rental property would otherwise exceed 2%;
- (3) long term care property would otherwise exceed 2%;
- (4) agricultural land would otherwise exceed 2%;
- (5) nonresidential real property would otherwise exceed 3%; or
- (6) personal property would otherwise exceed 3%;

of the gross assessed value of the property that is the basis for determination of property taxes for that calendar year.

The Legislative Services Agency (LSA) prepared a report which estimates the impact of the Circuit Breaker Tax Credit for all taxing units in the State. Pursuant to LSA data dated October 21, 2010, the estimated Circuit Breaker Tax Credit allocable to the City and County for budget years 2011 and 2012 is shown in the following table.

	<u>Estimated Circuit Breaker Tax Credit</u>	
	<u>2011</u>	<u>2012</u>
City of Muncie	\$ 9,132,239	\$ 9,085,383
Delaware County	4,468,431	4,308,878

As discussed above, homesteads are subject to Circuit Breaker Tax Credits for any tax liability in excess of 1% of the gross assessed value of the property. Assuming \$100,000 for the gross assessed value, the taxpayer's tax liability cannot be in excess of \$1,000. Any amount in excess of \$1,000 is considered a Circuit Breaker Tax Credit. To illustrate the potential impact of the proposed reorganization to a residential homeowner with a gross assessed value of \$100,000, refer to Schedule K-2. For example, a residential homeowner in the Muncie City – Center Township taxing district with a gross assessed valuation of \$100,000 currently has an estimated property tax liability of \$1,431 thus the taxpayer receives \$431 in Circuit Breaker Tax Credits because the taxpayer's tax liability cannot be in excess of \$1,000. As a result of the proposed reorganization, the same taxpayer may see a reduction in the amount of Circuit Breaker Tax Credits to \$208 but the taxpayer's tax liability will remain at \$1,000 because the taxing district tax rates are high enough that the estimated decrease does not decrease the taxpayer's liability to less than 1% of the gross assessed value or \$1,000.

Generally, the impact to agricultural and business taxpayers located in the unincorporated areas of the County could see the most significant increase in their annual tax liability. In large part, this is due

to the Rural Service Area taxpayers bearing the cost of the Sheriff Department's patrol function whereas prior to the proposed reorganization, the patrol function was a cost to all taxpayers in the County. On Schedule K-3, agricultural taxpayers located within the Perry Township taxing district could see an increase in their annual tax bill of approximately \$581 assuming a gross assessed value of \$250,000 and no standard deductions. Therefore, if a farmer within Perry Township has acreage with a gross assessed value of \$250,000, that farmer's annual tax bill could increase by \$581 because the tax rates within Perry Township could reach the 2% circuit breaker threshold after consolidation.

The same could be said for businesses subject to the 3% threshold that are located in the unincorporated areas of the County. Assuming the same assumptions as above, Perry Township and \$500,000 gross assessed value, a business could also see their annual tax bill increase by \$1,636.

#### Town of Yorktown, Indiana and Mt. Pleasant Township, Indiana Plan of Reorganization

As of the date of this analysis, Crowe is aware of a proposed plan of reorganization between the Town of Yorktown and Mt. Pleasant Township which would consolidate the two taxing districts into one new consolidated entity. For purposes of this analysis, none of the proposed reorganization between the Town of Yorktown and Mt. Pleasant Township has been considered.

#### Summary of Financial Analysis

The financial analysis provided above, as well as the accompanying Appendices, is designed to provide a baseline scenario for the proposed reorganization. As the Committee continues to explore options for reorganization, the impact to property tax levies and tax rates would need to be updated in order to provide a clear picture of how such changes would impact taxpayers.

Crowe recognizes the reorganization of governmental units is a complex undertaking. Although the Government Modernization statute clearly indicates that the legislative intent of reorganization is to promote efficiency in the delivery of government services, it is difficult to determine specific savings without a baseline starting point of how existing financial resources may be allocated to the new Consolidated Entity and its respective taxing districts. This Draft Report should be considered by the reader as a first step in understanding the baseline. As the Reorganization Committee continues with its planning process, additional changes and specific suggestions for savings may be proposed. As these suggestions are made, models of the impact can be made to the baseline model presented in this Draft Report.

For questions related to this Draft Report please contact Jennifer Hudson at 317-269-2374, email: [jennifer.hudson@crowehorwath.com](mailto:jennifer.hudson@crowehorwath.com).

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APPENDIX A

General Service Area - Funds Supported by Property Tax

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

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General Service Area - Funds Supported by Property Tax

<u>Proposed Department/Office</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>County Executive</b>			
Personal Services	\$ 93,467	\$ 534,934	\$ 628,401
Supplies	2,600	5,400	8,000
Other Supplies and Services	10,325	244,914	255,239
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 106,392</b>	<b>\$ 785,248</b>	<b>\$ 891,640</b>
<b>Consolidated Council</b>			
Personal Services	\$ 129,402	\$ 208,852	\$ 338,254
Supplies	-	250	250
Other Supplies and Services	61,984	11,250	73,234
Capital Outlay	-	25,000	25,000
<b>Total</b>	<b>\$ 191,386</b>	<b>\$ 245,352</b>	<b>\$ 436,738</b>
<b>County Administrator</b>			
Personal Services	\$ 93,467	\$ 534,933	\$ 628,400
Supplies	2,600	5,400	8,000
Other Supplies and Services	10,325	244,914	255,239
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 106,392</b>	<b>\$ 785,247</b>	<b>\$ 891,639</b>
<b>Chief Financial Officer</b>			
Personal Services	\$ 291,206	\$ 811,661	\$ 1,102,867
Supplies	20,500	23,983	44,483
Other Supplies and Services	295,798	563,470	859,268
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 607,504</b>	<b>\$ 1,399,114</b>	<b>\$ 2,006,618</b>



General Service Area - Funds Supported by Property Tax  
 (Continued)

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<u>Proposed Department/Office</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Assessor (1)</b>			
Personal Services		\$ 739,991	\$ 739,991
Supplies		1,500	1,500
Other Supplies and Services		-	-
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 741,491</b>	<b>\$ 741,491</b>
<b>Public Safety</b>			
Personal Services	\$ 181,216	\$ 6,698,403	\$ 6,879,619
Supplies	47,000	428,490	475,490
Other Supplies and Services	952,931	2,302,979	3,255,910
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 1,181,147</b>	<b>\$ 9,429,872</b>	<b>\$ 10,611,019</b>
<b>Recorder</b>			
Personal Services		\$ 137,878	\$ 137,878
Supplies		2,500	2,500
Other Supplies and Services		1,600	1,600
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 141,978</b>	<b>\$ 141,978</b>
<b>Public Works</b>			
Personal Services	\$ 566,807	\$ 1,084,544	\$ 1,651,351
Supplies	42,100	45,950	88,050
Other Supplies and Services	237,394	552,800	790,194
Capital Outlay	20,000	-	20,000
<b>Total</b>	<b>\$ 866,301</b>	<b>\$ 1,683,294</b>	<b>\$ 2,549,595</b>

(1) The Assessor budget includes an additional \$400,000 for costs associated with general reassessment and annual trending per the Delaware County Assessor's Office.

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

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General Service Area - Funds Supported by Property Tax  
 (Continued)

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<u>Proposed Department/Office</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Public Planning and Economic Development</b>			
Personal Services		\$ 1,498,805	\$ 1,498,805
Supplies		372,800	372,800
Other Supplies and Services		294,583	294,583
Capital Outlay		4,000	4,000
Total	\$ -	\$ 2,170,188	\$ 2,170,188

**Human Resources**

Personal Services	\$ 88,181	\$ 802,108	\$ 890,289
Supplies	2,550	-	2,550
Other Supplies and Services	58,258	498,251	556,509
Capital Outlay	-	-	-
Total	\$ 148,989	\$ 1,300,359	\$ 1,449,348

**Regulatory Agencies**

Personal Services	\$ 112,058	\$ 408,145	\$ 520,203
Supplies	500	-	500
Other Supplies and Services	7,950	-	7,950
Capital Outlay	-	-	-
Total	\$ 120,508	\$ 408,145	\$ 528,653

**Public Lands**

Personal Services	\$ 616,260	\$ 157,414	\$ 773,674
Supplies	62,500	2,000	64,500
Other Supplies and Services	190,283	36,250	226,533
Capital Outlay	40,000	-	40,000
Total	\$ 909,043	\$ 195,664	\$ 1,104,707

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

General Service Area - Funds Supported by Property Tax  
 (Continued)

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<u>Proposed Department/Office</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Election Board</b>			
Personal Services	\$ -	\$ 50,000	\$ 50,000
Supplies	-	26,500	26,500
Other Supplies and Services	197,000	175,100	372,100
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 197,000</b>	<b>\$ 251,600</b>	<b>\$ 448,600</b>

<b>Voters Registration</b>			
Personal Services		\$ 170,198	\$ 170,198
Supplies		2,000	2,000
Other Supplies and Services		1,250	1,250
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 173,448</b>	<b>\$ 173,448</b>

<b>Judicial - Title 4-D</b>			
Personal Services		\$ 589,247	\$ 589,247
Supplies		7,850	7,850
Other Supplies and Services		14,500	14,500
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 611,597</b>	<b>\$ 611,597</b>

<b>Judicial - Clerk</b>			
Personal Services		\$ 734,998	\$ 734,998
Supplies		39,950	39,950
Other Supplies and Services		2,800	2,800
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 777,748</b>	<b>\$ 777,748</b>

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
Delaware County, IndianaGeneral Service Area - Funds Supported by Property Tax  
(Continued)**CONFIDENTIAL**

<b><u>Proposed Department/Office</u></b>	<b><u>City</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
<b>Judicial - Prosecutor</b>			
Personal Services		\$ 590,259	\$ 590,259
Supplies		9,000	9,000
Other Supplies and Services		59,550	59,550
Capital Outlay		3,000	3,000
Total	\$ -	\$ 661,809	\$ 661,809
<b>Judicial - Courts</b>			
Personal Services		\$ 4,699,410	\$ 4,699,410
Supplies		32,800	32,800
Other Supplies and Services		329,275	329,275
Capital Outlay		10,000	10,000
Total	\$ -	\$ 5,071,485	\$ 5,071,485
<b>TOTAL PROPERTY TAX SUPPORTED GENERAL SERVICE AREA EXPENDITURES</b>			
	<b>\$ 4,434,662</b>	<b>\$ 26,833,639</b>	<b>\$ 31,268,301</b>

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APPENDIX B

Urban Service Area - Funds Supported by Property Tax

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

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Urban Service Area - Funds Supported by Property Tax

<u>Proposed Department/Office</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Clerk</b>			
Personal Services	\$ 279,098		\$ 279,098
Supplies	5,500		5,500
Other Supplies and Services	22,594		22,594
Capital Outlay	-		-
<b>Total</b>	<b>\$ 307,192</b>	<b>\$ -</b>	<b>\$ 307,192</b>
<b>Judicial</b>			
Personal Services	\$ 311,173		\$ 311,173
Supplies	1,500		1,500
Other Supplies and Services	173,774		173,774
Capital Outlay	-		-
<b>Total</b>	<b>\$ 486,447</b>	<b>\$ -</b>	<b>\$ 486,447</b>
<b>Police Department</b>			
Personal Services	\$ 7,975,183		\$ 7,975,183
Supplies	304,400		304,400
Other Supplies and Services	4,553,331		4,553,331
Capital Outlay	12,000		12,000
<b>Total</b>	<b>\$ 12,844,914</b>	<b>\$ -</b>	<b>\$ 12,844,914</b>
<b>Fire Department</b>			
Personal Services	\$ 7,781,170		\$ 7,781,170
Supplies	101,500		101,500
Other Supplies and Services	4,694,425		4,694,425
Capital Outlay	60,300		60,300
<b>Total</b>	<b>\$ 12,637,395</b>	<b>\$ -</b>	<b>\$ 12,637,395</b>
<b>Street Lighting</b>			
Personal Services	\$ -		\$ -
Supplies	-		-
Other Supplies and Services	645,664		645,664
Capital Outlay	-		-
<b>Total</b>	<b>\$ 645,664</b>	<b>\$ -</b>	<b>\$ 645,664</b>
<b>TOTAL PROPERTY TAX SUPPORTED</b>			
<b>URBAN SERVICE AREA</b>			
<b>EXPENDITURES</b>	<b>\$ 26,921,612</b>	<b>\$ -</b>	<b>\$ 26,921,612</b>

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APPENDIX C

Rural Service Area - Funds Supported by Property Tax

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
Delaware County, Indiana

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Rural Service Area - Funds Supported by Property Tax

<u>Proposed Department/Office</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Sheriff Patrol</b>			
Personal Services		\$ 2,489,567	\$ 2,489,567
Supplies		231,800	231,800
Other Supplies and Services		45,000	45,000
Capital Outlay		-	-
Transfers and Other Expenditures		-	-
Total	<u>\$ -</u>	<u>\$ 2,766,367</u>	<u>\$ 2,766,367</u>
<hr/>			
<b>TOTAL PROPERTY TAX SUPPORTED RURAL SERVICE AREA EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 2,766,367</u>	<u>\$ 2,766,367</u>



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APPENDIX D

General Service Area – Funds Supported by Miscellaneous Revenues

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

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General Service Area - Supported by Miscellaneous Revenues

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<u>Additional Departments/Funds</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Motor Vehicle Highway</b>			
Personal Services	\$ 1,149,423		\$ 1,149,423
Supplies	420,600		420,600
Other Supplies and Services	1,455,351		1,455,351
Capital Outlay	20,000		20,000
<b>Total</b>	<b>\$ 3,045,374</b>	<b>\$ -</b>	<b>\$ 3,045,374</b>

<b>Local Road and Street</b>			
Personal Services	\$ -	\$ 540,304	\$ 540,304
Supplies	-	-	-
Other Supplies and Services	553,620	-	553,620
Capital Outlay	-	70,000	70,000
<b>Total</b>	<b>\$ 553,620</b>	<b>\$ 610,304</b>	<b>\$ 1,163,924</b>

<b>Economic Development Income Tax</b>			
Personal Services	\$ -		\$ -
Supplies	-		-
Other Supplies and Services	1,265,712		1,265,712
Capital Outlay	-		-
Transfers and Other Expenditures	-		-
<b>Total</b>	<b>\$ 1,265,712</b>	<b>\$ -</b>	<b>\$ 1,265,712</b>

<b>Cumulative Capital Improvement Fund</b>			
Personal Services	\$ -		\$ -
Supplies	-		-
Other Supplies and Services	177,341		177,341
Capital Outlay	-		-
<b>Total</b>	<b>\$ 177,341</b>	<b>\$ -</b>	<b>\$ 177,341</b>

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

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General Service Area - Supported by Miscellaneous Revenues  
 (Continued)

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<u>Additional Departments/Funds</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Prairie Creek</b>			
Personal Services	\$ 354,604		\$ 354,604
Supplies	75,000		75,000
Other Supplies and Services	108,475		108,475
Capital Outlay	10,000		10,000
<b>Total</b>	<b>\$ 548,079</b>	<b>\$ -</b>	<b>\$ 548,079</b>
<b>Highway - Administration</b>			
Personal Services		\$ 103,098	\$ 103,098
Supplies		3,500	3,500
Other Supplies and Services		17,550	17,550
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 124,148</b>	<b>\$ 124,148</b>
<b>Highway - Maintenance &amp; Repair</b>			
Personal Services		\$ 704,365	\$ 704,365
Supplies		217,000	217,000
Other Supplies and Services		29,000	29,000
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 950,365</b>	<b>\$ 950,365</b>
<b>Highway - General &amp; Undistributed</b>			
Personal Services		\$ 972,070	\$ 972,070
Supplies		310,750	310,750
Other Supplies and Services		222,400	222,400
Capital Outlay		5,000	5,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,510,220</b>	<b>\$ 1,510,220</b>

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

General Service Area - Supported by Miscellaneous Revenues  
 (Continued)

<u>Additional Departments/Funds</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Wheel Tax</b>			
Personal Services		\$ -	\$ -
Supplies		830,000	830,000
Other Supplies and Services		-	-
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 830,000</b>	<b>\$ 830,000</b>
<b>Local Health Maintenance</b>			
Personal Services		\$ 42,099	\$ 42,099
Supplies		4,000	4,000
Other Supplies and Services		46,150	46,150
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 92,249</b>	<b>\$ 92,249</b>
<b>Juvenile Probation User's Fees</b>			
Personal Services		\$ -	\$ -
Supplies		5,000	5,000
Other Supplies and Services		6,980	6,980
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 11,980</b>	<b>\$ 11,980</b>
<b>Adult Probation User's Fees</b>			
Personal Services		\$ 235,535	\$ 235,535
Supplies		9,000	9,000
Other Supplies and Services		9,250	9,250
Capital Outlay		5,000	5,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 258,785</b>	<b>\$ 258,785</b>

General Service Area - Supported by Miscellaneous Revenues  
 (Continued)

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<u>Additional Departments/Funds</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Supplemental Public Defender</b>			
Personal Services		\$ 24,917	\$ 24,917
Supplies		4,000	4,000
Other Supplies and Services		1,400	1,400
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 30,317</b>	<b>\$ 30,317</b>
<b>Recorder Perpetuation</b>			
Personal Services		\$ 109,775	\$ 109,775
Supplies		-	-
Other Supplies and Services		-	-
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 109,775</b>	<b>\$ 109,775</b>
<b>Clerk Perpetuation</b>			
Personal Services		\$ -	\$ -
Supplies		-	-
Other Supplies and Services		9,700	9,700
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 9,700</b>	<b>\$ 9,700</b>
<b>Pre-Trial Diversion</b>			
Personal Services		\$ 128,678	\$ 128,678
Supplies		-	-
Other Supplies and Services		100	100
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 128,778</b>	<b>\$ 128,778</b>

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
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General Service Area - Supported by Miscellaneous Revenues  
 (Continued)

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<u>Additional Departments/Funds</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Enhanced 911</b>			
Personal Services		\$ 227,699	\$ 227,699
Supplies		-	-
Other Supplies and Services		-	-
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 227,699</b>	<b>\$ 227,699</b>
<b>Delaware County Wireless</b>			
Personal Services		\$ 302,293	\$ 302,293
Supplies		-	-
Other Supplies and Services		245,748	245,748
Capital Outlay		12,000	12,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 560,041</b>	<b>\$ 560,041</b>
<b>Convention &amp; Tourism</b>			
Personal Services		\$ 263,500	\$ 263,500
Supplies		6,500	6,500
Other Supplies and Services		151,197	151,197
Capital Outlay		97,463	97,463
<b>Total</b>	<b>\$ -</b>	<b>\$ 518,660</b>	<b>\$ 518,660</b>
<b>LEPC Right to Know</b>			
Personal Services		\$ -	\$ -
Supplies		6,000	6,000
Other Supplies and Services		38,300	38,300
Capital Outlay		7,500	7,500
<b>Total</b>	<b>\$ -</b>	<b>\$ 51,800</b>	<b>\$ 51,800</b>

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

General Service Area - Supported by Miscellaneous Revenues  
 (Continued)

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<u>Additional Departments/Funds</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Jury Fees</b>			
Personal Services		\$ -	\$ -
Supplies		-	-
Other Supplies and Services		30,000	30,000
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>Delaware County Fair and Exop Center</b>			
Personal Services		\$ -	\$ -
Supplies		8,800	8,800
Other Supplies and Services		199,100	199,100
Capital Outlay		187,100	187,100
<b>Total</b>	<b>\$ -</b>	<b>\$ 395,000</b>	<b>\$ 395,000</b>
<b>Community Corrections Adult</b>			
Personal Services		\$ 327,165	\$ 327,165
Supplies		10,000	10,000
Other Supplies and Services		35,248	35,248
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 372,413</b>	<b>\$ 372,413</b>
<b>Community Corrections House Arrest</b>			
Personal Services		\$ 77,583	\$ 77,583
Supplies		5,000	5,000
Other Supplies and Services		10,000	10,000
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 92,583</b>	<b>\$ 92,583</b>

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
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General Service Area - Supported by Miscellaneous Revenues  
 (Continued)

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<u>Additional Departments/Funds</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Community Corrections User's Fees</b>			
Personal Services		\$ 154,897	\$ 154,897
Supplies		12,000	12,000
Other Supplies and Services		37,963	37,963
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 204,860</b>	<b>\$ 204,860</b>
<b>Community Corrections Ready for Life</b>			
Personal Services		\$ 71,955	\$ 71,955
Supplies		3,042	3,042
Other Supplies and Services		2,100	2,100
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 77,097</b>	<b>\$ 77,097</b>
<b>Community Corrections Community Service</b>			
Personal Services		\$ 133,702	\$ 133,702
Supplies		13,250	13,250
Other Supplies and Services		32,175	32,175
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 179,127</b>	<b>\$ 179,127</b>
<b>East Central IN Solid Waste District</b>			
Personal Services		\$ 278,944	\$ 278,944
Supplies		9,000	9,000
Other Supplies and Services		639,900	639,900
Capital Outlay		8,000	8,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 935,844</b>	<b>\$ 935,844</b>
<b>TOTAL MISCELLANEOUS REVENUE SUPPORTED GENERAL SERVICE AREA EXPENDITURES</b>	<b>\$ 5,590,126</b>	<b>\$ 8,311,745</b>	<b>\$ 13,901,871</b>



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APPENDIX E

Urban Service Area – Funds Supported by Miscellaneous Revenues of the City

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

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Urban Service Area - Supported by Miscellaneous Revenues of the City

<u>Additional Departments/Funds</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>Park Bond</b>			
Personal Services	\$ -		\$ -
Supplies	-		-
Other Supplies and Services	70,000		70,000
Capital Outlay	-		-
Transfers and Other Expenditures	-		-
<b>Total</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ 70,000</b>

<b>Muncie Police Department Training Fund</b>			
Personal Services	\$ -		\$ -
Supplies	-		-
Other Supplies and Services	20,000		20,000
Capital Outlay	-		-
Transfers and Other Expenditures	-		-
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>

<b>LECE Training Fund</b>			
Personal Services	\$ -		\$ -
Supplies	-		-
Other Supplies and Services	56,000		56,000
Capital Outlay	-		-
Transfers and Other Expenditures	-		-
<b>Total</b>	<b>\$ 56,000</b>	<b>\$ -</b>	<b>\$ 56,000</b>

<b>Clerk's Perpetuation Fund</b>			
Personal Services	\$ -		\$ -
Supplies	-		-
Other Supplies and Services	50,000		50,000
Capital Outlay	-		-
Transfers and Other Expenditures	-		-
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>

<b>TOTAL MISCELLANEOUS REVENUE SUPPORTED URBAN SERVICE AREA EXPENDITURES</b>	<b>\$ 196,000</b>	<b>\$ -</b>	<b>\$ 196,000</b>
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APPENDIX F

Rural Service Area – Funds Supported by Miscellaneous Revenues of the County

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

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Rural Service Area - Supported by Miscellaneous Revenues of the County

<u><b>Additional Fund</b></u>	<u><b>City</b></u>	<u><b>County</b></u>	<u><b>Total</b></u>
<b>County ID Security Protection</b>			
Personal Services		\$ -	\$ -
Supplies		-	-
Other Supplies and Services		65,000	65,000
Capital Outlay		-	-
Transfers and Other Expenditures		-	-
Total	<u>\$ -</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>
<hr/>			
<b>TOTAL MISCELLANEOUS REVENUE SUPPORTED RURAL SERVICE AREA EXPENDITURES</b>	<u><b>\$ -</b></u>	<u><b>\$ 65,000</b></u>	<u><b>\$ 65,000</b></u>

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APPENDIX G

Allocation of Delaware County Miscellaneous Revenues

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
Delaware County, Indiana

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Allocation of Delaware County Miscellaneous Revenues

<u>Fund</u>	<u>Revenue</u>	<u>Amount</u>	<u>Allocation Method</u>	<u>General Service Area (GSA)</u>	<u>Rural Service Area (RSA)</u>
General	Financial Institutions Tax	\$ 78,993	89%/11%	\$ 70,304	\$ 8,689
	Vehicle License Excise Tax	1,025,000	89%/11%	912,250	112,750
	County Option Income Tax (COIT)	4,300,150	89%/11%	3,827,134	473,016
	Commercial Vehicle Excise Tax	108,343	89%/11%	96,425	11,918
	Riverboat	245,590	89%/11%	218,575	27,015
	Inheritance Tax	100,000	89%/11%	89,000	11,000
	City and Town Court	170,000	100% GSA	170,000	
	Care of Federal Prisoners	200,000	100% GSA	200,000	
	4-D Clerk	90,000	100% GSA	90,000	
	4-D Court	181,500	100% GSA	181,500	
	Alcoholic Beverage Excise Tax	2,200	89%/11%	1,958	242
	Plan Commission	5,600	100% GSA	5,600	
	Building Department	46,000	100% GSA	46,000	
	County Auditor	200	100% GSA	200	
	County Recorder	200,000	100% GSA	200,000	
	County Sheriff	155,000	89%/11%	137,950	17,050
	Prosecuting Attorney	350,000	100% GSA	350,000	
	City Reimbursement Justice Center	983,238	100% GSA	983,238	
	City Reimbursement IJS	303,500	100% GSA	303,500	
	Emergency Ambulance Service	1,651,000	100% GSA	1,651,000	
	Election Reimbursement 2011	251,600	100% GSA	251,600	
	Clerk of Circuit Court	306,600	100% GSA	306,600	
	Interest on Investments	500,000	89%/11%	445,000	55,000
	Rental of County Property	24,000	100% GSA	24,000	
	Miscellaneous Revenues	400,000	89%/11%	356,000	44,000
	State Reimbursements	500,000	89%/11%	445,000	55,000
	Public Defender Reimbursements	100,000	100% GSA	100,000	
	Unclaimed Surplus Tax	100,000	89%/11%	89,000	11,000

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

Allocation of Delaware County Miscellaneous Revenues  
 (Continued)

<u>Fund</u>	<u>Revenue</u>	<u>Amount</u>	<u>Allocation Method</u>	<u>General Service Area (GSA)</u>	<u>Rural Service Area (RSA)</u>
Board of Health	Financial Institutions Tax	\$ 3,490	100% GSA	\$ 3,490	
	Vehicle License Excise Tax	38,900	100% GSA	38,900	
	Commercial Vehicle Excise Tax	4,786	100% GSA	4,786	
	Asihma Grant	32,000	100% GSA	32,000	
	Minority Tobacco Coalition Grant	53,974	100% GSA	53,974	
	County Health Department	179,825	100% GSA	179,825	
Cumulative Bridge	Financial Institutions Tax	9,641	100% GSA	9,641	
	Vehicle License Excise Tax	160,000	100% GSA	160,000	
	Commercial Vehicle Excise Tax	13,224	100% GSA	13,224	
	Interest on Investments	20,000	100% GSA	20,000	
	State Reimbursements	150,000	100% GSA	150,000	
G - 1	Interest on Investments	100	100% GSA	100	
2	Vehicle License Excise Tax	1,350	100% GSA	1,350	
	CAGIT Certified Shares	15,000	100% GSA	15,000	
	Commercial Vehicle Excise Tax	1,700	100% GSA	1,700	
	Interest on Investments	200	100% GSA	200	
Lease Rental	Financial Institutions Tax	7,888	100% GSA	7,888	
	Vehicle License Excise Tax	99,000	100% GSA	99,000	
	Commercial Vehicle Excise Tax	10,820	100% GSA	10,820	
Wheel Tax	Wheel Tax	1,000,000	100% GSA	1,000,000	
Highway	Motor Vehicle Highway	2,722,014	100% GSA	2,722,014	
	Interest on Investments	3,000	100% GSA	3,000	
	State Reimbursements	10,000	100% GSA	10,000	
Local Road and Street	Local Road and Street	550,677	100% GSA	550,677	
	Interest on Investments	900	100% GSA	900	
East Central IN Solid Waste District	Financial Institutions Tax	6,214	100% GSA	6,214	
	Commercial Vehicle Excise Tax	1,619	100% GSA	1,619	
	Interest on Investments	500	100% GSA	500	
Total Revenues		\$ 17,475,336		\$ 16,648,656	\$ 826,680

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APPENDIX H

Allocation of the City of Muncie Miscellaneous Revenues



**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

Allocation of City of Muncie Miscellaneous Revenues

<u>Fund</u>	<u>Revenue</u>	<u>Amount</u>	<u>Allocation Method</u>	<u>General Service Area (GSA)</u>	<u>Urban Service Area (USA)</u>
General	Financial Institutions Tax	\$ 189,424	27%/73%	\$ 51,144	\$ 138,280
	Auto/Aircraft Excise Tax	824,253	27%/73%	222,548	601,705
	County Option Income Tax (COIT)	2,951,026	27%/73%	796,777	2,154,249
	Commercial Vehicle Excise Tax	89,663	27%/73%	24,209	65,454
	Transient/Solicitors	500	27%/73%	135	365
	Demolition Permit	12,000	27%/73%	3,240	8,760
	Permits/Elect/HVAC/Plumbing	80,000	27%/73%	21,600	58,400
	Licenses/Electrical/Plumbing	30,000	27%/73%	8,100	21,900
	Building Permits	80,000	27%/73%	21,600	58,400
	Sign Permits	6,000	27%/73%	1,620	4,380
	Weed Violations/Mowing	27,157	27%/73%	7,332	19,825
	Liquor Excise Tax Distributions	45,230	27%/73%	12,212	33,018
	Alcoholic Bev Gallonage Tax	134,860	27%/73%	36,412	98,448
	Cigarette Tax Distributions - General	48,550	27%/73%	13,109	35,441
	CHRP Grant	386,610	100% USA		386,610
	SAFER Grant	1,875,000	100% USA		1,875,000
	Fire Protection Contracts	150,000	100% USA		150,000
	Dog Pound Receipts	25,000	27%/73%	6,750	18,250
	Center Township Agreement	250,000	27%/73%	67,500	182,500
	Court Docket Fees	300,000	27%/73%	81,000	219,000
	Parking Violations	60,000	27%/73%	16,200	43,800
	Interest on Investments	20,000	27%/73%	5,400	14,600
	Reimbursements - River Boat Distribution	421,979	27%/73%	113,934	308,045
	Transfer From CCIF	177,341	27%/73%	47,882	129,459
	Reimbursements/Misc.	25,000	27%/73%	6,750	18,250
	Rent/City Property	42,432	100% GSA	42,432	
	Cable Commission	265,000	27%/73%	71,550	193,450
	Garnishment & Child Support Fees	2,400	100% USA		2,400
	Reimbursements/Insurance	16,000	27%/73%	4,320	11,680
	AT&T U-Verse Fee 3%	28,000	27%/73%	7,560	20,440
	Miscellaneous Revenue	1,000	27%/73%	270	730
	Parking Lots Monthly	15,870	27%/73%	4,285	11,585
	Transfer to Cover Probation Officer	75,000	100% USA		75,000

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**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

Allocation of City of Muncie Miscellaneous Revenues  
 (Continued)

<u>Fund</u>	<u>Revenue</u>	<u>Amount</u>	<u>Allocation Method</u>	<u>General Service Area (GSA)</u>	<u>Urban Service Area (USA)</u>
Park Fund	Financial Institutions Tax	\$ 10,174	100% GSA	10,174	
	Auto/Aircraft Excise Tax	42,965	100% GSA	42,965	
	Commercial Vehicle Excise Tax	5,184	100% GSA	5,184	
	Parking Cabin Rental	19,500	100% GSA	19,500	
	Park Shelter Rental	2,450	100% GSA	2,450	
	Park Vending	500	100% GSA	500	
	Urban Forester Grant	16,000	100% GSA	16,000	
Prairie Creek Fund	Daily Fishing	5,000	100% GSA	5,000	
	Annual Fishing	4,000	100% GSA	4,000	
	Annual Non-Motor	200	100% GSA	200	
	Transfer Fees	2,000	100% GSA	2,000	
	Off Road Vehicle	400	100% GSA	400	
	Season Campground	122,000	100% GSA	122,000	
	Daily Launch	21,000	100% GSA	21,000	
	Annual Launch	13,000	100% GSA	13,000	
	Annual Non-Motor	100	100% GSA	100	
	Horse Back	700	100% GSA	700	
	Dog Runs	30	100% GSA	30	
	Daily Non-Motor	200	100% GSA	200	
	Lodge Rental	2,000	100% GSA	2,000	
	Shelter Rental	2,300	100% GSA	2,300	
	Golf Cart Fees	1,600	100% GSA	1,600	
	Dock Fees	315,000	100% GSA	315,000	
	Mooring Fees	8,500	100% GSA	8,500	
	Sailboat Fees	20,000	100% GSA	20,000	
	Daily Campground Fees	20,000	100% GSA	20,000	
	Sale of Scrap	100	100% GSA	100	
	Camp Storage	7,500	100% GSA	7,500	

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**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
Delaware County, Indiana

Allocation of City of Muncie Miscellaneous Revenues  
(Continued)

<u>Fund</u>	<u>Revenue</u>	<u>Amount</u>	<u>Allocation Method</u>	<u>General Service Area (GSA)</u>	<u>Urban Service Area (USA)</u>
Cemetery Fund	Financial Institutions Tax	\$ 3,212	100% GSA	\$ 3,212	
	Auto/Aircraft Excise Tax	12,635	100% GSA	12,635	
	Commercial Vehicle Excise Tax	1,446	100% GSA	1,446	
	Opening and Closing Graves	60,000	100% GSA	60,000	
	Vault Sales	16,000	100% GSA	16,000	
	Lot Sales	25,000	100% GSA	25,000	
Motor Vehicle Highway	County Wheel Tax	1,140,000	100% GSA	1,140,000	
	Street and Curb Cut Permits	20,000	100% GSA	20,000	
	Motor Vehicle Highway County Distribution	1,618,320	100% GSA	1,618,320	
	State MVH Distributions I	110,130	100% GSA	110,130	
	State MVH Distributions II	90,356	100% GSA	90,356	
	Ordinance Violations	70,000	100% GSA	70,000	
	Sale of Scrap	1,000	100% GSA	1,000	
LRS Fund	Local Road and Street	553,620	100% GSA	553,620	
MPD Training Fund	False Alarms	10,000	100% USA		\$ 10,000
	Background Checks	8,000	100% USA		8,000
	Faxing	2,000	100% USA		2,000
LECE Fund	Photo Copies	28,000	100% USA		28,000
	Gun Permits	13,000	100% USA		13,000
	Motor Vehicle Inspections	3,000	100% USA		3,000
	User Fees	12,000	100% USA		12,000
Clerk's Perpetuation Fund	Fines	50,000	100% USA		50,000
EDIT Fund	County Economic Development Income Tax	1,265,712	100% GSA	1,265,712	
Bond Fund	Financial Institutions Tax	250	100% USA		250
	Auto/Aircraft Excise Tax	1,316	100% USA		1,316
	Commercial Vehicle Excise Tax	112	100% USA		112

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**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

Allocation of City of Muncie Miscellaneous Revenues  
 (Continued)

<u>Fund</u>	<u>Revenue</u>	<u>Amount</u>	<u>Allocation Method</u>	<u>General Service Area (GSA)</u>	<u>Urban Service Area (USA)</u>
Cumulative Capital Improvement Fund	Cigarette Tax to CCIF	\$ 177,341	100% GSA	\$ 177,341	
Fire Pension	Financial Institutions Tax	22,308	100% USA		\$ 22,308
	Auto/Aircraft Excise Tax	92,570	100% USA		92,570
	Commercial Vehicle Excise Tax	10,057	100% USA		10,057
	Perf Payments/Fire Pension	2,662,552	100% USA		2,662,552
	State Payments/Fire Pension	102,670	100% USA		102,670
	Health Insurance/ 77 Fund	26,924	100% USA		26,924
Police Pension	Financial Institutions Tax	17,771	100% USA		17,771
	Auto/Aircraft Excise Tax	47,240	100% USA		47,240
	Commercial Vehicle Excise Tax	8,411	100% USA		8,411
	Perf Payments/Police Pension	2,403,504	100% USA		2,403,504
	State Payments/Police Pension	96,964	100% USA		96,964
	Health Insurance/ 77 Fund	45,000	100% USA		45,000
<b>Total Revenues</b>		<b>\$ 20,126,119</b>		<b>\$ 7,503,046</b>	<b>\$ 12,623,073</b>

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APPENDIX I

City of Muncie Outstanding Debt as of April 1, 2011  
Delaware County Outstanding Debt as of April 1, 2011

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
 Delaware County, Indiana

City of Muncie Outstanding Debt as of April 1, 2011

<u>Bond Issue</u>	<u>Purpose</u>	<u>Year Debt Scheduled to Retire</u>	<u>Outstanding Indebtedness</u>
Lease Rental Revenue Refunding Bonds of 2002 (City of Muncie, Indiana)	Advance refund outstanding First Mortgage Bonds of 1994, Series A	2021	\$ 7,945,000
Sanitary District Revenue Bonds of 2007	Construct certain additions and improvements to the Sanitary District's Municipal Sewage Works	2027	4,490,000
First Mortgage Refunding Bonds, Series 2009 (City is responsible for 3% of the semi-annual lease rental payment)	Current refund outstanding First Mortgage Refunding Bonds, Series 1999.	2014	5,760,000
Park District Bonds of 2011	Finance the renovation and reconstruction of the Tuhey pool and bathhouse.	2030	2,000,000

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**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
Delaware County, Indiana

Delaware County Outstanding Debt as of April 1, 2011

<u>Bond Issue</u>	<u>Purpose</u>	<u>Year Debt Scheduled to Retire</u>	<u>Outstanding Indebtedness</u>
Redevelopment District Tax Increment Revenue Bonds of 1997	Retire two outstanding bond anticipation notes and finance the construction of water improvements in or serving the Daleville Allocation Area.	2018	\$ 1,470,000
Economic Development Income Tax Lease Rental Refunding Bonds, Series 1998	Refund the County Economic Development Income Tax Lease Rental Bonds, Series 1992, First Mortgage Bonds, Series 1993 and the Economic Development Income Tax Lease Rental Bonds, Series 1995 .	2012	1,545,000
Redevelopment District Tax Increment Revenue Bonds, Series 1999	Acquire property and finance public improvements in and serving the Morrison Road Development Area.	2019	1,608,000
Redevelopment District Tax Increment Revenue Bonds, Series 2000	Finance public improvements in and serving the Park One Economic Development Area.	2020	1,440,000
Redevelopment District Tax Increment Revenue Bonds, Series 2000 (Junior Issue)	Finance public improvements in and serving the Morrison Road Development Area.	2015	375,000
First Mortgage Refunding Bonds, Series 2004	Advance refund outstanding First Mortgage Bonds, Series 1996.	2013	685,000
Taxable Economic Development Revenue Bonds of 2006	Finance a portion of the cost or acquisition, construction, installation and equipping of a new 150,000 sq. ft. manufacturing facility for Magna.	2021	1,945,000
First Mortgage Refunding Bonds, Series 2009 (County is responsible for 97% of the semi-annual lease rental payment)	Current refund outstanding First Mortgage Refunding Bonds, Series 1999.	2014	5,760,000
County Economic Development Income Tax Revenue Bonds, Series 2011 (With Property Tax Pledge)	Finance the cost of construction of improvements.	2020	7,000,000

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APPENDIX J

Debt Supported by Property Tax



CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY  
Delaware County, Indiana

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Debt Supported by Property Tax

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<u>Proposed Department/Office</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>First Mortgage Refunding Bonds, Series 2009</b>			
Personal Services	\$ -		\$ -
Supplies	-		-
Other Supplies and Services	52,530		52,530
Capital Outlay	-		-
Total	<u>\$ 52,530</u>	<u>\$ -</u>	<u>\$ 52,530</u>
<b>TOTAL</b>	<u><b>\$ 52,530</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 52,530</b></u>

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
Delaware County, Indiana

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Debt Supported by Property Tax

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<u>Proposed Department/Office</u>	<u>City</u>	<u>County</u>	<u>Total</u>
<b>First Mortgage Refunding Bonds, Series 2009</b>			
Personal Services		\$ -	\$ -
Supplies		1,698,470	1,698,470
Other Supplies and Services		-	-
Capital Outlay		-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,698,470</b>	<b>\$ 1,698,470</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,698,470</b>	<b>\$ 1,698,470</b>

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APPENDIX K

Comparison of Current Tax Rates to Reorganized Tax Rates

**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
Delaware County, Indiana

Comparison of Current Tax Rates to Reorganized Tax Rates

Taxing District	Current Tax Rates								Reorganized Tax Rates								Difference		
	County	Township	School	Library	City	Special District	Total		County	General Service	Township	School	Library	City	Rural Service	Urban Service		Special District	Total
Center Township	0.6609	\$0.5279	\$0.9936	\$0.2491	\$	\$0.0237	\$2,4552		0.6609	\$0.8148	\$0.5279	\$0.9936	\$0.2491	\$	\$0.1734	-	\$0.0237	\$2,7825	\$0.3273
Center Township - Muncie Sanitary	0.6609	0.5279	0.9936	0.2491	-	0.3682	2,7987		0.6609	0.8148	0.5279	0.9936	0.2491	-	0.1734	-	0.3682	3,1270	0.3273
Muncie City - Center Township	0.6609	0.1301	0.9936	0.2491	1.7252	0.6098	4,3687		0.6609	0.8148	0.1301	0.9936	0.2491	-	0.1734	0.8915	0.6098	3,6889	(0.6798)
Delaware Township	0.6609	0.0626	1.2182	-	-	0.0237	1,9654		0.6609	0.8148	0.0626	1.2182	-	-	-	-	0.0237	2,9277	0.3273
Albany Town - Delaware Township	0.6609	0.0226	1.2182	-	0.7230	0.0237	2,6484		0.6609	0.8148	0.0226	1.2182	-	0.7230	-	-	0.0237	2,6484	0.3273
Hamilton Township	0.6609	0.0763	1.2182	-	-	0.0237	1,9791		0.6609	0.8148	0.0763	1.2182	-	-	0.1734	-	0.0237	2,3064	0.3273
Hamilton Township - Muncie Sanitary	0.6609	0.0763	1.2182	-	-	0.3682	2,3236		0.6609	0.8148	0.0763	1.2182	-	-	0.1734	-	0.3682	2,6509	0.3273
Harrison Township	0.6609	0.0477	0.7754	-	-	0.0237	1,5077		0.6609	0.8148	0.0477	0.7754	-	-	0.1734	-	0.0237	1,8350	0.3273
Harrison Township - Muncie Sanitary	0.6609	0.0477	0.7754	-	-	0.3682	1,8522		0.6609	0.8148	0.0477	0.7754	-	-	0.1734	-	0.3682	2,1795	0.3273
Liberty Township	0.6609	0.1085	1.0393	-	-	0.0237	1,8324		0.6609	0.8148	0.1085	1.0393	-	-	0.1734	-	0.0237	2,1597	0.3273
Salma Town	0.6609	0.0226	1.0393	-	0.6523	0.0237	2,3988		0.6609	0.8148	0.0226	1.0393	-	0.6523	-	-	0.0237	2,3988	-
Monroe Township	0.6609	0.1424	1.3695	-	-	0.0237	2,1965		0.6609	0.8148	0.1424	1.3695	-	-	0.1734	-	0.0237	2,5238	0.3273
Monroe Township - Muncie Sanitary	0.6609	0.1424	1.3695	-	-	0.3682	2,5410		0.6609	0.8148	0.1424	1.3695	-	-	0.1734	-	0.3682	2,8683	0.3273
Mt. Pleasant Township	0.6609	0.1492	1.2705	0.1087	-	0.0237	2,1130		0.6609	0.8148	0.1492	1.2705	0.1087	-	0.1734	-	0.0237	2,5403	0.3273
Mt. Pleasant Township - Muncie Sanitary	0.6609	0.1492	1.2705	0.1087	-	0.3682	2,5575		0.6609	0.8148	0.1492	1.2705	0.1087	-	0.1734	-	0.3682	2,8848	0.3273
Muncie City - Mt. Pleasant Township	0.6609	0.0311	1.2705	0.2491	1.7252	0.6098	4,5466		0.6609	0.8148	0.0311	1.2705	0.2491	1.7252	0.8915	0.6098	0.6098	3,8668	(0.6798)
Yorktown Town	0.6609	0.0311	1.2705	0.1087	0.7374	0.0237	2,8323		0.6609	0.8148	0.0311	1.2705	0.1087	0.7374	-	-	0.0237	2,8323	0.3273
Niles Township	0.6609	0.0713	1.2182	-	-	0.0237	1,9741		0.6609	0.8148	0.0713	1.2182	-	-	0.1734	-	0.0237	2,3014	0.3273
Albany Town - Niles Township	0.6609	0.0713	1.2182	-	0.7230	0.0237	2,6829		0.6609	0.8148	0.0713	1.2182	-	0.7230	-	-	0.0237	2,6829	-
Perry Township	0.6609	0.0435	1.0393	-	-	0.0237	1,7674		0.6609	0.8148	0.0435	1.0393	-	-	0.1734	-	0.0237	2,0947	0.3273
Salem Township	0.6609	0.0929	1.3928	-	-	0.0237	2,1703		0.6609	0.8148	0.0929	1.3928	-	-	0.1734	-	0.0237	2,4976	0.3273
Union Township	0.6609	0.0825	1.2182	-	-	0.0237	1,9853		0.6609	0.8148	0.0825	1.2182	-	-	0.1734	-	0.0237	2,3126	0.3273
Eaton Town	0.6609	0.0312	1.2182	-	1.4144	0.0237	3,3484		0.6609	0.8148	0.0312	1.2182	-	1.4144	-	-	0.0237	3,3484	-
Washington Township	0.6609	0.0627	0.7754	-	-	0.0237	1,5227		0.6609	0.8148	0.0627	0.7754	-	-	0.1734	-	0.0237	1,8500	0.3273
Gaston Town	0.6609	0.0259	0.7754	-	2.0224	0.0237	3,5083		0.6609	0.8148	0.0259	0.7754	-	2.0224	-	-	0.0237	3,5083	-
Daleville Town	0.6609	0.0345	1.3928	-	0.6196	0.0237	2,7315		0.6609	0.8148	0.0345	1.3928	-	0.6196	-	-	0.0237	2,7315	-
Chesterfield Town	0.6609	0.0345	1.3928	-	1.2233	0.0237	3,3352		0.6609	0.8148	0.0345	1.3928	-	1.2233	-	-	0.0237	3,3352	-
Hamilton Sanitary Muncie	0.6609	0.0085	1.2182	0.2491	1.7252	0.6098	4,4717		0.6609	0.8148	0.0085	1.2182	0.2491	1.7252	-	0.8915	0.6098	3,7919	(0.6798)
Liberty Muncie	0.6609	0.0226	1.0393	0.2491	1.7252	0.6098	4,3069		0.6609	0.8148	0.0226	1.0393	0.2491	1.7252	-	0.8915	0.6098	3,6271	(0.6798)
Muncie Annex	0.6609	0.1301	0.9936	0.2491	1.7252	0.6098	4,3687		0.6609	0.8148	0.1301	0.9936	0.2491	1.7252	-	0.8915	0.6098	3,6889	(0.6798)
Mt. Pleasant-Muncie-Cnty TIF	0.6609	0.0311	1.2705	0.2491	1.7252	0.6098	4,5466		0.6609	0.8148	0.0311	1.2705	0.2491	1.7252	-	0.8915	0.6098	3,8668	(0.6798)
Yorktown Annex	0.6609	0.0575	1.2705	0.1087	0.7374	0.0237	2,8587		0.6609	0.8148	0.0575	1.2705	0.1087	0.7374	-	-	0.0237	2,8587	-
Muncie Phase In 1	0.6609	0.1301	0.9936	0.2491	1.7252	0.6098	4,3687		0.6609	0.8148	0.1301	0.9936	0.2491	1.7252	-	0.8915	0.6098	3,6889	(0.6798)
Muncie Phase In 2	0.6609	0.1301	0.9936	0.2491	1.7252	0.6098	4,3687		0.6609	0.8148	0.1301	0.9936	0.2491	1.7252	-	0.8915	0.6098	3,6889	(0.6798)
Yorktown Sanitary	0.6609	0.0575	1.2705	0.1087	0.7374	0.3682	3,2032		0.6609	0.8148	0.0575	1.2705	0.1087	0.7374	-	-	0.3682	3,2032	-
Muncie Phase In 3	0.6609	0.0575	1.2705	0.1087	0.8626	0.6098	3,5700		0.6609	0.8148	0.0575	1.2705	0.1087	0.8626	-	0.4457	0.6098	3,3070	(0.2630)
Muncie Phase In 4	0.6609	0.1301	0.9936	0.2491	0.8626	0.6098	3,5061		0.6609	0.8148	0.1301	0.9936	0.2491	0.8626	-	0.4457	0.6098	3,2431	(0.2630)
Muncie Phase In 5	0.6609	0.1301	0.9936	0.2491	0.8626	0.6098	3,5061		0.6609	0.8148	0.1301	0.9936	0.2491	0.8626	-	0.4457	0.6098	3,2431	(0.2630)
Muncie Phase In 6	0.6609	0.1301	0.9936	0.2491	0.8626	0.6098	3,5061		0.6609	0.8148	0.1301	0.9936	0.2491	0.8626	-	0.4457	0.6098	3,2431	(0.2630)
Muncie Phase In 7	0.6609	0.0191	0.7754	0.2491	0.8626	0.6098	3,1769		0.6609	0.8148	0.0191	0.7754	0.2491	0.8626	-	0.4457	0.6098	2,9139	(0.2630)
Harrison Sanitary Muncie	0.6609	0.0191	0.7754	0.2491	1.7252	0.6098	4,0395		0.6609	0.8148	0.0191	0.7754	0.2491	1.7252	-	0.8915	0.6098	3,3587	(0.6798)

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APPENDIX L

Circuit Breaker Impact

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**CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY**  
Delaware County, Indiana

1% Circuit Breaker Impact

Taxing District	Gross AV	Net AV (1)	Current			Proposed			Difference
			Times: Tax Rate	Calculated Tax Bill	1% Circuit Breaker Threshold (2)	1% Circuit Breaker Threshold (2)	Times: Estimated Tax Rate	Estimated Tax Bill	
Center Township	\$ 100,000	\$ 32,750	\$ 2,4552	\$ 804	\$ 1,000	\$ 804	\$ 2,7825	\$ 911	\$ 107
Center Township - Muncie Sanitary	100,000	32,750	2,7897	917	1,000	917	3,1270	1,024	83
Muncie City - Center Township	100,000	32,750	4,3687	1,431	1,000	1,431	3,6889	1,208	1,000
Delaware Township	100,000	32,750	1,9654	644	1,000	644	2,2827	751	107
Albany town - Delaware Township	100,000	32,750	2,6484	867	1,000	867	2,3064	867	107
Hamilton Township	100,000	32,750	1,9791	648	1,000	648	2,3064	755	107
Hamilton Township - Muncie Sanitary	100,000	32,750	2,3236	761	1,000	761	2,6509	868	107
Harrison Township	100,000	32,750	1,5077	494	1,000	494	1,8350	601	107
Harrison Township - Muncie Sanitary	100,000	32,750	1,8522	607	1,000	607	2,1795	714	107
Liberty Township	100,000	32,750	1,8324	600	1,000	600	2,1597	707	107
Selma Town	100,000	32,750	2,3988	786	1,000	786	2,3888	786	107
Monroe Township	100,000	32,750	2,1985	719	1,000	719	2,3888	786	107
Monroe Township - Muncie Sanitary	100,000	32,750	2,5410	852	1,000	852	2,5238	827	108
Mt. Pleasant Township	100,000	32,750	2,2130	725	1,000	725	2,6683	939	107
Mt. Pleasant Township - Muncie Sanitary	100,000	32,750	2,5575	838	1,000	838	2,5403	832	107
Muncie City - Mt. Pleasant Township	100,000	32,750	4,5466	1,489	1,000	1,489	2,8848	945	107
Yorktown Town	100,000	32,750	2,8323	928	1,000	928	3,8668	1,266	1,000
Niles Township	100,000	32,750	1,9741	647	1,000	647	2,3014	754	107
Albany Town - Niles Township	100,000	32,750	2,6829	879	1,000	879	2,6829	879	107
Perry Township	100,000	32,750	1,7674	579	1,000	579	2,0947	686	107
Salem Township	100,000	32,750	2,1703	711	1,000	711	2,0947	686	107
Union Township	100,000	32,750	1,9853	650	1,000	650	2,4876	818	107
Eaton Town	100,000	32,750	3,3484	1,097	1,000	1,097	2,3126	757	107
Washington Township	100,000	32,750	1,5227	499	1,000	499	3,3484	1,097	107
Gaston Town	100,000	32,750	1,149	350	1,000	350	1,8500	606	1,000
Daleville Town	100,000	32,750	3,5083	1,149	1,000	1,149	3,5083	1,149	1,000
Chesterfield Town	100,000	32,750	2,7315	895	1,000	895	2,7315	895	1,000
Hamilton Sanitary Muncie	100,000	32,750	3,3352	1,092	1,000	1,092	3,3352	1,092	1,000
Liberty Muncie	100,000	32,750	4,4717	1,464	1,000	1,464	3,7919	1,242	1,000
Muncie Annex	100,000	32,750	4,3069	1,411	1,000	1,411	3,6271	1,188	1,000
Mt. Pleasant-Muncie-Cnty TIF	100,000	32,750	4,5466	1,431	1,000	1,431	3,6889	1,208	1,000
Yorktown Annex	100,000	32,750	2,8587	936	1,000	936	3,8668	1,266	1,000
Muncie Phase In 1	100,000	32,750	4,3687	1,431	1,000	1,431	2,8587	936	1,000
Muncie Phase In 2	100,000	32,750	4,3687	1,431	1,000	1,431	3,6889	1,208	1,000
Yorktown Sanitary	100,000	32,750	3,2032	1,049	1,000	1,049	3,6889	1,208	1,000
Muncie Phase In 3	100,000	32,750	3,5700	1,169	1,000	1,169	3,2032	1,049	1,000
Muncie Phase In 4	100,000	32,750	3,5061	1,148	1,000	1,148	3,3070	1,083	1,000
Muncie Phase In 5	100,000	32,750	3,5061	1,148	1,000	1,148	3,2431	1,062	1,000
Muncie Phase In 6	100,000	32,750	3,5061	1,148	1,000	1,148	3,2431	1,062	1,000
Muncie Phase In 7	100,000	32,750	3,1769	1,040	1,000	1,040	3,2431	1,062	1,000
Harrison Sanitary Muncie	100,000	32,750	4,0395	1,323	1,000	1,323	2,9139	954	994
				323			3,3597	1,100	100

(1) Calculation of Net AV:  
Assessed Value (AV) of Property \$ 100,000  
Less Deductions:  
Lesser of 60% of AV or \$45,000 (45,000)  
35% of Remaining AV (19,250)  
Mortgage Deduction (3,000)  
Net Assessed Value \$ 32,750

(2) For a primary resident homestead, the circuit breaker tax threshold is 1% of the gross assessed value of the property.  
(3) Circuit breaker credits are amounts in excess of the circuit breaker tax threshold.

CONSOLIDATED CITY OF MUNICE AND DELAWARE COUNTY  
Delaware County, Indiana

2% Circuit Breaker Impact

Taxing District	Gross AV	Net AV	Current			Proposed			Difference
			Times: Tax Rate	Calculated Tax Bill	2% Circuit Breaker Threshold (1)	Estimated Tax Bill	2% Circuit Breaker Threshold (1)	Circuit Breaker Credits (2)	
Center Township	\$ 250,000	\$ 250,000	\$ 2,4552	\$ 6,138	\$ 5,000	\$ 6,956	\$ 5,000	\$ 1,956	\$ 5,000
Center Township - Muncie Sanitary	250,000	250,000	2,997	6,999	5,000	7,817	5,000	2,817	5,000
Muncie City - Center Township	250,000	250,000	4,3657	10,922	5,000	9,222	5,000	4,222	5,000
Delaware Township	250,000	250,000	1,9654	4,914	5,000	5,922	5,000	732	86
Albany Town - Delaware Township	250,000	250,000	2,6484	6,621	5,000	5,922	5,000	1,621	5,000
Hamilton Township	250,000	250,000	1,9791	4,948	5,000	5,766	5,000	766	5,000
Hamilton Township - Muncie Sanitary	250,000	250,000	2,3236	5,809	5,000	6,627	5,000	1,627	5,000
Harrison Township	250,000	250,000	1,5077	3,769	5,000	4,587	5,000	-	818
Harrison Township - Muncie Sanitary	250,000	250,000	1,8522	4,631	5,000	5,449	5,000	449	369
Liberty Township	250,000	250,000	1,8324	4,581	5,000	5,399	5,000	399	419
Selma Town	250,000	250,000	2,3988	5,997	5,000	6,309	5,000	1,309	5,000
Monroe Township	250,000	250,000	2,1985	5,491	5,000	5,997	5,000	997	5,000
Monroe Township - Muncie Sanitary	250,000	250,000	2,5410	6,353	5,000	7,171	5,000	2,171	5,000
Mt. Pleasant Township	250,000	250,000	2,2130	5,533	5,000	6,351	5,000	1,351	5,000
Mt. Pleasant Township - Muncie Sanitary	250,000	250,000	2,5575	6,394	5,000	7,212	5,000	2,212	5,000
Muncie City - Mt. Pleasant Township	250,000	250,000	4,9466	11,367	5,000	9,667	5,000	4,667	5,000
Yorktown Town	250,000	250,000	2,8323	7,081	5,000	7,081	5,000	2,081	5,000
Niles Township	250,000	250,000	1,9741	4,935	5,000	5,753	5,000	753	65
Albany Town - Niles Township	250,000	250,000	2,6829	6,707	5,000	7,523	5,000	2,523	5,000
Perry Township	250,000	250,000	1,7674	4,419	5,000	5,237	5,000	237	581
Salem Township	250,000	250,000	2,1703	5,426	5,000	6,244	5,000	1,244	5,000
Union Township	250,000	250,000	1,9853	4,963	5,000	5,781	5,000	781	37
Eaton Town	250,000	250,000	3,3484	8,371	5,000	8,371	5,000	3,371	818
Washington Township	250,000	250,000	1,5227	3,807	5,000	4,625	5,000	4,625	5,000
Gaston Town	250,000	250,000	3,5083	8,771	5,000	8,771	5,000	3,771	5,000
Daleville Town	250,000	250,000	2,7315	6,829	5,000	6,829	5,000	1,829	5,000
Chesterfield Town	250,000	250,000	3,3352	8,338	5,000	8,338	5,000	3,338	5,000
Hamilton Sanitary Muncie	250,000	250,000	4,4717	11,179	5,000	9,480	5,000	4,480	5,000
Liberty Muncie	250,000	250,000	4,3069	10,767	5,000	9,068	5,000	4,068	5,000
Muncie Annex	250,000	250,000	4,3667	10,922	5,000	9,222	5,000	4,222	5,000
Mt. Pleasant-Muncie-Cnty TIF	250,000	250,000	4,5466	11,367	5,000	9,667	5,000	4,667	5,000
Yorktown Annex	250,000	250,000	2,8587	7,147	5,000	7,147	5,000	2,147	5,000
Muncie Phase In 1	250,000	250,000	4,3687	10,922	5,000	9,222	5,000	4,222	5,000
Muncie Phase In 2	250,000	250,000	4,3687	10,922	5,000	9,222	5,000	4,222	5,000
Yorktown Sanitary	250,000	250,000	3,2032	8,008	5,000	8,008	5,000	3,008	5,000
Muncie Phase In 3	250,000	250,000	3,5700	8,925	5,000	8,925	5,000	3,268	5,000
Muncie Phase In 4	250,000	250,000	3,5081	8,765	5,000	8,765	5,000	3,268	5,000
Muncie Phase In 5	250,000	250,000	3,5081	8,765	5,000	8,765	5,000	3,108	5,000
Muncie Phase In 6	250,000	250,000	3,5081	8,765	5,000	8,765	5,000	3,108	5,000
Muncie Phase In 7	250,000	250,000	3,1769	7,942	5,000	7,942	5,000	2,285	5,000
Harrison Sanitary Muncie	250,000	250,000	4,0395	10,099	5,000	8,399	5,000	3,399	5,000

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CONSOLIDATED CITY OF MUNCIE AND DELAWARE COUNTY  
Delaware County, Indiana

3% Circuit Breaker Impact

Taxing District	Current				Proposed				Difference
	Gross AV	Net AV	Calculated Tax Bill	3% Circuit Breaker Threshold (1)	3% Circuit Breaker Threshold (1)	Estimated Tax Bill	Estimated Tax Rate	Circuit Breaker Credits (2)	
Center Township	\$ 500,000	\$ 500,000	\$ 12,276	\$ 15,000	\$ 15,000	\$ 13,912	2.7825	\$ -	\$ 13,912
Center Township - Muncie Sanitary	500,000	500,000	13,999	15,000	15,000	15,635	3.1270	635	15,000
Muncie City - Center Township	500,000	500,000	21,844	15,000	15,000	18,444	3.6889	3,444	15,000
Delaware Township	500,000	500,000	9,827	15,000	15,000	11,463	2.2927	-	15,000
Albany Town - Delaware Township	500,000	500,000	13,242	15,000	15,000	13,242	2.6484	-	13,242
Hamilton Township	500,000	500,000	9,896	15,000	15,000	11,532	2.3064	-	15,000
Hamilton Township - Muncie Sanitary	500,000	500,000	11,618	15,000	15,000	13,254	2.6509	-	15,000
Harrison Township	500,000	500,000	7,539	15,000	15,000	9,175	1.8350	-	15,000
Harrison Township - Muncie Sanitary	500,000	500,000	9,261	15,000	15,000	10,897	2.1795	-	15,000
Liberty Township	500,000	500,000	9,162	15,000	15,000	10,798	2.1597	-	15,000
Selma Town	500,000	500,000	11,984	15,000	15,000	11,994	2.3968	-	15,000
Monroe Township	500,000	500,000	10,983	15,000	15,000	12,619	2.5238	-	15,000
Monroe Township - Muncie Sanitary	500,000	500,000	12,705	15,000	15,000	14,341	2.8883	-	15,000
Mt. Pleasant Township	500,000	500,000	11,065	15,000	15,000	12,701	2.5403	-	15,000
Mt. Pleasant Township - Muncie Sanitary	500,000	500,000	12,788	15,000	15,000	14,424	2.8848	-	15,000
Muncie City - Mt. Pleasant Township	500,000	500,000	22,733	15,000	15,000	19,334	3.8668	4,334	15,000
Yorktown Town	500,000	500,000	14,162	15,000	15,000	14,162	2.8323	-	15,000
Niles Township	500,000	500,000	9,871	15,000	15,000	11,507	2.3014	-	15,000
Albany Town - Niles Township	500,000	500,000	13,415	15,000	15,000	13,415	2.6829	-	15,000
Perry Township	500,000	500,000	8,837	15,000	15,000	10,473	2.0947	-	15,000
Salem Township	500,000	500,000	10,852	15,000	15,000	12,488	2.4976	-	15,000
Union Township	500,000	500,000	9,927	15,000	15,000	11,563	2.3126	-	15,000
Eaton Town	500,000	500,000	16,742	15,000	15,000	16,742	3.3484	1,742	15,000
Washington Township	500,000	500,000	7,614	15,000	15,000	9,250	1.8500	-	15,000
Gaston Town	500,000	500,000	17,542	15,000	15,000	17,542	3.5083	2,542	15,000
Daleville Town	500,000	500,000	13,658	15,000	15,000	13,658	2.7315	-	15,000
Chesterfield Town	500,000	500,000	16,676	15,000	15,000	16,676	3.3352	1,676	15,000
Hamilton Sanitary Muncie	500,000	500,000	22,359	15,000	15,000	18,959	3.7919	3,959	15,000
Liberty Muncie	500,000	500,000	21,535	15,000	15,000	18,135	3.6271	3,135	15,000
Muncie Annex	500,000	500,000	21,844	15,000	15,000	18,444	3.6889	3,444	15,000
Mt. Pleasant-Muncie-Cnty TIF	500,000	500,000	22,733	15,000	15,000	19,334	3.8668	4,334	15,000
Yorktown Annex	500,000	500,000	14,294	15,000	15,000	14,294	2.8587	-	15,000
Muncie Phase In 1	500,000	500,000	21,844	15,000	15,000	18,444	3.6889	3,444	15,000
Muncie Phase In 2	500,000	500,000	21,844	15,000	15,000	18,444	3.6889	3,444	15,000
Yorktown Sanitary	500,000	500,000	16,016	15,000	15,000	16,016	3.2032	1,016	15,000
Muncie Phase In 3	500,000	500,000	17,850	15,000	15,000	16,535	3.3070	1,535	15,000
Muncie Phase In 4	500,000	500,000	17,531	15,000	15,000	16,216	3.2431	1,216	15,000
Muncie Phase In 5	500,000	500,000	17,531	15,000	15,000	16,216	3.2431	1,216	15,000
Muncie Phase In 6	500,000	500,000	17,531	15,000	15,000	16,216	3.2431	1,216	15,000
Muncie Phase In 7	500,000	500,000	15,855	15,000	15,000	14,570	2.9139	-	15,000
Harrison Sanitary Muncie	500,000	500,000	20,198	15,000	15,000	16,798	3.3597	1,798	15,000

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