

**THE COST OF COUNTY LEVEL
CORE SERVICES
2007 THROUGH 2012
AND
THE RELATIVE POSITION OF LAKE
COUNTY, INDIANA**

Authorized by the

LAKE COUNTY BOARD OF COMMISSIONERS

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and the

LAKE COUNTY COUNCIL

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FOREWORD

For the past 18 years I have studied, analyzed, and compared budget costs at the county level. For the first 16 years this was in my capacity as a Lake County Council member (Republican, 7th District). Upon retirement, the Lake County Board of Commissioners hired me under contract as a special assistant to review in part county budgets.

Since 2000 many major changes affecting county government have occurred. These include the adoption of a new assessment standard, a statewide reassessment, the adoption of a constitutional amendment on tax caps, and the expansion in some counties of income taxes as a funding source. These factors impact the amount of money available to county government to provide services.

The term “county government” refers to those elected officials and departments which provide services that most people recognize as being delivered by “those people” at the county seat. It is true that many county government services are delivered through satellite offices in larger counties but in most counties the hub of activity is the county seat. In this report I am focusing not upon the cities and towns in a county or its schools, but upon the traditional official services delivered by the Board of Commissioners, County Council, Clerk, Auditor, Treasurer, Recorder, Surveyor, Coroner, Prosecutor, Courts, Sheriff, Plan Commission, Fairgrounds, Weights and Measures and similar departments. Specifically, I am focusing on those elected officials and departments whose budgets are scrutinized and adopted by a county council.

The basic research for this report was accomplished on my time off at home in the evening. I initially had only planned to prepare a two page fact sheet. As the project developed, I realized that additional information in the report was necessary. As a reference tool I will employ footnotes at appropriate places in the narrative which will explain the sources of the information and other pertinent facts.

I thank the Lake County Commissioners and the Lake County Council for giving me the opportunity to undertake this project. Obviously, the time at home was mine, but I received the encouragement of many elected officials to complete the analytical task. John Dull, the Commissioners’ Attorney, assisted me with the narrative and suggestions on what data needed to be highlighted. Rose Koliboski and Stacy Hazard assisted me with the typing. Sandra Radoja provided assistance in organizing the exhibits and in arranging data.

Larry Blanchard
Lake County Financial Consultant

COST OF COUNTY GOVERNMENT
CORE SERVICES AND HOW LAKE COUNTY COMPARES TO
OTHER INDIANA COUNTIES

INTRODUCTION

The cost of government services and their efficiency is a perennial and hotly debated topic. This is especially true of the services delivered by the unit of local government designated as the “county”. Each property owner who receives and pays a tax bill contributes towards the cost of “county core services.” The news media focuses on the unit located at the county seat because of the tax bill and the ease of obtaining information about the county’s operations from a single information source.

This report defines county core services and identifies the cost of their delivery by Indiana’s 92 counties. “County core service costs” will be computed and compared for the period 2007 through 2012 for all of Indiana’s 92 counties. Lake County’s relative position in this cost structure will be identified, and Lake County’s core source costs will be compared to the other 91 counties.

COUNTY CORE SERVICES

The definition of county core services and their cost is very important to the scope and understanding of this study. The object is to identify a single budget category that is common to all counties and which is annually reported to the Department of Local Government Finance (“DLGF”). This statutory department created by the Indiana General Assembly approves the budgets of all government service providers including those services provided by the unit at the county seat.

Because of the availability of annual concrete budget numbers for all 92 counties, the most logical comprehensive budget source is a county’s budget order and more specifically that section defined as its general fund budget. Each year the DLGF issues a budget order for all fund categories in each county. This budget order establishes what county government can spend on services in

each of the specific funds. The largest and most comprehensive of the fund categories is the general fund budget.¹

The general fund category in the budget order includes the budgets for what will be defined in this report as county core services. Included in this category are the budgets of the county elected officials (i.e. auditor, assessor, clerk, circuit and superior courts, county commissioners, county council, prosecutor, recorder, sheriff and jail, surveyor, and treasurer). In addition, county departments established by statute such as the plan commission and weights and measures are part of the general fund budget order.

There are some obvious well known services that will not be included within the above county core service definition. The definition's focus is on those services that are paid for by basically local taxes and which are returned each year to the county as a unit. For this reason, the categories of motor vehicle highway (MVH) and local road and street (LRS) funds are excluded. These revenues are all generated locally through gas taxes and vehicle license fees, but 100% of the money is not returned to each county where the revenue is generated. In addition, there might be a single county wide cumulative bridge fund in some counties while another county might have separate bridge funds for cities and towns. Likewise, the county park department and the county health department are excluded as each has a separate tax levy, some such operations are combined with those of other units, and not all counties have only one health department. Not all counties have a drain improvement assessment fund based on benefits which disqualifies this category from inclusion. For similar reasons bond issue repayments are not part of the definition of county core services. The

¹ See <http://www.in.gov/dlgf/2339.htm>. The budget for LaPorte County was developed by determining the estimated non-property tax revenue in the 2011 budget (\$15,640,631.00) and increasing the 2011 property tax levy of \$23,807,621.00 by the growth coefficient of 2.1% to give an estimated tax levy of \$24,474,234.00. The estimated tax revenue was then added to the non-tax revenue in 2011 to give a total estimated budget order of \$40,114,595.00. For the 2007 budgets of Monroe County, Posey County, Howard County and Henry County, as well as the 2012 budgets of Posey County and Hamilton County, the appropriate certified budget of the general fund was obtained by personal contact with the DLGF. The DLGF provided any other data not available on the website.

reassessment fund is also excluded because township assessors have not been eliminated in all Indiana counties.

COUNTY BUDGET ORDER

An example of a county budget order is attached as Exhibit 1.² This specific order was issued by the DLGF for Lake County government for 2012. The budget for what has been defined as county core services in this report is identified as “0101 GENERAL” in the fund column. The approved general fund budget for Lake County for 2012 is \$106,384,198 of which \$95,898,864 is raised from the property tax levy. The budget order contains various other budget fund categories which are not included in the core service definition for Lake County in 2012 as explained in the preceding section.

All counties have a general fund budget set by the DLGF, but not all counties have all of the same remaining budget groups. For this reason the one common category across the board is “0101 GENERAL Fund” which is the county general fund budget. This is what in this report is defined as the county core service cost.

The county general budget order takes into account revenue raised by property taxes, local income taxes which replace property taxes as a fund source, local income taxes to expand services, and miscellaneous revenues.

TIME FRAME: 2007 THROUGH 2012

The period 2007 to 2012 was selected for analysis because this was the time frame when four key factors worked to limit the size of the budget orders of Indiana counties and specifically that of Lake County. A thorough and extensive discussion of each of these four factors is well beyond the scope of this report. The major factors are listed and their general directional impact on the size of a budget order is identified.

² See http://www.in.gov/dlgef/2578.htm?WT.cg_n=reportslinks&WT.cg_s=lakecounty

The four primary factors affecting the dollar amount of county budget orders in all counties during this period are as follows:

1. First, the adoption of a constitutional amendment by Indiana voters placed an upper ceiling or cap on the dollar total of property taxes that a property owner was required to pay. This change was approved by voters on November 2, 2010 and was effective for property taxes first payable in 2012 and thereafter.³ The state constitution now caps “property taxes payable” as a percent of the gross assessed value of various types of property. The specific limits are 1.0% on residential homesteads, 2.0% on other non owner occupied residences, 2.0% on agricultural property and 3.0% on all other property.⁴
2. Second, the adoption of at least one and in many counties several local income taxes increased revenue or supplemented the property tax.⁵ The Indiana General Assembly authorized county adjusted gross income taxes, county option income taxes and county economic development income taxes which can be used to not only replace property taxes as a funding source but to expand services.⁶
3. Third, the county’s general fund property tax levy increased by the application of the annual growth coefficient.⁷ A government unit can increase the dollar total of property taxes or the “levy” to be raised each year by this percentage factor. This coefficient is the six year moving average of the percent growth in non-farm personal income during a six

³ See Article 10, Section I, Indiana Constitution

⁴ The other property is primarily commercial and industrial property.

⁵ The only Indiana County which does not have at least one local income tax is Lake County

⁶ See IC 6-3.5-1.1, 6, and 7

⁷ Because Lake County does not have a CAGIT or COIT of 1.0% the general fund level of all units is frozen. See IC 6-1.1-18.5-2(c)

year base period or 6.0% whichever is less. The annual growth coefficient for the period 2008-2012 was between 2.8% and 4.0%⁸

4. Fourth, the increase or decrease in the dollar total of assessed value of all property in the county directly affected how the property tax caps worked. As the assessed value of a property increases, the amount that the unit can raise through real property taxes from that property increases because the effect of the tax cap limitation is reduced. The same diminution occurs when new assessed value properties are added as the levy is spread across a larger base.

The interplay of these four factors allowed all counties in Indiana except Lake County to expand the dollar total of their general fund budget orders during the specific time period. Because Lake County does not have a CAGIT or COIT of 1.0%, its general fund property tax levy for all its units was frozen.⁹ Also, a decline in assessed value in Lake County triggered the tax caps to a great extent thereby reducing the property tax levy.

COMPARATIVE TOOL

The population of the Indiana counties is the factor that will be used in this report to compare the cost of county core services and how this cost has changed during the time period. The population of each county is available for the census years 2000 and 2010. Based upon the growth during the decade a population estimate was computed for 2007 and 2012 assuming an even rate of growth in each county over the first ten years of the century and extrapolating each county's growth rate to 2012. (See Exhibit 2).

The statistic that will be used in the analysis is the "county core service cost per capita" for 2007 and 2012. The 2007 dollar total of the general fund budget (0101) for a specific county in the

⁸ Information obtained from the DLGF website under the category 2013: 2.8000%; 2012: 2.9000%; 2011: 2.9000%; 2010: 3.8000%; 2009: 4.0000%; 2008: 4.0000%

⁹ See IC 6-1.1-18.5-2(c)

county's budget order was divided by the county's computed population in 2007 to give the county core service per capita cost in 2007. The same technique was followed in deriving the 2012 county core source per capita cost. (See Exhibit 3).

To highlight the relative position of each county and the effect of population size, various groupings and rankings were used. First, the 92 counties were arrayed in order of population size in 2007 and 2012 from the largest to the smallest population. (See Exhibits 4 and 5). Second, the counties were ranked in 2007 and 2012 in order of their county core service per capita cost from the lowest to the highest (See Exhibits 6 and 7). Third, the change in the relative position rank of each county over the period 2007-2012 was computed (See Exhibit 8). Fourth, the counties were ranked in order of their 2012 county core service per capita cost from lowest to highest and this was compared to the same cost in 2007 to identify the magnitude of the dollar change. (See Exhibit 9) Fifth, the 10 counties with the largest and the ten counties with the smallest populations were identified. For each of these groupings, the mean county core service per capita cost was computed as well as the range and median. (See Exhibits 10 through 15).

STATISTICAL MEASURES

In statistical terms the mean (arithmetic mean)¹⁰, the range (difference highest to lowest)¹¹, and the median (midpoint)¹² will be utilized to analyze the various groupings. Table 1 below highlights the three key measures of central tendency for the major groupings:

¹⁰ In mathematics and statistics, the **arithmetic mean**, or simply the **mean** or **average** when the context is clear, is the central tendency of a collection of numbers taken as the sum of the numbers divided by the size of the collection.

¹¹ Range (statistics) is the difference between the highest and the lowest values in a set

¹² In statistics the **median** is the numerical value separating the higher half of a population from the lower half. The values are ranked in order of size. If there is an odd number of values, then the median is the middle value. If there is an even number of values, then the median is the average of the two middle values.

**Table 1: Mean, Median, and Range
County Core Source Per Capita Costs for 2007 through 2012**

| | 92 Counties | Ten Largest | Ten Smallest | Lowest 15 per capita Budgets |
|---------------|-------------|-------------|--------------|------------------------------|
| MEAN | | | | |
| 2007 | \$264.94 | \$245.77 | \$370.42 | \$227.49 |
| 2012 | \$284.16 | \$237.69 | \$334.78 | \$199.57 |
| Difference | +\$19.22 | -\$8.08 | -\$35.64 | -\$27.02 |
| MEDIAN | | | | |
| 2007 | \$253.92 | \$238.12 | \$329.43 | \$187.75 |
| 2012 | \$264.79 | \$225.00 | \$365.49 | \$199.49 |
| Difference | +\$10.87 | -\$13.12 | +\$36.06 | +\$11.74 |
| RANGE | | | | |
| 2007 | \$415.41 | \$148.05 | \$280.06 | \$112.77 |
| 2012 | \$487.41 | \$161.03 | \$350.96 | \$85.16 |
| Difference | +\$72.00 | +\$12.98 | +\$70.00 | -\$27.61 |

CONCLUSIONS

A. Set of 92 Counties

1. The mean county core service per capita cost of the 92 counties increased from \$264.94 to \$284.16 or a \$19.22 increase over the period 2007-2012 (See Exhibit 3 and Table 1 above).
2. In 2007, the range of values for the 92 county core service per capita cost was from a low of \$146.61 to a high of \$562.02 or a spread of \$415.41. The per capita cost range in 2012 was from \$128.34 to \$615.75 or a difference of \$487.41. This was a \$72.00 per capita cost increase. Thus, the lowest per capita cost decreased while the highest per capita cost increased over the six year period (See Exhibit 3 and Table 1 above).
3. The median or midpoint of the county core service per capita cost increased from \$253.92 to \$264.79 or a \$10.87 increase from 2007 through 2012 (See Exhibit 3 and Table 1 above).
4. In 2007 there were 53 counties with county core service per capita cost less than the mean of \$264.94 while in 2012 there were 54 counties with per a capita cost less than the \$284.16 mean (See Exhibits 6 and 7).

5. During the period 2007 to 2012, a total of 38 counties improved their relative per capita cost position, 8 counties remained in the same position and 46 counties decreased their relative per capita cost position (See Exhibit 8).
6. In the same six year period, 29 counties reduced their core service per capita cost while 63 counties experienced an increase in per capita costs (See Exhibit 9).
7. Some of the large reductions in core service per capita costs are the result of rapid expansions in populations in certain counties. For example, this occurred in Hamilton County and Hendricks County.

B. Lake County

1. The Lake County core service per capita cost in the 2007 through 2012 period decreased from \$259.38 to \$213.50 or a decline of \$45.88. In 2007 at \$259.38 Lake County had the 51st lowest county core service per capita cost while in 2012 at \$213.50 Lake County has the 15th lowest. This was a movement of 36 positions in the ranking and was the second largest position shift of any county to a lower per capita cost level (See Exhibit 8).
2. Of the 14 counties with a lower core service per capita cost than Lake County in 2012, no county reduced its per capita cost more than Lake County's \$45.88 over the period. The two counties with the largest per capita cost reduction out of Indiana's 92 counties were Carroll County (-\$78.83; 54th position in 2012) and Howard County (-\$48.07; 20th position in 2012) (See Exhibit 9).
3. During the six year period Lake County reduced its county core service per capita cost more than any other Indiana county when considering both the \$45.88 reduction

in core level service cost and the movement from 51st lowest to 15th lowest per capita cost (See Exhibits 8 and 9).

4. The core service cost reductions in Lake County over the six year period are the product of the levy freeze because of no local income tax, the constitutional tax cap, and the reduction in assessed values. The absence of a local income tax froze the tax levy. The impact of assessed value levels was to activate the tax caps.

C. Ten Largest Counties

1. There was no change in the 10 counties that comprise this group over the six years. (See Exhibits 4 and 5). The only move was that Hamilton County moved up one spot to 4th largest switching places with St. Joseph County which fell to 5th in population size.
2. The mean county core service per capita cost of the 10 most populous counties decreased from \$245.77 to \$237.69 or \$8.08 over the period. Of the 10 largest counties, 5 had a per capita cost increase and 5 had a per capita cost decrease (See Exhibit 12). There was a dispersion of the per capita costs in this group as the range increased from \$148.05 to \$161.03 (See Exhibit 12).

D. Ten Smallest Counties

1. There was no change in the 10 counties that comprise this group during 2007 through 2012 (See Exhibits 13 and 14). Warren, Pike, and Pulaski Counties stayed in their same relative rank. Martin, Crawford, Switzerland, and Blackford Counties moved up in their relative rank while Ohio, Union, and Benton Counties fell to a lower position.

2. Of the 10 smallest counties, eight had a per capita cost increase and two had a per capita cost decrease (See Exhibit 15). There was a dispersion of the per capita costs in this group as the range increased from \$329.43 to \$365.49.
3. The mean county core service per capita cost of the 10 least populous counties decreased from \$370.42 to \$334.78 or \$35.64 over the period (See Exhibit 15).

E. Most Populous versus Least Populous Counties

1. The 10 largest population counties had a mean county core service per capita cost in 2012 of \$237.69. The comparable figure for the 10 smallest population counties was \$334.78. The 10 largest counties thus had a mean population county core service per capita cost that was \$97.09 less than the 10 smallest counties.
2. Only Martin County (88th in population) with a core service per capita cost in 2012 of \$264.79 had an advantage over two of the 10 largest population counties. Specifically, Hamilton County (4th in population) at \$268.13 and Vanderburgh County (7th in population) at \$353.79 had per capita costs higher than the Martin County per capita cost which was the lowest per capital cost of the 10 smallest population counties.
3. Regarding the dispersion within each of the respective groups, the per capita cost range of the 10 largest population counties in 2012 was \$161.03 while the per capita range of the 10 smallest counties in 2012 was \$350.96. In 2012, the median per capita cost of the 10 largest in population was \$225.08 while the mean was \$237.69. Thus, the per capita costs were skewed to the right in the distribution. The median per capita cost of the 10 smallest population counties in 2012 was \$365.49 while the mean per capita cost was \$334.78 thus skewing the distribution to the left.

F. Lowest Fifteen County Core Services Per Capita Cost

1. In 2012, the mean of the 15 counties with the lowest per capita cost was \$199.57 (See Exhibit 16).
2. The lowest 15 per capita cost counties in 2012 were not the lowest 15 per capita cost counties in 2007. Specifically, 5 counties moved into the set of the lowest 15 per capita cost counties in 2012 (Orange, Hendricks, Hancock, Marion, LaGrange and Lake).
3. The set of 15 lowest per capita cost counties in 2012 had a mean per capita cost of \$227.49 in 2007. There was a \$27.92 improvement over the 2007 through 2012 period.
4. The largest per capita core service cost reduction in this group in this period was the \$45.88 per capita decline in Lake County.
5. Seven counties with a population less than 40,000 were included in the group of the 15 counties with the lowest core service cost per capita (Orange, Putnam, Owen, Jefferson, Perry, LaGrange and Clay). Of the 10 most populous counties in the state, only Marion, Lake, and Hendricks counties had a per capita core service cost that placed them in the lowest 15. The other seven largest counties were not included in this group (Allen, Hamilton, St. Joseph, Elkhart, Vanderburgh, Tippecanoe and Porter).

NO.

DESCRIPTION OF EXHIBIT

- 1 State of Indiana 2012 Budget Order, Lake County
- 2 Population Data for 2007 and 2012 Projection
- 3 Budget, Per Capita and Rank for all Indiana Counties
- 4 Array of Indiana Counties by Population in 2007
- 5 Array of Indiana Counties by Population in 2012
- 6 Ranking of Indiana Counties by 2007 Per Capita Budget
- 7 Ranking of Indiana Counties by 2012 Per Capita Budget
- 8 Change in Position Rank of Indiana Counties 2007 - 2012
- 9 Change in Per Capita Budget of Indiana Counties 2007 - 2012
- 10 Comparison of Per Capita Budget of Ten Largest Population Counties 2007
- 11 Comparison of Per Capita Budget of Ten Largest Population Counties 2012
- 12 Comparison of Per Capita Budget of Ten Largest Population Counties 2007 - 2012
- 13 Comparison of Per Capita Budget of Ten Smallest Population Counties 2007
- 14 Comparison of Per Capita Budget of Ten Smallest Population Counties 2012
- 15 Comparison of Per Capita Budget of Ten Smallest Population Counties 2007 - 2012
- 16 Source Document for Mean of 15 Lowest Per Capita 2012 Budgets
- 17 Analysis of Lowest 15 Per Capita Budget Counties in 2012

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2012 BUDGET ORDER

Year: 2012

County: 45 Lake

Unit: 0000 LAKE COUNTY

Unit Type: County

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101 GENERAL | \$106,384,198 | \$20,469,341,196 | \$95,898,864 | \$0.4685 |

Budget has been reduced and approved for the displayed amt.

Rate reduced to remain within statutory levy limitation.

| | | | | |
|--------------------|-----------|------------------|-----|----------|
| 0123 2006 REASSESS | \$715,645 | \$20,469,341,196 | \$0 | \$0.0000 |
|--------------------|-----------|------------------|-----|----------|

Budget approved as submitted.

| | | | | |
|--------------------|-----|------------------|-------------|----------|
| 0124 2015 REASSESS | \$0 | \$20,469,341,196 | \$1,576,139 | \$0.0077 |
|--------------------|-----|------------------|-------------|----------|

Rate reduced due to increased assessed evaluation.

| | | | | |
|-------------------|-------------|------------------|-------------|----------|
| 0180 DEBT SERVICE | \$2,610,781 | \$20,469,341,196 | \$1,453,323 | \$0.0071 |
|-------------------|-------------|------------------|-------------|----------|

Budget has been reduced and approved for the displayed amt.

Rate reduced due to overestimate of necessary expenditures.

| | | | | |
|----------------------|-------------|------------------|-------------|----------|
| 0188 EXEMPT DEBT SVC | \$5,723,770 | \$20,469,341,196 | \$4,196,215 | \$0.0205 |
|----------------------|-------------|------------------|-------------|----------|

Budget has been reduced and approved for the displayed amt.

Rate reduced due to increased assessed evaluation.

| | | | | |
|----------------------|-----------|------------------|-----|----------|
| 0191 CUM VOTING MACH | \$430,000 | \$20,469,341,196 | \$0 | \$0.0000 |
|----------------------|-----------|------------------|-----|----------|

Budget approved as submitted.

| | | | | |
|--------------|-------------|------------------|-----|----------|
| 0702 HIGHWAY | \$5,597,463 | \$20,469,341,196 | \$0 | \$0.0000 |
|--------------|-------------|------------------|-----|----------|

Budget approved as submitted.

| | | | | |
|------------|-----------|------------------|-----|----------|
| 0706 LR &S | \$750,000 | \$20,469,341,196 | \$0 | \$0.0000 |
|------------|-----------|------------------|-----|----------|

Budget approved as submitted.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2012 BUDGET ORDER

Year: 2012

County: 45 Lake

Unit: 0000 LAKE COUNTY

Unit Type: County

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-----------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0790 CUM BRIDGE | \$2,000,000 | \$20,469,341,196 | \$2,005,995 | \$0.0098 |

Budget approved as submitted.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

| | | | | |
|-------------|-------------|------------------|-------------|----------|
| 0801 HEALTH | \$2,581,795 | \$16,995,909,168 | \$1,410,660 | \$0.0083 |
|-------------|-------------|------------------|-------------|----------|

Budget approved as submitted.

Rate reduced due to increased assessed evaluation.

| | | | | |
|--------------------|-------------|------------------|-------------|----------|
| 0905 DRAIN IMPROV. | \$1,599,852 | \$20,469,341,196 | \$1,576,139 | \$0.0077 |
|--------------------|-------------|------------------|-------------|----------|

Budget approved as submitted.

Rate reduced due to increased assessed evaluation.

| | | | | |
|----------------------|-------------|------------------|-------------|----------|
| 1201 CO. SCHOOL DIST | \$3,718,073 | \$20,469,341,196 | \$3,909,644 | \$0.0191 |
|----------------------|-------------|------------------|-------------|----------|

Budget has been reduced and approved for the displayed amt.

Rate reduced due to increased assessed evaluation.

| | | | | |
|-----------------|-------------|------------------|-------------|----------|
| 1301 PARK & REC | \$6,042,703 | \$20,469,341,196 | \$3,745,889 | \$0.0183 |
|-----------------|-------------|------------------|-------------|----------|

Budget has been reduced and approved for the displayed amt.

Rate reduced due to increased assessed evaluation.

| | | | | |
|----------------------|-------------|------------------|-------------|----------|
| 1387 EXMPT PK BND #2 | \$2,256,919 | \$20,469,341,196 | \$1,965,057 | \$0.0096 |
|----------------------|-------------|------------------|-------------|----------|

Budget approved as submitted.

Rate reduced due to increased assessed evaluation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2012 BUDGET ORDER

Year: 2012

County: 45 Lake

Unit: 0000 LAKE COUNTY

Unit Type: County

| <u>Fund</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------|-------------------------|---------------------|-----------------------|-----------------------|
| 2391 CCD | \$1,609,780 | \$20,469,341,196 | \$1,801,302 | \$0.0088 |

Budget approved as submitted.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

| County | 2000 Pop.* | 2010 Pop.* | Yearly Average + / - | 2007 Projection | 2012 Projection |
|-------------|------------|------------|----------------------|-----------------|-----------------|
| Adams | 33,625 | 34,387 | 76 | 34,158 | 34,539 |
| Allen | 331,849 | 355,329 | 2348 | 348,285 | 360,025 |
| Bartholomew | 71,435 | 76,794 | 536 | 75,186 | 77,866 |
| Benton | 9,421 | 8,854 | -57 | 9,024 | 8,741 |
| Blackford | 14,048 | 12,766 | -128 | 13,151 | 12,510 |
| Boone | 46,107 | 56,640 | 1053 | 53,480 | 58,747 |
| Brown | 14,957 | 15,242 | 29 | 15,157 | 15,299 |
| Carroll | 20,165 | 20,155 | -1 | 20,158 | 20,153 |
| Cass | 40,930 | 38,966 | -196 | 39,555 | 38,573 |
| Clark | 96,472 | 110,232 | 1376 | 106,104 | 112,984 |
| Clay | 26,556 | 26,890 | 33 | 26,790 | 26,957 |
| Clinton | 33,866 | 33,224 | -64 | 33,417 | 33,096 |
| Crawford | 10,743 | 10,713 | -3 | 10,722 | 10,707 |
| Daviess | 29,820 | 31,648 | 183 | 31,100 | 32,014 |
| Dearborn | 46,109 | 50,047 | 394 | 48,866 | 50,835 |
| Decatur | 24,555 | 25,740 | 119 | 25,385 | 25,977 |
| DeKalb | 40,285 | 42,223 | 194 | 41,642 | 42,611 |
| Delaware | 118,769 | 117,671 | -110 | 118,000 | 117,451 |
| Dubois | 39,674 | 41,889 | 222 | 41,225 | 42,332 |
| Elkhart | 182,791 | 197,559 | 1477 | 193,129 | 200,513 |
| Fayette | 25,588 | 24,277 | -131 | 24,670 | 24,015 |
| Floyd | 70,823 | 74,578 | 376 | 73,452 | 75,329 |
| Fountain | 17,954 | 17,240 | -71 | 17,454 | 17,097 |
| Franklin | 22,151 | 23,087 | 94 | 22,806 | 23,274 |
| Fulton | 20,511 | 20,836 | 33 | 20,739 | 20,901 |
| Gibson | 32,500 | 33,503 | 100 | 33,202 | 33,704 |
| Grant | 73,403 | 70,061 | -334 | 71,064 | 69,393 |
| Greene | 33,157 | 33,165 | 1 | 33,163 | 33,167 |
| Hamilton | 182,740 | 274,569 | 9183 | 247,020 | 292,935 |
| Hancock | 55,391 | 70,002 | 1461 | 65,619 | 72,924 |
| Harrison | 34,325 | 39,364 | 504 | 37,852 | 40,372 |
| Hendricks | 104,093 | 145,448 | 4136 | 133,042 | 153,719 |
| Henry | 48,508 | 49,462 | 95 | 49,176 | 49,653 |
| Howard | 84,964 | 82,752 | -221 | 83,416 | 82,310 |
| Huntington | 38,075 | 37,124 | -95 | 37,409 | 36,934 |
| Jackson | 41,335 | 42,376 | 104 | 42,064 | 42,584 |
| Jasper | 30,043 | 33,478 | 344 | 32,448 | 34,165 |
| Jay | 21,806 | 21,253 | -55 | 21,419 | 21,142 |
| Jefferson | 31,705 | 32,428 | 72 | 32,211 | 32,573 |
| Jennings | 27,554 | 28,525 | 97 | 28,234 | 28,719 |
| Johnson | 115,209 | 139,654 | 2445 | 132,321 | 144,543 |
| Knox | 39,256 | 38,440 | -82 | 38,685 | 38,277 |
| Kosciusko | 74,057 | 77,358 | 330 | 76,368 | 78,018 |
| LaGrange | 34,909 | 37,128 | 222 | 36,462 | 37,572 |
| LAKE | 484,564 | 496,005 | 1144 | 492,573 | 498,293 |
| LaPorte | 110,106 | 111,467 | 136 | 111,059 | 111,739 |
| Lawrence | 45,922 | 46,134 | 21 | 46,070 | 46,176 |

POPULATION DATA FOR
2007 AND 2012 PROJECTION

| County | 2000 Pop.* | 2010 Pop.* | Yearly Average + / - | 2007 Projection | 2012 Projection |
|-------------|------------|------------|-------------------------|--------------------|-----------------|
| Madison | 133,358 | 131,636 | -172 | 132,153 | 131,292 |
| Marion | 860,454 | 903,393 | 4294 | 890,511 | 911,981 |
| Marshall | 45,128 | 47,051 | 192 | 46,474 | 47,436 |
| Martin | 10,369 | 10,334 | -4 | 10,345 | 10,327 |
| Miami | 36,082 | 36,903 | 82 | 36,657 | 37,067 |
| Monroe | 120,563 | 137,974 | 1741 | 132,751 | 141,456 |
| Montgomery | 37,629 | 38,124 | 50 | 37,976 | 38,223 |
| Morgan | 66,689 | 68,894 | 221 | 68,233 | 69,335 |
| Newton | 14,566 | 14,244 | -32 | 14,341 | 14,180 |
| Noble | 46,275 | 47,536 | 126 | 47,158 | 47,788 |
| Ohio | 5,623 | 6,128 | 51 | 5,977 | 6,229 |
| Orange | 19,306 | 19,840 | 53 | 19,680 | 19,947 |
| Owen | 21,786 | 21,575 | -21 | 21,638 | 21,533 |
| Parke | 17,241 | 17,339 | 10 | 17,310 | 17,359 |
| Perry | 18,899 | 19,338 | 44 | 19,206 | 19,426 |
| Pike | 12,837 | 12,845 | 1 | 12,843 | 12,847 |
| Porter | 146,798 | 164,343 | 1755 | 159,080 | 167,852 |
| Posey | 27,061 | 25,910 | -115 | 26,255 | 25,680 |
| Pulaski | 13,755 | 13,402 | -35 | 13,508 | 13,331 |
| Putnam | 36,019 | 37,963 | 194 | 37,380 | 38,352 |
| Randolph | 27,401 | 26,171 | -123 | 26,540 | 25,925 |
| Ripley | 26,523 | 28,818 | 230 | 28,130 | 29,277 |
| Rush | 18,261 | 17,392 | -87 | 17,653 | 17,218 |
| Scott | 22,960 | 24,181 | 122 | 23,815 | 24,425 |
| Shelby | 43,445 | 44,436 | 99 | 44,139 | 44,634 |
| Spencer | 20,391 | 20,952 | 56 | 20,784 | 21,064 |
| St. Joseph | 265,559 | 266,931 | 137 | 266,519 | 267,205 |
| Starke | 23,556 | 23,363 | -19 | 23,421 | 23,324 |
| Steuben | 33,214 | 34,185 | 97 | 33,894 | 34,379 |
| Sullivan | 21,751 | 21,475 | -28 | 21,558 | 21,420 |
| Switzerland | 9,065 | 10,613 | 155 | 10,149 | 10,923 |
| Tippecanoe | 148,955 | 172,780 | 2383 | 165,633 | 177,545 |
| Tipton | 16,577 | 15,936 | -64 | 16,128 | 15,808 |
| Union | 7,349 | 7,516 | 17 | 7,466 | 7,549 |
| Vanderburgh | 171,922 | 179,703 | 778 | 177,369 | 181,259 |
| Vermillion | 16,788 | 16,212 | -58 | 16,385 | 16,097 |
| Vigo | 105,848 | 107,848 | 200 | 107,248 | 108,248 |
| Wabash | 34,960 | 32,888 | -207 | 33,510 | 32,474 |
| Warren | 8,419 | 8,508 | 9 | 8,481 | 8,526 |
| Warrick | 52,383 | 59,689 | 731 | 57,497 | 61,150 |
| Washington | 27,223 | 28,262 | 104 | 27,950 | 28,470 |
| Wayne | 71,097 | 68,917 | -218 | 69,571 | 68,481 |
| Wells | 27,600 | 27,636 | 4 | 27,625 | 27,643 |
| White | 25,267 | 24,643 | -62 | 24,830 | 24,518 |
| Whitley | 30,707 | 33,292 | 259 | 32,517 | 33,809 |

TOTALS 6,080,485 6,483,802 6,362,807 6,564,465

BUDGET, PER CAPITA AND RANK
FOR ALL INDIANA COUNTIES

| County | 2007 Budget Per Capita | 2007 Rank | 2012 Budget Per Capita | 2012 Rank |
|-------------|------------------------|-----------|------------------------|-----------|
| Adams | \$ 284.82 | 64 | \$ 284.65 | 55 |
| Allen | \$ 235.67 | 36 | \$ 224.29 | 18 |
| Bartholomew | \$ 272.78 | 58 | \$ 271.64 | 51 |
| Benton | \$ 355.93 | 85 | \$ 436.42 | 88 |
| Blackford | \$ 371.00 | 88 | \$ 399.74 | 86 |
| Boone | \$ 283.24 | 63 | \$ 241.87 | 30 |
| Brown | \$ 162.67 | 2 | \$ 388.96 | 85 |
| Carroll | \$ 362.45 | 87 | \$ 283.62 | 54 |
| Cass | \$ 271.77 | 56 | \$ 253.21 | 35 |
| Clark | \$ 146.61 | 1 | \$ 128.34 | 1 |
| Clay | \$ 204.94 | 15 | \$ 213.46 | 14 |
| Clinton | \$ 331.32 | 81 | \$ 328.42 | 70 |
| Crawford | \$ 292.13 | 68 | \$ 314.19 | 64 |
| Daviess | \$ 313.20 | 76 | \$ 385.07 | 84 |
| Dearborn | \$ 345.60 | 83 | \$ 340.69 | 74 |
| Decatur | \$ 229.23 | 33 | \$ 297.11 | 59 |
| DeKalb | \$ 267.99 | 54 | \$ 299.84 | 61 |
| Delaware | \$ 255.16 | 47 | \$ 236.11 | 28 |
| Dubois | \$ 217.99 | 21 | \$ 260.87 | 43 |
| Elkhart | \$ 220.54 | 26 | \$ 225.87 | 19 |
| Fayette | \$ 262.00 | 52 | \$ 332.69 | 73 |
| Floyd | \$ 177.51 | 4 | \$ 172.02 | 3 |
| Fountain | \$ 278.18 | 60 | \$ 315.06 | 65 |
| Franklin | \$ 219.97 | 25 | \$ 261.90 | 45 |
| Fulton | \$ 272.21 | 57 | \$ 257.19 | 41 |
| Gibson | \$ 317.42 | 78 | \$ 354.05 | 79 |
| Grant | \$ 252.68 | 46 | \$ 277.86 | 52 |
| Greene | \$ 195.54 | 11 | \$ 228.93 | 26 |
| Hamilton | \$ 304.88 | 72 | \$ 268.13 | 48 |
| Hancock | \$ 247.79 | 43 | \$ 205.62 | 9 |
| Harrison | \$ 218.68 | 23 | \$ 283.11 | 53 |
| Hendricks | \$ 235.01 | 34 | \$ 192.76 | 7 |
| Henry | \$ 256.97 | 48 | \$ 239.86 | 29 |
| Howard | \$ 273.95 | 59 | \$ 225.88 | 20 |
| Huntington | \$ 246.80 | 42 | \$ 284.79 | 56 |
| Jackson | \$ 203.13 | 14 | \$ 256.96 | 40 |
| Jasper | \$ 335.57 | 82 | \$ 359.90 | 81 |
| Jay | \$ 290.75 | 67 | \$ 327.56 | 68 |
| Jefferson | \$ 177.98 | 5 | \$ 199.49 | 8 |
| Jennings | \$ 223.98 | 30 | \$ 221.76 | 17 |
| Johnson | \$ 179.72 | 7 | \$ 166.76 | 2 |
| Knox | \$ 223.01 | 29 | \$ 226.47 | 23 |
| Kosciusko | \$ 220.89 | 28 | \$ 247.83 | 34 |
| LaGrange | \$ 240.78 | 39 | \$ 211.80 | 13 |
| LAKE | \$ 259.38 | 51 | \$ 213.50 | 15 |
| LaPorte | \$ 308.01 | 73 | \$ 359.00 | 80 |

Average Budget Per Capita for 2007: \$264.94
 Range in 2007: (\$562.02 to \$146.61) \$415.41
 Median in 2007: \$251.94

Average Budget Per Capita for 2012: \$284.16
 Range in 2012: (\$615.75 to \$128.34) \$487.41
 Median in 2012: \$264.79

BUDGET, PER CAPITA AND RANK
FOR ALL INDIANA COUNTIES

| County | 2007 Budget Per Capita | 2007 Rank | 2012 Budget Per Capita | 2012 Rank |
|-------------|------------------------|-----------|------------------------|-----------|
| Lawrence | \$ 219.24 | 24 | \$ 259.54 | 42 |
| Madison | \$ 235.13 | 35 | \$ 254.35 | 37 |
| Marion | \$ 240.57 | 38 | \$ 208.33 | 12 |
| Marshall | \$ 202.13 | 13 | \$ 226.29 | 21 |
| Martin | \$ 281.96 | 62 | \$ 264.79 | 46 |
| Miami | \$ 236.73 | 37 | \$ 227.36 | 24 |
| Monroe | \$ 187.75 | 9 | \$ 207.65 | 11 |
| Montgomery | \$ 218.44 | 22 | \$ 254.34 | 36 |
| Morgan | \$ 197.90 | 12 | \$ 226.34 | 22 |
| Newton | \$ 437.05 | 90 | \$ 488.90 | 90 |
| Noble | \$ 212.67 | 17 | \$ 233.71 | 27 |
| Ohio | \$ 286.84 | 65 | \$ 316.11 | 66 |
| Orange | \$ 217.42 | 20 | \$ 173.48 | 4 |
| Owen | \$ 164.93 | 3 | \$ 191.98 | 6 |
| Parke | \$ 315.29 | 77 | \$ 351.96 | 77 |
| Perry | \$ 188.37 | 10 | \$ 207.24 | 10 |
| Pike | \$ 427.91 | 89 | \$ 469.69 | 89 |
| Porter | \$ 182.49 | 8 | \$ 228.84 | 25 |
| Posey | \$ 309.08 | 74 | \$ 376.59 | 83 |
| Pulaski | \$ 562.02 | 92 | \$ 615.75 | 92 |
| Putnam | \$ 178.56 | 6 | \$ 176.00 | 5 |
| Randolph | \$ 317.59 | 79 | \$ 316.53 | 67 |
| Ripley | \$ 216.48 | 18 | \$ 260.92 | 44 |
| Rush | \$ 310.01 | 75 | \$ 348.24 | 76 |
| Scott | \$ 244.42 | 41 | \$ 264.80 | 47 |
| Shelby | \$ 249.28 | 44 | \$ 270.24 | 50 |
| Spencer | \$ 262.23 | 53 | \$ 330.57 | 71 |
| St. Joseph | \$ 242.37 | 40 | \$ 246.31 | 33 |
| Starke | \$ 225.47 | 31 | \$ 256.69 | 39 |
| Steuben | \$ 303.68 | 71 | \$ 313.16 | 63 |
| Sullivan | \$ 257.50 | 49 | \$ 293.41 | 58 |
| Switzerland | \$ 290.38 | 66 | \$ 311.30 | 62 |
| Tippecanoe | \$ 206.23 | 16 | \$ 215.11 | 16 |
| Tipton | \$ 258.30 | 50 | \$ 343.34 | 75 |
| Union | \$ 302.93 | 69 | \$ 331.24 | 72 |
| Vanderburgh | \$ 330.54 | 80 | \$ 353.79 | 78 |
| Vermillion | \$ 346.89 | 84 | \$ 425.15 | 87 |
| Vigo | \$ 251.20 | 45 | \$ 288.80 | 57 |
| Wabash | \$ 216.93 | 19 | \$ 269.32 | 49 |
| Warren | \$ 533.12 | 91 | \$ 504.34 | 91 |
| Warrick | \$ 220.73 | 27 | \$ 244.26 | 32 |
| Washington | \$ 228.39 | 32 | \$ 255.71 | 38 |
| Wayne | \$ 303.48 | 70 | \$ 327.74 | 69 |
| Wells | \$ 269.90 | 55 | \$ 298.85 | 60 |
| White | \$ 356.67 | 86 | \$ 366.66 | 82 |
| Whitley | \$ 279.39 | 61 | \$ 241.98 | 31 |

Average Budget Per Capita for 2007: \$264.94
 Range in 2007: (\$562.02 to \$146.61) \$415.41
 Median in 2007: \$251.94

Average Budget Per Capita for 2012: \$284.16
 Range in 2012: (\$615.75 to \$128.34) \$487.41
 Median in 2012: \$264.79

ARRAY OF INDIANA COUNTIES
BY POPULATION IN 2007

| County | Rank | 2007 Projection |
|-------------|------|--------------------|
| Marion | 1 | 890,511 |
| LAKE | 2 | 492,573 |
| Allen | 3 | 348,285 |
| St. Joseph | 4 | 266,519 |
| Hamilton | 5 | 247,020 |
| Elkhart | 6 | 193,129 |
| Vanderburgh | 7 | 177,369 |
| Tippecanoe | 8 | 165,633 |
| Porter | 9 | 159,080 |
| Hendricks | 10 | 133,042 |
| Monroe | 11 | 132,751 |
| Johnson | 12 | 132,321 |
| Madison | 13 | 132,153 |
| Delaware | 14 | 118,000 |
| LaPorte | 15 | 111,059 |
| Vigo | 16 | 107,248 |
| Clark | 17 | 106,104 |
| Howard | 18 | 83,416 |
| Kosciusko | 19 | 76,368 |
| Bartholomew | 20 | 75,186 |
| Floyd | 21 | 73,452 |
| Grant | 22 | 71,064 |
| Wayne | 23 | 69,571 |
| Morgan | 24 | 68,233 |
| Hancock | 25 | 65,619 |
| Warrick | 26 | 57,497 |
| Boone | 27 | 53,480 |
| Henry | 28 | 49,176 |
| Dearborn | 29 | 48,866 |
| Noble | 30 | 47,158 |
| Marshall | 31 | 46,474 |
| Lawrence | 32 | 46,070 |
| Shelby | 33 | 44,139 |
| Jackson | 34 | 42,064 |
| DeKalb | 35 | 41,642 |
| Dubois | 36 | 41,225 |
| Cass | 37 | 39,555 |
| Knox | 38 | 38,685 |
| Montgomery | 39 | 37,976 |
| Harrison | 40 | 37,852 |
| Huntington | 41 | 37,409 |
| Putnam | 42 | 37,380 |
| Miami | 43 | 36,657 |
| LaGrange | 44 | 36,462 |
| Adams | 45 | 34,158 |
| Steuben | 46 | 33,894 |
| Wabash | 47 | 33,510 |

ARRAY OF INDIANA COUNTIES
BY POPULATION IN 2007

| County | Rank | 2007 Projection |
|-------------|------|--------------------|
| Clinton | 48 | 33,417 |
| Gibson | 49 | 33,202 |
| Greene | 50 | 33,163 |
| Whitley | 51 | 32,517 |
| Jasper | 52 | 32,448 |
| Jefferson | 53 | 32,211 |
| Daviess | 54 | 31,100 |
| Jennings | 55 | 28,234 |
| Ripley | 56 | 28,130 |
| Washington | 57 | 27,950 |
| Wells | 58 | 27,625 |
| Clay | 59 | 26,790 |
| Randolph | 60 | 26,540 |
| Posey | 61 | 26,255 |
| Decatur | 62 | 25,385 |
| White | 63 | 24,830 |
| Fayette | 64 | 24,670 |
| Scott | 65 | 23,815 |
| Starke | 66 | 23,421 |
| Franklin | 67 | 22,806 |
| Owen | 68 | 21,638 |
| Sullivan | 69 | 21,558 |
| Jay | 70 | 21,419 |
| Spencer | 71 | 20,784 |
| Fulton | 72 | 20,739 |
| Carroll | 73 | 20,158 |
| Orange | 74 | 19,680 |
| Perry | 75 | 19,206 |
| Rush | 76 | 17,653 |
| Fountain | 77 | 17,454 |
| Parke | 78 | 17,310 |
| Vermillion | 79 | 16,385 |
| Tipton | 80 | 16,128 |
| Brown | 81 | 15,157 |
| Newton | 82 | 14,341 |
| Pulaski | 83 | 13,508 |
| Blackford | 84 | 13,151 |
| Pike | 85 | 12,843 |
| Crawford | 86 | 10,722 |
| Martin | 87 | 10,345 |
| Switzerland | 88 | 10,149 |
| Benton | 89 | 9,024 |
| Warren | 90 | 8,481 |
| Union | 91 | 7,466 |
| Ohio | 92 | 5,977 |

TOTAL 6,362,807

ARRAY OF INDIANA COUNTIES
BY POPULATION IN 2012

| County | Rank | 2012 Projection |
|-------------|------|-----------------|
| Marion | 1 | 911,981 |
| LAKE | 2 | 498,293 |
| Allen | 3 | 360,025 |
| Hamilton | 4 | 292,935 |
| St. Joseph | 5 | 267,205 |
| Elkhart | 6 | 200,513 |
| Vanderburgh | 7 | 181,259 |
| Tippecanoe | 8 | 177,545 |
| Porter | 9 | 167,852 |
| Hendricks | 10 | 153,719 |
| Johnson | 11 | 144,543 |
| Monroe | 12 | 141,456 |
| Madison | 13 | 131,292 |
| Delaware | 14 | 117,451 |
| Clark | 15 | 112,984 |
| LaPorte | 16 | 111,739 |
| Vigo | 17 | 108,248 |
| Howard | 18 | 82,310 |
| Kosciusko | 19 | 78,018 |
| Bartholomew | 20 | 77,866 |
| Floyd | 21 | 75,329 |
| Hancock | 22 | 72,924 |
| Grant | 23 | 69,393 |
| Morgan | 24 | 69,335 |
| Wayne | 25 | 68,481 |
| Warrick | 26 | 61,150 |
| Boone | 27 | 58,747 |
| Dearborn | 28 | 50,835 |
| Henry | 29 | 49,653 |
| Noble | 30 | 47,788 |
| Marshall | 31 | 47,436 |
| Lawrence | 32 | 46,176 |
| Shelby | 33 | 44,634 |
| DeKalb | 34 | 42,611 |
| Jackson | 35 | 42,584 |
| Dubois | 36 | 42,332 |
| Harrison | 37 | 40,372 |
| Cass | 38 | 38,573 |
| Putnam | 39 | 38,352 |
| Knox | 40 | 38,277 |
| Montgomery | 41 | 38,223 |
| LaGrange | 42 | 37,572 |
| Miami | 43 | 37,067 |
| Huntington | 44 | 36,934 |
| Adams | 45 | 34,539 |
| Steuben | 46 | 34,379 |
| Jasper | 47 | 34,165 |

ARRAY OF INDIANA COUNTIES
BY POPULATION IN 2012

| County | Rank | 2012 Projection |
|-------------|------|-----------------|
| Whitley | 48 | 33,809 |
| Gibson | 49 | 33,704 |
| Greene | 50 | 33,167 |
| Clinton | 51 | 33,096 |
| Jefferson | 52 | 32,573 |
| Wabash | 53 | 32,474 |
| Daviess | 54 | 32,014 |
| Ripley | 55 | 29,277 |
| Jennings | 56 | 28,719 |
| Washington | 57 | 28,470 |
| Wells | 58 | 27,643 |
| Clay | 59 | 26,957 |
| Decatur | 60 | 25,977 |
| Randolph | 61 | 25,925 |
| Posey | 62 | 25,680 |
| White | 63 | 24,518 |
| Scott | 64 | 24,425 |
| Fayette | 65 | 24,015 |
| Starke | 66 | 23,324 |
| Franklin | 67 | 23,274 |
| Owen | 68 | 21,533 |
| Sullivan | 69 | 21,420 |
| Jay | 70 | 21,142 |
| Spencer | 71 | 21,064 |
| Fulton | 72 | 20,901 |
| Carroll | 73 | 20,153 |
| Orange | 74 | 19,947 |
| Perry | 75 | 19,426 |
| Parke | 76 | 17,359 |
| Rush | 77 | 17,218 |
| Fountain | 78 | 17,097 |
| Vermillion | 79 | 16,097 |
| Tipton | 80 | 15,808 |
| Brown | 81 | 15,299 |
| Newton | 82 | 14,180 |
| Pulaski | 83 | 13,331 |
| Pike | 84 | 12,847 |
| Blackford | 85 | 12,510 |
| Switzerland | 86 | 10,923 |
| Crawford | 87 | 10,707 |
| Martin | 88 | 10,327 |
| Benton | 89 | 8,741 |
| Warren | 90 | 8,526 |
| Union | 91 | 7,549 |
| Ohio | 92 | 6,229 |

TOTAL 6,564,465

RANKING OF INDIANA COUNTIES
BY 2007 PER CAPITA BUDGET

| County | 2007 Budget Per Capita | 2007 Rank |
|------------|---------------------------|--------------|
| Clark | \$ 146.61 | 1 |
| Brown | \$ 162.67 | 2 |
| Owen | \$ 164.93 | 3 |
| Floyd | \$ 177.51 | 4 |
| Jefferson | \$ 177.98 | 5 |
| Putnam | \$ 178.56 | 6 |
| Johnson | \$ 179.72 | 7 |
| Porter | \$ 182.49 | 8 |
| Monroe | \$ 187.75 | 9 |
| Perry | \$ 188.37 | 10 |
| Greene | \$ 195.54 | 11 |
| Morgan | \$ 197.90 | 12 |
| Marshall | \$ 202.13 | 13 |
| Jackson | \$ 203.13 | 14 |
| Clay | \$ 204.94 | 15 |
| Tippecanoe | \$ 206.23 | 16 |
| Noble | \$ 212.67 | 17 |
| Ripley | \$ 216.48 | 18 |
| Wabash | \$ 216.93 | 19 |
| Orange | \$ 217.42 | 20 |
| Dubois | \$ 217.99 | 21 |
| Montgomery | \$ 218.44 | 22 |
| Harrison | \$ 218.68 | 23 |
| Lawrence | \$ 219.24 | 24 |
| Franklin | \$ 219.97 | 25 |
| Elkhart | \$ 220.54 | 26 |
| Warrick | \$ 220.73 | 27 |
| Kosciusko | \$ 220.89 | 28 |
| Knox | \$ 223.01 | 29 |
| Jennings | \$ 223.98 | 30 |
| Starke | \$ 225.47 | 31 |
| Washington | \$ 228.39 | 32 |
| Decatur | \$ 229.23 | 33 |
| Hendricks | \$ 235.01 | 34 |
| Madison | \$ 235.13 | 35 |
| Allen | \$ 235.67 | 36 |
| Miami | \$ 236.73 | 37 |
| Marion | \$ 240.57 | 38 |
| LaGrange | \$ 240.78 | 39 |
| St. Joseph | \$ 242.37 | 40 |
| Scott | \$ 244.42 | 41 |
| Huntington | \$ 246.80 | 42 |
| Hancock | \$ 247.79 | 43 |
| Shelby | \$ 249.28 | 44 |
| Vigo | \$ 251.20 | 45 |
| Grant | \$ 252.68 | 46 |
| Delaware | \$ 255.16 | 47 |

MEDIAN \$253.92

Average Budget Per Capita for 2007: \$264.94
 Range in 2007: (\$562.02 to \$146.61) \$415.41
 Median in 2007: \$253.92

RANKING OF INDIANA COUNTIES
BY 2007 PER CAPITA BUDGET

| County | 2007 Budget Per Capita | 2007 Rank |
|-------------|------------------------|-----------|
| Henry | \$ 256.97 | 48 |
| Sullivan | \$ 257.50 | 49 |
| Tipton | \$ 258.30 | 50 |
| LAKE | \$ 259.38 | 51 |
| Fayette | \$ 262.00 | 52 |
| Spencer | \$ 262.23 | 53 |
| DeKalb | \$ 267.99 | 54 |
| Wells | \$ 269.90 | 55 |
| Cass | \$ 271.77 | 56 |
| Fulton | \$ 272.21 | 57 |
| Bartholomew | \$ 272.78 | 58 |
| Howard | \$ 273.95 | 59 |
| Fountain | \$ 278.18 | 60 |
| Whitley | \$ 279.39 | 61 |
| Martin | \$ 281.96 | 62 |
| Boone | \$ 283.24 | 63 |
| Adams | \$ 284.82 | 64 |
| Ohio | \$ 286.84 | 65 |
| Switzerland | \$ 290.38 | 66 |
| Jay | \$ 290.75 | 67 |
| Crawford | \$ 292.13 | 68 |
| Union | \$ 302.93 | 69 |
| Wayne | \$ 303.48 | 70 |
| Steuben | \$ 303.68 | 71 |
| Hamilton | \$ 304.88 | 72 |
| LaPorte | \$ 308.01 | 73 |
| Posey | \$ 309.08 | 74 |
| Rush | \$ 310.01 | 75 |
| Daviess | \$ 313.20 | 76 |
| Parke | \$ 315.29 | 77 |
| Gibson | \$ 317.42 | 78 |
| Randolph | \$ 317.59 | 79 |
| Vanderburgh | \$ 330.54 | 80 |
| Clinton | \$ 331.32 | 81 |
| Jasper | \$ 335.57 | 82 |
| Dearborn | \$ 345.60 | 83 |
| Vermillion | \$ 346.89 | 84 |
| Benton | \$ 355.93 | 85 |
| White | \$ 356.67 | 86 |
| Carroll | \$ 362.45 | 87 |
| Blackford | \$ 371.00 | 88 |
| Pike | \$ 427.91 | 89 |
| Newton | \$ 437.05 | 90 |
| Warren | \$ 533.12 | 91 |
| Pulaski | \$ 562.02 | 92 |

AVERAGE \$264.94

Average Budget Per Capita for 2007: \$264.94
 Range in 2007: (\$562.02 to \$146.61) \$415.41
 Median in 2007: \$253.92

RANKING OF INDIANA COUNTIES
BY 2012 PER CAPITA BUDGET

| County | 2012 Budget Per Capita | 2012 Rank |
|------------|------------------------|-----------|
| Clark | \$ 128.34 | 1 |
| Johnson | \$ 166.76 | 2 |
| Floyd | \$ 172.02 | 3 |
| Orange | \$ 173.48 | 4 |
| Putnam | \$ 176.00 | 5 |
| Owen | \$ 191.98 | 6 |
| Hendricks | \$ 192.76 | 7 |
| Jefferson | \$ 199.49 | 8 |
| Hancock | \$ 205.62 | 9 |
| Perry | \$ 207.24 | 10 |
| Monroe | \$ 207.65 | 11 |
| Marion | \$ 208.33 | 12 |
| LaGrange | \$ 211.80 | 13 |
| Clay | \$ 213.46 | 14 |
| LAKE | \$ 213.50 | 15 |
| Tippecanoe | \$ 215.11 | 16 |
| Jennings | \$ 221.76 | 17 |
| Allen | \$ 224.29 | 18 |
| Elkhart | \$ 225.87 | 19 |
| Howard | \$ 225.88 | 20 |
| Marshall | \$ 226.29 | 21 |
| Morgan | \$ 226.34 | 22 |
| Knox | \$ 226.47 | 23 |
| Miami | \$ 227.36 | 24 |
| Porter | \$ 228.84 | 25 |
| Greene | \$ 228.93 | 26 |
| Noble | \$ 233.71 | 27 |
| Delaware | \$ 236.11 | 28 |
| Henry | \$ 239.86 | 29 |
| Boone | \$ 241.87 | 30 |
| Whitley | \$ 241.98 | 31 |
| Warrick | \$ 244.26 | 32 |
| St. Joseph | \$ 246.31 | 33 |
| Kosciusko | \$ 247.83 | 34 |
| Cass | \$ 253.21 | 35 |
| Montgomery | \$ 254.34 | 36 |
| Madison | \$ 254.35 | 37 |
| Washington | \$ 255.71 | 38 |
| Starke | \$ 256.69 | 39 |
| Jackson | \$ 256.96 | 40 |
| Fulton | \$ 257.19 | 41 |
| Lawrence | \$ 259.54 | 42 |
| Dubois | \$ 260.87 | 43 |
| Ripley | \$ 260.92 | 44 |
| Franklin | \$ 261.90 | 45 |
| Martin | \$ 264.79 | 46 |
| Scott | \$ 264.80 | 47 |

MEDIAN \$264.79

Average Budget Per Capita for 2012: \$284.16
 Range in 2012: (\$615.75 to \$128.34) \$487.41
 Median in 2012: \$264.79

RANKING OF INDIANA COUNTIES
BY 2012 PER CAPITA BUDGET

| County | 2012 Budget Per Capita | 2012 Rank |
|-------------|------------------------|-----------|
| Hamilton | \$ 268.13 | 48 |
| Wabash | \$ 269.32 | 49 |
| Shelby | \$ 270.24 | 50 |
| Bartholomew | \$ 271.64 | 51 |
| Grant | \$ 277.86 | 52 |
| Harrison | \$ 283.11 | 53 |
| Carroll | \$ 283.62 | 54 |
| Adams | \$ 284.65 | 55 |
| Huntington | \$ 284.79 | 56 |
| Vigo | \$ 288.80 | 57 |
| Sullivan | \$ 293.41 | 58 |
| Decatur | \$ 297.11 | 59 |
| Wells | \$ 298.85 | 60 |
| DeKalb | \$ 299.84 | 61 |
| Switzerland | \$ 311.30 | 62 |
| Steuben | \$ 313.16 | 63 |
| Crawford | \$ 314.19 | 64 |
| Fountain | \$ 315.06 | 65 |
| Ohio | \$ 316.11 | 66 |
| Randolph | \$ 316.53 | 67 |
| Jay | \$ 327.56 | 68 |
| Wayne | \$ 327.74 | 69 |
| Clinton | \$ 328.42 | 70 |
| Spencer | \$ 330.57 | 71 |
| Union | \$ 331.24 | 72 |
| Fayette | \$ 332.69 | 73 |
| Dearborn | \$ 340.69 | 74 |
| Tipton | \$ 343.34 | 75 |
| Rush | \$ 348.24 | 76 |
| Parke | \$ 351.96 | 77 |
| Vanderburgh | \$ 353.79 | 78 |
| Gibson | \$ 354.05 | 79 |
| LaPorte | \$ 359.00 | 80 |
| Jasper | \$ 359.90 | 81 |
| White | \$ 366.66 | 82 |
| Posey | \$ 376.59 | 83 |
| Daviess | \$ 385.07 | 84 |
| Brown | \$ 388.96 | 85 |
| Blackford | \$ 399.74 | 86 |
| Vermillion | \$ 425.15 | 87 |
| Benton | \$ 436.42 | 88 |
| Pike | \$ 469.69 | 89 |
| Newton | \$ 488.90 | 90 |
| Warren | \$ 504.34 | 91 |
| Pulaski | \$ 615.75 | 92 |
| | | |

AVERAGE \$284.16

Average Budget Per Capita for 2012: \$284.16
 Range in 2012: (\$615.75 to \$128.34) \$487.41
 Median in 2012: \$264.79

CHANGE IN POSITION RANK OF
INDIANA COUNTIES 2007 - 2012

| County | 2007 Rank | 2012 Rank | Change in Ranking Position |
|------------|-----------|-----------|----------------------------|
| Clark | 1 | 1 | 0 |
| Johnson | 7 | 2 | -5 |
| Floyd | 4 | 3 | -1 |
| Orange | 20 | 4 | -16 |
| Putnam | 6 | 5 | -1 |
| Owen | 3 | 6 | 3 |
| Hendricks | 34 | 7 | -27 |
| Jefferson | 5 | 8 | 3 |
| Hancock | 43 | 9 | -34 |
| Perry | 10 | 10 | 0 |
| Monroe | 9 | 11 | 2 |
| Marion | 38 | 12 | -26 |
| LaGrange | 39 | 13 | -26 |
| Clay | 15 | 14 | -1 |
| LAKE | 51 | 15 | -36 |
| Tippecanoe | 16 | 16 | 0 |
| Jennings | 30 | 17 | -13 |
| Allen | 36 | 18 | -18 |
| Elkhart | 26 | 19 | -7 |
| Howard | 59 | 20 | -39 |
| Marshall | 13 | 21 | 8 |
| Morgan | 12 | 22 | 10 |
| Knox | 29 | 23 | -6 |
| Miami | 37 | 24 | -13 |
| Porter | 8 | 25 | 17 |
| Greene | 11 | 26 | 15 |
| Noble | 17 | 27 | 10 |
| Delaware | 47 | 28 | -19 |
| Henry | 48 | 29 | -19 |
| Boone | 63 | 30 | -33 |
| Whitley | 61 | 31 | -30 |
| Warrick | 27 | 32 | 5 |
| St. Joseph | 40 | 33 | -7 |
| Kosciusko | 28 | 34 | 6 |
| Cass | 56 | 35 | -21 |
| Montgomery | 22 | 36 | 14 |
| Madison | 35 | 37 | 2 |
| Washington | 32 | 38 | 6 |
| Starke | 31 | 39 | 8 |
| Jackson | 14 | 40 | 26 |
| Fulton | 57 | 41 | -16 |
| Lawrence | 24 | 42 | 18 |
| Dubois | 21 | 43 | 22 |
| Ripley | 18 | 44 | 26 |
| Franklin | 25 | 45 | 20 |
| Martin | 62 | 46 | -16 |
| Scott | 41 | 47 | 6 |

CHANGE IN POSITION RANK OF
INDIANA COUNTIES 2007 - 2012

| County | 2007 Rank | 2012 Rank | Change in Ranking Position |
|-------------|-----------|-----------|----------------------------|
| Hamilton | 72 | 48 | -24 |
| Wabash | 19 | 49 | 30 |
| Shelby | 44 | 50 | 6 |
| Bartholomew | 58 | 51 | -7 |
| Grant | 46 | 52 | 6 |
| Harrison | 23 | 53 | 30 |
| Carroll | 87 | 54 | -33 |
| Adams | 64 | 55 | -9 |
| Huntington | 42 | 56 | 14 |
| Vigo | 45 | 57 | 12 |
| Sullivan | 49 | 58 | 9 |
| Decatur | 33 | 59 | 26 |
| Wells | 55 | 60 | 5 |
| DeKalb | 54 | 61 | 7 |
| Switzerland | 66 | 62 | -4 |
| Steuben | 71 | 63 | -8 |
| Crawford | 68 | 64 | -4 |
| Fountain | 60 | 65 | 5 |
| Ohio | 65 | 66 | 1 |
| Randolph | 79 | 67 | -12 |
| Jay | 67 | 68 | 1 |
| Wayne | 70 | 69 | -1 |
| Clinton | 81 | 70 | -11 |
| Spencer | 53 | 71 | 18 |
| Union | 69 | 72 | 3 |
| Fayette | 52 | 73 | 21 |
| Dearborn | 83 | 74 | -9 |
| Tipton | 50 | 75 | 25 |
| Rush | 75 | 76 | 1 |
| Parke | 77 | 77 | 0 |
| Vanderburgh | 80 | 78 | -2 |
| Gibson | 78 | 79 | 1 |
| LaPorte | 73 | 80 | 7 |
| Jasper | 82 | 81 | -1 |
| White | 86 | 82 | -4 |
| Posey | 74 | 83 | 9 |
| Daviess | 76 | 84 | 8 |
| Brown | 2 | 85 | 83 |
| Blackford | 88 | 86 | -2 |
| Vermillion | 84 | 87 | 3 |
| Benton | 85 | 88 | 3 |
| Pike | 89 | 89 | 0 |
| Newton | 90 | 90 | 0 |
| Warren | 91 | 91 | 0 |
| Pulaski | 92 | 92 | 0 |

| County | 2007 Budget Per Capita | 2012 Budget Per Capita | 2012 Rank | Difference | Percentage + / - |
|------------|---------------------------|---------------------------|--------------|------------|------------------|
| Clark | \$ 146.61 | \$ 128.34 | 1 | \$ (18.26) | -12.46% |
| Johnson | \$ 179.72 | \$ 166.76 | 2 | \$ (12.96) | -7.21% |
| Floyd | \$ 177.51 | \$ 172.02 | 3 | \$ (5.49) | -3.09% |
| Orange | \$ 217.42 | \$ 173.48 | 4 | \$ (43.94) | -20.21% |
| Putnam | \$ 178.56 | \$ 176.00 | 5 | \$ (2.56) | -1.43% |
| Owen | \$ 164.93 | \$ 191.98 | 6 | \$ 27.05 | 16.40% |
| Hendricks | \$ 235.01 | \$ 192.76 | 7 | \$ (42.26) | -17.98% |
| Jefferson | \$ 177.98 | \$ 199.49 | 8 | \$ 21.51 | 12.08% |
| Hancock | \$ 247.79 | \$ 205.62 | 9 | \$ (42.17) | -17.02% |
| Perry | \$ 188.37 | \$ 207.24 | 10 | \$ 18.87 | 10.02% |
| Monroe | \$ 187.75 | \$ 207.65 | 11 | \$ 19.90 | 10.60% |
| Marion | \$ 240.57 | \$ 208.33 | 12 | \$ (32.23) | -13.40% |
| LaGrange | \$ 240.78 | \$ 211.80 | 13 | \$ (28.98) | -12.04% |
| Clay | \$ 204.94 | \$ 213.46 | 14 | \$ 8.52 | 4.16% |
| LAKE | \$ 259.38 | \$ 213.50 | 15 | \$ (45.88) | -17.69% |
| Tippecanoe | \$ 206.23 | \$ 215.11 | 16 | \$ 8.88 | 4.31% |
| Jennings | \$ 223.98 | \$ 221.76 | 17 | \$ (2.22) | -0.99% |
| Allen | \$ 235.67 | \$ 224.29 | 18 | \$ (11.38) | -4.83% |
| Elkhart | \$ 220.54 | \$ 225.87 | 19 | \$ 5.33 | 2.42% |
| Howard | \$ 273.95 | \$ 225.88 | 20 | \$ (48.07) | -17.55% |
| Marshall | \$ 202.13 | \$ 226.29 | 21 | \$ 24.16 | 11.95% |
| Morgan | \$ 197.90 | \$ 226.34 | 22 | \$ 28.43 | 14.37% |
| Knox | \$ 223.01 | \$ 226.47 | 23 | \$ 3.46 | 1.55% |
| Miami | \$ 236.73 | \$ 227.36 | 24 | \$ (9.37) | -3.96% |
| Porter | \$ 182.49 | \$ 228.84 | 25 | \$ 46.35 | 25.40% |
| Greene | \$ 195.54 | \$ 228.93 | 26 | \$ 33.39 | 17.07% |
| Noble | \$ 212.67 | \$ 233.71 | 27 | \$ 21.04 | 9.89% |
| Delaware | \$ 255.16 | \$ 236.11 | 28 | \$ (19.05) | -7.47% |
| Henry | \$ 256.97 | \$ 239.86 | 29 | \$ (17.11) | -6.66% |
| Boone | \$ 283.24 | \$ 241.87 | 30 | \$ (41.37) | -14.61% |
| Whitley | \$ 279.39 | \$ 241.98 | 31 | \$ (37.40) | -13.39% |
| Warrick | \$ 220.73 | \$ 244.26 | 32 | \$ 23.53 | 10.66% |
| St. Joseph | \$ 242.37 | \$ 246.31 | 33 | \$ 3.94 | 1.63% |
| Kosciusko | \$ 220.89 | \$ 247.83 | 34 | \$ 26.93 | 12.19% |
| Cass | \$ 271.77 | \$ 253.21 | 35 | \$ (18.56) | -6.83% |
| Montgomery | \$ 218.44 | \$ 254.34 | 36 | \$ 35.89 | 16.43% |
| Madison | \$ 235.13 | \$ 254.35 | 37 | \$ 19.23 | 8.18% |
| Washington | \$ 228.39 | \$ 255.71 | 38 | \$ 27.32 | 11.96% |
| Starke | \$ 225.47 | \$ 256.69 | 39 | \$ 31.22 | 13.85% |
| Jackson | \$ 203.13 | \$ 256.96 | 40 | \$ 53.83 | 26.50% |
| Fulton | \$ 272.21 | \$ 257.19 | 41 | \$ (15.01) | -5.52% |
| Lawrence | \$ 219.24 | \$ 259.54 | 42 | \$ 40.29 | 18.38% |
| Dubois | \$ 217.99 | \$ 260.87 | 43 | \$ 42.89 | 19.67% |
| Ripley | \$ 216.48 | \$ 260.92 | 44 | \$ 44.44 | 20.53% |
| Franklin | \$ 219.97 | \$ 261.90 | 45 | \$ 41.92 | 19.06% |
| Martin | \$ 281.96 | \$ 264.79 | 46 | \$ (17.17) | -6.09% |
| Scott | \$ 244.42 | \$ 264.80 | 47 | \$ 20.37 | 8.33% |

| County | 2007 Budget Per Capita | 2012 Budget Per Capita | 2012 Rank | Difference | Percentage + / - |
|-------------|---------------------------|---------------------------|--------------|------------|------------------|
| Hamilton | \$ 304.88 | \$ 268.13 | 48 | \$ (36.75) | -12.05% |
| Wabash | \$ 216.93 | \$ 269.32 | 49 | \$ 52.39 | 24.15% |
| Shelby | \$ 249.28 | \$ 270.24 | 50 | \$ 20.96 | 8.41% |
| Bartholomew | \$ 272.78 | \$ 271.64 | 51 | \$ (1.15) | -0.42% |
| Grant | \$ 252.68 | \$ 277.86 | 52 | \$ 25.18 | 9.97% |
| Harrison | \$ 218.68 | \$ 283.11 | 53 | \$ 64.43 | 29.46% |
| Carroll | \$ 362.45 | \$ 283.62 | 54 | \$ (78.83) | -21.75% |
| Adams | \$ 284.82 | \$ 284.65 | 55 | \$ (0.17) | -0.06% |
| Huntington | \$ 246.80 | \$ 284.79 | 56 | \$ 37.98 | 15.39% |
| Vigo | \$ 251.20 | \$ 288.80 | 57 | \$ 37.60 | 14.97% |
| Sullivan | \$ 257.50 | \$ 293.41 | 58 | \$ 35.91 | 13.95% |
| Decatur | \$ 229.23 | \$ 297.11 | 59 | \$ 67.88 | 29.61% |
| Wells | \$ 269.90 | \$ 298.85 | 60 | \$ 28.95 | 10.73% |
| DeKalb | \$ 267.99 | \$ 299.84 | 61 | \$ 31.85 | 11.89% |
| Switzerland | \$ 290.38 | \$ 311.30 | 62 | \$ 20.91 | 7.20% |
| Steuben | \$ 303.68 | \$ 313.16 | 63 | \$ 9.48 | 3.12% |
| Crawford | \$ 292.13 | \$ 314.19 | 64 | \$ 22.07 | 7.55% |
| Fountain | \$ 278.18 | \$ 315.06 | 65 | \$ 36.89 | 13.26% |
| Ohio | \$ 286.84 | \$ 316.11 | 66 | \$ 29.27 | 10.20% |
| Randolph | \$ 317.59 | \$ 316.53 | 67 | \$ (1.06) | -0.33% |
| Jay | \$ 290.75 | \$ 327.56 | 68 | \$ 36.81 | 12.66% |
| Wayne | \$ 303.48 | \$ 327.74 | 69 | \$ 24.26 | 8.00% |
| Clinton | \$ 331.32 | \$ 328.42 | 70 | \$ (2.89) | -0.87% |
| Spencer | \$ 262.23 | \$ 330.57 | 71 | \$ 68.34 | 26.06% |
| Union | \$ 302.93 | \$ 331.24 | 72 | \$ 28.32 | 9.35% |
| Fayette | \$ 262.00 | \$ 332.69 | 73 | \$ 70.68 | 26.98% |
| Dearborn | \$ 345.60 | \$ 340.69 | 74 | \$ (4.90) | -1.42% |
| Tipton | \$ 258.30 | \$ 343.34 | 75 | \$ 85.04 | 32.92% |
| Rush | \$ 310.01 | \$ 348.24 | 76 | \$ 38.23 | 12.33% |
| Parke | \$ 315.29 | \$ 351.96 | 77 | \$ 36.67 | 11.63% |
| Vanderburgh | \$ 330.54 | \$ 353.79 | 78 | \$ 23.24 | 7.03% |
| Gibson | \$ 317.42 | \$ 354.05 | 79 | \$ 36.63 | 11.54% |
| LaPorte | \$ 308.01 | \$ 359.00 | 80 | \$ 51.00 | 16.56% |
| Jasper | \$ 335.57 | \$ 359.90 | 81 | \$ 24.33 | 7.25% |
| White | \$ 356.67 | \$ 366.66 | 82 | \$ 9.99 | 2.80% |
| Posey | \$ 309.08 | \$ 376.59 | 83 | \$ 67.51 | 21.84% |
| Daviess | \$ 313.20 | \$ 385.07 | 84 | \$ 71.87 | 22.95% |
| Brown | \$ 162.67 | \$ 388.96 | 85 | \$ 226.28 | 139.10% |
| Blackford | \$ 371.00 | \$ 399.74 | 86 | \$ 28.74 | 7.75% |
| Vermillion | \$ 346.89 | \$ 425.15 | 87 | \$ 78.25 | 22.56% |
| Benton | \$ 355.93 | \$ 436.42 | 88 | \$ 80.49 | 22.62% |
| Pike | \$ 427.91 | \$ 469.69 | 89 | \$ 41.79 | 9.77% |
| Newton | \$ 437.05 | \$ 488.90 | 90 | \$ 51.85 | 11.86% |
| Warren | \$ 533.12 | \$ 504.34 | 91 | \$ (28.78) | -5.40% |
| Pulaski | \$ 562.02 | \$ 615.75 | 92 | \$ 53.73 | 9.56% |

| County | Population | Budget | Budget Per Capita | Rank |
|-------------|------------|----------------|-------------------|------|
| Marion | 890,511 | \$ 214,226,773 | \$ 240.57 | 38 |
| LAKE | 492,573 | \$ 127,762,888 | \$ 259.38 | 51 |
| Allen | 348,285 | \$ 82,079,652 | \$ 235.67 | 36 |
| St. Joseph | 266,519 | \$ 64,596,788 | \$ 242.37 | 40 |
| Hamilton | 247,020 | \$ 75,312,585 | \$ 304.88 | 72 |
| Elkhart | 193,129 | \$ 42,592,765 | \$ 220.54 | 26 |
| Vanderburgh | 177,369 | \$ 58,628,165 | \$ 330.54 | 80 |
| Tippecanoe | 165,633 | \$ 34,158,101 | \$ 206.23 | 16 |
| Porter | 159,080 | \$ 29,031,008 | \$ 182.49 | 8 |
| Hendricks | 133,042 | \$ 31,266,618 | \$ 235.01 | 34 |
| TOTALS | 3,073,160 | \$ 759,655,343 | \$ 245.77 | |

Average of Top Ten Population Counties in 2007: \$245.77

Range of Top Ten Population Counties in 2007: (\$330.54 to \$182.49) \$148.05

Median of Top Ten Population Counties in 2007: \$238.12

COMPARISON OF PER CAPITA BUDGET OF
TEN LARGEST POPULATION COUNTIES 2012

| County | Population | Budget | Budget Per Capita | Rank |
|-------------|------------|----------------|-------------------|------|
| Marion | 911,981 | \$ 189,995,093 | \$ 208.33 | 12 |
| LAKE | 498,293 | \$ 106,384,198 | \$ 213.50 | 15 |
| Allen | 360,025 | \$ 80,749,794 | \$ 224.29 | 18 |
| Hamilton | 292,935 | \$ 78,545,666 | \$ 268.13 | 48 |
| St. Joseph | 267,205 | \$ 65,816,489 | \$ 246.31 | 33 |
| Elkhart | 200,513 | \$ 45,290,081 | \$ 225.87 | 19 |
| Vanderburgh | 181,259 | \$ 64,126,829 | \$ 353.79 | 78 |
| Tippecanoe | 177,545 | \$ 38,191,552 | \$ 215.11 | 16 |
| Porter | 167,852 | \$ 38,411,771 | \$ 228.84 | 25 |
| Hendricks | 153,719 | \$ 29,630,641 | \$ 192.76 | 7 |
| TOTALS | 3,211,327 | 737,142,114 | \$ 237.69 | |

Average of Top Ten Population Counties in 2012: \$237.69
 Range of Top Ten Population Counties in 2012: (\$353.79 to \$192.76) \$161.03
 Median of Top Ten Population Counties in 2012: \$225.08

COMPARISON OF PER CAPITA BUDGET OF
TEN LARGEST POPULATION COUNTIES 2007 - 2012

| County | 2007 Budget Per Capita | 2007 Rank | 2012 Budget Per Capita | 2012 Rank |
|-------------|------------------------|-----------|------------------------|-----------|
| Marion | \$ 240.57 | 38 | \$ 208.33 | 12 |
| LAKE | \$ 259.38 | 51 | \$ 213.50 | 15 |
| Allen | \$ 235.67 | 36 | \$ 224.29 | 18 |
| Hamilton | \$ 304.88 | 72 | \$ 268.13 | 48 |
| St. Joseph | \$ 242.37 | 40 | \$ 246.31 | 33 |
| Elkhart | \$ 220.54 | 26 | \$ 225.87 | 19 |
| Vanderburgh | \$ 330.54 | 80 | \$ 353.79 | 78 |
| Tippecanoe | \$ 206.23 | 16 | \$ 215.11 | 16 |
| Porter | \$ 182.49 | 8 | \$ 228.84 | 25 |
| Hendricks | \$ 235.01 | 34 | \$ 192.76 | 7 |

| | 2007 | 2012 | Difference |
|--------------------|-----------|-----------|------------|
| Average of Top Ten | \$ 245.77 | \$ 237.69 | \$ (8.08) |
| Range of Top Ten | \$ 148.05 | \$ 161.03 | \$ 12.98 |
| Median of Top Ten | \$ 238.12 | \$ 225.08 | \$ (13.04) |

COMPARISON OF PER CAPITA BUDGET OF
TEN SMALLEST COUNTIES 2007

| County | Population | Budget | Budget Per Capita | Rank |
|-------------|------------|---------------|-------------------|------|
| Ohio | 5,977 | \$ 1,714,322 | \$ 286.84 | 65 |
| Union | 7,466 | \$ 2,261,613 | \$ 302.93 | 69 |
| Warren | 8,481 | \$ 4,521,580 | \$ 533.12 | 91 |
| Benton | 9,024 | \$ 3,211,908 | \$ 355.93 | 85 |
| Switzerland | 10,149 | \$ 2,946,967 | \$ 290.38 | 66 |
| Martin | 10,345 | \$ 2,916,778 | \$ 281.96 | 62 |
| Crawford | 10,722 | \$ 3,132,209 | \$ 292.13 | 68 |
| Pike | 12,843 | \$ 5,495,451 | \$ 427.91 | 89 |
| Blackford | 13,151 | \$ 4,878,919 | \$ 371.00 | 88 |
| Pulaski | 13,508 | \$ 7,591,742 | \$ 562.02 | 92 |
| TOTALS | 101,664 | \$ 38,671,489 | \$ 370.42 | |

Average of Ten Smallest Population Counties 2007: \$370.42
 Range of Ten Smallest Population Counties 2007: (\$562.02 to \$281.96) \$280.06
 Median of Ten Smallest Population Counties 2007: \$329.43

COMPARISON OF PER CAPITA BUDGET OF
TEN SMALLEST COUNTIES 2012

| County | Population | Budget | Budget Per Capita | Rank |
|-------------|------------|---------------|-------------------|------|
| Ohio | 6,229 | \$ 1,969,062 | \$316.11 | 66 |
| Union | 7,549 | \$ 2,500,685 | \$331.24 | 72 |
| Warren | 8,526 | \$ 4,299,889 | \$504.34 | 91 |
| Benton | 8,741 | \$ 3,814,576 | \$436.42 | 88 |
| Martin | 10,327 | \$ 2,734,485 | \$264.79 | 46 |
| Crawford | 10,707 | \$ 3,364,084 | \$314.19 | 64 |
| Switzerland | 10,923 | \$ 3,400,166 | \$311.30 | 62 |
| Blackford | 12,510 | \$ 5,000,645 | \$399.74 | 86 |
| Pike | 12,847 | \$ 6,033,963 | \$469.69 | 89 |
| Pulaski | 13,331 | \$ 8,208,796 | \$615.75 | 92 |
| TOTALS | 88,358 | \$ 33,117,555 | \$334.78 | |

Average of Ten Smallest Population Counties 2012: \$334.78
 Range of Ten Smallest Population Counties 2012: (\$615.75 to \$264.79) \$350.96
 Median of Ten Smallest Population Counties 2012: \$365.49

COMPARISON OF PER CAPITA BUDGET OF
TEN SMALLEST COUNTIES 2007 - 2012

| County | 2007 Budget Per Capita | 2007 Rank | 2012 Budget Per Capita | 2012 Rank |
|-------------|---------------------------|-----------|---------------------------|-----------|
| Ohio | \$ 286.84 | 65 | \$ 316.11 | 66 |
| Union | \$ 302.93 | 69 | \$ 331.24 | 72 |
| Warren | \$ 533.12 | 91 | \$ 504.34 | 91 |
| Benton | \$ 355.93 | 85 | \$ 436.42 | 88 |
| Switzerland | \$ 290.38 | 66 | \$ 311.30 | 62 |
| Martin | \$ 281.96 | 62 | \$ 264.79 | 46 |
| Crawford | \$ 292.13 | 68 | \$ 314.19 | 64 |
| Pike | \$ 427.91 | 89 | \$ 469.69 | 89 |
| Blackford | \$ 371.00 | 88 | \$ 399.74 | 86 |
| Pulaski | \$ 562.02 | 92 | \$ 615.75 | 92 |

| | 2007 | 2012 | Difference |
|-------------------------|-----------|-----------|------------|
| Average of Ten Smallest | \$ 370.42 | \$ 334.78 | \$ (35.64) |
| Range of Ten Smallest | \$ 280.06 | \$ 350.96 | \$ 70.90 |
| Median of Ten Smallest | \$ 329.43 | \$ 365.49 | \$ 36.06 |

| County | Rank | 2007 Budget | 2007 Population | 2012 Budget | 2012 Population |
|--------------|------|----------------|-----------------|----------------|-----------------|
| Clark | 1 | \$ 15,555,615 | 106,104 | \$ 14,500,868 | 112,984 |
| Johnson | 2 | \$ 23,780,738 | 132,321 | \$ 24,103,701 | 144,543 |
| Floyd | 3 | \$ 13,038,450 | 73,452 | \$ 12,958,364 | 75,329 |
| Orange | 4 | \$ 4,278,842 | 19,680 | \$ 3,460,420 | 19,947 |
| Putnam | 5 | \$ 6,674,525 | 37,380 | \$ 6,749,841 | 38,352 |
| Owen | 6 | \$ 3,568,830 | 21,638 | \$ 4,133,839 | 21,533 |
| Hendricks | 7 | \$ 31,266,618 | 133,042 | \$ 29,630,641 | 153,715 |
| Jefferson | 8 | \$ 5,732,950 | 32,211 | \$ 6,497,834 | 32,573 |
| Hancock | 9 | \$ 16,259,594 | 65,617 | \$ 14,994,834 | 72,924 |
| Perry | 10 | \$ 3,617,798 | 19,206 | \$ 4,025,801 | 19,426 |
| Monroe | 11 | \$ 24,923,978 | 132,751 | \$ 29,373,803 | 141,456 |
| Marion | 12 | \$ 214,226,773 | 890,511 | \$ 189,995,093 | 911,981 |
| LaGrange | 13 | \$ 8,779,476 | 36,462 | \$ 7,957,849 | 37,572 |
| Clay | 14 | \$ 5,490,353 | 26,790 | \$ 5,754,214 | 26,957 |
| Lake | 15 | \$ 127,762,888 | 492,573 | \$ 106,384,198 | 498,293 |
| TOTAL | | \$ 504,957,428 | 2,219,738 | \$ 460,521,300 | 2,307,585 |
| Mean Budget: | | \$ 227.49 | | \$ 199.57 | |

| County | 2012 Cost Rank | 2007 Per Capita | 2012 Per Capita | Difference | 2012 Population | 2012 Population Rank |
|-----------|----------------|-----------------|-----------------|------------|-----------------|----------------------|
| Clark | 1 | \$ 146.61 | \$ 128.34 | \$ (18.27) | 112,984 | 15 |
| Johnson | 2 | \$ 179.72 | \$ 166.76 | \$ (12.96) | 144,543 | 11 |
| Floyd | 3 | \$ 177.51 | \$ 172.02 | \$ (5.49) | 75,329 | 21 |
| Orange | 4 | \$ 217.42 | \$ 173.48 | \$ (43.94) | 19,947 | 74 |
| Putnam | 5 | \$ 178.56 | \$ 176.00 | \$ (2.56) | 38,352 | 39 |
| Owen | 6 | \$ 164.93 | \$ 191.98 | \$ 27.05 | 21,533 | 68 |
| Hendricks | 7 | \$ 235.01 | \$ 192.76 | \$ (42.25) | 153,719 | 10 |
| Jefferson | 8 | \$ 177.98 | \$ 199.49 | \$ 21.51 | 32,573 | 52 |
| Hancock | 9 | \$ 247.79 | \$ 205.62 | \$ (42.17) | 72,924 | 22 |
| Perry | 10 | \$ 188.37 | \$ 207.24 | \$ 18.87 | 19,426 | 75 |
| Monroe | 11 | \$ 187.75 | \$ 207.65 | \$ 19.90 | 141,456 | 12 |
| Marion | 12 | \$ 240.57 | \$ 208.33 | \$ (32.24) | 911,981 | 1 |
| LaGrange | 13 | \$ 240.78 | \$ 211.80 | \$ (28.98) | 37,572 | 42 |
| Clay | 14 | \$ 204.94 | \$ 213.46 | \$ 8.52 | 26,957 | 59 |
| Lake | 15 | \$ 259.38 | \$ 213.50 | \$ (45.88) | 498,293 | 2 |