

**BROWN COUNTY, INDIANA**

**Sustainability/Revenue and Spending Plan**

April 15, 2024

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**BROWN COUNTY, INDIANA**

Sustainability/Revenue and Spending Plan

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# COMMENTS AND RECOMMENDATIONS TO BROWN COUNTY SUSTAINABILITY/REVENUE AND SPENDING PLAN

## BROWN COUNTY, 2024

Attached is our Sustainability/Revenue and Spending Plan for Brown County, Indiana (the "County"). This Sustainability Analysis utilizes historical information, on an actual basis, along with the 2024 budget, and projects ahead for 3 years (2025-2027) to determine the possible financial condition of the County, on a going forward basis.

### **There are significant financial questions the County must address:**

- How can the County attempt to collect PILOT (payment in lieu of tax payments) from tax exempt areas?
- A large portion of the County is tax exempt; how can the County make up for this?

### **County Financial Observations**

1. The County has a severely low limited Rainy-Day Fund, with a balance of \$177,921.
2. Assessed value in the County has increased for the last 5 consecutive years and grew by 3.65% for taxes payable in 2020, 6.29% for 2021, 9.38% in 2022, 13.85% in 2023 and 4.31% in 2024. The County portion of the tax rate decreased each of these years.
3. The County created and funded an MVH Restricted Sub-Fund (#1173) in 2019 as directed by the State, to help construction, reconstruction, and preservation efforts of pavement, bridges, and right-of-ways in the County. The County should use the Restricted Fund first when possible.
4. The total income tax rate in Brown County is higher than a sample of its peers (Jackson, Lawrence, Jefferson) See the, "Adjusted Corporate Tax Rate Comparison to Similar Units of Government" page in the sustainability.
5. The property tax rate is lower than the peers.
6. The unemployment rate, by the end of 2023, had decreased to approximately 3.5%.
7. The County recorded some 2022 revenue in 2023. This caused the 2022 ending fund balances to appear artificially low. The county should review the timing of how revenue and expenses are posted.

### **Recommendations**

1. The County should continue to pursue additional PILOT payments from tax exempt areas. It is our understanding a small amount comes from Hoosier National Forest currently.
2. The County Should issue a General Obligation Bond before 12/31/24. The 2021 G.O. Bond will be fully retired in 2024.
3. Continue to seek any and all grants including READI grants and Community Crossings Grants.

4. The County should undergo a full personnel review. Review salaries and number of employees for each department and position.
5. The county should consider reducing levy freeze rate and increase public safety rate or EDIT rate.
6. The County should review the Music Center Operating Agreement to make sure the County is receiving all required payments including any payment in lieu of taxes and reimbursements to the County for assistance during Covid.
7. The County should review all funds to determine what funds may be permanently closed.
8. The County should adopt minimum fund balance resolution in each of its major funds. This is considered a good fiscal management tool and provides the County with a cushion if revenue shortfalls occur. The County should review this resolution, annually, and adjust the fund balances as needed.
9. The County should review future funding for E911 services.
10. The County should review future uses of the Opioid Settlement revenue.
11. The County should create a budget for the Riverbank Fund the Parks and Recreation Fund 1301.
12. The County should review the allocation of property taxes to funds within the County's maximum property tax levy- General, Reassessment, Cum. Bridge and Health Funds. These have fluctuated in the past.

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**ASSUMPTIONS**

Historical data for funds, tax rates, assessed value and the maximum levy are presented in this analysis.

**Revenue**

Revenue is expected to increase by the following growth factors, per year:

	<u>2025</u>	<u>2026</u>	<u>2027</u>
Property Taxes	4.00%	5.00%	4.50%
FIT	0.00%	1.00%	1.00%
Vehicle Excise	0.00%	1.00%	1.00%
Income Tax	5.00%	4.00%	3.00%
CVET	0.00%	0.00%	0.00%
Excise Surtax/Wheel Tax	0.00%	2.00%	2.00%
MVH Distribution	1.00%	2.00%	2.00%
LRS Distribution	1.00%	2.00%	2.00%
Cigarette Tax	-1.50%	-1.50%	-1.50%
ABC Excise Tax	2.00%	2.00%	2.00%
E911 Revenue - Wireless	2.00%	2.00%	2.00%
E911 Revenue - Wired	-5.00%	-5.00%	-5.00%
Innkeeper's Tax	5.00%	5.00%	4.00%
Riverboat	0.00%	0.00%	0.00%
Interest on Investments	5.00%	N/A	2.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	2.00%	2.00%	2.00%
	<u>2025</u>	<u>2026</u>	<u>2027</u>
PERF	11.20%	11.20%	11.20%
FICA	7.65%	7.65%	7.65%

After 2024, budgeted appropriations are expected to increase, annually, by the following (unless otherwise noted):

	<u>2025</u>	<u>2026</u>	<u>2027</u>
Payroll Increase	5.00%	5.00%	2.00%
Sheriff/Jail/Dispatch Payroll Increase	5.00%	5.00%	5.00%
Juvenile Secure Detention	2.00%	3.00%	3.00%
Capital Outlays	10.00%	5.00%	0.00%
Prisoner Meals	3.50%	4.00%	4.00%
Medical - Jail	5.00%	5.00%	5.00%
Computer Software	5.00%	10.00%	10.00%
Paving	6.00%	5.00%	5.00%
Gasoline & Mileage	10.00%	5.00%	5.00%
Group Insurance	10.00%	10.00%	10.00%
Concrete Bridges	10.00%	5.00%	5.00%
Utilities	5.00%	5.00%	5.00%
Property/Liability Insurance	5.00%	5.00%	5.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	4.00%	3.00%	2.00%
Sheriff Retirement	6.00%	5.50%	5.50%
EMS-Other	2.00%	2.00%	2.00%

**Other Assumptions**

**Growth factors marked as N/A are not using growth factors but actual amounts from the County or estimated by FSG Corp.**

## **NOTE TO READER**

Beyond this point, we have set forth a fund analysis highlighting actual and projected revenue and actual and projected expense. Readers, be cautioned, the estimates are reflections of facts and circumstances developed over a long period of time. Any negative balances merely indicate to the County, at this point, that cuts are needed and should be undertaken currently and in all future circumstances where negatives are showing. As the County is aware, deficit spending is not allowed and is not intended to occur. Deficit spending is defined as "the County spending what is financed by borrowing money", and has not occurred over the last twenty years.

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of General Fund #1000**

	ACTUAL		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
<b>BEGINNING CASH BALANCE</b>	\$ 1,198,352	\$ 104,649	\$ 1,926,811	\$ 2,781,307	\$ 3,115,741	\$ 2,797,311
Less prior year encumbrances						
<b>TOTAL REVENUE</b>	<u>\$ 6,862,911</u>	<u>\$ 11,148,029</u>	<u>\$ 9,997,961</u>	<u>\$ 9,993,571</u>	<u>\$ 9,864,316</u>	<u>\$ 10,227,821</u>
<b>APPROPRIATIONS</b>						
General County	\$ 54,355	\$ 1,527,611	\$ -	\$ -	\$ -	\$ -
Clerk	236,756	234,138	249,176	258,360	271,018	276,438
Auditor	369,311	307,725	319,122	334,043	348,593	355,565
Treasurer	126,320	131,013	137,425	144,033	150,686	153,700
Recorder	80,738	83,309	85,935	90,232	94,743	96,638
Sheriff	1,448,479	1,529,801	1,626,823	1,708,187	1,791,667	1,877,172
Surveyor	67,955	70,156	72,567	76,191	79,992	81,591
Coroner	33,912	34,874	52,436	59,167	61,556	62,808
Assessor	121,099	129,034	135,344	142,052	149,032	152,013
Prosecuting Attorney	96,237	93,512	94,279	98,993	103,943	106,021
Co. Extension Services	92,055	95,753	111,207	116,177	120,759	123,175
Veterans Services	59,470	64,575	69,996	73,461	76,978	78,499
County Council	49,763	54,849	250,198	258,533	267,144	272,486
County Commissioner	2,619,305	2,585,468	3,065,872	3,283,699	3,509,031	3,721,659
Election	199,390	58,817	220,550	229,932	238,006	242,766
Court House	20,528	19,931	40,000	42,000	44,100	46,305



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan  
**Summary of General Fund #1000**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
Circuit Court	\$ 283,582	\$ 334,607	\$ 404,269	\$ 424,492	\$ 444,926	\$ 453,644
Planning and Zoning	192,868	168,470	198,930	209,593	219,448	223,837
Probation	251,343	207,823	303,598	318,732	334,565	341,307
Jail	892,722	881,545	996,674	1,047,591	1,098,567	1,151,720
Emergency Services	69,294	66,123	67,838	71,378	74,692	76,067
Animal Controls	40,824	37,586	46,859	49,158	51,525	52,556
Public Defender	182,747	217,561	218,836	229,088	238,862	243,639
Clerk IV-D	144,582	146,467	137,745	144,543	151,586	154,618
Parks and Recreation	173,497	196,673	185,831	195,069	204,420	208,794
Soil and Water	49,480	48,447	51,955	54,433	56,905	58,043
<b>TOTAL</b>	<b>\$ 7,956,613</b>	<b>\$ 9,325,868</b>	<b>\$ 9,143,465</b>	<b>\$ 9,659,137</b>	<b>\$ 10,182,746</b>	<b>\$ 10,611,064</b>
<b>TOTAL SPENDABLE APPROP.</b>	<b>\$ 7,956,613</b>	<b>\$ 9,325,868</b>	<b>\$ 9,143,465</b>	<b>\$ 9,659,137</b>	<b>\$ 10,182,746</b>	<b>\$ 10,611,064</b>
<b>Assumed Spend Down Level</b>			<b>\$ 8,960,596</b>	<b>\$ 9,465,954</b>	<b>\$ 9,979,091</b>	<b>\$ 10,398,843</b>
<b>ENDING BALANCE</b>	<b>\$ 104,649</b>	<b>\$ 1,926,811</b>	<b>\$ 2,781,307</b>	<b>\$ 3,115,741</b>	<b>\$ 2,797,311</b>	<b>\$ 2,414,068</b>
<b>Ending Balance w/Spend Down</b>			<b>\$ 2,964,176</b>	<b>\$ 3,491,793</b>	<b>\$ 3,377,017</b>	<b>\$ 3,205,996</b>
<b>Per Fund Report</b>	<b>\$ 104,650</b>	<b>\$ 1,926,811</b>				
<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Minimum Fund Balance @ 20%</b>	<b>\$ 1,372,582</b>	<b>\$ 2,229,606</b>	<b>\$ 1,999,592</b>	<b>\$ 1,998,714</b>	<b>\$ 1,972,863</b>	<b>\$ 2,045,564</b>
<b>Budget</b>	<b>\$ 8,170,318</b>	<b>\$ 8,327,025</b>				
<b>% Spent of Budget</b>	<b>97%</b>	<b>112%</b>		<b>Assumed Actual Spend Down %</b>	<b>98%</b>	

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**

ACCT CODE	REVENUE	2022	2023	2024	Projected Growth	2025	Projected Growth	2026	Projected Growth	2027
		Actual	Actual	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
0100	Property Tax	\$ 1,636,425	\$ 3,722,746	\$ 2,895,527	4.00%	\$ 3,011,348	5.00%	\$ 3,161,915	4.50%	\$ 3,304,202
	Circuit Breaker Impacts	(1,741)	(1,286)	(1,415)	N/A	(1,557)	N/A	(1,712)	N/A	(1,884)
0107	Insurance Reimbursements	-	24,603	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
0111	Alcoholic Beverage Excise	1,733	4,060	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
0217	EAM of Records	-	67,861	-	0.00%	-	0.00%	-	0.00%	-
0218	Del Sewer Fees	15	80	50	2.00%	51	2.00%	52	0.00%	52
0219	Forest/Woodlands Removal	1,549	7,530	5,000	0.00%	5,000	0.00%	5,000	2.00%	5,100
0302	Excise Tax	150,041	466,655	315,000	0.00%	315,000	2.00%	321,300	2.00%	327,726
0317	Comm. Veh Excise Dist	16,306	15,639	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500
0403	LIT Cert Shares	2,068,599	2,219,206	2,609,450	5.00%	2,739,923	4.00%	2,849,519	3.00%	2,935,005
	Supplemental LIT	136,387	288,106	400,000	N/A	-	4.00%	-	3.00%	-
0404	Local Option Prop Tax Rep	418,068	454,660	478,339	5.00%	502,256	4.00%	522,346	3.00%	538,017
0413	Loit Operating Levy Freeze	1,561,260	1,857,435	2,000,000	4.00%	2,080,000	5.00%	2,184,000	4.50%	2,282,280
0500	Payment In Lieu of Taxes	59,705	61,658	62,000	5.00%	65,100	4.00%	67,704	3.00%	69,735
0601	Financial Institution Tax	11,434	9,082	5,000	2.00%	5,100	4.00%	5,304	3.00%	5,463
0970	Transferred from Another Fund	-	581,489	-	0.00%	-	0.00%	-	0.00%	-
1120	Title IV-D (County Share)	190512	156,805	160,000	2.00%	163,200	2.00%	166,464	2.00%	169,793
1302	Forestry	-	260	-	0.00%	-	0.00%	-	0.00%	-
2133	E.M.A Reimb Grant	22,000	-	-	0.00%	-	0.00%	-	0.00%	-
2335	Public Defender Reimbursement	64,283	82,293	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500
3163	Clerk Collections	39,142	39,656	37,000	2.00%	37,740	2.00%	38,495	2.00%	39,265
3211	Auditor Fees	34	29	30	2.00%	31	2.00%	31	2.00%	32
3316	Demand Fees	90	351	100	2.00%	102	2.00%	104	2.00%	106
3407	Tax Sale Cost	210	29,563	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
3508	Recorder Fees	54,961	43,410	45,000	2.00%	45,900	2.00%	46,818	2.00%	47,754
3609	Sheriff Fees	4,624	4,256	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
3641	Sheriff Doc Per Diem	109,599	97,871	100,000	2.00%	102,000	2.00%	104,040	2.00%	106,121
3865	33.33% Forefeiture	-	135	100	2.00%	102	2.00%	104	2.00%	106
3901	Area Plan Comm Fees	76,412	72,384	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000
4114	Sycamore Valley	480	480	480	2.00%	490	2.00%	499	2.00%	509
4505	Sale of Co. Property	8836	6,021	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
4818	County Sales Disclosure Fee	6,020	5,160	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
59700	Transferred from Another Fund	-	(8,100)	-	5.00%	-	N/A	-	2.00%	-
8461	Interest	134,409	620,225	650,000	5.00%	682,500	N/A	150,000	2.00%	153,000
8802	Franchise Fees	7,465	4,478	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
8803	Medical Co-Pay	1,769	2,612	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
8905	Refunds	27,387	7,693	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
8910	Telecommunicat Reimbursement	2,969	2,850	2,800	2.00%	2,856	2.00%	2,913	2.00%	2,971
9000	Misc Revenue	51,733	199,334	100,000	2.00%	102,000	2.00%	104,040	2.00%	106,121
9050	Rebates	195	-	-	2.00%	-	2.00%	-	2.00%	-
9600	Cash Drawer Returns	-	740	-	2.00%	-	2.00%	-	2.00%	-
	<b>Total</b>	<b>\$ 6,862,911</b>	<b>\$ 11,148,029</b>	<b>\$ 9,997,961</b>		<b>\$ 9,993,571</b>		<b>\$ 9,864,316</b>		<b>\$ 10,227,821</b>
	<b>Per Revenue Report</b>	<b>\$ 6,862,911</b>	<b>\$ 11,148,029</b>							
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 000 - County General**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.00001	Elected Official	\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Office Supplies	\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
1000.9703	Federal Withholding	\$ 684	\$ -	\$ -	4.00%	-	3.00%	\$ -	2.00%	\$ -
1000.09717	Life Insurance	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.124	Social Sec/Medicare	6,054	-	-	N/A	-	N/A	-	N/A	-
1000.125	Perf	-	(146)	-	4.00%	-	3.00%	-	2.00%	-
1000.126	Group Health Insurance	399	972	-	4.00%	-	3.00%	-	2.00%	-
1000.12606	HSA County Share	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.127	Unemployment	227	-	-	4.00%	-	3.00%	-	2.00%	-
1000.12902	Special Prosecutor Expense	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.13001	AUL Life Insurance	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.5	No Appropriation	5,012	1,821	-	4.00%	-	3.00%	-	2.00%	-
1000.50601	County Admin Fees	-	474	-	4.00%	-	3.00%	-	2.00%	-
1000.52	Transfer Of Funds	(21,842)	-	-	4.00%	-	3.00%	-	2.00%	-
1000.57	Property Tax Refunds	1,667	2,870	-	4.00%	-	3.00%	-	2.00%	-
1000.59	SBOA Audits	62,153	93,957	-	4.00%	-	3.00%	-	2.00%	-
1000.597	Transfer Of Funds	-	1,427,663	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 54,355</u>	<u>\$ 1,527,611</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ 54,355</u>	<u>\$ 1,527,611</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Report</b>	<u>\$ 54,355</u>	<u>\$ 1,527,611</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 001 - Clerk**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.111	Elected Official	\$ 45,374	\$ 48,880	\$ 48,324	5.00%	\$ 50,740	5.00%	\$ 53,277	2.00%	\$ 54,343
1000.113	First Deputy	37,806	33,364	38,648	5.00%	40,580	5.00%	42,609	2.00%	43,462
1000.114	Dep A Nevins -8	34,704	35,152	36,309	5.00%	38,124	5.00%	40,031	2.00%	40,831
1000.115	Dep M Roberts-8	34,050	30,232	36,309	5.00%	38,124	5.00%	40,031	2.00%	40,831
1000.116	Dep	130	-	-	5.00%	-	5.00%	-	2.00%	-
1000.118	Dep Clerk Megan Niles	39,746	36,400	37,577	5.00%	39,456	5.00%	41,429	2.00%	42,257
1000.12	Deo Clerk Robin Rose-8	34,237	35,360	36,509	5.00%	38,334	5.00%	40,251	2.00%	41,056
1000.124	Social Sec/Medicare	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.125	Perf	-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 226,048</u>	<u>\$ 219,388</u>	<u>\$ 233,676</u>		<u>\$ 245,360</u>		<u>\$ 257,628</u>		<u>\$ 262,780</u>
1000.212	Postage	\$ 2,886	\$ 220	\$ 3,000	4.00%	\$ 3,120	3.00%	\$ 3,214	2.00%	\$ 3,278
1000.26	Office Supplies	2,850	5,016	4,500	4.00%	4,680	3.00%	4,820	2.00%	4,917
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 5,736</u>	<u>\$ 5,236</u>	<u>\$ 7,500</u>		<u>\$ 4,680</u>		<u>\$ 4,820</u>		<u>\$ 4,917</u>
1000.3	Bank Fees	\$ -	\$ -	\$ -						
1000.313	Travel Expense	632	2,559	1,500	4.00%	\$ 1,560	3.00%	\$ 1,607	2.00%	\$ 1,639
1000.314	Computer Maint.	-	800	-	4.00%	-	3.00%	-	2.00%	-
1000.352	Repair Equipment	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.35401	Maint Copier, Fax, Wycom CK	-	723	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
1000.355	Postage Machine Lease	994	930	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.358	Shredding Service	105	-	-	4.00%	-	3.00%	-	2.00%	-
1000.361	Legal Services	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.369	Meetings	1,827	3,164	3,000	4.00%	3,120	3.00%	3,214	2.00%	3,278
1000.37	Dues & Subscriptions	625	480	800	4.00%	832	3.00%	857	2.00%	874
100.371	Stationary & Printing	662	857	500	4.00%	520	3.00%	536	2.00%	546
100.372	Official Records	128	-	-		-		-		-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 4,973</u>	<u>\$ 9,514</u>	<u>\$ 8,000</u>		<u>\$ 8,320</u>		<u>\$ 8,570</u>		<u>\$ 8,741</u>
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	10.00%	<u>\$ -</u>	5.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>
<b>Unappropriated</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	10.00%	<u>\$ -</u>	5.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>
	<b>Total</b>	<u>\$ 236,756</u>	<u>\$ 234,138</u>	<u>\$ 249,176</u>		<u>\$ 258,360</u>		<u>\$ 271,018</u>		<u>\$ 276,438</u>
	<b>Per Expense Report</b>	<u>\$ 236,756</u>	<u>\$ 234,138</u>	<u>\$ 249,176</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 002 - Auditor**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.09	Misc Revenue	\$ -	\$ -	\$ -	2.00%	\$ -	2.00%	\$ -	2.00%	\$ -
1000.111	Elected Official	47,256	48,697	50,174	5.00%	52,683	5.00%	55,317	2.00%	56,423
1000.113	First Deputy	39,125	40,352	41,613	5.00%	43,694	5.00%	45,878	2.00%	46,796
1000.11401	Deputy Stipends	27,556	11,981	12,000	5.00%	12,600	5.00%	13,230	2.00%	13,495
1000.11501	Payroll Cleark T Cobain	34,154	35,256	37,677	5.00%	39,561	5.00%	41,539	2.00%	42,370
1000.11601	Dep B Roberts	44,911	32,944	36,009	5.00%	37,809	5.00%	39,700	2.00%	40,494
1000.11801	Dep Douglas Keaton	35,838	37,003	38,177	5.00%	40,086	5.00%	42,090	2.00%	42,932
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 228,840</u>	<u>\$ 206,232</u>	<u>\$ 215,650</u>		<u>\$ 226,433</u>		<u>\$ 237,754</u>		<u>\$ 242,509</u>
1000.212	Postage	\$ 3,000	\$ 1,500	\$ 1,500	4.00%	\$ 1,560	3.00%	\$ 1,607	2.00%	\$ 1,639
1000.26	Office Supplies	4,034	4,012	4,300	4.00%	4,472	3.00%	4,606	2.00%	4,698
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 7,034</u>	<u>\$ 5,512</u>	<u>\$ 5,800</u>		<u>\$ 6,032</u>		<u>\$ 6,213</u>		<u>\$ 6,337</u>
										3
1000.303	Technology Agreements	\$ 110,833	\$ 70,654	71,672	4.00%	74,539	3.00%	76,775	2.00%	78,311
1000.31	Tax Sales Cost	9,662	13,302	13,000	4.00%	13,520	3.00%	13,926	2.00%	14,204
1000.313	Travel Expenses	4,816	3,584	3,000	4.00%	3,120	3.00%	3,214	2.00%	3,278
1000.35	Professional Services	5,100	5,599	6,500	4.00%	6,760	3.00%	6,963	2.00%	7,102
1000.369	Meetings	2,185	2,000	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
1000.37	Dues & Subscriptions	840	840	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.37	Official Records	-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 133,437</u>	<u>\$ 95,980</u>	<u>\$ 97,672</u>		<u>\$ 101,579</u>		<u>\$ 104,626</u>		<u>\$ 106,719</u>
		\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
		-	-	-	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Unappropriated	\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Unappropriated</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ 369,311</u>	<u>\$ 307,725</u>	<u>\$ 319,122</u>		<u>\$ 334,043</u>		<u>\$ 348,593</u>		<u>\$ 355,565</u>
	<b>Per Expense Report</b>	<u>\$ 369,311</u>	<u>\$ 307,725</u>	<u>\$ 319,122</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**

Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**

(Continued)

**Department 003 - County Treasurer**

ACCT CODE	EXPENSES	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
1000.111	Elected Official	\$ 44,608	\$ 46,014	\$ 47,458	5.00%	\$ 49,831	5.00%	\$ 52,322	2.00%	\$ 53,369
1000.113	First Deputy	35,547	35,965	37,477	5.00%	39,351	5.00%	41,318	2.00%	42,145
1000.11402	Dep Kalie Newton	24,222	24,798	26,140	5.00%	27,447	5.00%	28,819	2.00%	29,396
		-	-	-	5.00%	-	5.00%	-	2.00%	-
		-	-	-	5.00%	-	5.00%	-	2.00%	-
		-	-	-	5.00%	-	5.00%	-	2.00%	-
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 104,377</u>	<u>\$ 106,777</u>	<u>\$ 111,075</u>		<u>\$ 116,629</u>		<u>\$ 122,460</u>		<u>\$ 124,909</u>
1000.212	Postage	\$ 398	\$ 500	\$ 500	4.00%	\$ 520	3.00%	\$ 536	2.00%	\$ 546
1000.26	Office Supplies	309	465	500	4.00%	520	3.00%	536	2.00%	546
1000.27	Cash Book Maintenance	566	321	350	4.00%	364	3.00%	375	2.00%	382
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 1,273</u>	<u>\$ 1,286</u>	<u>\$ 1,350</u>		<u>\$ 1,404</u>		<u>\$ 1,446</u>		<u>\$ 1,475</u>
1000.313	Travel Expense	\$ -	\$ 1,121	\$ 700	4.00%	728	3.00%	750	2.00%	765
1000.351	Educations and Training	-	59	300	4.00%	312	3.00%	321	2.00%	328
1000.352	Repair Equipment	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.37	Dues & Subscriptions	593	500	500	4.00%	520	3.00%	536	2.00%	546
1000.37201	Tax Stments Official Rec.	20,007	20,850	23,000	4.00%	23,920	3.00%	24,638	2.00%	25,130
1000.374	Meetings & Fees	70	420	500	4.00%	520	3.00%	536	2.00%	546
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 20,670</u>	<u>\$ 22,950</u>	<u>\$ 25,000</u>		<u>\$ 26,000</u>		<u>\$ 26,780</u>		<u>\$ 27,316</u>
		\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Unappropriated</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
		\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	<b>Total</b>	<u>\$ 126,320</u>	<u>\$ 131,013</u>	<u>\$ 137,425</u>		<u>\$ 144,033</u>		<u>\$ 150,686</u>		<u>\$ 153,700</u>
	<b>Per Expense Report</b>	<u>\$ 126,320</u>	<u>\$ 131,013</u>	<u>\$ 137,425</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 004 - Recorder**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.111	Elected Official	\$ 45,108	\$ 46,514	\$ 47,958	5.00%	\$ 50,356	5.00%	\$ 52,874	2.00%	\$ 53,931
1000.113	First Deputy	35,630	36,795	37,977	5.00%	39,876	5.00%	41,870	2.00%	42,707
1000.13	Part Time Help	-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 80,738</u>	<u>\$ 83,309</u>	<u>\$ 85,935</u>		<u>\$ 90,232</u>		<u>\$ 94,743</u>		<u>\$ 96,638</u>
		\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	N/A	\$ -	5.00%	\$ -	0.00%	\$ -
		-	-	-	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Unappropriated</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	<b>Total</b>	<u>\$ 80,738</u>	<u>\$ 83,309</u>	<u>\$ 85,935</u>		<u>\$ 90,232</u>		<u>\$ 94,743</u>		<u>\$ 96,638</u>
	<b>Per Expense Report</b>	<u>\$ 80,738</u>	<u>\$ 83,309</u>	<u>\$ 85,935</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 0005 -County Sheriff**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11	Deputy William Pool 10S	\$ 50,854	\$ 56,731	\$ 62,359	5.00%	\$ 65,477	5.00%	\$ 68,751	5.00%	\$ 72,188
1000.111	Elected Official	93,722	93,008	103,883	5.00%	109,077	5.00%	114,531.0	5.00%	120,258
1000.11301	Detective B Shrader	55,973	2,179	65,922	5.00%	69,218	5.00%	72,679.0	5.00%	76,313
1000.11403	Lieut Colton Edens-Magner	54,028	56,187	64,144	5.00%	67,351	5.00%	70,718.8	5.00%	74,255
1000.11502	Dep Kyle Minor 10S	50,950	52,137	58,795	5.00%	61,735	5.00%	64,821.5	5.00%	68,063
1000.11602	Dep A Schonfeld	50,950	54,691	62,359	5.00%	65,477	5.00%	68,750.8	5.00%	72,188
1000.11701	Dep J Stargell	50,987	54,691	62,359	5.00%	65,477	5.00%	68,750.8	5.00%	72,188
1000.11802	Dep J Bales 10S	43,216	52,137	58,795	5.00%	61,735	5.00%	64,821.5	5.00%	68,063
1000.11901	Dep O Hitz 10S	59,284	112,557	58,795	5.00%	61,735	5.00%	64,821.5	5.00%	68,063
1000.12001	Merit Board	1,500	1,200	1,500	5.00%	1,575	5.00%	1,653.8	5.00%	1,736
1000.12104	Four Hours Extra	16,097	27,730	-	5.00%	-	5.00%	-	5.00%	-
1000.122	Dep Z Sheppard 10S	62,381	59,816	58,795	5.00%	61,735	5.00%	64,821.5	5.00%	68,063
1000.123	Dep D Frensemeier 10S	53,048	39,621	58,795	5.00%	61,735	5.00%	64,821.5	5.00%	68,063
1000.12401	Case Mgt C Oaldon	37,336	37,544	41,796	5.00%	43,886	5.00%	46,080.1	5.00%	48,384
1000.125	Perf	359,154	404,358	392,913	5.00%	412,559	5.00%	433,186.6	5.00%	454,846
1000.12501	Dep J Gibson 10S	50,950	52,137	58,795	5.00%	61,735	5.00%	64,821.5	5.00%	68,063
1000.12601	Chief Dep P Henderson 11SSD	55,973	62,678	69,486	5.00%	72,960	5.00%	76,608.3	5.00%	80,439
1000.12704	Exec Asst T Condon	39,624	39,728	43,992	5.00%	46,192	5.00%	48,501.2	5.00%	50,926
1000.128	Deputy J Dames 10S	51,370	52,137	58,795	5.00%	61,735	5.00%	64,821.5	5.00%	68,063
1000.12903	Case Mgmt Overtime	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.131	Overtime	26,506	22,205	30,000	5.00%	31,500	5.00%	33,075.0	5.00%	34,729
1000.132	Dep C Griggs 10S	48,235	48,130	58,795	5.00%	61,735	5.00%	64,821.5	5.00%	68,063
1000.133	Holiday Pay	24,643	26,967	34,000	5.00%	35,700	5.00%	37,485.0	5.00%	39,359
1000.134	Education Incentive	9,350	9,000	10,000	5.00%	10,500	5.00%	11,025.0	5.00%	11,576
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 1,346,132</b>	<b>\$ 1,417,570</b>	<b>\$ 1,515,073</b>		<b>\$ 1,590,827</b>		<b>\$ 1,670,368</b>		<b>\$ 1,753,886</b>
1000.212	Postage	\$ 600	\$ 600	\$ 650	4.00%	\$ 676	3.00%	\$ 696	2.00%	\$ 710
1000.216	Computer Supplies	357	500	500	4.00%	520	3.00%	536	2.00%	546
1000.221	Gas, Oil, & Lube	4,125	3,398	3,750	4.00%	3,900	3.00%	4,017	2.00%	4,097
1000.222	Tires & Tubes	4,160	4,500	5,000	4.00%	5,200	3.00%	5,356	2.00%	5,463
1000.23	Uniforms	7,784	7,823	8,000	4.00%	8,320	3.00%	8,570	2.00%	8,741
1000.25	Ammo & Film	124	-	200	4.00%	208	3.00%	214	2.00%	219
1000.26	Office Supplies	2,376	2,131	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 19,527</b>	<b>\$ 18,952</b>	<b>\$ 20,600</b>		<b>\$ 21,424</b>		<b>\$ 22,067</b>		<b>\$ 22,508</b>



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)  
(Continued)

**Department 0005 -County Sheriff**

1000.311	Vehicle Maintenance	\$ 25,710	\$ 22,759	\$ 20,000	4.00%	\$ 20,800	3.00%	\$ 21,424	2.00%	\$ 21,852
1000.313	Travel Expense	106	-	100	4.00%	104	3.00%	107	2.00%	109
1000.314	Computer Maintenance	14,886	16,500	16,500	4.00%	17,160	3.00%	17,675	2.00%	18,028
1000.31401	General Maint & Repair	281	16	100	4.00%	104	3.00%	107	2.00%	109
1000.315	Communications/ Radio Serv	1,850	9,414	11,000	4.00%	11,440	3.00%	11,783	2.00%	12,019
1000.316	Lease of Comm. Equip	10,315	10,847	12,750	4.00%	13,260	3.00%	13,658	2.00%	13,931
1000.317	Forensic Service	433	1,606	500	4.00%	520	3.00%	536	2.00%	546
1000.32	Utilities	220	-		5.00%	-	5.00%	-	5.00%	-
1000.34003	Booking/Printing/Signs	-	-		4.00%	-	5.00%	-	2.00%	-
1000.341	Printing & Advertising	1,500	1,142	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
1000.351	Education & Training	6,987	6,025	5,000	4.00%	5,200	3.00%	5,356	2.00%	5,463
1000.352	Repair Equipment	593	564	200	4.00%	208	3.00%	214	2.00%	219
1000.35801	Grant Matching Fund	-	-		4.00%	-	3.00%	-	2.00%	-
1000.364	Crime Control Fund	-	300		4.00%	-	3.00%	-	2.00%	-
1000.36502	Extradiction Fund	-	-	500	4.00%	520	3.00%	536	2.00%	546
1000.37402	Attorney Fees	2,102	1,944	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 64,984</u>	<u>\$ 71,115</u>	<u>\$ 72,150</u>		<u>\$ 75,036</u>		<u>\$ 77,287</u>		<u>\$ 78,833</u>
1000.41	Computer Equipment	\$ 3,376	\$ 3,290	\$ 3,500	10.00%	\$ 3,850	5.00%	\$ 4,043	0.00%	\$ 4,043
1000.42	Field Safety Security	7,210	18,874	13,000	10.00%	14,300	5.00%	15,015	0.00%	15,015
1000.422	Body Armor	7,250	-	2,500	10.00%	2,750	5.00%	2,888	0.00%	2,888
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ 17,836.33</u>	<u>\$ 22,164</u>	<u>\$ 19,000.00</u>		<u>\$ 20,900.00</u>		<u>\$ 21,945.00</u>		<u>\$ 21,945.00</u>
	<b>Total</b>	<u>\$ 1,448,479</u>	<u>\$ 1,529,801</u>	<u>\$ 1,626,823</u>		<u>\$ 1,708,187</u>		<u>\$ 1,791,667</u>		<u>\$ 1,877,172</u>
	<b>Per Expense Report</b>	<u>\$ 1,448,479</u>	<u>\$ 1,529,801</u>	<u>\$ 1,626,823</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**

Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 006 - Surveyor**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.111	Elected Official	\$ 23,254	\$ 24,007	\$ 24,779	5.00%	\$ 26,018	5.00%	\$ 27,319	2.00%	\$ 27,865
1000.112	Plat Mappers /GSI Admin T Reoch	44,304	45,718	47,158	5.00%	49,516	5.00%	51,992	2.00%	53,032
1000.151	Maint Call Out Stipend	-	-	200	5.00%	210	5.00%	221	2.00%	225
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 67,558</u>	<u>\$ 69,726</u>	<u>\$ 72,137</u>		<u>\$ 75,744</u>		<u>\$ 79,531</u>		<u>\$ 81,122</u>
		\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
1000.212	Postage	\$ -	\$ 30	\$ 30	4.00%	\$ 31	3.00%	\$ 32	2.00%	\$ 33
1000.26	Office Supplies	397	400	400	4.00%	416	3.00%	428	2.00%	437
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 397</u>	<u>\$ 430</u>	<u>\$ 430</u>		<u>\$ 447</u>		<u>\$ 461</u>		<u>\$ 470</u>
		\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
		-	-	-	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ 67,955</u>	<u>\$ 70,156</u>	<u>\$ 72,567</u>		<u>\$ 76,191</u>		<u>\$ 79,992</u>		<u>\$ 81,591</u>
	<b>Per Expense Report</b>	<u>\$ 67,955</u>	<u>\$ 70,156</u>	<u>\$ 72,567</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 007 - Coroner**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.111	Elected Official	\$ 12,777	\$ 13,803	\$ 22,400	5.00%	\$ 23,520	5.00%	\$ 24,696	2.00%	\$ 25,190
1000.11201	Chief Dep. E Piper	3,797	1,333	6,336	5.00%	6,653	5.00%	6,985	2.00%	7,125
1000.11302	Dep Coroner	200	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 16,774</b>	<b>\$ 15,136</b>	<b>\$ 28,736</b>		<b>\$ 30,173</b>		<b>\$ 31,681</b>		<b>\$ 32,315</b>
1000.212	Postage	\$ -	\$ 10	\$ 50	4.00%	\$ 52	3.00%	\$ 54	2.00%	\$ 55
1000.23	Uniforms	-	-	300	4.00%	312	3.00%	321	2.00%	328
1000.264	Evidence Collections Sup	\$ -	\$ -	\$ 350	4.00%	364	3.00%	375	2.00%	382
1000.26501	Blood Draw Equipment	-	-	250	4.00%	260	3.00%	268	2.00%	273
1000.267	Batteries	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.268	Body Bags	585	155	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
1000.26	Office Supplies	-	-	100	4.00%	104	3.00%	107	2.00%	109
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 585</b>	<b>\$ 165</b>	<b>\$ 2,250</b>		<b>\$ 2,340</b>		<b>\$ 2,410</b>		<b>\$ 2,458</b>
1000.313	Travel Expense	\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
1000.31701	Auto Insurance	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.318	Auto Maint.	463	448	100	4.00%	104	3.00%	107	5.00%	112
1000.319	Fuel	226	-	500	10.00%	550	5.00%	578	5.00%	606
1000.321	Autopsy Fees	15,865	18,850	20,000	4.00%	20,800	3.00%	21,424	2.00%	21,852
1000.322	Body Transport	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.323	Special Forensic Servixe	-	-	300	4.00%	312	3.00%	321	2.00%	328
1000.351	Education & Training	-	125	-	4.00%	-	3.00%	-	2.00%	-
1000.352	Repair Equipment	-	-	300	4.00%	312	3.00%	321	2.00%	328
1000.37	Dues & Subscriptions	-	150	250	4.00%	260	3.00%	268	2.00%	273
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<b>\$ 16,554</b>	<b>\$ 19,573</b>	<b>\$ 21,450</b>		<b>\$ 26,654</b>		<b>\$ 27,465</b>		<b>\$ 28,034</b>
<b>Capital Outlays</b>	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	10.00%	<b>\$ -</b>	5.00%	<b>\$ -</b>	0.00%	<b>\$ -</b>
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
	<b>Total</b>	<b>\$ 33,912</b>	<b>\$ 34,874</b>	<b>\$ 52,436</b>		<b>\$ 59,167</b>		<b>\$ 61,556</b>		<b>\$ 62,808</b>
	<b>Per Expense Report</b>	<b>\$ 33,912</b>	<b>\$ 34,874</b>	<b>\$ 52,436</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 008 - Assessor**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.111	Elected Official	\$ 46,512	\$ 46,819	\$ 48,258	5.00%	\$ 50,671	5.00%	\$ 53,204	2.00%	\$ 54,269
1000.113	First Deputy	36,837	38,002	39,177	5.00%	41,136	5.00%	43,193	2.00%	44,056
1000.11503	Deputy Assessor	29,624	35,163	37,509	5.00%	39,384	5.00%	41,354	2.00%	42,181
1000.11702	level 2 Cert Co Assesor	1,498	1,498	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
1000.11803	level 2 Cert 2nd	2,131	2,995	3,000	5.00%	3,150	5.00%	3,308	2.00%	3,374
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 116,602</u>	<u>\$ 124,476</u>	<u>\$ 129,444</u>		<u>\$ 135,916</u>		<u>\$ 142,712</u>		<u>\$ 145,566</u>
1000.212	Postage	\$ 1,000	\$ 997	\$ 1,200	4.00%	\$ 1,248	3.00%	\$ 1,285	2.00%	\$ 1,311
1000.26	Office Supplies	175	254	500	4.00%	520	3.00%	536	2.00%	546
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 1,175</u>	<u>\$ 1,251</u>	<u>\$ 1,700</u>		<u>\$ 1,768</u>		<u>\$ 1,821</u>		<u>\$ 1,857</u>
1000.313	Travel Expense	\$ 958	\$ 879	\$ 1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
1000.34	New Reports Software	705	780	800	4.00%	832	3.00%	857	2.00%	874
1000.37	Dues & Subscriptions	534	548	600	4.00%	624	3.00%	643	2.00%	656
1000.38	Conference Fees	1,125	1,100	1,600	4.00%	1,664	3.00%	1,714	2.00%	1,748
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 3,322</u>	<u>\$ 3,307</u>	<u>\$ 4,200</u>		<u>\$ 4,368</u>		<u>\$ 4,499</u>		<u>\$ 4,589</u>
	Unappropriated	\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Unappropriated</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ 121,099</u>	<u>\$ 129,034</u>	<u>\$ 135,344</u>		<u>\$ 142,052</u>		<u>\$ 149,032</u>		<u>\$ 152,013</u>
	<b>Per Expense Report</b>	<u>\$ 121,099</u>	<u>\$ 129,034</u>	<u>\$ 135,344</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**

**Department 009 - Prosecuting Attorney**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11404	Investigator Match Fund 9400 (Prosecuting Attorney)	\$ 7,550	\$ 7,544	\$ 6,395	5.00%	\$ 6,715	5.00%	\$ 7,050	2.00%	\$ 7,191
1000.11504	Admin Asst S Price	37,128	38,334	39,548	5.00%	41,525	5.00%	43,602	2.00%	44,474
1000.11603	Secretary A. Parman	34,047	35,256	42,409	5.00%	44,529	5.00%	46,756	2.00%	47,691
1000.11902	Victim Asst Match 8312	13,666	9,299	5,927	5.00%	6,223	5.00%	6,535	2.00%	6,665
1000.124	Social Sec/ Medicare	1,469	1,192	-	5.00%	-	5.00%	-	2.00%	-
1000.125	Perf	2,376	1,887	-	5.00%	-	5.00%	-	2.00%	-
1000.126	Group Health Insurance	-	-	-	10.00%	-	10.00%	-	10.00%	-
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 96,237</u>	<u>\$ 93,512</u>	<u>\$ 94,279</u>		<u>\$ 98,993</u>		<u>\$ 103,943</u>		<u>\$ 106,021</u>
		\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
<b>Unappropriated</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
	<b>Total</b>	<u>\$ 96,237</u>	<u>\$ 93,512</u>	<u>\$ 94,279</u>		<u>\$ 98,993</u>		<u>\$ 103,943</u>		<u>\$ 106,021</u>
	<b>Per Expense Report</b>	<u>\$ 96,237</u>	<u>\$ 93,512</u>	<u>\$ 94,279</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**

Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**

(Continued)

**Department 011 - Co. Extension Services**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11303	Office Manager J Hamilton	\$ 34,133	\$ 35,256	\$ 36,409	5.00%	\$ 38,229	5.00%	\$ 40,141	2.00%	\$ 40,944
1000.11405	Program Asst J Decker	5,288	2,024	15,808	5.00%	16,598	5.00%	17,428	2.00%	17,777
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 39,421</u>	<u>\$ 37,280</u>	<u>\$ 52,217</u>		<u>\$ 54,828</u>		<u>\$ 57,569</u>		<u>\$ 58,721</u>
1000.212	Postage	\$ 144	\$ 242	\$ 150	4.00%	\$ 156	3.00%	\$ 161	2.00%	\$ 164
1000.26	Office Supplies	741	1,437	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 885</u>	<u>\$ 1,679</u>	<u>\$ 2,150</u>		<u>\$ 2,236</u>		<u>\$ 2,303</u>		<u>\$ 2,349</u>
1000.301	Contracted Services	\$ 46,170	\$ 48,480	\$ 50,420	4.00%	\$ 52,437	3.00%	\$ 54,010	2.00%	\$ 55,090
1000.313	Travel Expenses	3,039	4,646	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
1000.314	Computer Maintence	1,100	1,540	1,540	4.00%	1,602	3.00%	1,650	2.00%	1,683
1000.352	Repair Equipment	467	249	400	4.00%	416	3.00%	428	2.00%	437
1000.362	Reference Materials	-	-	50	4.00%	52	3.00%	54	2.00%	55
1000.37	Dues & Subscriptions	544	834	430	4.00%	447	3.00%	461	2.00%	470
1000.371	Stationary & Printing	428	1,046	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 51,749</u>	<u>\$ 56,794</u>	<u>\$ 56,840</u>		<u>\$ 59,114</u>		<u>\$ 60,887</u>		<u>\$ 62,105</u>
		\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
<b>Unappropriated</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
		\$ 92,055	\$ 95,753	\$ 111,207		\$ 116,177		\$ 120,759		\$ 123,175
	<b>Total</b>	<u>\$ 92,055</u>	<u>\$ 95,753</u>	<u>\$ 111,207</u>		<u>\$ 116,177</u>		<u>\$ 120,759</u>		<u>\$ 123,175</u>
	<b>Per Expense Report</b>	<u>\$ 92,055</u>	<u>\$ 95,753</u>	<u>\$ 111,207</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 012 - Veterans Service Officer**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11102	Veteran Admin C Snell	\$ 42,515	\$ 40,834	\$ 44,909	5.00%	\$ 47,154	5.00%	\$ 49,512	2.00%	\$ 50,502
1000.11304	Assistant S Kocher	9,704	16,085	16,787	5.00%	17,626	5.00%	18,508	2.00%	18,878
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 52,219</b>	<b>\$ 56,919</b>	<b>\$ 61,696</b>		<b>\$ 64,781</b>		<b>\$ 68,020</b>		<b>\$ 69,380</b>
1000.262	Flags	\$ 1,968	\$ 3,000	\$ 3,000	4.00%	\$ 3,120	3.00%	\$ 3,214	2.00%	\$ 3,278
1000.26	Office Supplies	1,632	985	1,000	4.00%	1,040	3.00%	\$ 1,071	2.00%	1,093
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 3,600</b>	<b>\$ 3,985</b>	<b>\$ 4,000</b>		<b>\$ 4,160</b>		<b>\$ 4,285</b>		<b>\$ 4,370</b>
1000.3008	Service Contracts	\$ 617	\$ 736	\$ 500	4.00%	\$ 520	3.00%	\$ 536	2.00%	\$ 546
1000.3009	Education And Out Reach	2,080	1,332	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
1000.30200.	Annual Training Per In Co	509	763	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
1000.311	Vehicle Maintenance	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.313	Travel Expense	114	336	300	4.00%	312	3.00%	321	2.00%	328
<b>Other Services/Charges</b>	<b>Subtotal</b>	<b>\$ 3,319</b>	<b>\$ 3,167</b>	<b>\$ 3,500</b>		<b>\$ 3,640</b>		<b>\$ 3,749</b>		<b>\$ 3,824</b>
1000.402	Furniture & Fixtures	\$ 332	\$ 504	\$ 800	10.00%	880	5.00%	924	0.00%	924
	Unappropriated	-	-	-	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Unappropriated</b>	<b>Subtotal</b>	<b>\$ 332</b>	<b>\$ 504</b>	<b>\$ 800</b>		<b>\$ 880</b>		<b>\$ 924</b>		<b>\$ 924</b>
	<b>Total</b>	<b>\$ 59,470</b>	<b>\$ 64,575</b>	<b>\$ 69,996</b>		<b>\$ 73,461</b>		<b>\$ 76,978</b>		<b>\$ 78,499</b>
	<b>Per Expense Report</b>	<b>\$ 59,470</b>	<b>\$ 64,575</b>	<b>\$ 69,996</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 061 - County Council**

<u>ACCT CODE</u>	<u>EXPENSES</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Projected Growth Factor Used</u>	<u>2025 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2026 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2027 Estimated</u>
1000.101	County Council D Byrd	\$ 5,480	\$ 5,644	\$ 5,814	5.00%	\$ 6,105	5.00%	6,410	2.00%	\$ 6,538
1000.102	County Council J Kirby	5,058	5,645	5,814	5.00%	6,105	5.00%	6,410	2.00%	6,538
1000.103	County Council J Kemp	5,480	5,644	5,814	5.00%	6,105	5.00%	6,410	2.00%	6,538
1000.104	County Council D Redding	5,480	5,644	5,814	5.00%	6,105	5.00%	6,410	2.00%	6,538
1000.105	County Council S Rudd	5,480	5,644	5,814	5.00%	6,105	5.00%	6,410	2.00%	6,538
1000.106	Cnty Council J Powdrill	5,480	5,644	5,814	5.00%	6,105	5.00%	6,410	2.00%	6,538
1000.107	County Council G Huett	5,480	5,644	5,814	5.00%	6,105	5.00%	6,410	2.00%	6,538
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 37,938</u>	<u>\$ 39,509</u>	<u>\$ 40,698</u>		<u>\$ 42,733</u>		<u>\$ 44,870</u>		<u>\$ 45,767</u>
1000.313	Travel Expense	\$ -	\$ 1,247	\$ 2,000	4.00%	\$ 2,080	3.00%	\$ 2,142	2.00%	\$ 2,185
1000.35	Professional Services	11,000	12,000	12,000	4.00%	12,480	3.00%	12,854	2.00%	13,111
1000.369	Meetings	-	1,893	-	4.00%	-	3.00%	-	2.00%	-
1000.37	Dues & Subscriptions	140	200	500	4.00%	520	3.00%	536	2.00%	546
1000.374	Meetings & Fees	685	-	-	4.00%	-	3.00%	-	2.00%	-
1000.386	Policy Services	-	-	45,000	4.00%	46,800	3.00%	48,204	2.00%	49,168
1000.30001	Attrition Recovery	-	-	150,000	4.00%	156,000	3.00%	160,680	2.00%	163,894
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 11,825</u>	<u>\$ 15,339</u>	<u>\$ 209,500</u>		<u>\$ 215,800</u>		<u>\$ 222,274</u>		<u>\$ 226,719</u>
	<b>Total</b>	<u>\$ 49,763</u>	<u>\$ 54,849</u>	<u>\$ 250,198</u>		<u>\$ 258,533</u>		<u>\$ 267,144</u>		<u>\$ 272,486</u>
	<b>Per Expense Report</b>	<u>\$ 49,763</u>	<u>\$ 54,849</u>	<u>\$ 250,198</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 062 - Election Board**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11103	Election Baord Members	\$ 6,000	\$ 5,833	\$ 7,500	5.00%	\$ 7,875	5.00%	\$ 8,269	2.00%	\$ 8,434
1000.11604	Election Day Workers	21,340	-	23,500	5.00%	24,675	5.00%	25,909	2.00%	26,427
1000.11703	Absentee Workers	22,798	-	15,000	5.00%	15,750	5.00%	16,538	2.00%	16,868
1000.124	Social Sec/Medicare	148	-	-	5.00%	-	5.00%	-	2.00%	-
1000.125	Perf	25	-	-	5.00%	-	5.00%	-	2.00%	-
1000.143	Poll Wrkr Trng Att Fee	9,900	-	9,500	5.00%	9,975	5.00%	10,474	2.00%	10,683
1000.144	Provis Ballot Counters	-	-	500	5.00%	525	5.00%	551	2.00%	562
1000.163	Meals	5,111	-	6,000	4.00%	6,240	3.00%	6,427	2.00%	6,556
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 65,321</b>	<b>\$ 5,833</b>	<b>\$ 62,000</b>		<b>\$ 65,040</b>		<b>\$ 68,167</b>		<b>\$ 69,531</b>
1000.212	Postage	\$ 7,018	\$ -	\$ 2,000	4.00%	\$ 2,080	3.00%	\$ 2,142	2.00%	\$ 2,185
1000.26	Office Supplies	15,103	-	6,000	4.00%	6,240	3.00%	6,427	2.00%	6,556
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 22,121</b>	<b>\$ -</b>	<b>\$ 8,000</b>		<b>\$ 8,320</b>		<b>\$ 8,570</b>		<b>\$ 8,741</b>
1000.30106	Other Services &Charges	\$ -	\$ 798	\$ -						
1000.31002	MIFI Contract	1,286	375	1,500	4.00%	\$ 1,560	3.00%	\$ 1,607	2.00%	\$ 1,639
1000.312	Mileage	803	122	600	4.00%	624	3.00%	643	2.00%	656
1000.313	Travel Expense	138	146	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.314	Computer Maintenance	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.342	Publication Legal Notices	772	-	600	4.00%	624	3.00%	643	2.00%	656
1000.352	Repair Equipment	750	-	800	4.00%	832	3.00%	857	2.00%	874
1000.361	Legal Services	-	-	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
1000.36401	Polling Places-Rent	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.36501	Moving Voting Machines	5,595	-	6,000	4.00%	6,240	3.00%	6,427	2.00%	6,556
1000.366	Truck Rental	4,900	-	6,000	4.00%	6,240	3.00%	6,427	2.00%	6,556
1000.369	Meetings	460	650	5,000	4.00%	5,200	3.00%	5,356	2.00%	5,463
1000.37	Dues & Subscriptions	-	80	150	4.00%	156	3.00%	161	2.00%	164
1000.371	Stationery & Printing	5,517	-	5,000	4.00%	5,200	3.00%	5,356	2.00%	5,463
1000.372	Ballots & Printing	10,604	-	12,000	4.00%	12,480	3.00%	12,854	2.00%	13,111
1000.37401	Election RBM Lease	29,523	5,529	16,000	4.00%	16,640	3.00%	17,139	2.00%	17,482
1000.37403	Elections -VR System Lease	-	23,993	24,000	4.00%	24,960	3.00%	25,709	2.00%	26,223
1000.37404	RBM License	46,225	15,675	63,500	4.00%	66,040	3.00%	68,021	2.00%	69,382
1000.37405	VR Systems License	5,376	5,616	5,900	4.00%	6,136	3.00%	6,320	2.00%	6,446
<b>Other Services/Charges</b>	<b>Subtotal</b>	<b>\$ 111,949</b>	<b>\$ 52,984</b>	<b>\$ 150,550</b>		<b>\$ 156,572</b>		<b>\$ 161,269</b>		<b>\$ 164,495</b>
1000.41	Computer Equipment	\$ -	\$ -	\$ -	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
	<b>Total</b>	<b>\$ 199,390</b>	<b>\$ 58,817</b>	<b>\$ 220,550</b>		<b>\$ 229,932</b>		<b>\$ 238,006</b>		<b>\$ 242,766</b>
	<b>Per Expense Report</b>	<b>\$ 199,390</b>	<b>\$ 58,817</b>	<b>\$ 220,550</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**

(Continued)

**Department 068 - Co. Commissioners**

<b>FUND CODE</b>	<b>EXPENSES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Projected Growth Factor Used</b>	<b>2025 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2026 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2027 Estimated</b>
1000.09717	Life Insurance	\$ -	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
1000.11104	Commish Jerry Pittman	19,953	20,552	20,552	5.00%	21,580	5.00%	22,659	2.00%	23,112
1000.11406	Commish B Wolpert	19,953	20,552	21,168	5.00%	22,226	5.00%	23,338	2.00%	23,804
1000.1145	Commish Asst			43,663	5.00%	45,846	5.00%	48,138	2.00%	49,101
1000.11506	Commish R Sanders	19,953	20,552	21,168	5.00%	22,226	5.00%	23,338	2.00%	23,804
1000.11704	Maint. T Barkes	35,160	38,519	39,748	5.00%	41,735	5.00%	43,822	2.00%	44,699
1000.1187	Commissioner Assistant FT DIF.	20,375	21,100	-	5.00%	-	5.00%	-	2.00%	-
1000.12002	Maint. C Grimes	36,941	38,124	39,348	5.00%	41,315	5.00%	43,381	2.00%	44,249
1000.1209	Stipend Comm Meetings Assist	-	-	2,000	5.00%	2,100	5.00%	2,205	2.00%	2,249
1000.121	Office Mgr or Hr Director	45,222	43,736	38,548	5.00%	40,475	5.00%	42,499	2.00%	43,349
1000.12106	Melissa Stinson Commisioner Asst	-	12,761	-	5.00%	-	5.00%	-	2.00%	-
1000.124	Social Sec/ Medicare	330,271	328,992	375,000	5.00%	393,750	5.00%	413,438	2.00%	421,706
1000.125	Perf	373,381	393,270	401,250	11.20%	446,190	11.20%	496,163	11.20%	551,734
1000.126	Group Health Insurance	750,000	700,000	1,000,000	10.00%	1,100,000	10.00%	1,210,000	10.00%	1,331,000
1000.12606	HAS County Share	58,042	-	80,000	4.00%	83,200	3.00%	85,696	2.00%	87,410
1000.127	Unemployment	5,260	5,407	10,000	5.00%	10,500	5.00%	11,025	2.00%	11,246
1000.12802	Emp Wellness Incentive Events	34,381	10,408	30,000	4.00%	31,200	3.00%	32,136	2.00%	32,779
1000.13001	AUL Life Insurance	(6,876)	16,384	17,000	5.00%	17,850	5.00%	18,743	2.00%	19,117
1000.13	Overtime	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.151	Maint Call Out Stipend	350	175	2,000	5.00%	2,100	5.00%	2,205	2.00%	2,249
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 1,742,364</b>	<b>\$ 1,670,531</b>	<b>\$ 2,141,445</b>		<b>\$ 2,322,295</b>		<b>\$ 2,518,785</b>		<b>\$ 2,711,608</b>
1000.212	Postage	\$ 105	\$ 59	\$ 200	4.00%	\$ 208	3.00%	\$ 214	2.00%	\$ 219
1000.221	Gas, Oil, & Lube	125,000	175,000	175,000	4.00%	182,000	3.00%	187,460	2.00%	191,209
1000.26	Office Supplies	3,326	968	1,400	4.00%	1,456	3.00%	1,500	2.00%	1,530
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 128,431</b>	<b>\$ 176,027</b>	<b>\$ 176,600</b>		<b>\$ 183,664</b>		<b>\$ 189,174</b>		<b>\$ 192,957</b>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 068 - Co. Commissioners (Continued)**

<b>FUND CODE</b>	<b>EXPENSES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Projected Growth Factor Used</b>	<b>2025 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2026 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2027 Estimated</b>
1000.3	Bank Fees	\$ 877	\$ 422	\$ 400	4.00%	416	3.00%	428	2.00%	437
1000.30102	Litigation	14,487	7,533	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
1000.31005	Attorney Retainer	36,000	36,000	36,000	4.00%	37,440	3.00%	38,563	2.00%	39,334
1000.311	Vehicle Maintenance	2,080	442	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
1000.31102	Liability Insurance	293,835	335,536	335,000	4.00%	348,400	3.00%	358,852	2.00%	366,029
1000.313	Travel Expense	1,142	1,017	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.31402	Telephone System/Service	107,624	99,933	54,200	4.00%	56,368	3.00%	58,059	2.00%	59,220
1000.31445	Internet			41,000	4.00%	42,640	3.00%	43,919	2.00%	44,798
1000.31502	Mailing Machine, Etc	1,674	1,932	1,750	4.00%	1,820	3.00%	1,875	2.00%	1,912
1000.342	Publication Legal Notices	5,421	3,705	5,000	4.00%	5,200	3.00%	5,356	2.00%	5,463
1000.343	Assoc. Retarded Citizens	10,000	10,000	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
1000.347	Burial Veterans & Widows	1,600	4,200	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
1000.348	Veteran's Markers	800	1,100	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
1000.35	Professional Services	107,784	69,419	55,000	4.00%	57,200	3.00%	58,916	2.00%	60,094
1000.354	Mental Health	109,142	114,595	119,177	4.00%	123,944	3.00%	127,662	2.00%	130,216
1000.36	Legal Services	464	82	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
1000.37	Dues & Subscriptions	4,467	3,466	3,500	4.00%	3,640	3.00%	3,749	2.00%	3,824
1000.384	Commissioner meetings	6,050	8,092	7,000	4.00%	7,280	3.00%	7,498	2.00%	7,648
1000.386	Policy Services	1,516	-	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
1000.388	Personnel Services	5,984	9,812	5,000	4.00%	5,200	3.00%	5,356	2.00%	5,463
1000.396	Sec Detention Placement	22,562	16,625	30,000	4.00%	31,200	3.00%	32,136	2.00%	32,779
1000.39902	Thrive Alliance	15,000	15,000	15,000	4.00%	15,600	3.00%	16,068	2.00%	16,389
1000.399	Cell Phones	-	-	4,800	4.00%	4,992	3.00%	5,142	2.00%	5,245
<b>Other Services/Charge</b>	<b>Subtotal</b>	<b>\$ 748,510</b>	<b>\$ 738,910</b>	<b>\$ 747,827</b>		<b>\$ 777,740</b>		<b>\$ 801,072</b>		<b>\$ 817,094</b>
1000.505	Other Distributions	\$ -	\$ -	\$ -	4.00%	-	3.00%	-	2.00%	-
		-	-	-	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
		-	-	-	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
	<b>Total</b>	<b>\$ 2,619,305</b>	<b>\$ 2,585,468</b>	<b>\$ 3,065,872</b>		<b>\$ 3,283,699</b>		<b>\$ 3,509,031</b>		<b>\$ 3,721,659</b>
	<b>Per Expense Report</b>	<b>\$ 2,619,305</b>	<b>\$ 2,585,468</b>	<b>\$ 3,065,872</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 0101- Planning & Zoning**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11105	Director C Ritzmann	\$ 61,218	\$ 45,414	\$ 46,858	5.00%	\$ 49,201	5.00%	\$ 51,661	2.00%	\$ 52,694
1000.11204	Compensation Board Members	3,689	3,822	4,800	2.00%	4,896	5.00%	5,141	2.00%	5,244
1000.11407	Office Mgr K Robertson	26,624	31,605	36,142	10.00%	39,756	5.00%	41,744	2.00%	42,579
1000.11605	Building Inspector L Farlee	40,622	41,912	43,253	3.50%	44,767	5.00%	47,005	2.00%	47,945
1000.117	Part Time	-	300	400	5.00%	420	5.00%	441	2.00%	450
1000.11705	Zoning Inspector D Savage	31,000	31,169	37,277	5.00%	39,141	5.00%	41,098	2.00%	41,920
1000.11907	Part Time Clerical	-	-	200	6.00%	212	5.00%	223	2.00%	227
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 163,153</b>	<b>\$ 154,222</b>	<b>\$ 168,930</b>		<b>\$ 178,393</b>		<b>\$ 187,312</b>		<b>\$ 191,059</b>
1000.212	Postage	\$ 350	\$ 9	\$ 400	4.00%	\$ 416	3.00%	\$ 428	2.00%	\$ 437
1000.216	Computer Supplies	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.26	Office Supplies	687	892	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.26502	Reference Material & Supplies	-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 1,037</b>	<b>\$ 901</b>	<b>\$ 1,400</b>		<b>\$ 1,456</b>		<b>\$ 1,500</b>		<b>\$ 1,530</b>
1000.30102	Litigation	\$ -	\$ 459	\$ 4,000	4.00%	\$ 4,160	3.00%	\$ 4,285	2.00%	\$ 4,370
100.311	Vehicle Maintenance	1,907	715	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
1000.313	Travel Expense	333	618	800	4.00%	832	3.00%	857	2.00%	874
1000.325	Communications	435	485	500	4.00%	520	3.00%	536	2.00%	546
1000.341	Printing & Advertising	908	427	600	4.00%	624	3.00%	643	2.00%	656
1000.342	Publication Legal Notices	362	30	300	4.00%	312	3.00%	321	2.00%	328
1000.352	Repair Equipment	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.361	Legal Notices	13,096	10,000	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
1000.36403	Plan Consultant	10,120	-	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
1000.365	Continuing Education	1,054	308	500	4.00%	520	3.00%	536	2.00%	546
1000.375	Dues & Subscriptions	464	275	400	4.00%	416	3.00%	428	2.00%	437
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<b>\$ 28,678</b>	<b>\$ 13,317</b>	<b>\$ 28,600</b>		<b>\$ 29,744</b>		<b>\$ 30,636</b>		<b>\$ 31,249</b>
1000.402	Furniture & Fixtures	\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
1000.42001	Office Equipment & Fixtures	-	30	-	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 30</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
	<b>Total</b>	<b>\$ 192,868</b>	<b>\$ 168,470</b>	<b>\$ 198,930</b>		<b>\$ 209,593</b>		<b>\$ 219,448</b>		<b>\$ 223,837</b>
	<b>Per Expense Report</b>	<b>\$ 192,868</b>	<b>\$ 168,470</b>	<b>\$ 198,930</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 161 - Court House**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
		\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
1000.31402	Telephone System/Service	\$ 528	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 528</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
1000.32	Utilities	\$ 20,000	\$ 19,931	\$ 40,000	5.00%	\$ 42,000	5.00%	\$ 44,100	5.00%	\$ 46,305
		-	-	-	5.00%	-	5.00%	-	5.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	10.00%	-	5.00%	-	5.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	5.00%	-	5.00%	-	5.00%	-
		-	-	-	5.00%	-	5.00%	-	5.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 20,000</u>	<u>\$ 19,931</u>	<u>\$ 40,000</u>		<u>\$ 42,000</u>		<u>\$ 44,100</u>		<u>\$ 46,305</u>
4000.00	Improvements	\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ 20,528</u>	<u>\$ 19,931</u>	<u>\$ 40,000</u>		<u>\$ 42,000</u>		<u>\$ 44,100</u>		<u>\$ 46,305</u>
	<b>Per Expense Report</b>	<u>\$ 20,528</u>	<u>\$ 19,931</u>	<u>\$ 40,000</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 232 - Circuit Court**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11305	Court Reporter S Brown	\$ 39,042	\$ 46,384	\$ 47,792	5.00%	\$ 50,182	5.00%	\$ 52,691	2.00%	\$ 53,744
1000.11408	Court Reporter B Woods	36,837	44,158	45,522	5.00%	47,798	5.00%	50,188	2.00%	51,192
1000.11507	Admin Asst/Jury Admin L Day	35,339	41,392	42,682	5.00%	44,816	5.00%	47,057	2.00%	47,998
1000.11606	Security Officer Andy Reed	38,522	39,749	46,092	5.00%	48,397	5.00%	50,816	2.00%	51,833
1000.11806	Court Reporter B Fox	38,334	45,656	47,022	5.00%	49,373	5.00%	51,842	2.00%	52,879
1000.11904	PPT Court Rep K Cowin	17,774	21,424	22,111	5.00%	23,217	5.00%	24,377	2.00%	24,865
1000.12502	Per Diem Grand Jurors	-	-	800	5.00%	840	5.00%	882	2.00%	900
1000.12603	Per Diem Petit Jurors	9,652	20,000	20,000	5.00%	21,000	5.00%	22,050	2.00%	22,491
1000.13201	Senior Judge Pro Tem Fees	-	-	200	5.00%	210	5.00%	221	2.00%	225
1000.13301	Gal/Casa Directors S Mruphey	26,639	26,639	28,318	5.00%	29,734	5.00%	31,221	2.00%	31,845
1000.13401	Attorney For Gal	1,400	1,725	3,000	5.00%	3,150	5.00%	3,308	2.00%	3,374
1000.15101	Gal Extra Hours	5,496	5,001	5,000	5.00%	5,250	5.00%	5,513	2.00%	5,623
1000.11414	Courthouse Sec Off P/T	-	-	10,000	5.00%	10,500	5.00%	11,025	2.00%	11,246
1000.11315	Courthouse Security Off	-	-	39,913	5.00%	41,909	5.00%	44,004	2.00%	44,884
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 249,034</u>	<u>\$ 292,128</u>	<u>\$ 358,452</u>		<u>\$ 376,375</u>		<u>\$ 395,193</u>		<u>\$ 403,097</u>
1000.212	Postage	\$ 6,500	\$ 5,500	\$ 6,300	4.00%	\$ 6,552	3.00%	\$ 6,749	2.00%	\$ 6,884
1000.26	Office Supplies	1,873	3,723	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
1000.26201	Jury Supplies	808	569	1,450	4.00%	1,508	3.00%	1,553	2.00%	1,584
1000.27002	Uniform/Equipt-Sec Off	622	2,869	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 9,802</u>	<u>\$ 12,661</u>	<u>\$ 12,750</u>		<u>\$ 13,260</u>		<u>\$ 13,658</u>		<u>\$ 13,931</u>
1000.313	Travel Expense	\$ 221	\$ -	\$ 200	4.00%	208	3.00%	214	2.00%	219
1000.31305	Baliff Cell/Jury Phone	485	485	500	4.00%	520	3.00%	536	2.00%	546
1000.324	Meals & Lodging	672	794	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.329	Psychiatric Services	4,600	14,056	8,000	4.00%	8,320	3.00%	8,570	2.00%	8,741
1000.341	Printing & Advertising	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.35	Professional Services	5,700	5,700	5,700	4.00%	5,928	3.00%	6,106	2.00%	6,228
1000.351	Education And Training	-	-	100	4.00%	104	3.00%	107	2.00%	109
1000.352	Repair Equipment	-	139	2,200	4.00%	2,288	3.00%	2,357	2.00%	2,404
1000.36101	Guardian Ad/ Litem Expense	6,296	4,041	5,500	4.00%	5,720	3.00%	5,892	2.00%	6,009
1000.367	Transcripts	-	-	400	4.00%	416	3.00%	428	2.00%	437
1000.37	Dues & Subscriptions	890	450	1,667	4.00%	1,734	3.00%	1,786	2.00%	1,821
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 18,864</u>	<u>\$ 25,665</u>	<u>\$ 25,267</u>		<u>\$ 26,278</u>		<u>\$ 27,066</u>		<u>\$ 27,607</u>
1000.402	Furniture & Fixtures	\$ 402	\$ 219	\$ 500	10.00%	\$ 550	5.00%	\$ 578	0.00%	\$ 578
1000.42001	Office Equipment & Fixtures	18	-	1,000	10.00%	1,100	5.00%	1,155	0.00%	1,155
1000.424	Lease Agreements	1,470	1,263	1,300	10.00%	1,430	5.00%	1,502	0.00%	1,502
1000.427	Law Books	3,991	2,670	5,000	10.00%	5,500	5.00%	5,775	0.00%	5,775
		-	-	-	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ 5,881</u>	<u>\$ 4,153</u>	<u>\$ 7,800</u>		<u>\$ 8,580</u>		<u>\$ 9,009</u>		<u>\$ 9,009</u>
	<b>Total</b>	<u>\$ 283,582</u>	<u>\$ 334,607</u>	<u>\$ 404,269</u>		<u>\$ 424,492</u>		<u>\$ 444,926</u>		<u>\$ 453,644</u>
	<b>Per Expense Report</b>	<u>\$ 283,582</u>	<u>\$ 334,607</u>	<u>\$ 404,269</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 0271 - Public Defender**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11307	Public Defender C Wintz	\$ 14,817	\$ 36,207	\$ 40,142	5.00%	\$ 42,149	5.00%	\$ 44,257	2.00%	\$ 45,142
1000.11409	Pub Def C Morrison	25,998	36,145	40,167	5.00%	42,175	5.00%	44,284	2.00%	45,170
1000.11508	Pub Def Extra Position	21,926	-	-	5.00%	-	5.00%	-	2.00%	-
1000.11706	Pub Def J Villanueva	35,426	36,130	40,042	5.00%	42,044	5.00%	44,146	2.00%	45,029
1000.11809	Over 20 Hr/case	-	14,150	17,800	5.00%	18,690	5.00%	19,625	2.00%	20,017
					5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 98,168</u>	<u>\$ 122,632</u>	<u>\$ 138,151</u>		<u>\$ 145,059</u>		<u>\$ 152,311</u>		<u>\$ 155,358</u>
1000.212	Postage	\$ -	\$ -	\$ 60	4.00%	\$ 62	3.00%	\$ 64	2.00%	\$ 66
1000.26	Office Supplies	95	-	200	4.00%	208	3.00%	214	2.00%	219
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ 260</u>		<u>\$ 208</u>		<u>\$ 214</u>		<u>\$ 219</u>
1000.301	Contracted Seviles	\$ 22,409	\$ 19,191	\$ 18,440	4.00%	\$ 19,178	3.00%	\$ 19,753	2.00%	\$ 20,148
1000.30801	Pd Contract Over 20 Hrs	3,731	12,695	3,000	4.00%	3,120	3.00%	3,214	2.00%	3,278
100.31006	Contract Public Defender	35,266	35,266	40,000	4.00%	41,600	3.00%	42,848	2.00%	43,705
1000.31105	Investigatibe Services	-	1,748	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.313	Travel Expense	-	-	100	5.00%	105	3.00%	108	2.00%	110
1000.317	Psych Expense	-	-	2,000	5.00%	2,100	3.00%	2,163	2.00%	2,206
1000.35001	Transcripts	14,087	11,891	8,000	5.00%	8,400	3.00%	8,652	2.00%	8,825
1000.365	Continuing Education	695	-	800	5.00%	840	3.00%	865	2.00%	883
1000.37	Dues & Subscriptons	-	50	100	5.00%	105	3.00%	108	2.00%	110
10000.39	Appeals -Contracts Services	8,297	14,088	6,985	5.00%	7,334	3.00%	7,554	2.00%	7,705
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 84,484</u>	<u>\$ 94,929</u>	<u>\$ 80,425</u>		<u>\$ 83,822</u>		<u>\$ 86,337</u>		<u>\$ 88,063</u>
	<b>Total</b>	<u>\$ 182,747</u>	<u>\$ 217,561</u>	<u>\$ 218,836</u>		<u>\$ 229,088</u>		<u>\$ 238,862</u>		<u>\$ 243,639</u>
	<b>Per Expense Report</b>	<u>\$ 182,747</u>	<u>\$ 217,561</u>	<u>\$ 218,836</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 0302 - Emergency Services**

FUND CODE	EXPENSES	2022	2023	2024	Projected Growth	2021	Projected Growth	2022	Projected Growth	2023
		Actual	Actual	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
1000.089	Reimbursement Revenue	\$ 10	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
1000.11107	EMA Director S Armstrong	44,013	42,190	46,216	5.00%	48,527	5.00%	50,953	2.00%	51,972
1000.12009	PEM Certification Incentive	499	480	500	5.00%	525	5.00%	551	2.00%	562
1000.12105	CEM Certification Incentive	988	960	1,000	5.00%	1,050	5.00%	1,103	2.00%	1,125
1000.161	Call Out Pay	2,500	2,400	2,500	5.00%	2,625	5.00%	2,756	2.00%	2,811
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 48,010</u>	<u>\$ 46,030</u>	<u>\$ 50,216</u>		<u>\$ 52,727</u>		<u>\$ 55,363</u>		<u>\$ 56,470</u>
1000.23	Uniforms	\$ 170	\$ 334	\$ 400	4.00%	\$ 416	3.00%	\$ 428	2.00%	\$ 437
1000.26	Office Supplies	1,321	416	800	4.00%	832	3.00%	857	2.00%	874
					4.00%		3.00%		2.00%	
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 1,491</u>	<u>\$ 751</u>	<u>\$ 1,200</u>		<u>\$ 1,248</u>		<u>\$ 1,285</u>		<u>\$ 1,311</u>
1000.3001	Contracted Services	\$ 7,000	\$ 7,000	\$ 4,442	4.00%	\$ 4,620	3.00%	\$ 4,758	2.00%	\$ 4,853
1000.311	Vehicle Maintenance	448	1,350	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.31402	Telephone System/Service	1,119	1,030	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
1000.319	Fuel	271	-	100	10.00%	110	5.00%	116	5.00%	121
1000.32201	Information & Telcomm S	915	-	1,080	4.00%	1,123	3.00%	1,157	2.00%	1,180
1000.342	Publication Legal Notices	-	-	50	4.00%	52	3.00%	54	2.00%	55
1000.351	Educaiton and Training	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.35101	Exercise & Training	887	1,409	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.352	Repair Equipment	76	-	100	4.00%	104	3.00%	107	2.00%	109
1000.353	Equipment Repair/Maintenance	-	310	100	4.00%	104	3.00%	107	2.00%	109
1000.36402	Radios	-	3,017	300	4.00%	312	3.00%	321	2.00%	328
1000.365	Continuing Education	4,008	-	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.36601	Community Education	67	225	750	4.00%	780	3.00%	803	2.00%	819
		-	-	-		-		-		-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 14,793</u>	<u>\$ 14,342</u>	<u>\$ 11,122</u>		<u>\$ 11,573</u>		<u>\$ 11,922</u>		<u>\$ 12,164</u>
1000.402	Furniture & Fixtures	\$ -	\$ -	\$ 100	10.00%	\$ 110	5.00%	\$ 116	0.00%	\$ 116
1000.4026	Vehicle Purchase	5,000	5,000	5,000	10.00%	5,500	5.00%	5,775	0.00%	5,775
1000.42401	Generator & Equipment	-	-	200	10.00%	220	5.00%	231	0.00%	231
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,300</u>		<u>\$ 5,830</u>		<u>\$ 6,122</u>		<u>\$ 6,122</u>
	<b>Total</b>	<u>\$ 69,294</u>	<u>\$ 66,123</u>	<u>\$ 67,838</u>		<u>\$ 71,378</u>		<u>\$ 74,692</u>		<u>\$ 76,067</u>
	<b>Per Expense Report</b>	<u>\$ 69,294</u>	<u>\$ 66,123</u>	<u>\$ 67,838</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**

(Continued)

**Department 380 - County Jail**

ACCT CODE	EXPENSES	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Actual	Budget	Used	Estimated	Used	Estimated	Used	Estimated
1000.11108	Matron T Roberts	\$ 50,274	\$ 51,938	\$ 55,994	5.00%	\$ 58,794	5.00%	\$ 61,733	5.00%	\$ 64,820
1000.11509	Jailer A Sisson	37,336	37,440	41,596	5.00%	43,676	5.00%	45,860	5.00%	48,153
1000.11609	Jailer Jackson, Samuel	7,876	4,645	-	5.00%	-	5.00%	-	5.00%	-
1000.11905	Jailer Parton, Logan	36,541	36,687	40,796	5.00%	42,836	5.00%	44,978	5.00%	47,226
1000.12003	Jailer Lane Rice	36,629	36,733	40,896	5.00%	42,941	5.00%	45,088	5.00%	47,342
1000.12007	Jailer H Branson-10	34,864	36,566	40,696	5.00%	42,731	5.00%	44,867	5.00%	47,111
1000.12101	Jailer Mueller	42,225	91,933	40,521	5.00%	42,547	5.00%	44,674	5.00%	46,908
1000.12104	Four Hours Extra	21,410	22,493	25,000	5.00%	26,250	5.00%	27,563	5.00%	28,941
1000.12301	Jailer Jason White	36,104	36,837	40,996	5.00%	43,046	5.00%	45,198	5.00%	47,458
1000.124	Social Sec/Medicare	3,185	(4,194)	-	5.00%	-	5.00%	-	5.00%	-
1000.12402	Cook J Willoughby	32,261	32,344	36,512	5.00%	38,338	5.00%	40,254	5.00%	42,267
1000.125	Perf	5,143	-	-	5.00%	-	5.00%	-	5.00%	-
1000.12503	Cook T Dill	32,760	32,843	37,012	5.00%	38,863	5.00%	40,806	5.00%	42,846
1000.12604	Jailer -10	36,442	-	40,596	5.00%	42,626	5.00%	44,757	5.00%	46,995
1000.12702	Jailer L Melton	38,230	26,539	40,496	5.00%	42,521	5.00%	44,647	5.00%	46,879
1000.12803	Jailer John Badger	35,959	36,838	40,621	5.00%	42,652	5.00%	44,785	5.00%	47,024
1000.12901	Jail Comm K Moore	42,806	42,910	47,675	5.00%	50,059	5.00%	52,562	5.00%	55,190
1000.131	Overtime	8,805	10,705	21,750	5.00%	22,838	5.00%	23,979	5.00%	25,178
1000.13202	Jailer T Richards	37,026	37,290	40,496	5.00%	42,521	5.00%	44,647	5.00%	46,879
1000.133	Holiday Pay	32,339	27,074	35,000	5.00%	36,750	5.00%	38,588	5.00%	40,517
1000.13402	Jailer Doughty, Patrick	31,987	34,520	40,671	5.00%	42,705	5.00%	44,840	5.00%	47,082
		-	-	-	5.00%	-	5.00%	-	5.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 640,202</u>	<u>\$ 632,142</u>	<u>\$ 707,324</u>		<u>\$ 742,690</u>		<u>\$ 779,825</u>		<u>\$ 818,816</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**

(Continued)

**Department 380 - County Jail (Continued)**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.202	General Operating Supplies	\$ 14,485	\$ 14,000	\$ 14,000	4.00%	\$ 14,560	3.00%	\$ 14,997	2.00%	\$ 15,297
1000.203	Locks, Keys, Etc.	400	394	400	4.00%	416	3.00%	428	2.00%	437
1000.204	Inmate Clothing	641	1,113	1,750	4.00%	1,820	3.00%	1,875	2.00%	1,912
1000.212	Postage	463	500	500	4.00%	520	3.00%	536	2.00%	546
1000.23	Uniforms	3,872	3,459	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
1000.26	Office Supplies	1,515	1,995	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
		-	-	-	4.00%	-	3.00%	-	2.00%	-
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 21,377</b>	<b>\$ 21,460</b>	<b>\$ 22,650</b>		<b>\$ 23,556</b>		<b>\$ 24,263</b>		<b>\$ 24,748</b>
1000.311	Vehicle Maintenance	\$ 2,331	\$ 2,000	\$ 2,000	4.00%	\$ 2,080	3.00%	\$ 2,142	2.00%	\$ 2,185
1000.31401	General Maint. & Repair	19,281	24,891	30,000	10.00%	33,000	5.00%	34,650	5.00%	36,383
1000.31503	Cotracted Transport Jailer	6,699	1,330	12,000	5.00%	12,600	5.00%	13,230	5.00%	13,892
1000.33	Interact Upgrades	500	500	500	4.00%	520	3.00%	536	2.00%	546
1000.333	Inmate Food	74,180	63,035	75,000	3.50%	77,625	4.00%	80,730	4.00%	83,959
1000.34003	Booking/Printing/Signs	500	266	500	5.00%	525	5.00%	551	5.00%	579
1000.35008	Common & Transportation	40	1,107	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
1000.351	Education and Training	2,529	856	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
1000.363	Medical & Hospital	109,515	116,664	120,000	5.00%	126,000	5.00%	132,300	5.00%	138,915
1000.37101	Maintenance Agreement	3,249	1,500	1,500	5.00%	1,575	5.00%	1,654	5.00%	1,736
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<b>\$ 218,824</b>	<b>\$ 212,148</b>	<b>\$ 246,500</b>		<b>\$ 259,125</b>		<b>\$ 271,149</b>		<b>\$ 283,658</b>
1000.402	Furniture & Fixtures	\$ 870	\$ 1,000	\$ 1,000	10.00%	\$ 1,100	5.00%	\$ 1,155	5.00%	\$ 1,213
1000.403	Stanley/Integrator	7,594	3,489	12,000	10.00%	13,200	5.00%	13,860	5.00%	14,553
1000.405	Secruity Equipment	274	6,417	2,000	10.00%	2,200	5.00%	2,310	5.00%	2,426
1000.41001	Fire/mergency Equipment	2,000	1,917	2,000	10.00%	2,200	5.00%	2,310	5.00%	2,426
1000.42001	Office Equipment & Fixtures	-	-	200	10.00%	220	5.00%	231	5.00%	243
1000.42002	Generator Main. Fuel	1,401	2,000	2,000	10.00%	2,200	5.00%	2,310	5.00%	2,426
1000.43	Appliances	180	973	1,000	10.00%	1,100	5.00%	1,155	5.00%	1,213
		-	-	-	10.00%	-	5.00%	-	5.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<b>\$ 12,319</b>	<b>\$ 15,795</b>	<b>\$ 20,200</b>		<b>\$ 22,220</b>		<b>\$ 23,331</b>		<b>\$ 24,498</b>
	<b>Total</b>	<b>\$ 892,722</b>	<b>\$ 881,545</b>	<b>\$ 996,674</b>		<b>\$ 1,047,591</b>		<b>\$ 1,098,567</b>		<b>\$ 1,151,720</b>
	<b>Per Expense Report</b>	<b>\$ 892,722</b>	<b>\$ 881,545</b>	<b>\$ 996,674</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

**BROWN COUNTY, INDIANA**  
**Sustainability/Revenue and Spending Plan**

**Analysis of General Fund #1000 (by Department)**

**Department 0626 - Animal Control**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11109	Animan Control Off A Sisson	\$ 36,792	\$ 34,316	\$ 40,496	5.00%	\$ 42,521	5.00%	\$ 44,647	2.00%	\$ 45,540
1000.11206	P/T Animal Contral Off	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.13105	Vacation Help/Overtime	-	-	500	5.00%	525.0	5.00%	551	2.00%	562
1000.161	Call Out Pay	683	655	1,500	5.00%	1,575.0	5.00%	1,654	2.00%	1,687
		-	-	-	5.00%	-	5.00%	\$ -	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 37,474</b>	<b>\$ 34,971</b>	<b>\$ 42,496</b>		<b>\$ 44,621</b>		<b>\$ 46,852</b>		<b>\$ 47,789</b>
1000.212	Postage	\$ 55	\$ 55	\$ 63	4.00%	\$ 66	3.00%	\$ 67	2.00%	\$ 68.84
1000.225	Uniforms & Equipment	1,332	177	750	4.00%	780	3.00%	803	2.00%	819
1000.26	Office Supplies	-	100	100	4.00%	104	3.00%	107	2.00%	109
1000.261	Operating Supplies	519	500	500	4.00%	520	3.00%	536	2.00%	546
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 1,906</b>	<b>\$ 832</b>	<b>\$ 1,413</b>		<b>\$ 1,470</b>		<b>\$ 1,514</b>		<b>\$ 1,544</b>
1000.397	Truck Maintenance	\$ 580	\$ 1,200	\$ 1,200	4.00%	\$ 1,248	3.00%	\$ 1,285	2.00%	\$ 1,311
1000.399	Cell Phones	865	360	750	4.00%	780	3.00%	803	2.00%	819
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Char</b>	<b>Subtotal</b>	<b>\$ 1,444</b>	<b>\$ 1,560</b>	<b>\$ 1,950</b>		<b>\$ 2,028</b>		<b>\$ 2,089</b>		<b>\$ 2,131</b>
1000.421	Machinery & Equipment	\$ -	\$ 223	\$ 1,000	4.00%	\$ 1,040	3.00%	\$ 1,071	2.00%	\$ 1,093
		-	-	-	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>		<b>\$ -</b>	<b>\$ 223</b>	<b>\$ 1,000</b>		<b>\$ 1,040.00</b>		<b>\$ 1,071.20</b>		<b>\$ 1,092.62</b>
	<b>Total</b>	<b>\$ 40,824</b>	<b>\$ 37,586</b>	<b>\$ 46,859</b>		<b>\$ 49,158</b>		<b>\$ 51,525</b>		<b>\$ 52,556</b>
	<b>Per Expense Report</b>	<b>\$ 40,824</b>	<b>\$ 37,586</b>	<b>\$ 46,859</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

**BROWN COUNTY, INDIANA**  
**Sustainability/Revenue and Spending Plan**

**Analysis of General Fund #1000 (by Department)**

**Department 0665 - Clerk IV-D**

<b>ACCT CODE</b>	<b>EXPENSES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Projected Growth Factor Used</b>	<b>2025 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2026 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2027 Estimated</b>
1000.10555	Animal Control Stipen	\$ 1,997	\$ 1,997	\$ 2,000	5.00%	\$ 2,100	5.00%	\$ 2,205	2.00%	\$ 2,249
1000.1141	Administrator J Shrader	42,619	43,950	45,392	5.00%	47,662	5.00%	50,045	2.00%	51,046
1000.1161	IV-D Attorney B Cullers	64,370	68,452	72,201	5.00%	75,811	5.00%	79,602	2.00%	81,194
1000.11708	IV-D Clerk	5,134	-	9,272	5.00%	9,736	5.00%	10,222	2.00%	10,427
1000.124	Social Sec/Medicare	7,832	8,300	-	5.00%	-	5.00%	-	2.00%	-
1000.125	Perf	12,206	12,813	-	5.00%	-	5.00%	-	2.00%	-
1000.126	Group Health Insurance	4,614	2,918	-	10.00%	-	10.00%	-	10.00%	-
1000.127	Unemployment	-	-	-	5.00%	-	5.00%	-	2.00%	-
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 138,773</b>	<b>\$ 138,429</b>	<b>\$ 128,865</b>		<b>\$ 135,308</b>		<b>\$ 142,074</b>		<b>\$ 144,915</b>
1000.212	Postage	\$ 465	\$ 465	\$ 100	4.00%	\$ 104	3.00%	\$ 107	2.00%	\$ 109.26
1000.26	Office Supplies	1,525	1,340	1,900	4.00%	1,976	3.00%	2,035	2.00%	2,076
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Supplies</b>	<b>Subtotal</b>	<b>\$ 1,990</b>	<b>\$ 1,805</b>	<b>\$ 2,000</b>		<b>\$ 2,080</b>		<b>\$ 2,142</b>		<b>\$ 2,185</b>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending

**Analysis of General Fund #1000 (by Department)**

**Department 0665 - Clerk IV-D**

1000.313	Travel Expense	\$ 1,298	\$ 1,112	\$ 1,400	4.00%	\$ 1,456	3.00%	\$ 1,500	2.00%	\$ 1,530
1000.34201	Parent Locator Assistance	-	-	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
1000.352	Repair Equipment	429	937	500	4.00%	520	3.00%	536	2.00%	546
1000.365	Continuing Education	1,912	3,375	3,400	4.00%	3,536	3.00%	3,642	2.00%	3,715
1000.36701	Trial Prep	-	585	-	4.00%	-	3.00%	-	2.00%	-
1000.37	Dues and Subscriptions	-	44	100	4.00%	104	3.00%	107	2.00%	109
1000.37102	Books & Supplements	-	-	100	4.00%	104	3.00%	107	2.00%	109
1000.37402	Attorney Fees	180	180	180	4.00%	187	3.00%	193	2.00%	197
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Char</b>	<b>Subtotal</b>	<u>\$ 3,819</u>	<u>\$ 6,232</u>	<u>\$ 6,880</u>		<u>\$ 7,155</u>		<u>\$ 7,370</u>		<u>\$ 7,517</u>
	Office Furniture & Equipment	\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
<b>Capital Outlays</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ 144,582</u>	<u>\$ 146,467</u>	<u>\$ 137,745</u>		<u>\$ 144,543</u>		<u>\$ 151,586</u>		<u>\$ 154,618</u>
	<b>Per Expense Report</b>	<u>\$ 144,582</u>	<u>\$ 146,467</u>	<u>\$ 137,745</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of General Fund #1000 (by Department)**  
(Continued)

**Department 750 - Soil and Water**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.1111	District Coor K Starr	\$ 38,303	\$ 38,688	\$ 39,955	5.00%	\$ 41,953	5.00%	\$ 44,050	2.00%	\$ 44,931
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 38,303</u>	<u>\$ 38,688</u>	<u>\$ 39,955</u>		<u>\$ 41,953</u>		<u>\$ 44,050</u>		<u>\$ 44,931</u>
1000.261	Operating Supplies	\$ 3,150	\$ 681	\$ 1,000	4.00%	\$ 1,040	3.00%	\$ 1,071	2.00%	\$ 1,093
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 3,150</u>	<u>\$ 681</u>	<u>\$ 1,000</u>		<u>\$ 1,040</u>		<u>\$ 1,071</u>		<u>\$ 1,093</u>
1000.341	Printing & Advertising	\$ 1,012	\$ 636	\$ 1,000	4.00%	\$ 1,040	3.00%	\$ 1,071	2.00%	\$ 1,093
1000.35	Professional Services	4,848	5,361	5,000	4.00%	5,200.0	3.00%	5,356.0	2.00%	5,463
1000.351	Education and Training	2,168	3,081	5,000	4.00%	5,200.0	3.00%	5,356.0	2.00%	5,463
		-	-	-	4.00%	-	3.00%	-	2.00%	-
30161	Adult Education	-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 8,028</u>	<u>\$ 9,078</u>	<u>\$ 11,000</u>		<u>\$ 11,440</u>		<u>\$ 11,783</u>		<u>\$ 12,019</u>
	Unappropriated	\$ -	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	0.00%	\$ -
	Exam of Records / Refunds	-	-	-	10.00%	-	5.00%	-	0.00%	-
<b>Unappropriated</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Dept Total</b>	<u>\$ 49,480</u>	<u>\$ 48,447</u>	<u>\$ 51,955</u>		<u>\$ 54,433</u>		<u>\$ 56,905</u>		<u>\$ 58,043</u>
	<b>Per Fund Report</b>	<u>\$ 49,480</u>	<u>\$ 48,447</u>	<u>\$ 51,955</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
**Sustainability/Revenue and Spending Plan**

**Analysis of General Fund #1000 (by Department)**

**Department 0803 -Parks & Recreation**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1000.06501	PR Monopole Deposit	\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
1000.11111	Director M Shields	43,514	44,886	46,292	5.00%	48,607	5.00%	51,037	2.00%	52,058
1000.11308	Maintenance E Burnette	21,123	24,654	20,338	5.00%	21,355	5.00%	22,423	2.00%	22,871
1000.11151	Program Asst	1,399	374	3,500	5.00%	3,675	5.00%	3,859	2.00%	3,936
1000.11611	Program Assistant (F/T)	32,157	33,197	35,542	5.00%	37,319	5.00%	39,185	2.00%	39,969
1000.121	Office Mgr or Hr Director	35,152	36,254	37,409	5.00%	39,279	5.00%	41,243	2.00%	42,068
1000.124	Social Sec/Medicare	1,227	-	-	5.00%	-	5.00%	-	2.00%	-
1000.125	Perf	956	-	-	5.00%	-	5.00%	-	2.00%	-
1000.15102	Mowing/Maintenance	10,852	10,374	10,000	5.00%	10,500	5.00%	11,025	2.00%	11,246
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 146,378</u>	<u>\$ 149,740</u>	<u>\$ 153,081</u>		<u>\$ 160,735</u>		<u>\$ 168,772</u>		<u>\$ 172,147</u>
1000.212	Postage	\$ 177	\$ 120	\$ 300	4.00%	\$ 312	3.00%	\$ 321	2.00%	\$ 327.79
1000.26	Office Supplies	497	2,216	2,200	4.00%	2,288	3.00%	2,357	2.00%	2,404
1000.273	Sports Supplies	2,223	1,848	1,850	4.00%	1,924	3.00%	1,982	2.00%	2,021
1000.275	Tools and Misc H'ware	965	977	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.276	Restroom Supplies	1,222	1,182	1,600	4.00%	1,664	3.00%	1,714	2.00%	1,748
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 5,083</u>	<u>\$ 6,343</u>	<u>\$ 6,950</u>		<u>\$ 7,228</u>		<u>\$ 7,445</u>		<u>\$ 7,594</u>



**BROWN COUNTY, INDIANA**  
**SUSTAINABILITY/ REVENUE AND SPENDING PLAN**

**Analysis General Fund #1000 (by Department)**

**Department 0803 -Parks & Recreation**  
**(Continued)**

1000.311	Vehicle Maintenance	\$ 401	\$ 698	\$ 1,700	4.00%	\$ 1,768	3.00%	\$ 1,821	2.00%	\$ 1,857
1000.313	Travel Expense	973	148	700	4.00%	728	3.00%	750	2.00%	765
1000.31504	Security -Communication	520	210	450	4.00%	468	3.00%	482	2.00%	492
1000.32001	Water	2,195	1,389	2,500	5.00%	2,625	5.00%	2,756	5.00%	2,894
1000.32101	Electricity	6,131	5,642	8,100	5.00%	8,505	5.00%	8,930	5.00%	9,377
1000.32202	L P Gas	877	-	-	5.00%	-	5.00%	-	5.00%	-
1000.341	Printing and Advertising	1,017	484	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
1000.35301	Maintenance	2,157	8,700	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
1000.35501	Trash Removal	1,047	1,394	1,350	4.00%	1,404	3.00%	1,446	2.00%	1,475
1000.356	Grounds Upkeep	2,950	5,285	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
1000.357	Salt Creek Trail Maintenance	1,075	1,758	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
1000.35801	Grant Matching Funds	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.361	Legal Services	-	-	-	4.00%	-	3.00%	-	2.00%	-
1000.365	Continuing Education	650	690	800	4.00%	832	3.00%	857	2.00%	874
1000.37	Dues & Subscriptions	-	396	400	4.00%	416	3.00%	428	2.00%	437
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Char Subtotal</b>		<u>\$ 19,993</u>	<u>\$ 26,794</u>	<u>\$ 23,000</u>		<u>\$ 24,026</u>		<u>\$ 24,969</u>		<u>\$ 25,819</u>
1000.412	Parking & Trail	\$ 273	\$ 677	\$ 1,300	10.00%	\$ 1,430	5.00%	\$ 1,502	0.00%	\$ 1,502
1000.413	Playground Equipment	-	885	-	10.00%	-	5.00%	-	0.00%	-
1000.419	Prop Develop & Improvement	1,485	660	500	10.00%	550	5.00%	578	0.00%	578
1000.44	Mowing Equipment	283	11,574	1,000	10.00%	1,100	5.00%	1,155	0.00%	1,155
		-	-	-	10.00%	-	5.00%	-	0.00%	-
<b>Capital Outlays</b>		<u>\$ 2,042</u>	<u>\$ 13,796</u>	<u>\$ 2,800</u>		<u>\$ 3,080</u>		<u>\$ 3,234</u>		<u>\$ 3,234</u>
<b>Total</b>		<u>\$ 173,497</u>	<u>\$ 196,673</u>	<u>\$ 185,831</u>		<u>\$ 195,069</u>		<u>\$ 204,420</u>		<u>\$ 208,794</u>
<b>Per Expense Report</b>		<u>\$ 173,497</u>	<u>\$ 196,673</u>	<u>\$ 185,831</u>						
<b>Difference</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
<b>Gen Fund Exp Total</b>		<u>\$ 7,956,613</u>	<u>\$ 9,325,868</u>	<u>\$ 9,143,465</u>		<u>\$ 9,659,137</u>		<u>\$ 10,182,746</u>		<u>\$ 10,611,064</u>
<b>Per Fund Report</b>		<u>\$ 7,956,613</u>	<u>\$ 9,325,868</u>	<u>\$ 9,143,465</u>						
<b>Difference</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of LIT Economic Development Fund #1112**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 343,824	\$ 274,423	\$ 343,529	\$ 337,476	\$ 312,326	\$ 245,143
TOTAL REVENUE	\$ 877,344	\$ 970,936	\$ 1,045,647	\$ 1,097,929	\$ 1,130,867	\$ 1,130,867
TOTAL SPENDABLE APPROPRIATIONS	\$ 946,745	\$ 901,829	\$ 1,051,700	\$ 1,123,080	\$ 1,198,050	\$ 1,263,828
ENDING BALANCE	\$ 274,423	\$ 343,529	\$ 337,476	\$ 312,326	\$ 245,143	\$ 112,182
PER FUND REPORT	\$ 274,423	\$ 343,529				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%			\$ 209,129	\$ 219,586	\$ 226,173	\$ 226,173

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of LIT Economic Development Fund #1112**

<b>ACCT CODE</b>	<b>REVENUE</b>	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
480	County Share	\$ 854,841	\$ 993,439	\$ 1,045,647	5.00%	\$ 1,097,929	3.00%	\$ 1,130,867	0.00%	\$ 1,130,867
	Supplemental Distribution	-	-	-	N/A	-	N/A	-	N/A	-
9000	Misc. Revenue	22,503	(22,503)	-	5.00%	-	4.00%	-	3.00%	-
	<b>Total</b>	<u>\$ 877,344</u>	<u>\$ 970,936</u>	<u>\$ 1,045,647</u>		<u>\$ 1,097,929</u>		<u>\$ 1,130,867</u>		<u>\$ 1,130,867</u>
	<b>Per Revenue Report</b>	<u>\$ 877,344</u>	<u>\$ 970,936</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of LIT Economic Development Fund #1112**  
(Continued)

**Appropriations**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
12600	Health Insurance	\$ 120,000	\$ 120,000	\$ 405,000	10.00%	\$ 445,500	10.00%	\$ 490,050	10.00%	\$ 539,055
13300	Holiday Pay	-	-	20,000	4.00%	20,800	3.00%	21,424	2.00%	21,852
30004	Cleaning Service	-	-	60,000	4.00%	62,400	3.00%	64,272	2.00%	65,557
30701	Vaccine	500	-	500	4.00%	520	3.00%	536	2.00%	546
31102	Liability Insurance	-	3,837	-	5.00%	-	5.00%	-	0.00%	-
31201	Public Safety Inst	10,000	10,000	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
31403	Animal Shelter Contract	50,000	50,000	50,000	4.00%	52,000	3.00%	53,560	2.00%	54,631
31604	Fair Board	35,000	35,000	5,000	4.00%	5,200	3.00%	5,356	2.00%	5,463
32000	Utilities	257,796	321,449	300,000	5.00%	315,000	5.00%	330,750	2.00%	337,365
33000	Highway Uses-Road Improvments	294,663	36,332	-	5.00%	-	5.00%	-	5.00%	-
33200	Motor Grader 2020 Purchase	-	1,434	50,000	5.00%	52,500	5.00%	55,125	5.00%	57,881
33301	Cat 318 EXCAV 2020-5 YR	-	71,434	35,000	5.00%	36,750	5.00%	38,588	5.00%	40,517
33400	DumpTrucks-2 (2021-2023)	-	100,000	-	5.00%	-	5.00%	-	4.00%	-
35010	Spot Spay Neuter	20,000	20,000	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
35301	Maitenance	122,425	92,343	65,000	5.00%	68,250	5.00%	71,663	0.00%	71,663
36000	Redevelop Comm Admin Expenses	6,362	10,000	1,200	5.00%	1,260	4.00%	1,310	4.00%	1,363
39901	Br Co Transit Grant Match	30,000	30,000	30,000	5.00%	31,500	5.00%	33,075	5.00%	34,729
43001	Buildings	-	-	-	5.00%	-	5.00%	-	5.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 946,745</u>	<u>\$ 901,829</u>	<u>\$ 1,051,700</u>		<u>\$ 1,123,080</u>		<u>\$ 1,198,050</u>		<u>\$ 1,263,828</u>
	<b>Total</b>	<u>\$ 946,745</u>	<u>\$ 901,829</u>	<u>\$ 1,051,700</u>		<u>\$ 1,123,080</u>		<u>\$ 1,198,050</u>		<u>\$ 1,263,828</u>
	<b>Per Expense Report</b>	<u>\$ 946,745</u>	<u>\$ 901,829</u>	<u>\$ 1,051,700</u>		<u>\$ 1,123,080</u>		<u>\$ 1,198,050</u>		<u>\$ 1,263,828</u>
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Cumulative Bridge Fund #1135**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
<b>BEGINNING CASH BALANCE</b>	\$ 940,816	\$ 1,094,661	\$ 1,597,491	\$ 1,975,480	\$ 2,361,658	\$ 2,762,449
<b>LESS PRIOR YEAR ENCUMBRANCES</b>						
<b>TOTAL REVENUE</b>	\$ 263,955	\$ 659,593	\$ 510,507	\$ 529,516	\$ 551,633	\$ 575,122
<b>TOTAL SPENDABLE APPROP.</b>	\$ 110,110	\$ 156,763	\$ 132,517	\$ 143,339	\$ 150,842	\$ 157,053
<b>Assumed Spend Down Level</b>			\$ 72,884	\$ 78,836	\$ 82,963	\$ 86,379
<b>ENDING BALANCE</b>	\$ 1,094,661	\$ 1,597,491	\$ 1,975,480	\$ 2,361,658	\$ 2,762,449	\$ 3,180,517
<b>Ending Balance with Spend Down</b>			\$ 437,622	\$ 450,680	\$ 468,670	\$ 488,743
<b>PER FUND REPORT</b>	\$ 1,094,661	\$ 1,597,491				
<b>DIFFERENCE</b>	\$ -	\$ -				
<b>Minimum Fund Balance @ 20%</b>			\$ 102,101	\$ 105,903	\$ 110,327	\$ 115,024
<b>Budget</b>	\$ 942,962	\$ 277,876				
<b>% Spent of Budget</b>	12%	56%				
			<b>Assumed Actual Spend Down Percentage</b>			55%

NOTE: Includes Encumbrances of Additional Appropriations.

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Cumulative Bridge Fund #1135**

<b>ACCT CODE</b>	<b>REVENUE</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Projected Growth Factor Used</b>	<b>2025 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2026 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2027 Estimated</b>
0100	Property Tax	\$ 230,430	\$ 601,715	\$ 460,737	4.00%	\$ 479,408	5.00%	\$ 503,633	4.50%	\$ 526,563
	Circuit Breaker Impact	(245)	(219)	(230)	N/A	(242)	N/A	(254)	N/A	(267)
0302	Excise Tax	13,486	46,728	35,000	0.00%	35,000	1.00%	35,350	1.00%	35,704
0317	CVET	2,296	2,416	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000
0601	Financial Institution Tax	1,610	1,402	3,000	5.00%	3,150	N/A	500	2.00%	510
2713	Bridge Inspection Reimb.	16,379	7,552	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
	<b>Total</b>	<u>\$ 263,955</u>	<u>\$ 659,593</u>	<u>\$ 510,507</u>		<u>\$ 529,516</u>		<u>\$ 551,633</u>		<u>\$ 575,122</u>
	<b>Per Revenue Report</b>	<u>\$ 263,955</u>	<u>\$ 659,593</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Cumulative Bridge Fund #1135**  
(Continued)

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10101	Bridge Crew Leader	\$ 4,986	\$ -	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
10201	Truck Driver	-	-	-	10.00%	-	5.00%	-	5.00%	-
10301	Truck Driver Joseph Bond	41,858	49,962	51,517	10.00%	56,669	5.00%	59,502	5.00%	62,477
12400	Social Sec/Medical	3,493	3,761	9,000	4.00%	9,360	3.00%	9,641	2.00%	9,834
12500	PERF	5,350	5,627	16,500	4.00%	17,160	3.00%	17,675	2.00%	18,028
12600	Group Health Insurance	20,000	20,000	20,000	10.00%	22,000	10.00%	24,200	5.00%	25,410
12700	Unemployment	49	48	500	4.00%	520	3.00%	536	2.00%	546
13100	Overtime	926	279	5,000	5.00%	5,250	5.00%	5,513	2.00%	5,623
26001	Road Signs	-	6,767	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
27003	Guard Rails	-	-	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
27100	Hardware & Tools	-	190	500	4.00%	520	3.00%	536	2.00%	546
27200	Miscellaneous	38	257	500	0.00%	500	0.00%	500	0.00%	500
27400	Erosion Control	-	-	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
27501	Bridge Repairs	-	126	20,000	10.00%	22,000	5.00%	23,100	5.00%	24,255
31505	Workman Comp	-	-	3,000	4.00%	3,120	3.00%	3,214	2.00%	3,278
		-	-	-		-		-		-
	<b>Subtotal</b>	<u>\$ 76,700</u>	<u>\$ 87,015</u>	<u>\$ 132,517</u>		<u>\$ 143,339</u>		<u>\$ 150,842</u>		<u>\$ 157,053</u>
	<b>Total</b>	<u>\$ 76,700</u>	<u>\$ 87,015</u>	<u>\$ 132,517</u>		<u>\$ 143,339</u>		<u>\$ 150,842</u>		<u>\$ 157,053</u>
	<b>Per Expense Report Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30104	Bridge Inspections	\$ 33,410	\$ 64,506	\$ 60,000	4.00%	\$ 62,400	3.00%	\$ 64,272	2.00%	\$ 65,557
33003	Design Engineering	-	-	80,000	10.00%	88,000	5.00%	92,400	5.00%	97,020
35601	Equipment Rental	-	-	2,500	10.00%	2,750	5.00%	2,888	5.00%	3,032
40020	Bridge Rehab	-	-	80,000	10.00%	88,000	5.00%	92,400	5.00%	97,020
40303	Building Storage	-	-	2,500	10.00%	2,750	5.00%	2,888	5.00%	3,032
40501	Culverts	-	5,241	50,000	10.00%	55,000	5.00%	57,750	5.00%	60,638
41002	Equipment	-	-	30,000	10.00%	31,200	5.00%	32,760	5.00%	34,398
41003	Bridge Construct Major Repair	-	-	400,000	4.00%	416,000	3.00%	428,480	2.00%	437,050
		-	-	-	4.00%	-	3.00%	-	2.00%	-
	<b>Subtotal</b>	<u>\$ 33,410</u>	<u>\$ 69,747</u>	<u>\$ 705,000</u>		<u>\$ 746,100</u>		<u>\$ 773,837</u>		<u>\$ 797,746</u>
	<b>Total</b>	<u>\$ 110,110</u>	<u>\$ 156,763</u>	<u>\$ 837,517</u>		<u>\$ 889,439</u>		<u>\$ 924,679</u>		<u>\$ 954,799</u>
	<b>Per Expense Report Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Cumulative Capital Development Fund #1138**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 130,716	\$ (24,293)	\$ 338,338	\$ 433,823	\$ 545,341	\$ 681,850
LESS PRIOR YEAR ENCUMBRANCES						
TOTAL REVENUE	\$ 290,340	\$ 850,906	\$ 662,419	\$ 687,351	\$ 720,480	\$ 751,860
TOTAL SPENDABLE APPROP.	\$ 445,349	\$ 488,275	\$ 566,935	\$ 575,832	\$ 583,970	\$ 591,262
Assumed Spend Down Level			\$ 510,242	\$ 518,249	\$ 525,573	\$ 532,136
ENDING BALANCE	\$ (24,293)	\$ 338,338	\$ 433,823	\$ 545,341	\$ 681,850	\$ 842,449
Ending Balance with Spend Down			\$ 490,516	\$ 602,924	\$ 740,247	\$ 901,575
PER FUND REPORT	\$ (24,293)	\$ 338,338				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%			\$ 132,484	\$ 137,470	\$ 144,096	\$ 150,372
Budget	\$ 600,163	\$ 209,445				
% Spent of Budget	74%	233%	Assumed Actual Spend Down Percentage			90%



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Cumulative Capital Development Fund #1138**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0100	Property Tax	\$ 262,278	\$ 780,523	\$ 623,681	4.00%	\$ 648,628	5.00%	\$ 681,404	4.50%	\$ 712,428
	Circuit Breaker	(279)	(297)	(312)	N/A	(328)	N/A	(344)	N/A	(361)
0302	Excise Tax	15,349	59,826	37,000	0.00%	37,000	1.00%	37,370	1.00%	37,744
0317	CVET	2,613	3,013	1,300	0.00%	1,300	0.00%	1,300	0.00%	1,300
0601	Financial Institution Tax	1,833	1,748	750	0.00%	750	0.00%	750	0.00%	750
8905	Refunds	-	846	-	0.00%	-	0.00%	-	0.00%	-
6550	GIS St Data Sharing Agreement	750	-	-	0.00%	-	0.00%	-	0.00%	-
9800	Transfer from other funds	7,796	5,248	-	0.00%	-	0.00%	-	0.00%	-
	<b>Total</b>	<u>\$ 290,340</u>	<u>\$ 850,906</u>	<u>\$ 662,419</u>		<u>\$ 687,351</u>		<u>\$ 720,480</u>		<u>\$ 751,860</u>
	<b>Per Revenue Report</b>	<u>\$ 290,340</u>	<u>\$ 850,906</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**

Sustainability/Revenue and Spending Plan

**Analysis of Cumulative Capital Development Fund #1138**  
(Continued)

**COURTHOUSE**

ACCT CODE	EXPENSES	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
10490	IT Maint/Stipend	\$ 2,998	\$ 3,000	\$ 3,000	4.00%	\$ 3,120	3.00%	\$ 3,214	2.00%	\$ 3,278
11114	IT Director L Minett	62,613	46,407	68,598	4.00%	71,342	3.00%	73,482	2.00%	74,952
11512	IT Assistant W Moyer	53,383	66,526	48,836	4.00%	50,789	3.00%	52,313	2.00%	53,359
11517	PT Desktop Tech	-	-	-	4.00%	-	3.00%	-	2.00%	-
12400	Social Sec/Medicare	2,443	7,158	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
12500	PERF	3,982	12,577	15,000	11.20%	16,680	11.20%	18,548	11.20%	20,626
12600	Group Health Insurance	20,000	20,000	20,000	10.00%	22,000	10.00%	24,200	10.00%	26,620
12700	Unemployment	132	98	500	0.00%	500	0.00%	500	0.00%	500
30704	GIS Continuing Education	1,464	-	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500
30805	Web Page/ Rent/ Utilities	-	-	4,962	0.00%	4,962	0.00%	4,962	0.00%	4,962
31001	IT Sevices Obligation	96,267	45,024	16,739	0.00%	16,739	0.00%	16,739	0.00%	16,739
31410	IT Back Up Solutions	-	19,496	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000
31420	It Security & Firewall	-	7,922	8,000	0.00%	8,000	0.00%	8,000	0.00%	8,000
31430	IT Engineering	-	19,200	19,200	0.00%	19,200	0.00%	19,200	0.00%	19,200
31440	IT Virtual Solutions	-	11,170	12,000	0.00%	12,000	0.00%	12,000	0.00%	12,000
31450	IT Microsoft Subscriptions	-	23,972	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000
31460	Copier Maintenance	-	-	9,500	0.00%	9,500	0.00%	9,500	0.00%	9,500
35003	IT Cotinuing Education	1,421	5,040	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000
35009	Cloud Storage	-	-	3,600	0.00%	3,600	0.00%	3,600	0.00%	3,600
35301	Maintenance	-	-	-	0.00%	-	0.00%	-	0.00%	-
36800	Continuing ED/SHRM/Comm	-	-	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500
40900	Security Improvements	7,175	10,049	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000
41000	Computer Equipment	46,162	37,186	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000
41002	Equipment	8,222	3,608	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000
42004	GIS System WTH	32,500	20,810	32,500	0.00%	32,500	0.00%	32,500	0.00%	32,500
42400	Lease Agreements	-	-	13,500	0.00%	13,500	0.00%	13,500	0.00%	13,500
43001	Buildings	48,902	64,031	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000
43200	ADA Compliance	5,000	-	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000
44001	Grounds Upkeep	52,684	65,000	45,000	0.00%	45,000	0.00%	45,000	0.00%	45,000
		-	-	-	0.00%	-	0.00%	-	0.00%	-
	<b>Subtotal</b>	<u>\$ 445,349</u>	<u>\$ 488,275</u>	<u>\$ 566,935</u>		<u>\$ 575,832</u>		<u>\$ 583,970</u>		<u>\$ 591,262</u>
	<b>Total</b>	<u>\$ 445,349</u>	<u>\$ 488,275</u>	<u>\$ 566,935</u>		<u>\$ 575,832</u>		<u>\$ 583,970</u>		<u>\$ 591,262</u>
	<b>Per Expense Report</b>	<u>\$ 445,349</u>	<u>\$ 488,275</u>	<u>\$ 566,935</u>		<u>\$ 575,832</u>		<u>\$ 583,970</u>		<u>\$ 591,262</u>
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Health Fund #1159**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 432,725	\$ 442,624	\$ 580,634	\$ 379,889	\$ 158,801	\$ (73,878)
TOTAL REVENUE	\$ 530,003	\$ 1,139,453	\$ 452,589	\$ 468,086	\$ 488,010	\$ 506,977
TOTAL SPENDABLE APPROP.	\$ 520,105	\$ 1,001,443	\$ 653,334	\$ 689,174	\$ 720,688	\$ 746,474
Assumed Spend Down Level			\$ 646,801	\$ 682,282	\$ 713,482	\$ 739,009
ENDING BALANCE	\$ 442,624	\$ 580,634	\$ 379,889	\$ 158,801	\$ (73,878)	\$ (313,374)
Ending Balance with Spend Down			\$ 386,422	\$ 165,693	\$ (66,671)	\$ (305,909)
PER FUND REPORT	\$ 442,624	\$ 580,634				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%			\$ 90,518	\$ 93,617	\$ 97,602	\$ 101,395
Budget	\$ 607,417	\$ 648,710				
% Spent of Budget	86%	154%	Assumed Actual Spend Down Percentage			99%

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Health Fund #1159**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0100	Property Tax	\$ 149,873	\$ 622,350	\$ 346,759	4.00%	\$ 360,629	5.00%	\$ 378,661	4.50%	\$ 395,700
	Circuit Breaker Impact	(159)	(257)	(270)	N/A	(283)	N/A	(297)	N/A	(312)
0240	Covid Vaccine Reimbursement	287,436	381,237	-	0.00%	-	1.00%	-	1.00%	-
0302	Excise Tax	8,771	46,427	23,000	0.00%	23,000	1.00%	23,230	1.00%	23,462
0317	CVET	1,493	2,207	700	0.00%	700	0.00%	700	0.00%	700
0601	Financial Institution Tax	1,047	1,279	400	0.00%	400	1.00%	404	1.00%	408
2715	Vaxcare	2,431	6,261	2,000	2.00%	2,040	2.00%	2,081	2.00%	2,122
4325	Health Dept Fees	79,111	79,447	80,000	2.00%	81,600	2.00%	83,232	2.00%	84,897
8905	Refunds	-	160	-	0.00%	-	0.00%	-	0.00%	-
9000	Misc. Revenue	-	342	-	0.00%	-	0.00%	-	0.00%	-
<b>Total</b>		<u>\$ 530,003</u>	<u>\$ 1,139,453</u>	<u>\$ 452,589</u>		<u>\$ 468,086</u>		<u>\$ 488,010</u>		<u>\$ 506,977</u>
<b>Per Revenue Report</b>		<u>\$ 530,003</u>	<u>\$ 1,139,453</u>							
<b>Difference</b>		<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Health Fund #1159**  
(Continued)

ACCT CODE	EXPENSES	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
10520	Public Health Nurse Vacant	\$ 20,997	\$ 23,282	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
10650	Comp Vital Records T Hadesty	34,237	35,360	36,509	5.00%	38,334	5.00%	40,251	2.00%	41,056
11115	Health Officer N. Oestrike	21,288	21,288	21,388	5.00%	22,457	5.00%	23,580	2.00%	24,052
11309	Registar J Hess	40,726	42,016	43,353	5.00%	45,521	5.00%	47,797	2.00%	48,753
11612	Sanitarian/Enviro J Kennard	43,326	44,658	46,022	10.00%	50,624	5.00%	53,155	5.00%	55,813
11700	Part Time	27,879	36,607	53,248	4.00%	55,378	3.00%	57,039	2.00%	58,180
11811	Public Health Nurse S. Settle	45,094	59,542	66,319	4.00%	68,972	3.00%	71,041	2.00%	72,462
12006	Assistant Sanitarian E Reed	31,600	31,215	41,782	4.00%	43,453	3.00%	44,757	2.00%	45,652
12103	Env. Health Specialist J Heller	39,915	41,184	42,482	4.00%	44,181	3.00%	45,507	2.00%	46,417
12201	Emergency Preparedness C Frost	21,799	21,799	49,794	4.00%	51,786	3.00%	53,339	2.00%	54,406
12400	Social Sec/Medicare	22,586	23,881	35,481	4.00%	36,900	3.00%	38,007	2.00%	38,767
12500	PERF	28,181	32,369	51,946	4.00%	54,024	3.00%	55,645	2.00%	56,757
12600	Group Health Insurance	100,000	100,000	100,000	10.00%	110,000	10.00%	121,000	10.00%	133,100
12700	Unemployment	354	412	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
18100	Comp Board of Health	-	1,170	1,260	0.00%	1,260	0.00%	1,260	0.00%	1,260
21200	Postage	931	942	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000
21400	Environmental Supplies	269	425	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000
21600	Computer Supplies	1,039	1,364	1,300	5.00%	1,365	10.00%	1,502	10.00%	1,652
22100	Gas, Oil, Lube	740	301	1,500	10.00%	1,650	5.00%	1,733	5.00%	1,819
22200	Tires & Tubes	101	666	-	4.00%	-	3.00%	-	2.00%	-
24300	Microfilm/ Photocopy/Xerox	65	591	500	0.00%	500	0.00%	500	0.00%	500
24600	Cholesterol Testing Supps	218	160	500	0.00%	500	0.00%	500	2.00%	510
24900	Repair of Vehicles Supplies	970	1,210	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
26000	Office Supplies	1,072	2,134	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
27001	Education Program Materials	50	-	500	4.00%	520	3.00%	536	2.00%	546
30130	Personal Health (Med-Dent)	180	187	1,300	4.00%	1,352	3.00%	1,393	2.00%	1,420
30310	Helmer Vaccine Refrig. Fee	1,368	880	1,700	4.00%	1,768	3.00%	1,821	2.00%	1,857
30350	Food Serv./Testing Code Bk	1,211	2,524	2,400	4.00%	2,496	3.00%	2,571	2.00%	2,622
30370	Helmer Repair	-	1,760	500	4.00%	520	3.00%	536	2.00%	546
31300	Travel Expense	1,351	2,055	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
31301	Malpractice Insurance	-	-	900	4.00%	936	3.00%	964	2.00%	983
31302	Malpractice Ins	6,611	6,929	7,000	4.00%	7,280	3.00%	7,498	2.00%	7,648
33101	Print Other Ofc Supplies	245	176	200	4.00%	208	3.00%	214	2.00%	219
33201	Publication Legal Notices	200	51	200	4.00%	208	3.00%	214	2.00%	219
33600	Professional Clinic Supp	1,394	1,311	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
34301	Vaxcare Expenses	-	1,330	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
34400	Preventive Health	130	130	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
35011	Other Immun. & Vaccine	1,275	1,413	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
35200	Repair Equipment	260	741	800	4.00%	832	3.00%	857	2.00%	874
36100	Legal Services	14,191	15,404	30,000	4.00%	31,200	3.00%	32,136	2.00%	32,779
37000	Dues & Subscriptions	70	70	100	4.00%	104	3.00%	107	2.00%	109
37101	Maintenance Agreement	220	290	650	4.00%	676	3.00%	696	2.00%	710
39900	Cell Phones	360	-	500	4.00%	520	3.00%	536	2.00%	546
50300	Refund	-	150	-	4.00%	-	3.00%	-	2.00%	-
50500	Other Distributions	9,945	419,525	-	4.00%	-	3.00%	-	2.00%	-
52000	Transefer of funds	(2,347)	23,941	-	4.00%	-	3.00%	-	2.00%	-
<b>Subtotal</b>		<u>\$ 520,105</u>	<u>\$ 1,001,443</u>	<u>\$ 653,334</u>		<u>\$ 689,174</u>		<u>\$ 720,688</u>		<u>\$ 746,474</u>
<b>Total</b>		<u>\$ 520,105</u>	<u>\$ 1,001,443</u>	<u>\$ 653,334</u>		<u>\$ 689,174</u>		<u>\$ 720,688</u>		<u>\$ 746,474</u>
<b>Per Expense Report</b>		<u>\$ 520,105</u>	<u>\$ 1,001,443</u>	<u>\$ 653,334</u>		<u>\$ 689,174</u>		<u>\$ 720,688</u>		<u>\$ 746,474</u>
<b>Difference</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Local Road & Street 1169**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 669,903	\$ 736,539	\$ 867,702	\$ 671,399	\$ 453,648	\$ 215,837
LESS PRIOR YEAR ENCUMBRANCES						
<b>TOTAL REVENUE</b>	<b>\$ 362,254</b>	<b>\$ 377,574</b>	<b>\$ 380,000</b>	<b>\$ 387,600</b>	<b>\$ 395,352</b>	<b>\$ 403,259</b>
<b>TOTAL SPENDABLE APPROP.</b>	<b>\$ 295,618</b>	<b>\$ 246,411</b>	<b>\$ 576,303</b>	<b>\$ 605,351</b>	<b>\$ 633,163</b>	<b>\$ 651,635</b>
<b>ENDING BALANCE</b>	<b>\$ 736,539</b>	<b>\$ 867,702</b>	<b>\$ 671,399</b>	<b>\$ 453,648</b>	<b>\$ 215,837</b>	<b>\$ (32,539)</b>
<b>PER FUND REPORT</b>	<b>\$ 736,539</b>	<b>\$ 867,702</b>				
<b>DIFFERENCE</b>	<b>\$ -</b>	<b>\$ -</b>				

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Local Road & Street 1169**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
900	Misc. Revenue	\$ 362,254	\$ 377,574	\$ 380,000	2.00%	\$ 387,600	2.00%	\$ 395,352	2.00%	\$ 403,259
		-	-	-		-		-		\$ -
	<b>Total</b>	<u>\$ 362,254</u>	<u>\$ 377,574</u>	<u>\$ 380,000</u>		<u>\$ 387,600</u>		<u>\$ 395,352</u>		<u>\$ 403,259</u>
	<b>Per Fund Report</b>	<u>\$ 362,254</u>	<u>\$ 377,574</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending F

**Analysis of Local Road & Street 1169**  
(Continued)

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
11116	Truck Driver	\$ 40,201	\$ 8,200	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
11208	Truck Driver/Labor - T Shutter	39,905	46,085	47,772	5.00%	50,161	5.00%	52,669	2.00%	53,722
11310	Truck Driver/Labor	21,987	46,197	47,730	5.00%	50,117	5.00%	52,622	2.00%	53,675
11412	Truck Driver/Labor -D Robbins	18,241	9,550	47,613	5.00%	49,994	5.00%	52,493	2.00%	53,543
11513	Truck Driver/Labor - H Newsome	20,997	-	-	5.00%	-	5.00%	-	2.00%	-
11613	Truck Driver/ Laborer	45,053	46,509	47,988	5.00%	50,387	5.00%	52,907	2.00%	53,965
12400	Social Sec/Medicare	14,619	10,373	18,500	5.00%	19,425	5.00%	20,396	2.00%	20,804
12500	PERF	22,110	15,914	30,000	5.00%	31,500	5.00%	33,075	2.00%	33,737
12600	Group Health Insurance	60,000	60,000	60,000	10.00%	66,000	10.00%	72,600	10.00%	79,860
12700	Unemployment	278	147	700	4.00%	728	3.00%	750	2.00%	765
13100	Overtime	11,874	3,297	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
31405	Dust Control	-	-	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
31602	Vegetation Control	355	139	5,000	4.00%	5,200	3.00%	5,356	2.00%	5,463
31101	Striping Program	-	-	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
40600	Asphalt Contracr Paving	-	-	250,000	4.00%	260,000	3.00%	267,800	2.00%	273,156
<b>Other Services/Charge Subtotal</b>		<u>\$ 295,618</u>	<u>\$ 246,411</u>	<u>\$ 576,303</u>		<u>\$ 605,351</u>		<u>\$ 633,163</u>		<u>\$ 651,635</u>
<b>Total</b>		<u>\$ 295,618</u>	<u>\$ 246,411</u>	<u>\$ 576,303</u>		<u>\$ 605,351</u>		<u>\$ 633,163</u>		<u>\$ 651,635</u>
<b>Per Fund Report</b>		<u>\$ 295,618</u>	<u>\$ 246,411</u>	<u>\$ 576,303</u>		<u>\$ 605,351</u>		<u>\$ 633,163</u>		<u>\$ 651,635</u>
<b>Difference</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Public Safety/ LIT Fund #1170**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 275,751	\$ 285,982	\$ 254,313	\$ 218,291	\$ 183,670	\$ 143,267
LESS PRIOR YEAR ENCUMBRANCES						
<b>TOTAL REVENUE</b>	<u>\$ 846,184</u>	<u>\$ 1,015,235</u>	<u>\$ 1,020,078</u>	<u>\$ 1,071,082</u>	<u>\$ 1,113,925</u>	<u>\$ 1,147,343</u>
<b>TOTAL SPENDABLE APPROP.</b>	<u>\$ 835,953</u>	<u>\$ 1,046,903</u>	<u>\$ 1,056,100</u>	<u>\$ 1,105,703</u>	<u>\$ 1,154,328</u>	<u>\$ 1,201,754</u>
<b>ENDING BALANCE</b>	<u>\$ 285,982</u>	<u>\$ 254,313</u>	<u>\$ 218,291</u>	<u>\$ 183,670</u>	<u>\$ 143,267</u>	<u>\$ 88,856</u>
<b>PER FUND REPORT</b>	<u>\$ 285,982</u>	<u>\$ 254,313</u>				
<b>DIFFERENCE</b>	<u>\$ -</u>	<u>\$ -</u>				
<b>Minimum Fund Balance @ 20%</b>			<u>\$ 204,016</u>	<u>\$ 214,216</u>	<u>\$ 222,785</u>	<u>\$ 229,469</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Public Safety Fund/ LIT #1170**

<b>ACCT CODE</b>	<b>REVENUE</b>	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
107	Insurance Reimbursements	\$ -	\$ 41,475	\$ -	N/A	\$ -	N/A	\$ -	N/a	\$ -
4800	County Shares	846,184	973,760	1,020,078	5.00%	1,071,082	4.00%	1,113,925	3.00%	1,147,343
	<b>Total</b>	<u>\$ 846,184</u>	<u>\$ 1,015,235</u>	<u>\$ 1,020,078</u>		<u>\$ 1,071,082</u>		<u>\$ 1,113,925</u>		<u>\$ 1,147,343</u>
	<b>Per Revenue Report Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending P

**Analysis of Public Safety Fund/ LIT #1170**  
(Continued)

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
12600	Group Health Insurance	\$ 100,000	\$ 100,000	\$ 100,000	5.00%	\$ 105,000	5.00%	\$ 110,250	5.00%	\$ 115,763
33005	E-911 Lease	38,984	64,974	71,000	5.00%	74,550	5.00%	78,278	5.00%	82,191
33302	Ambulance Service	540,000	554,255	560,000	5.00%	588,000	5.00%	617,400	5.00%	648,270
33501	I Record Lease 5 yr	-	-	4,900	5.00%	5,145	5.00%	5,402	5.00%	5,672
35100	Education and Training	-	-	-	4.00%	-	3.00%	-	2.00%	-
40280	Sheriff Equipment	-	30,000	35,000	4.00%	36,400	3.00%	37,492	2.00%	38,242
40290	General Equipment	-	10,000	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
42402	Sheriff Car Computer Equip	-	15,000	15,000	4.00%	15,600	3.00%	16,068	2.00%	16,389
42601	Sheriff Vehicle Lease 2023(3)	-	45,000	45,000	4.00%	46,800	3.00%	48,204	2.00%	49,168
42701	Sheriffs Car Equipment	769	30,000	51,000	4.00%	53,040	3.00%	54,631	2.00%	55,724
43101	Sheriff Lease 2020 (3)	39,600	39,600	39,600	4.00%	41,184	3.00%	42,420	2.00%	43,268
43201	Interact Public Safety Contract	32,000	32,000	40,000	4.00%	41,600	3.00%	42,848	2.00%	43,705
43300	Sheriff Lease (2) 2022	45,000	45,000	45,000	4.00%	46,800	3.00%	48,204	2.00%	49,168
43401	Sheriff Lease 2021	39,600	81,075	39,600	4.00%	41,184	3.00%	42,420	2.00%	43,268
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 835,953</u>	<u>\$ 1,046,903</u>	<u>\$ 1,056,100</u>		<u>\$ 1,105,703</u>		<u>\$ 1,154,328</u>		<u>\$ 1,201,754</u>
	<b>Total</b>	<u>\$ 835,953</u>	<u>\$ 1,046,903</u>	<u>\$ 1,056,100</u>		<u>\$ 1,105,703</u>		<u>\$ 1,154,328</u>		<u>\$ 1,201,754</u>
	<b>Per Report</b>	<u>\$ 835,953</u>	<u>\$ 1,046,903</u>	<u>\$ 1,056,100</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of MVH Restricted Fund #1173**

	<b>ACTUALS</b>		<b>BUDGET</b>	<b>PROJECTED</b>		
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
BEGINNING CASH BALANCE	\$ 1,378,356	\$ 797,103	\$ 663,006	\$ 499,672	\$ 298,004	\$ 79,581
LESS PRIOR YEAR ENCUMBRANCES						
<b>TOTAL REVENUE</b>	<u>\$ 1,014,425</u>	<u>\$ 1,060,249</u>	<u>\$ 1,060,000</u>	<u>\$ 1,070,600</u>	<u>\$ 1,092,012</u>	<u>\$ 1,113,852</u>
<b>TOTAL SPENDABLE APPROP.</b>	<u>\$ 1,595,677</u>	<u>\$ 1,194,347</u>	<u>\$ 1,223,334</u>	<u>\$ 1,272,267</u>	<u>\$ 1,310,435</u>	<u>\$ 1,336,644</u>
<b>ENDING BALANCE</b>	<u>\$ 797,103</u>	<u>\$ 663,006</u>	<u>\$ 499,672</u>	<u>\$ 298,004</u>	<u>\$ 79,581</u>	<u>\$ (143,211)</u>
<b>PER FUND REPORT</b>	<u>\$ 797,103</u>	<u>\$ 663,006</u>				
<b>DIFFERENCE</b>	<u>\$ -</u>	<u>\$ -</u>				
<b>Minimum Fund Balance @ 20%</b>			<u>\$ 212,000</u>	<u>\$ 214,120</u>	<u>\$ 218,402</u>	<u>\$ 222,770</u>

**NOTE: This is a new fund for 2019. 50% of the MVH State Distribution will be deposited to this Fund.**

**It must be spent on construction, reconstruction, and preservation of roads, bridges or right of ways.**

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of MVH Restricted Fund #1173**

<b>ACCT CODE</b>	<b>REVENUE</b>	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
1416	MVH Distribution	\$ 1,014,425	\$ 1,055,491	\$ 1,060,000	1.00%	\$ 1,070,600	2.00%	\$ 1,092,012	2.00%	\$ 1,113,852
8207	Wheel Tax	-	4,758	-	N/A	-	N/A	-	N/A	-
	Transfer In	-	-	-	N/A	-	N/A	-	N/A	-
	<b>Total</b>	<u>\$ 1,014,425</u>	<u>\$ 1,060,249</u>	<u>\$ 1,060,000</u>		<u>\$ 1,070,600</u>		<u>\$ 1,092,012</u>		<u>\$ 1,113,852</u>
	<b>Per Revenue Report Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**

Sustainability/Revenue and Spending Plan

**Analysis of MVH Restricted Fund #1173 (Continued)**

**GENERAL & UNDISTRIBUTED**

<u>ACCT CODE</u>	<u>EXPENSES</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Projected Growth Factor Used</u>	<u>2025 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2026 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2027 Estimated</u>
22100	Gas, Oil, Lube	\$ 60,822	\$ 59,960	\$ 60,000	4.00%	62,400	3.00%	64,272	2.00%	65,557
40080	Asphalt Materials	10,000	11,534	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
40400	Stone/Aggregate	80,218	84,995	100,000	4.00%	104,000	3.00%	107,120	2.00%	109,262
40501	Culverts	11,841	13,417	20,000	4.00%	20,800	3.00%	21,424	2.00%	21,852
40600	Asphalt -Contract Paving	975,376	691,107	700,000	4.00%	728,000	3.00%	749,840	2.00%	764,837
40700	Asphalt - Ccmg Match	457,419	333,334	333,334	4.00%	346,667	3.00%	357,067	2.00%	364,209
<b>Supplies</b>	<b>Subtotal</b>	<u>\$ 1,595,677</u>	<u>\$ 1,194,347</u>	<u>\$ 1,223,334</u>		<u>\$ 1,272,267</u>		<u>\$ 1,310,435</u>		<u>\$ 1,336,644</u>
	<b>Department Total</b>	<u>\$ 1,595,677</u>	<u>\$ 1,194,347</u>	<u>\$ 1,223,334</u>		<u>\$ 1,272,267</u>		<u>\$ 1,310,435</u>		<u>\$ 1,336,644</u>
	<b>Per Expense Report</b>	<u>\$ 1,595,677</u>	<u>\$ 1,194,347</u>	<u>\$ 1,223,334</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of MVH Non-Restricted Fund #1176**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 2,379,555	\$ 1,712,027	\$ 1,670,514	\$ 1,604,830	\$ 1,487,099	\$ 1,337,931
LESS PRIOR YEAR ENCUMBRANCES						
<b>TOTAL REVENUE</b>	<u>\$ 1,886,836</u>	<u>\$ 1,854,859</u>	<u>\$ 1,877,975</u>	<u>\$ 1,909,035</u>	<u>\$ 1,947,215</u>	<u>\$ 1,986,159</u>
<b>TOTAL SPENDABLE APPROP.</b>	<u>\$ 2,554,365</u>	<u>\$ 1,896,372</u>	<u>\$ 1,943,659</u>	<u>\$ 2,026,766</u>	<u>\$ 2,096,383</u>	<u>\$ 2,120,905</u>
<b>Assumed Spend Down Level</b>			<u>\$ 1,554,927</u>	<u>\$ 1,621,412</u>	<u>\$ 1,677,106</u>	<u>\$ 1,696,724</u>
<b>ENDING BALANCE</b>	<u>\$ 1,712,027</u>	<u>\$ 1,670,514</u>	<u>\$ 1,604,830</u>	<u>\$ 1,487,099</u>	<u>\$ 1,337,931</u>	<u>\$ 1,203,185</u>
<b>Ending Balance with Spend Down</b>			<u>\$ 1,993,562</u>	<u>\$ 1,892,452</u>	<u>\$ 1,757,207</u>	<u>\$ 1,627,366</u>
<b>PER FUND REPORT</b>	<u>\$ 1,712,027</u>	<u>\$ 1,670,514</u>				
<b>DIFFERENCE</b>	<u>\$ -</u>	<u>\$ -</u>				
<b>Minimum Fund Balance @ 20%</b>			<u>\$ 375,595</u>	<u>\$ 381,807</u>	<u>\$ 389,443</u>	<u>\$ 397,232</u>
<b>Budget</b>	<u>\$ 3,958,217</u>	<u>\$ 2,804,313</u>				
<b>% Spent of Budget</b>	<u>65%</u>	<u>68%</u>				
			<b>Assumed Actual Spend Down Percentage</b>			<u>80%</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of MVH Non-Restricted Fund #1176**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0206	Surtax	\$ 701,798	\$ 630,887	\$ 650,000	1.00%	\$ 656,500	2.00%	\$ 669,630	2.00%	\$ 683,023
1714	MVH Distribution	1,014,425	1,055,491	1,060,000	2.00%	1,081,200	2.00%	1,102,824	2.00%	1,124,880
7804	Driveway Permits	1,795	2,160	2,000	2.00%	2,040	2.00%	2,081	2.00%	2,122
7806	Logging Permits	375	375	375	2.00%	383	2.00%	390	2.00%	398
7807	Driveway Inst-Stone	1,801	7,321	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
7813	Forest Reserve	14,801	14,099	15,000	2.00%	15,300	2.00%	15,606	2.00%	15,918
7840	Repay Diesel	71,838	72,116	73,000	2.00%	74,460	2.00%	75,949	2.00%	77,468
8207	Wheel Tax	78,159	70,799	71,000	2.00%	72,420	2.00%	73,868	2.00%	75,346
0900	Misc Revenue	1,844	1,610	1,600	2.00%	1,632	2.00%	1,665	2.00%	1,698
		-			2.00%	-	2.00%	-	2.00%	-
	<b>Total</b>	<u>\$ 1,886,836</u>	<u>\$ 1,854,859</u>	<u>\$ 1,877,975</u>		<u>\$ 1,909,035</u>		<u>\$ 1,947,215</u>		<u>\$ 1,986,159</u>
	<b>Per Revenue Report</b>	<u>\$ 1,886,836</u>	<u>\$ 1,854,859</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**NOTE: Beginning in 2019, 50% of MVH Distributions for the State will be moved to a new Sub Fund #1173.**



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of MVH Non-Restricted Fund #1176**  
(Continued)

**Administration 530**

ACCT CODE	EXPENSES	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Budget	Budget	Used	Estimated	Used	Estimated	Used	Estimated
11124	Supervisor Michael Magner	\$ 57,512	\$ 59,322	\$ 61,177	5.00%	\$ 64,236	5.00%	\$ 67,448	2.00%	\$ 68,797
11210	Assist Supervisor	-	-	-	5.00%	-	5.00%	-	2.00%	-
12004	Bookkeeper	9,697	28,380	40,489	4.00%	42,109	3.00%	43,372	2.00%	44,239
12400	Social Sec/Medicare	6,821	7,686	12,300	5.00%	12,915	5.00%	13,561	5.00%	14,239
12500	PERF	10,283	12,074	17,500	4.00%	18,200	3.00%	18,746	2.00%	19,121
12600	Group Health Insurance	30,000	30,000	30,000	4.00%	31,200	3.00%	32,136	2.00%	32,779
12700	Unemployment	328	389	400	4.00%	416	3.00%	428	2.00%	437
13002	Superintendent Master Rd Cert	10,400	10,400	10,400	4.00%	10,816	3.00%	11,140	2.00%	11,363
13100	Overtime	14,200	9,700	30,000	4.00%	31,200	3.00%	32,136	2.00%	32,779
21200	Postage	60	-	200	4.00%	208	3.00%	214	2.00%	219
26000	Office supplies	369	893	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
31102	Liability Insurance	36,084	24,032	25,000	4.00%	26,000	3.00%	26,780	2.00%	27,316
31303	Drug Testing	257	-	800	4.00%	832	3.00%	857	2.00%	874
31404	Safety Program	120	255	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
31505	Workman Comp	4,000	-	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
31603	Meeting & Schooling	1,002	1,526	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
31703	Box Rental	92	104	100	4.00%	104	3.00%	107	2.00%	109
32000	Utilities	8,874	7,801	10,000	5.00%	10,500	5.00%	11,025	5.00%	11,576
34100	Printing & Advertising	105	221	400	4.00%	416	3.00%	428	2.00%	437
37402	Attorney Fees	-	-	500	4.00%	520	3.00%	536	2.00%	546
		-	-	-		-		-		-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 190,203</u>	<u>\$ 192,783</u>	<u>\$ 246,466</u>		<u>\$ 257,159</u>		<u>\$ 266,627</u>		<u>\$ 272,697</u>
	<b>Department Total</b>	<u>\$ 190,203</u>	<u>\$ 192,783</u>	<u>\$ 246,466</u>		<u>\$ 257,159</u>		<u>\$ 266,627</u>		<u>\$ 272,697</u>
	<b>Per Fund Report</b>	<u>\$ 190,203</u>	<u>\$ 192,783</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of MVH Non-Restricted Fund #1176**  
(Continued)

**Maintenance & Repair 531**

ACCT CODE	EXPENSES	2022 Actual	2023 Budget	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
11002	Operator 9H	\$ 13,262	\$ 18,246	\$ 21,424	5.00%	\$ 22,495	5.00%	\$ 23,620	2.00%	\$ 24,092
12005	Equipment Operator - Ken Law	48,942	33,964	-	5.00%	-	5.00%	-	2.00%	-
12102	Equipment Operator - George Hagggar	48,630	50,149	51,717	5.00%	54,303	5.00%	57,018	2.00%	58,158
12400	Social Sec/Medicare	15,895	15,215	14,400	5.00%	15,120	5.00%	15,876	2.00%	16,194
12500	PERF	23,330	21,574	26,000	5.00%	27,300	5.00%	28,665	2.00%	29,238
12600	Group Health Insurance	50,000	60,000	50,000	10.00%	55,000	10.00%	60,500	10.00%	66,550
12700	Unemployment	-	-	500	4.00%	520	3.00%	536	2.00%	546
13100	Overtime	12,639	7,016	15,000	4.00%	15,600	3.00%	16,068	2.00%	16,389
13103	Ditch Crew leader Marcus Seitz	50,752	52,635	53,969	4.00%	56,128	3.00%	57,812	2.00%	58,968
15001	Equipment Operator	47,341	48,859	50,417	4.00%	52,434	3.00%	54,007	2.00%	55,087
15103	Temp Laborer	-	-	20,000	4.00%	20,800	3.00%	21,424	2.00%	21,852
20230	Garage Supplies	5,455	5,419	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
20240	Supply Employees- (Misc)	73	217	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
22100	Gas, Oil, & Lube	193,261	140,861	160,000	4.00%	166,400	3.00%	171,392	2.00%	174,820
22200	Tires & tubes	1,556	39,056	40,000	4.00%	41,600	3.00%	42,848	2.00%	43,705
26001	Road Signs	777	3,083	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
27003	Guard Rails	-	-	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
27100	Hardware & Tools	797	3,464	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
27201	Salt & Sand	89,573	79,987	180,000	4.00%	187,200	3.00%	192,816	2.00%	196,672
27301	Grader Blades	-	2,480	4,000	4.00%	4,160	3.00%	4,285	2.00%	4,370
30202	Cleaning Services	-	-	100	4.00%	104	3.00%	107	2.00%	109
30760	Radios -Communication	9,204	-	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
31003	Hauling Stone	27,675	15,060	50,000	4.00%	52,000	3.00%	53,560	2.00%	54,631
31505	Workman Comp	13,472	-	8,000	4.00%	8,320	3.00%	8,570	2.00%	8,741
33006	Alarm System	826	420	500	4.00%	520	3.00%	536	2.00%	546
34901	Uniforms	8,470	12,062	12,000	4.00%	12,480	3.00%	12,854	2.00%	13,111
35200	Repair Equipment	9,232	33,839	75,000	4.00%	78,000	3.00%	80,340	2.00%	81,947
35201	Repair Truck	30,240	52,274	75,000	4.00%	78,000	3.00%	80,340	2.00%	81,947
35402	Service Calls	-	2,495	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
35502	Dumpster Rental	498	1,396	600	4.00%	624	3.00%	643	2.00%	656
35601	Equipment Rental	-	-	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
40080	Asphalt Materials	19,515	15,014	15,000	4.00%	15,600	3.00%	16,068	2.00%	16,389
40101	Mower Tractor 2018	-	-	50,000	4.00%	52,000	3.00%	53,560	2.00%	54,631
40301	Chainsaws Trimmers	539	505	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
40400	Stone/ Aggregate	110,786	201,575	150,000	4.00%	156,000	3.00%	160,680	2.00%	163,894
40501	Culverts	-	24,858	25,000	4.00%	26,000	3.00%	26,780	2.00%	27,316
40600	Asphalt- Contract Paving	1,443,607	389,486	100,000	4.00%	104,000	3.00%	107,120	2.00%	109,262

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of MVH Non-Restricted Fund #1176**  
(Continued)

**Maintenance & Repair 531 (Continued)**

ACCT CODE	EXPENSES	2022 Actual	2023 Budget	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	54006.6904 Estimated	Projected Growth Factor Used	55086.82421 Estimated
41004	Truck Storage	-	-	50,000	4.00%	52,000	3.00%	53,560	2.00%	54,631
42005	Material Storage Bldg	-	-	10,000	4.00%	10,400	3.00%	10,712	2.00%	10,926
50020	Dump Trucks Plows Spreaders	-	80,000	40,000	4.00%	41,600	3.00%	42,848	2.00%	43,705
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ 2,276,348</u>	<u>\$ 1,411,208</u>	<u>\$ 1,383,627</u>		<u>\$ 1,443,107</u>		<u>\$ 1,492,635</u>		<u>\$ 1,503,235</u>
	<b>Department Total</b>	<u>\$ 2,276,348</u>	<u>\$ 1,411,208</u>	<u>\$ 1,383,627</u>		<u>\$ 1,443,107</u>		<u>\$ 1,492,635</u>		<u>\$ 1,503,235</u>
	<b>Per Fund Report</b>	<u>\$ 2,276,348</u>	<u>\$ 1,411,208</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**General & Undistributed 533**

ACCT CODE	EXPENSES	2022 Actual	2023 Budget	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
11211	Mechanic Helper 5H	\$ 22,726	\$ 13,257	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
11511	Mechanic 10H Aaron Pierce	-	-	52,666	4.00%	54,773	3.00%	56,416	2.00%	57,544
12400	Social Sec/ Medicare	1,778	955	6,000	5.00%	6,300	5.00%	6,615	2.00%	6,747
12500	PERF	2,612	1,491	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000
12600	Group Health Insurance	20,000	20,000	20,000	7.65%	21,530	7.65%	23,177	7.65%	24,950
12700	Unemployment	-	-	400	4.00%	416	3.00%	428	2.00%	437
13100	Overtime	594	29	2,000	4.00%	2,080	3.00%	2,142	2.00%	2,185
16100	Call Out Pay	-	25	-	4.00%	-	3.00%	-	2.00%	-
35200	Repair Equipment	1,734	3,337	15,000	4.00%	15,600	3.00%	16,068	2.00%	16,389
41201	Upkeep On Fuel Pumps	6,370	4,156	7,500	4.00%	7,800	3.00%	8,034	2.00%	8,195
42602	Purchase Equipment	32,000	249,130	200,000	4.00%	208,000	3.00%	214,240	2.00%	218,525
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ 87,814</u>	<u>\$ 292,380</u>	<u>\$ 313,566</u>		<u>\$ 326,499</u>		<u>\$ 337,121</u>		<u>\$ 344,973</u>
	<b>Department Total</b>	<u>\$ 87,814</u>	<u>\$ 292,380</u>	<u>\$ 313,566</u>		<u>\$ 326,499</u>		<u>\$ 337,121</u>		<u>\$ 344,973</u>
	<b>Fund Total</b>	<u>\$ 2,554,365</u>	<u>\$ 1,896,372</u>	<u>\$ 1,943,659</u>		<u>\$ 2,026,766</u>		<u>\$ 2,096,383</u>		<u>\$ 2,120,905</u>
	<b>Per Expense Report</b>	<u>\$ 2,554,365</u>	<u>\$ 1,896,372</u>	<u>\$ 1,943,659</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Rainy Day Fund #1186**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
<b>BEGINNING CASH BALANCE</b>	\$ 123,921	\$ 177,921	\$ 177,921	\$ 177,921	\$ 177,921	\$ 177,921
<b>LESS PRIOR YEAR ENCUMBRANCES</b>						
<b>TOTAL REVENUE</b>	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL SPENDABLE APPROP.</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>	\$ 177,921	\$ 177,921	\$ 177,921	\$ 177,921	\$ 177,921	\$ 177,921
<b>PER FUND REPORT</b>	\$ 177,921	\$ 177,921				
<b>DIFFERENCE</b>	\$ -	\$ -				
<b>Minimum Fund Balance</b>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Rainy Day Fund #1186**

<b>ACCT CODE</b>	<b>REVENUE</b>	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
900	Misc. Revenue	\$ 54,000	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
	<b>Total</b>	<u>\$ 54,000</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Revenue Report</b>	<u>\$ 54,000</u>	<u>\$ -</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

# BROWN COUNTY, INDIANA

## Sustainability/Revenue and Spending Plan

### Analysis of Rainy Day Fund #1186

(Continued)

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
		\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	10.00%	-	5.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Report</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of E911 General Fund #1222**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 312,641	\$ 217,983	\$ 172,778	\$ 89,354	\$ (14,238)	\$ (138,462)
TOTAL REVENUE	\$ 282,963	\$ 331,210	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000
TOTAL SPENDABLE APPROP.	\$ 377,621	\$ 376,415	\$ 413,424	\$ 433,592	\$ 454,224	\$ 475,317
ENDING BALANCE	\$ 217,983	\$ 172,778	\$ 89,354	\$ (14,238)	\$ (138,462)	\$ (283,779)
PER FUND REPORT	\$ 217,983	\$ 172,778				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%			\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of E911 General Fund #1222**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
9000	Misc. Revenue	\$ 282,963	\$ 331,210	\$ 330,000	0.00%	\$ 330,000	0.00%	\$ 330,000	0.00%	\$ 330,000
					5.00%	-	4.00%	-	3.00%	-
					2.00%	-	2.00%	-	0.00%	-
					2.00%	-	2.00%	-	2.00%	-
	<b>Total</b>	<u>\$ 282,963</u>	<u>\$ 331,210</u>	<u>\$ 330,000</u>		<u>\$ 330,000</u>		<u>\$ 330,000</u>		<u>\$ 330,000</u>
	<b>Per Revenue Report</b>	<u>\$ 282,963</u>	<u>\$ 331,210</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of E911 General Fund #1222**  
(Continued)

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
11614	E-911 Cordinator B Wojdyla	\$ 43,210	\$ 41,347	\$ 45,681	5.00%	\$ 47,965	5.00%	\$ 50,363	5.00%	\$ 52,881
11700	Part Time	7,176	13,713	15,000	5.00%	15,750	5.00%	16,538	5.00%	17,364
11707	E-911 Dispatcher M Southerland	29,427	34,555	40,595	5.00%	42,625	5.00%	44,756	5.00%	46,994
11810	Dispatcher D Nicely	38,158	39,337	40,512	5.00%	42,538	5.00%	44,664	5.00%	46,898
11812	Dispatcher D Vontellrop	36,941	37,283	41,296	5.00%	43,361	5.00%	45,529	5.00%	47,805
11906	Dispatcher J Knight	37,544	37,627	41,896	5.00%	43,991	5.00%	46,190	5.00%	48,500
12008	E-911 Dispatcher K Kessler	36,780	36,629	40,896	5.00%	42,941	5.00%	45,088	5.00%	47,342
12400	Social Sec/Medicare	-	(2,318)	-	4.00%	-	3.00%	-	2.00%	-
12500	PERF	-	-	-	4.00%	-	3.00%	-	2.00%	-
12605	E-911 Dispatcher A Oswald	38,942	34,074	40,671	5.00%	42,705	5.00%	44,840	5.00%	47,082
12703	E-911 Dispatcher	37,333	35,345	40,529	5.00%	42,555	5.00%	44,683	5.00%	46,917
13100	Overtime	18,564	16,220	16,000	5.00%	16,800	5.00%	17,640	5.00%	18,522
13300	Holiday Pay	12,514	11,480	-	4.00%	-	3.00%	-	2.00%	-
13800	E-911 Dispatcher N Kelp	36,733	35,420	41,598	4.00%	43,262	3.00%	44,560	2.00%	45,451
20202	Books	-	500	500	4.00%	520	3.00%	536	2.00%	546
21600	Compter Supplies	479	750	750	4.00%	780	3.00%	803	2.00%	819
30703	911 Surcharge & Line Charge	-	-	1,500	4.00%	1,560	3.00%	1,607	2.00%	1,639
35100	Education And Training	3,470	1,952	3,500	4.00%	3,640	3.00%	3,749	2.00%	3,824
41002	Equipment	350	2,500	2,500	4.00%	2,600	3.00%	2,678	2.00%	2,732
		-			4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<b>\$ 377,621</b>	<b>\$ 376,415</b>	<b>\$ 413,424</b>		<b>\$ 433,592</b>		<b>\$ 454,224</b>		<b>\$ 475,317</b>
	<b>Total</b>	<b>\$ 377,621</b>	<b>\$ 376,415</b>	<b>\$ 413,424</b>		<b>\$ 433,592</b>		<b>\$ 454,224</b>		<b>\$ 475,317</b>
	<b>Per Expense Report</b>	<b>\$ 377,621</b>	<b>\$ 376,415</b>	<b>\$ 413,424</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Opioid Restricted Fund 1237**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE		\$ 70,625	\$ 76,041	\$ 81,457	\$ 87,063	\$ 92,836
LESS PRIOR YEAR ENCUMBRANCES						
<b>TOTAL REVENUE</b>	<u>\$ 70,625</u>	<u>\$ 5,416</u>	<u>\$ 5,416</u>	<u>\$ 5,605</u>	<u>\$ 5,774</u>	<u>\$ 5,947</u>
Circuit Breaker Reduc. (Memo Only)						
<b>TOTAL SPENDABLE APPROP.</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ENDING BALANCE</b>	<u>\$ 70,625</u>	<u>\$ 76,041</u>	<u>\$ 81,457</u>	<u>\$ 87,063</u>	<u>\$ 92,836</u>	<u>\$ 98,783</u>
<b>PER FUND REPORT</b>	<u>\$ 70,625</u>	<u>\$ 76,041</u>				
<b>DIFFERENCE</b>	<u>\$ -</u>	<u>\$ -</u>				
<b>Minimum Fund Balance @ 20%</b>			<u>\$ 1,083</u>	<u>\$ 1,121</u>	<u>\$ 1,155</u>	<u>\$ 1,189</u>
<b>Budget</b>	<u>\$ -</u>	<u>\$ -</u>				

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Opioid Restricted Fund 1237**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0900	Misc. Revenue	\$ 70,625	\$ 5,416	\$ 5,416	3.50%	\$ 5,605	3.00%	\$ 5,774	3.00%	\$ 5,947
					N/A	-	N/A	-	N/A	-
					5.00%	-	N/A	-	2.00%	-
	<b>Total</b>	<u>\$ 70,625</u>	<u>\$ 5,416</u>	<u>\$ 5,416</u>		<u>\$ 5,605</u>		<u>\$ 5,774</u>		<u>\$ 5,947</u>
	<b>Per Revenue Report</b>	<u>\$ 70,625</u>	<u>\$ 5,416</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Opioid Restricted Fund 1237**

<b>ACCT CODE</b>	<b>EXPENSES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Projected Growth Factor Used</b>	<b>2025 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2026 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2027 Estimated</b>
		\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
		-	-	-	5.00%	-	5.00%	-	2.00%	-
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Fund</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Opioid UnRestricted Fund 1238**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ 30,268	\$ 27,127	\$ 43,986	\$ 61,436	\$ 79,409
LESS PRIOR YEAR ENCUMBRANCES						
<b>TOTAL REVENUE</b>	<u>\$ 30,268</u>	<u>\$ 16,859</u>	<u>\$ 16,859</u>	<u>\$ 17,449</u>	<u>\$ 17,973</u>	<u>\$ 18,512</u>
Circuit Breaker Reduc. (Memo Only)						
<b>TOTAL SPENDABLE APPROP.</b>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ENDING BALANCE</b>	<u>\$ 30,268</u>	<u>\$ 27,127</u>	<u>\$ 43,986</u>	<u>\$ 61,436</u>	<u>\$ 79,409</u>	<u>\$ 97,921</u>
<b>PER FUND REPORT</b>	<u>\$ 30,268</u>	<u>\$ 27,127</u>				
<b>DIFFERENCE</b>	<u>\$ -</u>	<u>\$ -</u>				
<b>Minimum Fund Balance @ 20%</b>			<u>\$ 3,372</u>	<u>\$ 3,490</u>	<u>\$ 3,595</u>	<u>\$ 3,702</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Opioid UnRestricted Fund 1238**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0900	Misc. Revenue	\$ 30,268	\$ 16,859	\$ 16,859	3.50%	\$ 17,449	3.00%	\$ 17,973	3.00%	\$ 18,512
		-	-	-	N/A	-	N/A	-	N/A	-
		-	-	-	5.00%	-	N/A	-	2.00%	-
	<b>Total</b>	<u>\$ 30,268</u>	<u>\$ 16,859</u>	<u>\$ 16,859</u>		<u>\$ 17,449</u>		<u>\$ 17,973</u>		<u>\$ 18,512</u>
	<b>Per Revenue Report</b>	<u>\$ 30,268</u>	<u>\$ 16,859</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Opioid UnRestricted Fund 1238**

<b>ACCT CODE</b>	<b>EXPENSES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Projected Growth Factor Used</b>	<b>2025 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2026 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2027 Estimated</b>
35801	Grant Matching Funds	\$ -	\$ 20,000	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
		-	-	-	5.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Fund</b>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Convention, Vistors & Tourism Fund #1127**

	ACTUAL		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 152,715	\$ 433,634	\$ 923,176	\$ 1,440,676	\$ 1,923,726	\$ 2,406,776
TOTAL REVENUE	\$ 1,716,557	\$ 1,937,680	\$ 1,970,000	\$ 2,001,000	\$ 2,001,000	\$ 2,001,000
TOTAL SPENDABLE APPROP.	\$ 1,435,638	\$ 1,448,138	\$ 1,452,500	\$ 1,517,950	\$ 1,517,950	\$ 1,517,950
ENDING BALANCE	\$ 433,634	\$ 923,176	\$ 1,440,676	\$ 1,923,726	\$ 2,406,776	\$ 2,889,826
PER FUND REPORT	\$ 433,634	\$ 923,176				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%			\$ 394,000	\$ 400,200	\$ 400,200	\$ 400,200



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Convention, Vistors, Tourism Fund #1127**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
5300	Money for Mortgage Payment	\$ 554,698	\$ 610,168	\$ 620,000	5.00%	\$ 651,000	0.00%	\$ 651,000	0.00%	\$ 651,000
900	Misc Revenue	1,161,858	1,327,512	1,350,000	5.00%	1,417,500	5.00%	1,488,375	0.00%	1,488,375
		-	-	-		-		-		-
	<b>Total</b>	<u>\$ 1,716,557</u>	<u>\$ 1,937,680</u>	<u>\$ 1,970,000</u>		<u>\$ 2,068,500</u>		<u>\$ 2,139,375</u>		<u>\$ 2,139,375</u>
	<b>Per Revenue Report</b>	<u>\$ 1,716,557</u>	<u>\$ 1,937,680</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**

Sustainability/Revenue and Spending Plan

**Analysis of Convention, Vistors, Tourism Fund #1127**  
(Continued)

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
50500	Other Distributions	\$ 40,000	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	5.00%	\$ -
50750	Bc Conventions & Vistors Bureau	730,000	782,500	654,500	10.00%	719,950	5.00%	755,948	5.00%	793,745
58003	Maple Leaf Bldg. Corp Loan Pmt	110,940	55,470	254,000	N/A	254,000	N/A	254,000	N/A	254,000
58100	Mortgage Payment Music Center	554,698	610,168	544,000	N/A	544,000	N/A	544,000	N/A	544,000
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ 1,435,638</u>	<u>\$ 1,448,138</u>	<u>\$ 1,452,500</u>		<u>\$ 1,517,950</u>		<u>\$ 1,553,948</u>		<u>\$ 1,591,745</u>
	<b>TOTAL</b>	<u>\$ 1,435,638</u>	<u>\$ 1,448,138</u>	<u>\$ 1,452,500</u>		<u>\$ 1,517,950</u>		<u>\$ 1,553,948</u>		<u>\$ 1,591,745</u>
	<b>Per Expense Report</b>	<u>\$ 1,435,638</u>	<u>\$ 1,448,138</u>	<u>\$ 1,452,500</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Reassessment -2015 Fund #1188**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 43,583	\$ (1,423)	\$ 51,685	\$ 51,877	\$ 51,780	\$ 53,555
TOTAL REVENUE	\$ 55,352	\$ 155,466	\$ 104,792	\$ 108,687	\$ 113,823	\$ 118,681
TOTAL SPENDABLE APPROP.	\$ 100,359	\$ 102,358	\$ 104,600	\$ 108,784	\$ 112,048	\$ 114,288
ENDING BALANCE	\$ (1,423)	\$ 51,685	\$ 51,877	\$ 51,780	\$ 53,555	\$ 57,948
PER FUND REPORT	\$ (1,423)	\$ 51,685				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%			\$ 20,958	\$ 21,737	\$ 22,765	\$ 23,736

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Reassessment -2015 Fund # 1188**

<b>ACCT CODE</b>	<b>REVENUE</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Projected Growth Factor Used</b>	<b>2025 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2026 Estimated</b>	<b>Projected Growth Factor Used</b>	<b>2027 Estimated</b>
0100	General Property Tax	\$ 51,519	\$ 143,553	\$ 97,448	4.00%	\$ 101,346	5.00%	\$ 106,413	4.50%	\$ 111,202
	Circuit Breaker	(55)	(54)	(56)	0.00%	(59)	0.00%	(62)	0.00%	(65)
0302	Excise Tax	3,015	11,074	7,000	0.00%	7,000	1.00%	7,070	1.00%	7,141
0317	CVET	513	565	250	0.00%	250	0.00%	250	0.00%	250
0601	Financial Institution Tax	360	328	150	0.00%	150	1.00%	152	1.00%	153
		-	-	-	5.00%	-	4.00%	-	3.00%	-
	<b>Total</b>	<u>\$ 55,352</u>	<u>\$ 155,466</u>	<u>\$ 104,792</u>		<u>\$ 108,687</u>		<u>\$ 113,823</u>		<u>\$ 118,681</u>
	<b>Per Revenue Report</b>	<u>\$ 55,352</u>	<u>\$ 155,466</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

# BROWN COUNTY, INDIANA

## Sustainability/Revenue and Spending Plan

### Analysis of Reassessment -2015 Fund # 1188 (Continued)

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
11010	Assessor Level 3	\$ 1,556	\$ 1,498	\$ 1,500	4.00%	\$ 1,560	3.00%	\$ 1,607	2.00%	\$ 1,639
11020	Stipend 1st Deputy	998	998	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
11030	Deputy Assessor Stipend	806	998	1,000	4.00%	1,040	3.00%	1,071	2.00%	1,093
11300	First Deputy	-	600	-	4.00%	-	3.00%	-	2.00%	-
13000	PTABOA Meeting Per Diem	600	-	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
26102	Copier Supplies	77	163	200	4.00%	208	3.00%	214	2.00%	219
35005	Cyclical Review / Ann. Adjust	89,000	90,000	90,000	4.00%	93,600	3.00%	96,408	2.00%	98,336
37300	Form 11 Notices	7,322	8,100	8,500	4.00%	8,840	3.00%	9,105	2.00%	9,287
37350	Appraisals For Appeals	-	-	1,200	4.00%	1,248	3.00%	1,285	2.00%	1,311
		-	-	-	4.00%	-	3.00%	-	2.00%	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ 100,359</u>	<u>\$ 102,358</u>	<u>\$ 104,600</u>		<u>\$ 108,784</u>		<u>\$ 112,048</u>		<u>\$ 114,288</u>
	<b>TOTAL</b>	<u>\$ 100,359</u>	<u>\$ 102,358</u>	<u>\$ 104,600</u>		<u>\$ 108,784</u>		<u>\$ 112,048</u>		<u>\$ 114,288</u>
	<b>Per Expense Report</b>	<u>\$ 100,359</u>	<u>\$ 102,358</u>	<u>\$ 104,600</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Riverboat Fund #1191**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 139,452	\$ 171,815	\$ 208,492	\$ 296,709	\$ 384,925	\$ 473,142
LESS PRIOR YEAR ENCUMBRANCES						
<b>TOTAL REVENUE</b>	<u>\$ 88,230</u>	<u>\$ 88,217</u>	<u>\$ 88,217</u>	<u>\$ 88,217</u>	<u>\$ 88,217</u>	<u>\$ 88,217</u>
<b>Circuit Breaker Reduc. (Memo Only)</b>						
<b>TOTAL SPENDABLE APPROP.</b>	<u>\$ 55,868</u>	<u>\$ 51,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ENDING BALANCE</b>	<u>\$ 171,815</u>	<u>\$ 208,492</u>	<u>\$ 296,709</u>	<u>\$ 384,925</u>	<u>\$ 473,142</u>	<u>\$ 561,359</u>
<b>PER FUND REPORT</b>	<u>\$ 171,815</u>	<u>\$ 208,492</u>				
<b>DIFFERENCE</b>	<u>\$ -</u>	<u>\$ -</u>				
<b>Minimum Fund Balance @ 20%</b>			<u>\$ 17,643</u>	<u>\$ 17,643</u>	<u>\$ 17,643</u>	<u>\$ 17,643</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Riverboat Fund #1191**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0900	Miscellaneous Revenue	\$ 88,230	\$ 88,217	\$ 88,217	0.00%	\$ 88,217	0.00%	\$ 88,217	0.00%	\$ 88,217
		-	-	-	2.00%	-	2.00%	-	2.00%	-
		-	-	-	2.00%	-	2.00%	-	2.00%	-
	<b>Total</b>	<u>\$ 88,230</u>	<u>\$ 88,217</u>	<u>\$ 88,217</u>		<u>\$ 88,217</u>		<u>\$ 88,217</u>		<u>\$ 88,217</u>
	<b>Per Revenue Report</b>	<u>\$ 88,230</u>	<u>\$ 88,217</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Riverboat Fund #1191**

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
11315	Courthouse Securitiy Off	\$ 1,986	\$ 269	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
11130	Pre Trial Officer	-	3,093	-	0.00%	-	0.00%	-	0.00%	-
12400	Social Sec/Medicare	-	229	-	0.00%	-	0.00%	-	0.00%	-
12500	PERF	-	346	-	0.00%	-	0.00%	-	0.00%	-
50500	Other Distributions	4,972	-	-	5.00%	-	5.00%	-	2.00%	-
					10.00%	-	5.00%	-	2.00%	-
<b>Personal Services</b>	<b>Subtotal</b>	<b>\$ 6,957</b>	<b>\$ 3,938</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
11315	Courthouse Security Off	\$ 43,511	\$ 37,946	\$ -	4.00%	\$ -	3.00%	\$ -	2.00%	\$ -
11414	Couthouse Sec. Off. P/T	5,325	9,559	-	4.00%	-	3.00%	-	2.00%	-
12700	Unemployment	75	96	-	4.00%	-	3.00%	-	2.00%	-
<b>Other Services/Charges</b>	<b>Subtotal</b>	<b>\$ 48,910</b>	<b>\$ 47,601</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
	<b>Total</b>	<b>\$ 55,868</b>	<b>\$ 51,539</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
	<b>Per Expense Fund</b>	<b>\$ 55,868</b>	<b>\$ 51,539</b>	<b>\$ -</b>						
	<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of PK & Rec Non Rev Oper Fund #1301**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 54,056	\$ 77,886	\$ 85,330	\$ 175,330	\$ 265,330	\$ 355,330
TOTAL REVENUE	<u>\$ 62,343</u>	<u>\$ 90,555</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>
TOTAL SPENDABLE APPROP.	<u>\$ 38,513</u>	<u>\$ 83,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 77,886</u>	<u>\$ 85,330</u>	<u>\$ 175,330</u>	<u>\$ 265,330</u>	<u>\$ 355,330</u>	<u>\$ 445,330</u>
PER FUND REPORT	<u>\$ 77,886</u>	<u>\$ 85,330</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>				

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Pk & Rec Non Rev Oper Fund #1301**

<u>ACCT CODE</u>	<u>REVENUE</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Projected Growth Factor Used</u>	<u>2025 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2026 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2027 Estimated</u>
00900	Misc Revenue	\$ 62,343	\$ 90,555	\$ 90,000	0.00%	\$ 90,000	0.00%	\$ 90,000	0.00%	\$ 90,000
	<b>Total</b>	<u>\$ 62,343</u>	<u>\$ 90,555</u>	<u>\$ 90,000</u>		<u>\$ 90,000</u>		<u>\$ 90,000</u>		<u>\$ 90,000</u>
	<b>Per Revenue Report</b>	<u>\$ 62,343</u>	<u>\$ 90,555</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Pk & Rec Non Rev Oper Fund #1301**  
(Continued)

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
50500	Other Distribution	\$ 31,339	\$ 71,847	\$ -	N/A	\$ -	0.00%	\$ -	0.00%	\$ -
12700	Unemployment	17	-		0.00%	-	0.00%	-	0.00%	-
		-	-							
	<b>Subtotal</b>	<u>\$ 31,356</u>	<u>\$ 71,847</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
11113	Personal Services	\$ 6,067	\$ 11,264	\$ -	N/A	\$ -	0.00%	\$ -	0.00%	\$ -
12400	Social Sec/ Medicare	410.17		-	0.00%	-	0.00%	-	0.00%	-
12500	PERF	679.55	-	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	0.00%	-	0.00%	-	0.00%	-
	<b>Subtotal</b>	<u>\$ 7,157</u>	<u>\$ 11,264</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ 38,513</u>	<u>\$ 83,111</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Report</b>	<u>\$ 38,513</u>	<u>\$ 83,111</u>	<u>\$ -</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary Of Jail Lease Rental Fund #4610**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 303,507.58	\$ (62,230)	\$ 280,299	\$ 264,047	\$ 236,106	\$ 223,452
LESS PRIOR YEAR ENCUMBRANCES						
TOTAL REVENUE	\$ 198,262	\$ 909,529	\$ 551,748	\$ 531,060	\$ 556,345	\$ 580,259
TOTAL SPENDABLE APPROP.	\$ 564,000	\$ 567,000	\$ 568,000	\$ 559,000	\$ 569,000	\$ 558,000
ENDING BALANCE	\$ (62,230)	\$ 280,299	\$ 264,047	\$ 236,106	\$ 223,452	\$ 245,710
PER FUND REPORT	\$ (62,230)	\$ 280,299				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%			\$ 110,350	\$ 106,212	\$ 111,269	\$ 116,052

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Jail Lease Rental Fund #4610**

ACCT CODE	REVENUE	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Budget	Estimated	Estimated	Estimated			
0100	General Property Taxes	\$ 184,531	\$ 842,784	\$ 520,670	N/A	\$ 500,000	5.00%	\$ 525,000	4.50%	\$ 548,625
	Circuit Breaker	(196)	(354)	(372)	0.00%	(390)	0.00%	(410)	0.00%	(431)
0302	Excise Tax	10,799	62,475	30,000	0.00%	30,000	1.00%	30,300	1.00%	30,603
0317	Comm. Veh Excise Dist	1,839	2,928	900	0.00%	900	0.00%	900	0.00%	900
0601	Financial Institution Tax	1,289	1,696	550	0.00%	550	1.00%	556	1.00%	561
	<b>Total</b>	<u>\$ 198,262</u>	<u>\$ 909,529</u>	<u>\$ 551,748</u>		<u>\$ 531,060</u>		<u>\$ 556,345</u>		<u>\$ 580,259</u>
	<b>Per Revenue Report</b>	<u>\$ 198,262</u>	<u>\$ 909,529</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Jail Lease Rental Fund #4610**  
(Continued)

<u>ACCT CODE</u>	<u>EXPENSES</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Projected Growth Factor Used</u>	<u>2025 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2026 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2027 Estimated</u>
42603	Lease Payments	\$ 564,000	\$ 567,000	\$ 568,000	N/A	\$ 559,000	N/A	\$ 569,000	N/A	\$ 558,000
		-	-	-	4.00%	-	3.00%	-	2.00%	-
					N/A	-	N/A	-	N/A	-
<b>Capital Outlays</b>	<b>Subtotal</b>	<u>\$ 564,000</u>	<u>\$ 567,000</u>	<u>\$ 568,000</u>		<u>\$ 559,000</u>		<u>\$ 569,000</u>		<u>\$ 558,000</u>
	<b>Total</b>	<u>\$ 564,000</u>	<u>\$ 567,000</u>	<u>\$ 568,000</u>		<u>\$ 559,000</u>		<u>\$ 569,000</u>		<u>\$ 558,000</u>
	<b>Per Expense Fund</b>	<u>\$ 564,000</u>	<u>\$ 567,000</u>	<u>\$ 568,000</u>		<u>\$ 559,000</u>		<u>\$ 569,000</u>		<u>\$ 558,000</u>
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of 2021 Capital Loan Repayment Fund #4821**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ (319,672)	\$ 172,240	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 694,421	\$ 1,513,191	\$ 849,624	\$ -	\$ -	\$ -
SPENDABLE APPROPRIATIONS	\$ 1,014,093	\$ 1,021,280	\$ 1,021,863	\$ -	\$ -	\$ -
SPENDABLE APPROPRIATIONS	\$ -	\$ 1,021,280	\$ 1,021,863	\$ -	\$ -	\$ -
ENDING BALANCE	\$ (319,672)	\$ 172,240	\$ 0	\$ 0	\$ 0	\$ 0
PER FUND REPORT	\$ (319,672)	\$ 172,240				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 138,884	\$ 302,638	\$ 169,925	\$ -	\$ -	\$ -

Note: Final payment on the 2021 Bonds is 1/1/25.

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of 2015 Capital Loans Repayment Fund #4821**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
100	General Property Tax	\$ 645,639	\$ 1,393,114	\$ 797,862	N/A	\$ -	2.00%	\$ -	2.00%	\$ -
	Circuit Breaker	-	-	-	N/A	-	2.00%	-	2.00%	-
302	Excise Tax	37,825	110,647	46,000	N/A	-	2.00%	-	2.00%	-
317	Comm. Veh. Excise Dist	6,440	5,965	3,500	N/A	-	2.00%	-	2.00%	-
601	Financial Institution Tax	4,516	3,465	2,262	N/A	-	2.00%	-	2.00%	-
		-	-	-	N/A	-	2.00%	-	2.00%	-
	<b>Total</b>	<u>\$ 694,421</u>	<u>\$ 1,513,191</u>	<u>\$ 849,624</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Revenue Report</b>	<u>\$ 694,421</u>	<u>\$ 1,513,191</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							



# BROWN COUNTY, INDIANA

## Sustainability/Revenue and Spending Plan

### Analysis of 2015 Capital Loans Repayment Fund #4821

(Continued)

#### Appropriations

ACCT CODE	EXPENSES	2022 Budget	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
40253	Debt & Interest Payment	\$ 1,014,093	\$ 1,021,280	\$ 1,021,863	N/A	\$ -	5.00%	\$ -	2.00%	\$ -
	<b>Subtotal</b>	<u>\$ 1,014,093</u>	<u>\$ 1,021,280</u>	<u>\$ 1,021,863</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ 1,014,093</u>	<u>\$ 1,021,280</u>	<u>\$ 1,021,863</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Report</b>	<u>\$ 1,014,093</u>	<u>\$ 1,021,280</u>	<u>\$ 1,021,863</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Oper Levy Freeze Stabilization Fund #6006**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 292,745	\$ 782,811	\$ 549,231	\$ 749,231	\$ 953,231	\$ 1,161,311
TOTAL REVENUE	\$ 490,066	\$ (156,307)	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242
SPENDABLE APPROPRIATIONS	\$ -	\$ 77,272	\$ -	\$ -	\$ -	\$ -
SPENDABLE APPROPRIATIONS	\$ -	\$ 77,272	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 782,811	\$ 549,231	\$ 749,231	\$ 953,231	\$ 1,161,311	\$ 1,373,553
PER FUND REPORT	\$ 782,811	\$ 549,231				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 98,013	\$ (31,261)	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Oper Levy Freeze Stabilization Fund #6006**

<b>ACCT CODE</b>	<b>REVENUE</b>	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
900	Misc Revenue	\$ 490,066	\$ (388,416)	200,000	2.00%	204,000	2.00%	208,080	2.00%	212,242
976	Transferred from Another Fund	-	232,109	-	2.00%	-	2.00%	-	2.00%	-
	<b>Total</b>	<u>\$ 490,066</u>	<u>\$ (156,307)</u>	<u>\$ 200,000</u>		<u>\$ 204,000</u>		<u>\$ 208,080</u>		<u>\$ 212,242</u>
	<b>Per Revenue Report Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Oper Levy Freeze Stabilization Fund #6006**  
(Continued)

**Appropriations**

ACCT CODE	EXPENSES	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Budget	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
59700	Transferred to Another Fund	\$ -	\$ 77,272	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
					5.00%	-	5.00%	-	2.00%	-
	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ 77,272</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ -</u>	<u>\$ 77,272</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Report</b>	<u>\$ -</u>	<u>\$ 77,272</u>	<u>\$ -</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Redevelopment Commission Fund #8105**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 228,608	\$ 228,608	\$ 228,608	\$ 228,608	\$ 228,608	\$ 228,608
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPENDABLE APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPENDABLE APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 228,608	\$ 228,608	\$ 228,608	\$ 228,608	\$ 228,608	\$ 228,608
PER FUND REPORT	\$ 228,608	\$ 228,608				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Redevelopment Commission Fund #8105**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
		\$ -	\$ -	\$ -	2.00%	\$ -	2.00%	\$ -	2.00%	\$ -
		-	-	-	2.00%	-	2.00%	-	2.00%	-
		-	-	-	2.00%	-	2.00%	-	2.00%	-
		-	-	-	2.00%	-	2.00%	-	2.00%	-
		-	-	-	2.00%	-	2.00%	-	2.00%	-
		-	-	-	2.00%	-	2.00%	-	2.00%	-
	<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Revenue Report</b>	<u>\$ -</u>	<u>\$ -</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Redevelopment Commission Fund #8105**  
(Continued)

**Appropriations**

ACCT CODE	EXPENSES	2022 Budget	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
		\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
<b>SUPPLIES</b>		\$ -	\$ -	\$ -						
	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
<b>SERVICES &amp; CHARGES</b>		\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
		-	-	-	2.00%	-	2.00%	-	2.00%	-
	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
<b>Capital Outlays</b>		\$ -	\$ -	\$ -	2.00%	\$ -	2.00%	\$ -	2.00%	\$ -
	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Report</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Health Insurance Trust Fund #4700**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ (606,294)	\$ (586,253)	\$ 11,858	\$ 328,858	\$ 453,558	\$ 362,248
TOTAL REVENUE	\$ 2,018,691	\$ 2,766,614	\$ 2,800,000	\$ 2,856,000	\$ 2,913,120	\$ 2,971,382
SPENDABLE APPROPRIATIONS	\$ 1,998,650	\$ 2,168,503	\$ 2,800,000	\$ 2,731,300	\$ 3,004,430	\$ -
SPENDABLE APPROPRIATIONS	\$ 1,998,650	\$ 2,168,503	\$ 2,483,000	\$ 2,731,300	\$ 3,004,430	\$ -
ENDING BALANCE	\$ (586,253)	\$ 11,858	\$ 328,858	\$ 453,558	\$ 362,248	\$ 3,333,631
PER FUND REPORT	\$ (586,253)	\$ 11,858				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 403,738	\$ 553,323	\$ 560,000	\$ 571,200	\$ 582,624	\$ 594,276

Note: FSG recommends building this fund balance to help prepare for possible Health Insurance increases in the future.



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Health Insurance Trust Fund #4700**

ACCT CODE	REVENUE	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Actual	Budget	Used	Estimated	Used	Estimated	Used	Estimated
6310	Wellness Employees Paid	\$ 2,990	\$ 3,765	\$ -	2.00%	\$ -	2.00%	\$ -	2.00%	\$ -
6311	Flex Employees Paid	31,135	18,267	-	2.00%	-	2.00%	-	2.00%	-
6330	Payments (To Keep Insurance)	23,891	19,839	-	2.00%	-	2.00%	-	2.00%	-
8461	Interest	16	-	-	2.00%	-	2.00%	-	2.00%	-
8905	Refunds	193,562	19,834	-	2.00%	-	2.00%	-	2.00%	-
8953	Aflac Payments/Refunds	75	-	-	2.00%	-	2.00%	-	2.00%	-
9050	Rebates	54,504	42,377	-	2.00%	-	2.00%	-	2.00%	-
9716	Flex Plan	-	1,104	-	2.00%	-	2.00%	-	0.00%	-
9734	Wellness for Life-Non Insured	2,970	3,765	-	2.00%	-	2.00%	-	2.00%	-
9800	Transferred From Other Funds	1,295,000	820,000	-	2.00%	-	2.00%	-	2.00%	-
9803	Transfer from Health	100,000	100,000	-	2.00%	-	2.00%	-	2.00%	-
9804	Transfer from Fund 1112	174,550	120,000	-	2.00%	-	2.00%	-	2.00%	-
9805	Transfer from Highway	120,000	170,000	-	2.00%	-	2.00%	-	2.00%	-
9806	Transfer from Cum Bridge	20,000	20,000	-	2.00%	-	2.00%	-	2.00%	-
970	Transfer from another Fund	-	1,427,663	-	2.00%	-	2.00%	-	2.00%	-
		-	-	2,800,000	2.00%	2,856,000	2.00%	2,913,120	2.00%	2,971,382
<b>Total</b>		<u>\$2,018,691</u>	<u>\$2,766,614</u>	<u>\$2,800,000</u>		<u>\$2,856,000</u>		<u>\$2,913,120</u>		<u>\$ 2,971,382</u>
<b>Per Revenue Report</b>		<u>\$2,018,691</u>	<u>\$2,766,614</u>							
<b>Difference</b>		<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Health Insurance Trust Fund #4700**  
(Continued)

**Appropriations**

ACCT CODE	EXPENSES	2022 Budget	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
9716	Flex Plan	\$ 21,256	\$ 19,660	\$ 25,000	10.00%	\$ 27,500	10.00%	\$ 30,250	10.00%	\$ 33,275
9734	Wellness For Life	2,970	3,765	4,000	10.00%	4,400	10.00%	4,840	10.00%	5,324
12600	Group Health Insurance	13,000	654	10,000	10.00%	11,000	10.00%	12,100	10.00%	13,310
12606	HSA County Share	-	62,500	70,000	10.00%	77,000	10.00%	84,700	10.00%	93,170
34006	Wellness County Part	18,155	-	-	10.00%	-	10.00%	-	10.00%	-
35012	Proactive MD Clinic	98,815	140,890	150,000	10.00%	165,000	10.00%	181,500	10.00%	199,650
35030	Apex Benefits	5,500	6,000	7,000	10.00%	7,700	10.00%	8,470	10.00%	9,317
35040	Steele Benefit Services	10,450	11,400	12,000	10.00%	13,200	10.00%	14,520	10.00%	15,972
50200	Health Admin Fees	32,217	27,676	30,000	10.00%	33,000	10.00%	36,300	10.00%	39,930
50250	Health Claims	226,334	356,597	370,000	10.00%	407,000	10.00%	447,700	10.00%	492,470
50400	Highway Admin Fees	29,380	31,089	35,000	10.00%	38,500	10.00%	42,350	10.00%	46,585
50450	Highway Claims	31,751	102,204	105,000	10.00%	115,500	10.00%	127,050	10.00%	139,755
50500	Other Distributions	-	-	-	10.00%	-	10.00%	-	10.00%	-
50601	County Admin Fees	413,286	339,610	350,000	10.00%	385,000	10.00%	423,500	10.00%	465,850
50602	Retirees Admin Fees	7,941	14,833	15,000	10.00%	16,500	10.00%	18,150	10.00%	19,965
50650	County Claims	912,295	1,137,489	1,300,000	10.00%	1,430,000	10.00%	1,573,000	10.00%	1,730,300
50800	Refund Overpayment	300	(85,866)	-	10.00%	-	10.00%	-	10.00%	-
52000	Transfer of Funds	175,000	-	-	10.00%	-	10.00%	-	10.00%	-
	<b>Subtotal</b>	<u>\$1,998,650</u>	<u>\$2,168,503</u>	<u>\$2,483,000</u>		<u>\$ 2,731,300</u>		<u>\$3,004,430</u>		<u>\$3,304,873</u>
	<b>Total</b>	<u>\$1,998,650</u>	<u>\$2,168,503</u>	<u>\$2,483,000</u>		<u>\$ 2,731,300</u>		<u>\$3,004,430</u>		<u>\$3,304,873</u>
	<b>Per Expense Report</b>	<u>\$1,998,650</u>	<u>\$2,168,503</u>							
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Summary of Music Center Ticket Fees Fund #9010**

	ACTUALS		BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 15,396	\$ 82,145	\$ 173,835	\$ 273,835	\$ 375,835	\$ 479,875
TOTAL REVENUE	\$ 66,749	\$ 91,690	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121
SPENDABLE APPROPRIATIONS	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
SPENDABLE APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 82,145	\$ 173,835	\$ 273,835	\$ 375,835	\$ 479,875	\$ 585,996
PER FUND REPORT	\$ 82,145	\$ 173,835				
DIFFERENCE	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 13,350	\$ 18,338	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Music Center Ticket Fund #9010**

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
900	Misc Revenue	\$ 66,749	\$ 91,690	\$ 100,000	2.00%	\$ 102,000	2.00%	\$ 104,040	2.00%	\$ 106,121
		-	-	-	2.00%	-	2.00%	-	2.00%	-
		-	-	-	2.00%	-	2.00%	-	2.00%	-
		-	-	-	2.00%	-	2.00%	-	2.00%	-
	<b>Total</b>	<u>\$ 66,749</u>	<u>\$ 91,690</u>	<u>\$ 100,000</u>		<u>\$ 102,000</u>		<u>\$ 104,040</u>		<u>\$ 106,121</u>
	<b>Per Revenue Report</b>	<u>\$ 82,145</u>	<u>\$ 91,690</u>							
	<b>Difference</b>	<u>\$ (15,396)</u>	<u>\$ -</u>							

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Analysis of Music Center Ticket Fund #9010**  
(Continued)

**Appropriations**

ACCT CODE	EXPENSES	2022 Budget	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
31300	Travel Expense	\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
		-	-	-	5.00%	-	5.00%	-	2.00%	-
	<b>Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>Per Expense Report</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Circuit Breaker Impact by Fund**

Fund	ACTUALS		ESTIMATED			
	2022	2023	2024	2025	2026	2027
General	\$ 1,741	\$ 1,286	\$ 1,415	\$ 1,557	\$ 1,712	\$ 1,884
2015 Reassessment	55	54	56	59	62	65
Debt Service	688	470	494	518	544	571
Bond #2	-	-	-	-	-	-
Cum. Bridge	245	219	230	242	254	267
Health	159	257	270	283	297	312
Jail Lease Rental	196	354	372	390	410	431
CCD	279	297	312	328	344	361
<b>Total (1)</b>	<b>\$ 3,364</b>	<b>\$ 2,938</b>	<b>\$ 3,149</b>	<b>\$ 3,377</b>	<b>\$ 3,624</b>	<b>\$ 3,891</b>
Annual Increase	\$ 3,364	\$ (426)	\$ 211	\$ 228	\$ 475	\$ 514

(1) The totals are actual for 2018-2023. 2024-2027 are estimates.

NOTE: The distribution of the impact is based on the "1782 Notice".  
Beginning with taxes payable in 2014, per the DLGF, only Over 65 Circuit Breaker credits can be allocated to debt funds.

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Estimated Circuit Breaker Threshold - HAMBLEN/CONSERVANCY Taxing District  
(25.9% of Total County AV is in This District)**

Gross Assessed Value	Standard Deduction	Supplemental Deduction	Net Assessed Value	Net AV as a % of Gross AV	Pay 2024 Total Tax Rate	Estimated Tax Bill	Maximum Tax Bill at Cap	(Under)/Over Cap
\$ 10,000	\$ 6,000	\$ 1,400	\$ 2,600	26.00%	\$ 0.9521	\$ 24.75	\$ 100.00	\$ 75.25
20,000	12,000	2,800	5,200	26.00%	0.9521	49.51	200.00	150.49
30,000	18,000	4,200	7,800	26.00%	0.9521	74.26	300.00	225.74
40,000	24,000	5,600	10,400	26.00%	0.9521	99.02	400.00	300.98
50,000	30,000	7,000	13,000	26.00%	0.9521	123.77	500.00	376.23
60,000	36,000	8,400	15,600	26.00%	0.9521	148.53	600.00	451.47
70,000	42,000	9,800	18,200	26.00%	0.9521	173.28	700.00	526.72
80,000	45,000	12,250	22,750	28.44%	0.9521	216.60	800.00	583.40
90,000	45,000	15,750	29,250	32.50%	0.9521	278.49	900.00	621.51
100,000	45,000	19,250	35,750	35.75%	0.9521	340.38	1,000.00	659.62
110,000	45,000	22,750	42,250	38.41%	0.9521	402.26	1,100.00	697.74
125,000	45,000	28,000	52,000	41.60%	0.9521	495.09	1,250.00	754.91
150,000	45,000	36,750	68,250	45.50%	0.9521	649.81	1,500.00	850.19
200,000	45,000	54,250	100,750	50.38%	0.9521	959.24	2,000.00	1,040.76
250,000	45,000	71,750	133,250	53.30%	0.9521	1,268.67	2,500.00	1,231.33
300,000	45,000	89,250	165,750	55.25%	0.9521	1,578.11	3,000.00	1,421.89

**There is a \$0 Circuit Breaker impact for each \$10,000 of assessed value for Non-Homestead Residential, Agriculture or long-term care properties since their cap is 2%. In addition, Non-Residential Property and Personal Property has a \$0 Circuit Breaker impact or each \$10,000 of assessed value since their cap is 3% (which is higher than the estimated tax rate).**

**The County tax rate represents 32% of the total tax rate in this District.**

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan  
**Actual and Projected Property Tax Rates**

<b>ACTUAL (EXPRESSED IN DOLLARS PER \$100)</b>						
Fund	2019	2020	2021	2022	2023	2024
General	\$ 0.1770	\$ 0.1656	\$ 0.1641	\$ 0.1747	\$ 0.1442	\$ 0.1546
2015 Reassessment	0.0059	0.0066	0.0065	0.0055	0.0060	0.0052
Bond #2	0.0388	0.0605	0.0423	-	-	-
Debt Service	0.0307	-	-	0.0690	0.0527	0.0426
Cum. Bridge	0.0246	0.0246	0.0246	0.0246	0.0246	0.0246
Health	0.0295	0.0367	0.0360	0.0160	0.0288	0.0185
Jail Lease Rental	0.0396	0.0373	0.0374	0.0197	0.0397	0.0278
CCD	0.0310	0.0302	0.0294	0.0280	0.0333	0.0333
<b>Total Rate</b>	<b>\$ 0.3771</b>	<b>\$ 0.3615</b>	<b>\$ 0.3403</b>	<b>\$ 0.3375</b>	<b>\$ 0.3293</b>	<b>\$ 0.3066</b>

<b>PROJECTED</b>			
Fund	2025	2026	2027
General	\$ 0.1487	\$ 0.1516	\$ 0.1584
2015 Reassessment	0.0054	0.0055	0.0057
Bond #2	0.0237	0.0241	0.0252
Debt Services	0.0237	0.0241	0.0252
Cum. Bridge	0.0237	0.0241	0.0252
Health	0.0178	0.0181	0.0190
Jail Lease Rental	0.0320	0.0327	0.0341
CCD	0.0320	0.0327	0.0341
<b>Total Rate</b>	<b>\$ 0.3069</b>	<b>\$ 0.3129</b>	<b>\$ 0.3270</b>



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Actual and Projected Values**

ACTUAL						
	2019	2020	2021	2022	2023	2024
Net Assessed Value	\$ 1,308,688,801	\$ 1,356,496,219	\$ 1,441,800,140	\$ 1,577,093,559	\$ 1,795,541,599	\$ 1,872,915,181
% Change		3.65%	6.29%	9.38%	13.85%	4.31%
.667% Bond Limit (after 2002)	\$ 8,728,954	\$ 9,047,830	\$ 9,616,807	\$ 10,519,214	\$ 11,976,262	\$ 12,492,344

  

PROJECTED				
	2025	2026	2027	2028
Growth Factor Used	5.00%	3.00%	3.00%	3.00%
Net Assessed Value	\$ 1,966,560,940	\$ 2,025,557,768	\$ 2,086,324,501	\$ 2,148,914,236
.667% Bond Limit (after 2002)	\$ 13,116,961	\$ 13,510,470	\$ 13,915,784	\$ 14,333,258

**NOTES**

**Bonds less than \$5,000,000 in principal amount are NOT controlled and are not subject to referendum or petition - remonstrance.**

**Bonds greater than \$5,000,000 and less than \$12,000,000 are subject to petition - remonstrance, but not referendum.**

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Projections for Settlement**

<u>Allocation of Settlement</u>	ACTUAL	PROJECTED			
	2024	2025	2026	2027	
General	\$2,895,527	\$ 3,011,348	\$3,161,915	\$3,304,202	
2015 Reassessment	97,448	101,346	106,413	111,202	
Bond #2	-	-	-	-	
Debt Service	797,862	-	-	-	
Cumulative Bridge	460,737	479,408	503,633	526,563	
Health	346,759	360,629	378,661	395,700	
Jail Lease Rental	520,670	520,670	525,000	548,625	
CCD	623,681	648,628	681,404	712,428	
<b>Total</b>	<u>\$5,742,684</u>	<u>\$ 5,122,030</u>	<u>\$5,357,026</u>	<u>\$5,598,720</u>	
Increase (Decrease)			<u>\$ 234,996</u>	<u>\$ 241,694</u>	

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Adjusted Corporate Tax Rate Comparison to Similar Units of Government  
(based on Payable 2024)**

Fund	Taxes Payable in 2024				
	Brown	Jackson	Morgan	Lawrence	Jefferson
General	\$ 0.1546	\$ 0.3374	\$ 0.1848	\$ 0.3789	\$ 0.5885
2015 Reassessment	0.0052	0.0093	0.0167	0.0246	-
Cumulative Bridge	0.0246	0.0200	-	0.0635	-
Election/Regist.	-	-	-	-	0.0098
Cum. Voting Machine	-	-	-	-	0.0065
Cum. Court House	-	-	-	-	0.0600
Health	0.0185	0.0153	0.0071	0.0147	0.0032
Cum. Jail	-	-	-	-	0.0153
Cemetery	-	-	-	-	0.0017
Civil Defense	-	-	-	0.0049	-
Aviation/Airport	-	-	-	0.0098	-
Ambulance/ Fire	-	-	-	-	-
Planning	-	-	-	-	-
CCD	0.0333	0.0322	0.0333	0.0129	0.2260
Debt Service	0.0426	-	0.0645	-	-
Jail Lease Rental	0.0278	-	-	-	-
Lease Rebtal Payment	-	0.0119	-	-	-
County Emerg. Medical	-	0.0161	0.0968	-	-
Capital Improvement Bond	-	0.0563	-	-	-
Parks	-	-	-	-	-
<b>Total</b>	<b>\$ 0.3066</b>	<b>\$ 0.4985</b>	<b>\$ 0.4032</b>	<b>\$ 0.5093</b>	<b>\$ 0.9110</b>
<b>Assessed Value</b>	<b>\$1,872,915,181</b>	<b>\$2,279,427,263</b>	<b>\$ 5,104,348,899</b>	<b>\$2,029,489,308</b>	<b>\$1,542,324,783</b>
<b>General Fund Balance (2023)</b>	<b>\$ 1,926,811</b>	<b>\$ 4,671,573</b>	<b>\$ 19,140,398</b>	<b>\$ 5,474,336</b>	<b>\$ 2,785,534</b>
<b>Total Income Tax Rate</b>	<b>2.52%</b>	<b>2.10%</b>	<b>2.72%</b>	<b>1.75%</b>	<b>1.03%</b>
<b>Per Capita Income (2021)</b>	<b>\$ 57,432</b>	<b>\$ 48,308</b>	<b>\$ 52,275</b>	<b>\$ 51,546</b>	<b>\$ 50,327</b>
<b>Population (2022)</b>	<b>15,587</b>	<b>46,230</b>	<b>72,260</b>	<b>45,231</b>	<b>32,936</b>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Property Tax Comparison to Similar Governments (based on Pay 2024 Tax Rates)**

	<u>Brown</u>	<u>Jackson</u>	<u>Morgan</u>	<u>Lawrence</u>	<u>Jefferson</u>
Calculation to arrive at assessed valuation:					
Market Value of Home	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Times: Percent Factor					
Equals: True Tax Value	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
Less:					
Homestead Deduction	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Equals: Adjusted Assessed Value	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>
Supplemental Homestead	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250
Mortgage Deduction	3,000	3,000	3,000	3,000	3,000
Equals: Adjusted Assessed Value	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>
Calculation to arrive at property tax liability for the County:					
Assessed Value Divided by 100	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978
Times: County Property Tax Rate	0.3066	0.4985	0.4032	0.5093	0.9110
Equals: Tax Liability for the County	<u>\$ 300</u>	<u>\$ 487</u>	<u>\$ 394</u>	<u>\$ 498</u>	<u>\$ 891</u>

**BROWN COUNTY, INDIANA**

Sustainability/Revenue and Spending Plan

**Total Property Tax Rate Comparison to Similar Units of Government  
(based on Payable 2024)**

**Taxes Payable in 2024**

Nashville Taxing District	\$ 1.2766
Seymour Taxing District	\$ 2.9943
Martinsville Taxing District	\$ 2.5330
Bedford Taxing District	\$ 3.5426
Madison Taxing District	\$ 3.1499

**NOTE**

**The above tax rates include all units of government in the District, including the County, City, School and Township.**

**GRIFFITH, INDIANA**  
Sustainability/Revenue and Spending Plan

**Indiana County Tax Rates**  
**(Effective January 1, 2024)**

County	Rank	Tax Type	County Tax Rate	County	Rank	Tax Type	County Tax Rate
Randolph	1	CAGIT/CEDIT	\$ 0.0300	Hancock	47	CAGIT/CEDIT	\$ 0.0194
Cass	2	CAGIT/CEDIT	0.0295	Henry	48	COIT/CEDIT	0.0180
Wabash	3	CAGIT/CEDIT	0.0290	Benton	49	CAGIT/CEDIT	0.0179
Jasper	4	CAGIT/CEDIT	0.0286	Bartholomew	50	CAGIT/CEDIT	0.0175
Pulaski	5	CAGIT/CEDIT	0.0285	Lawrence	51	CAGIT	0.0175
Morgan	6	CAGIT/CEDIT	0.0272	Noble	52	CAGIT/CEDIT	0.0175
Fulton	7	CAGIT/CEDIT	0.0268	Orange	53	CAGIT/CEDIT	0.0175
Clinton	8	CAGIT/CEDIT	0.0265	St. Joseph	54	COIT/CEDIT	0.0175
Montgomery	9	COIT/CEDIT	0.0265	Starke	55	CAGIT/CEDIT	0.0171
Parke	10	CAGIT/CEDIT	0.0265	Boone	56	COIT	0.0170
Tipton	11	CAGIT/CEDIT	0.0260	Franklin	57	CAGIT/CEDIT	0.0170
Fayette	12	COIT/CEDIT	0.0257	Hendricks	58	CAGIT/CEDIT	0.0170
Grant	13	COIT/CEDIT	0.0255	Knox	59	COIT/CEDIT	0.0170
Miami	14	COIT/CEDIT	0.0254	Sullivan	60	CEDIT	0.0170
<b>Brown</b>	<b>15</b>	<b>CAGIT/CEDIT</b>	<b>0.0252</b>	Whitley	61	CAGIT/CEDIT	0.0168
Blackford	16	CAGIT/CEDIT	0.0250	Crawford	62	CAGIT/CEDIT	0.0165
Decatur	17	CAGIT/CEDIT	0.0250	LaGrange	63	CAGIT/CEDIT	0.0165
Jennings	18	CAGIT/CEDIT	0.0250	Adams	64	COIT/CEDIT	0.0160
Martin	19	COIT/CEDIT	0.0250	Shelby	65	CAGIT/CEDIT	0.0160
Owen	20	CAGIT/CEDIT	0.0250	Allen	66	COIT/CEDIT	0.0159
Jay	21	CAGIT/CEDIT	0.0245	Daviess	67	CAGIT/CEDIT	0.0150
Ripley	22	CAGIT/CEDIT	0.0238	Delaware	68	COIT/CEDIT	0.0150
Clay	23	CAGIT	0.0235	Lake	69	CAGIT/CEDIT	0.0150
White	24	CAGIT/CEDIT	0.0232	Vermillion	70	CEDIT	0.0150
Putnam	25	CAGIT/CEDIT	0.0230	LaPorte	71	CAGIT/CEDIT	0.0145
Carroll	39	CAGIT/CEDIT	0.0227	Posey	72	COIT/CEDIT	0.0145
Madison	26	COIT	0.0225	Dearborn	73	COIT	0.0140
Scott	27	COIT/CEDIT	0.0216	Johnson	74	CAGIT	0.0140
Greene	28	COIT	0.0215	Perry	75	COIT/CEDIT	0.0140
DeKalb	29	CAGIT/CEDIT	0.0213	Floyd	76	CAGIT/CEDIT	0.0139
Warren	30	CAGIT/CEDIT	0.0212	Tippecanoe	77	COIT/CEDIT	0.0128
Fountain	31	CAGIT/CEDIT	0.0210	Marshall	78	CAGIT	0.0125
Jackson	32	CAGIT/CEDIT	0.0210	Switzerland	79	COIT	0.0125
Rush	70	CAGIT/CEDIT	0.0210	Vanderburgh	80	COIT	0.0125
Wells	33	CAGIT/CEDIT	0.0210	Wayne	81	CAGIT/CEDIT	0.0125
Monroe	34	COIT	0.0204	Dubois	82	COIT/CEDIT	0.0120
Marion	35	COIT	0.0202	Pike	83	CEDIT	0.0120
Clark	36	CAGIT	0.0200	Hamilton	84	COIT	0.0110
Elkhart	37	CAGIT/CEDIT	0.0200	Jefferson	85	CEDIT	0.0103
Ohio	38	CAGIT	0.0200	Harrison	86	CAGIT/CEDIT	0.0100
Union	40	CAGIT/CEDIT	0.0200	Kosciusko	87	COIT/CEDIT	0.0100
Vigo	41	CAGIT/CEDIT	0.0200	Newton	88	CAGIT	0.0100
Washington	43	CAGIT/CEDIT	0.0200	Warrick	89	CEDIT	0.0100
Steuben	44	CAGIT/CEDIT	0.0199	Gibson	90	CEDIT	0.0090
Howard	45	COIT/CEDIT	0.0195	Spencer	91	COIT/CEDIT	0.0080
Huntington	46	CAGIT/CEDIT	0.0195	Porter	92	CEDIT	0.0050

Highest County Income Tax: **Randolph** \$ 0.0300  
Lowest County Income Tax: **Porter** \$ 0.0080  
Average of all Counties: \$ **0.0191**

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Local Income Tax (LIT) - Expenditure Rate**

Adopting Body:	County Council
Adopting Period:	January 1 - November 1
Tax Rate Effective Date:	October 1, November 1 or December 1 of Year Adopted (depending on month of adoption)
Revenue Allocated to:	<b>County, Cities and Towns, libraries and limited distribution to schools</b>
Maximum Tax Rate:	Cannot exceed 2.50%.

**Current Situation**

LIT (Old CAGIT)	1.0000%
LIT - Levy Freeze	0.5234%
LIT (Old EDIT)	0.2500%
LIT - Public Safety	<u>0.2500%</u>
Total Expenditure Rate	<u><u>2.0234%</u></u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Local Income Tax - Property Tax Relief**

Adopting Body: County Council  
Adopting Period: January 1 - November 1  
Tax Rate Effective Date: October 1, November 1 or December 1 of Year Adopted  
(depending on month of adoption)  
Revenue Allocated to: Property Tax Credits throughout the County  
Maximum Tax Rate: 1.25%

**Current Situation**

LIT - Property Tax Relief 0.50%



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Projected Local Option Income Tax Revenue**

2021 Certified Old CAGIT Distribution	4,006,126
2022 Certified Old CAGIT Distribution	3,716,695
2023 Certified Old CAGIT Distribution	4,307,861
2024 Certified Old CAGIT Distribution	4,520,151

	<u>Expected Future Period Revenue</u>		
Estimated Distribution for New .05% Rate	\$ 225,000	to	\$ 250,000
Estimated Distribution for New .10% Rate	450,000	to	500,000
Estimated Distribution for New .25% Rate	1,125,000	to	1,250,000
Estimated Distribution for New .50% Rate	2,250,000	to	2,500,000

**NOTES**

**Historical distributions are based upon a 1.0% CAGIT rate and include distributions to all units and funds used for PTRC.**

**Estimated distributions are based upon the incremental tax rate shown.**

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Local Option Income Tax - Summary**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<b>Proposed</b> <u>2025</u>
LIT (Old CAGIT)	1.0000%	1.0000%	1.0000%	1.0000%
LIT (Levy Freeze)	0.5234%	0.5234%	0.5234%	0.5000%
LIT (Old EDIT)	0.2500%	0.2500%	0.2500%	0.2500%
LIT - Property Tax Relief	0.5000%	0.5000%	0.5000%	0.5000%
LIT - Public Safety	0.2500%	0.2500%	0.2500%	0.2734%
LIT - EMS	0.00%	0.00%	0.00%	0.00%
E911 - Public Safety	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total County Income Tax Rate	<u><u>2.5234%</u></u>	<u><u>2.5234%</u></u>	<u><u>2.5234%</u></u>	<u><u>2.5234%</u></u>
<u>Estimated Income Taxes Paid</u>				
County Median Household Income (2022)	\$ 74,161	\$ 74,161	\$ 74,161	\$ 74,161
Estimated Indiana Income Deductions/Exemptions	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>
Estimated County Median Taxable Income	\$ 68,161	\$ 68,161	\$ 68,161	\$ 68,161
Total County Income Tax Rate	<u><u>2.5234%</u></u>	<u><u>2.5234%</u></u>	<u><u>2.5234%</u></u>	<u><u>2.5234%</u></u>
Estimated County Median Income Taxes Paid	<u><u>\$ 1,719.97</u></u>	<u><u>\$ 1,719.97</u></u>	<u><u>\$ 1,719.97</u></u>	<u><u>\$ 1,719.97</u></u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Individual Income Tax Impact**

Federal Adjusted Gross Income (1)	Indiana Deductions and Exemptions (2)	Indiana Taxable Income	Estimated Annual Income Tax Impact		
			Change in Tax Rate		
			0.10%	0.35%	0.50%
\$ 10,000	\$ 6,000	\$ 4,000	\$ 4.00	\$ 14.00	\$ 20.00
15,000	6,000	9,000	9.00	31.50	45.00
20,000	6,000	14,000	14.00	49.00	70.00
25,000	6,000	19,000	19.00	66.50	95.00
30,000	6,000	24,000	24.00	84.00	120.00
35,000	6,000	29,000	29.00	101.50	145.00
40,000	6,000	34,000	34.00	119.00	170.00
45,000	6,000	39,000	39.00	136.50	195.00
50,000	6,000	44,000	44.00	154.00	220.00
55,000	6,000	49,000	49.00	171.50	245.00
60,000	6,000	54,000	54.00	189.00	270.00
65,000	6,000	59,000	59.00	206.50	295.00
70,000	6,000	64,000	64.00	224.00	320.00
75,000	6,000	69,000	69.00	241.50	345.00
80,000	6,000	74,000	74.00	259.00	370.00
85,000	6,000	79,000	79.00	276.50	395.00
90,000	6,000	84,000	84.00	294.00	420.00
95,000	6,000	89,000	89.00	311.50	445.00
100,000	6,000	94,000	94.00	329.00	470.00
110,000	6,000	104,000	104.00	364.00	520.00
120,000	6,000	114,000	114.00	399.00	570.00
130,000	6,000	124,000	124.00	434.00	620.00
140,000	6,000	134,000	134.00	469.00	670.00
150,000	6,000	144,000	144.00	504.00	720.00

(1) Federal Adjusted Gross Income includes all wages, distributions and interest earnings required to be reported on the federal tax return.

(2) Indiana exemptions are based upon \$1,000 for each person included on the return plus an additional \$1,500 for each child and an additional \$1,000 for each person over the age of 65 or blind. There are several categories of deductions available to Indiana residents. The primary deduction relates to rent paid for housing and property taxes paid on the taxpayer's residence. Taxpayers cannot claim both deductions and the deduction is limited to \$2,500 for property taxes and \$3,000 for rent paid for housing. For illustration purposes, we have assumed an average total deduction and exemption of \$6,000.

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Maple Leaf Installment Purchase Agreement 2017 and 2018**

Maximum Annual Payment for 2017 Agreement	\$	<u>544,000</u>
Maximum Annual Payment for 2018 Agreement	\$	<u>262,465</u>
Maximum Annual Payment Total	\$	<u>806,465</u>
Final Year of Bonds:		<u>Pay 2050</u>
Source of Payment:	Rev of Maple Leaf Perform Art Ctr / Innkeeper's Tax	
Interest Rates:		<u>3.54%</u>
Early Redemption:		<u>Unknown</u>
Potential Refunding Savings:		<u>Unknown</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Maple Leaf Installment Purchase Agreement 2017 - Final Debt Service**

Date	Principal	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
12/28/2017					
6/28/2018			\$ 159,300	\$ 159,300	
12/28/2018			159,300	159,300	
6/28/2019			159,300	159,300	
12/28/2019	42,300	3.54%	159,300	201,600	
6/28/2020	43,049	3.54%	158,551	201,600	403,200
12/28/2020	43,811	3.54%	157,789	201,600	
6/28/2021	44,586	3.54%	157,014	201,600	403,200
12/28/2021	45,375	3.54%	156,225	201,600	
6/28/2022	46,178	3.54%	155,422	201,600	403,200
12/28/2022	46,996	3.54%	154,604	201,600	
6/28/2023	118,228	3.54%	153,772	272,000	473,600
12/28/2023	120,320	3.54%	151,680	272,000	
6/28/2024	122,450	3.54%	149,550	272,000	544,000
12/28/2024	124,617	3.54%	147,383	272,000	
6/28/2025	126,823	3.54%	145,177	272,000	544,000
12/28/2025	129,068	3.54%	142,932	272,000	
6/28/2026	131,352	3.54%	140,648	272,000	544,000
12/28/2026	133,677	3.54%	138,323	272,000	
6/28/2027	136,043	3.54%	135,957	272,000	544,000
12/28/2027	138,451	3.54%	133,549	272,000	
6/28/2028	140,902	3.54%	131,098	272,000	544,000
12/28/2028	143,396	3.54%	128,604	272,000	
6/28/2029	145,934	3.54%	126,066	272,000	544,000
12/28/2029	113,635	4.54%	158,365	272,000	
6/28/2030	116,214	4.54%	155,786	272,000	544,000
12/28/2030	118,852	4.54%	153,148	272,000	
6/28/2031	121,550	4.54%	150,450	272,000	544,000
12/28/2031	124,309	4.54%	147,691	272,000	
6/28/2032	127,131	4.54%	144,869	272,000	544,000
12/28/2032	130,017	4.54%	141,983	272,000	
6/28/2033	132,969	4.54%	139,031	272,000	544,000
12/28/2033	135,987	4.54%	136,013	272,000	
6/28/2034	139,074	4.54%	132,926	272,000	544,000
12/28/2034	142,231	4.54%	129,769	272,000	
6/28/2035	145,459	4.54%	126,541	272,000	544,000
12/28/2035	148,761	4.54%	123,239	272,000	
6/28/2036	152,138	4.54%	119,862	272,000	544,000
12/28/2036	155,592	4.54%	116,408	272,000	
6/28/2037	159,124	4.54%	112,876	272,000	544,000
12/28/2037	162,736	4.54%	109,264	272,000	
6/28/2038	166,430	4.54%	105,570	272,000	544,000
12/28/2038	170,208	4.54%	101,792	272,000	
6/28/2039	174,072	4.54%	97,928	272,000	544,000
12/28/2039	157,710	5.54%	114,677	272,387	
6/28/2040	162,078	5.54%	110,308	272,386	544,773
12/28/2040	166,568	5.54%	105,819	272,387	
6/28/2041	171,182	5.54%	101,205	272,387	544,774
12/28/2041	175,923	5.54%	96,463	272,386	

6/28/2042	180,797	5.54%	91,590	272,387	544,773
12/28/2042	185,805	5.54%	86,582	272,387	
6/28/2043	190,951	5.54%	81,435	272,386	544,773
12/28/2043	196,241	5.54%	76,146	272,387	
6/28/2044	201,677	5.54%	70,710	272,387	544,774
12/28/2044	207,263	5.54%	65,123	272,386	
6/28/2045	213,004	5.54%	59,382	272,386	544,772
12/28/2045	218,904	5.54%	53,482	272,386	
6/28/2046	224,968	5.54%	47,418	272,386	544,772
12/28/2046	231,200	5.54%	41,187	272,387	
6/28/2047	237,604	5.54%	34,782	272,386	544,773
12/28/2047	244,186	5.54%	28,201	272,387	
6/28/2048	250,950	5.54%	21,437	272,387	544,774
12/28/2048	257,901	5.54%	14,486	272,387	
6/28/2049	265,045	5.54%	7,342	272,387	544,774
	<u>\$ 9,000,002</u>		<u>7,312,830</u>	<u>16,312,832</u>	<u>8,755,200</u>

**BROWN COUNTY, INDIANA**  
**Sustainability/Revenue and Spending Plan**

**Maple Leaf Installment Purchase Agreement 2018 - Final Debt Service**

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Semi-Annual Debt Service</u>	<u>Annual Debt Service</u>
12/28/2023					
6/8/2024	\$ 47,642	3.54%	\$ 70,431	\$ 118,073	\$ 118,073
12/28/2024	48,486	3.54%	87,102	135,588	
6/28/2025	49,344	3.54%	77,533	126,877	262,465
12/28/2025	50,217	3.54%	76,660	126,877	
6/28/2026	21,106	3.54%	75,771	96,877	223,754
12/28/2026	52,011	3.54%	75,398	127,409	
6/28/2027	52,931	3.54%	74,477	127,408	254,817
12/28/2027	53,868	3.54%	73,540	127,408	
6/28/2028	54,822	3.54%	72,587	127,409	254,817
12/28/2028	55,792	3.54%	71,616	127,408	
6/28/2029	56,780	3.54%	70,629	127,409	254,817
12/28/2029	44,221	4.54%	69,624	113,845	
6/28/2030	45,225	4.54%	68,620	113,845	227,690
12/28/2030	46,251	4.54%	67,593	113,844	
6/28/2031	47,301	4.54%	66,544	113,845	227,689
12/28/2031	48,375	4.54%	65,470	113,845	
6/28/2032	49,473	4.54%	64,372	113,845	227,689
12/28/2032	50,596	4.54%	63,249	113,845	
6/28/2033	51,745	4.54%	62,100	113,845	227,690
12/28/2033	52,919	4.54%	60,926	113,845	
6/28/2034	54,120	4.54%	59,724	113,844	227,689
12/28/2034	55,349	4.54%	58,496	113,845	
6/28/2035	56,605	4.54%	57,239	113,844	227,689
12/28/2035	57,890	4.54%	55,954	113,844	
6/28/2036	59,204	4.54%	54,640	113,844	227,689
12/28/2036	60,548	4.54%	53,296	113,844	
6/28/2037	61,923	4.54%	51,922	113,845	227,689
12/28/2037	63,328	4.54%	50,516	113,844	
6/28/2038	64,766	4.54%	49,079	113,845	227,689
12/28/2038	66,236	4.54%	47,609	113,845	
6/28/2039	67,740	4.54%	46,105	113,845	227,689
12/28/2039	61,291	5.54%	44,567	105,858	
6/28/2040	62,989	5.54%	42,869	105,858	211,717
12/28/2040	64,734	5.54%	41,125	105,859	
6/28/2041	66,527	5.54%	39,332	105,859	211,717
12/28/2041	68,370	5.54%	37,489	105,859	
6/28/2042	70,264	5.54%	35,595	105,859	211,718
12/28/2042	72,210	5.54%	33,649	105,859	
6/28/2043	74,210	5.54%	31,648	105,858	211,717
12/28/2043	76,266	5.54%	29,593	105,859	
6/28/2044	78,378	5.54%	27,480	105,858	211,717
12/28/2044	80,549	5.54%	25,309	105,858	
6/28/2045	82,781	5.54%	23,078	105,859	211,717
12/28/2045	85,074	5.54%	20,785	105,859	
6/28/2046	87,430	5.54%	18,428	105,858	211,717
12/28/2046	89,852	5.54%	16,007	105,859	
6/28/2047	92,341	5.54%	13,518	105,859	211,717
12/28/2047	94,899	5.54%	10,960	105,859	
6/28/2048	97,527	5.54%	8,331	105,858	211,717
12/28/2048	100,229	5.54%	5,630	105,859	
6/28/2049	103,005	5.54%	2,853	105,858	211,717
	<u>\$ 3,255,740</u>		<u>2,239,798</u>	<u>4,280,787</u>	<u>4,280,787</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Taxable First Mortgage Refunding Bonds, Series 2021**  
Jail Lease Rental

Maximum Annual Payment:	<u>\$ 563,490</u>
Final Year of Bonds:	<u>Pay 2027</u>
Source of Payment:	<u>Property Taxes</u>
Interest Rates:	<u>0.65% - 1.70%</u>
Early Redemption:	<u>None</u>
Potential Refunding Savings:	<u>None</u>



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Taxable First Mortgage Refunding Bonds, Series 2021 - Final Debt Service**

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Semi-Annual Debt Service</u>	<u>Annual Debt Service</u>
12/31/2023					
6/30/2024	\$ 265,000	0.65%	\$ 16,838	\$ 281,838	
12/31/2024	265,000	0.85%	15,976	280,976	\$ 562,814
6/30/2025	260,000	0.85%	14,850	274,850	
12/31/2025	265,000	1.00%	13,745	278,745	553,595
6/30/2026	270,000	1.00%	12,420	282,420	
12/31/2026	270,000	1.20%	11,070	281,070	563,490
6/30/2027	270,000	1.20%	9,450	279,450	
12/31/2027	265,000	1.40%	7,830	272,830	552,280
6/30/2028	270,000	1.40%	5,975	275,975	
12/31/2028	275,000	1.55%	4,085	279,085	555,060
6/30/2029	115,000	1.55%	1,954	116,954	
12/31/2029	125,000	1.70%	1,063	126,063	243,016
	<u>\$ 2,915,000</u>		<u>115,255</u>	<u>3,030,255</u>	<u>3,030,255</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**General Obligation Bonds, Series 2021**

Maximum Annual Payment:	<u>\$ 1,021,863</u>
Final Year of Bonds:	<u>Pay 2024</u>
Source of Payment:	<u>Property Tax</u>
Interest Rates:	<u>0.90%</u>
Early Redemption:	<u>None</u>
Potential Refunding Savings:	<u>None</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**General Obligation Bonds, Series 2021 - Final Debt Service**

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Semi-Annual Debt Service</u>	<u>Annual Debt Service</u>
1/1/2024					
7/1/2024	505,000	0.90%	4,568	509,568	
1/1/2025	510,000	0.90%	2,295	512,295	\$ 1,021,863
	<u>\$ 1,015,000</u>		<u>6,863</u>	<u>1,021,863</u>	<u>1,021,863</u>

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**County Estimated Income Tax Trust Balances**  
**Total County (Held by State)**

**All Income Taxes - (as of 12/31)**

<u>Year</u>	<u>Estimated Balance</u>	<u>Percent Change</u>
2010	\$ (1,334,585)	
2011	(364,174)	72.71%
2012	(229,033)	37.11%
2013	447,899	295.56%
2014	1,076,359	140.31%
2015	1,721,287	59.92%
2016	1,194,576	-30.60%
2017	1,729,633	44.79%
2018	3,109,714	79.79%
2019	3,700,314	18.99%
2020	2,769,161	-25.16%
2021	3,151,871	13.82%
2022	4,987,572	58.24%
2023	4,887,739	-2.00%

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Historical Income Amounts**

**Personal Income**

<u>Year</u>	<u>Personal Income</u>	<u>Percent Change</u>
2009	\$ 512,253	
2010	526,670	2.81%
2011	557,445	5.84%
2012	585,403	5.02%
2013	588,876	0.59%
2014	606,451	2.98%
2015	633,771	4.50%
2016	653,102	3.05%
2017	674,388	3.26%
2018	714,290	5.92%
2019	749,315	4.90%
2020	812,467	8.43%
2021	894,391	10.08%
2022	921,811	3.07%

**Per Capita Income**

<u>Year</u>	<u>Per Capita Income</u>	<u>Percent Change</u>
2009	\$ 33,648	
2010	34,606	2.85%
2011	36,861	6.52%
2012	38,684	4.95%
2013	38,801	0.30%
2014	40,154	3.49%
2015	41,726	3.91%
2016	42,857	2.71%
2017	44,127	2.96%
2018	45,962	4.16%
2019	48,669	5.89%
2020	52,478	7.83%
2021	57,432	9.44%
2022	59,204	3.09%

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**County Historical Workforce and Unemployment**

<b>Workforce</b>		
<u>Year</u>	<u>Workforce</u>	<u>Percent Change</u>
2015	7,442	
2016	7,531	1.20%
2017	7,556	0.33%
2018	7,717	2.13%
2019	7,670	-0.61%
2020	7,584	-1.12%
2021	7,713	1.70%
2022	7,919	2.67%
2023 (1)	7,943	0.30%

<b>Unemployment Rate</b>		
<u>Year</u>	<u>Unemployment Rate</u>	<u>Percent Change</u>
2015	4.80%	
2016	4.00%	-16.67%
2017	3.40%	-15.00%
2018	3.10%	-8.82%
2019	3.00%	-3.23%
2020	6.90%	130.00%
2021	3.60%	-47.83%
2022	3.30%	-8.33%
2023 (1)	2.80%	-15.15%

<b>Unemployed Workers</b>		
<u>Year</u>	<u>Number of Unemployed</u>	<u>Percent Change</u>
2015	354	
2016	299	-15.54%
2017	255	-14.72%
2018	243	-4.71%
2019	230	-5.35%
2020	522	126.96%
2021	274	-47.51%
2022	260	-5.11%
2023 (1)	224	-0.90%

(1) 2023 are for December 2023.

**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Historical EDIT Revenue**

Unit	2020 Revenues	2021 Revenues	2022 Revenues	2023 Revenues	2024 Revenues
Brown County	\$ 859,281	\$ 924,654	\$ 854,841	\$ 993,439	\$ 1,045,647
Nashville Civil Town	68,651	76,877	74,333	83,526	83,526
Total	<u>\$ 927,932</u>	<u>\$ 1,001,531</u>	<u>\$ 929,174</u>	<u>\$ 1,076,965</u>	<u>\$ 1,129,173</u>

**BROWN COUNTY, INDIANA**  
 Sustainability/Revenue and Spending Plan  
**Property Tax Levy Growth Quotient**  
 I.C. 6-1.1-18.5-2

Step 1a: Determine calendar year Indiana non-farm personal income for each of the six years preceding the year in which a budget is adopted.

Step 1b: Calculate the annual percent change for each of the six years preceding the year in which a budget is adopted.

		Annual Indiana		Percent	Change		
		Non-Farm	Personal Income	From	To	Calculation	
Year							
0	2016	289,030.63		2015	2016		
1	2017	299,453.68		2016	2017	1.036	3.61%
2	2018	314,205.95		2017	2018	1.049	4.93%
3	2019	328,538.05		2018	2019	1.046	4.56%
4	2020	351,745.98		2019	2020	1.071	7.06%
5	2021	380,828.80		2020	2021	1.083	8.27%
6	2022	385,733.98		2021	2022	1.013	1.29%

**ESTIMATED**

Step 2: Sum the results of Step 1b. 6.297  
 Step 3: Divide the results of Step 2 by six. 1.050  
 Step 4: Determine the lesser of Step 3 or 1.06. 1.050

Property Tax Levy Growth Quotient for CY 2025: 1.040 or 4.00%



**BROWN COUNTY, INDIANA**  
Sustainability/Revenue and Spending Plan

**Cash Working Capital**

	<u>General Fund</u>	<u>EDIT</u>	<u>Highway Unrestricted</u>	<u>Public Safety</u>
2024 Budget	\$ 9,325,868	\$ 901,829	\$ 1,227,027	\$ 284,658
Days	<u>365</u>	<u>365</u>	<u>365</u>	<u>365</u>
Cost of General Fund Per Day	25,550	2,471	3,362	780
Days wanted	<u>182</u>	<u>182</u>	<u>182</u>	<u>182</u>
Cash Working Capital 182 Days	<u>\$ 4,650,159</u>	<u>\$ 449,679</u>	<u>\$ 611,833</u>	<u>\$ 141,939</u>
Cash Balance 12/31/2023	\$ 2,058,413	\$ 2,127,847	\$ 1,821,248	\$ 353,513
Cost Per Day	<u>25,550</u>	<u>2,471</u>	<u>3,362</u>	<u>780</u>
Days Available	<u>\$ 81</u>	<u>\$ 861</u>	<u>\$ 542</u>	<u>\$ 453</u>
Minimum Number of Days	<u>\$ 100.00</u>	<u>\$ 100.00</u>	<u>\$ 100.00</u>	<u>\$ 100.00</u>
Min. Balance Fund	<u>\$ 2,555,032</u>	<u>\$ 247,077</u>	<u>\$ 336,172</u>	<u>\$ 77,988</u>