



LONG-TERM FINANCE PLANNING COMMITTEE

Monroe County Courthouse, Room 306
100 W Kirkwood Avenue
Bloomington, Indiana 47404
Office: 812-349-7312
CouncilOffice@co.monroe.in.us

Trent Deckard
Marty Hawk
Geoff McKim

LONG-TERM FINANCE PLANNING COMMITTEE Friday, April 26, 2024 at 10:00am HR-Council Conference Room and Teams Connection

[Click here to join the meeting](#)

Meeting ID: 230 044 504 725

Passcode: U4EgfQ

- The public's video feed will be turned off by the Technical Services Department meeting administrator.
- The public will be able to listen and record.
- The public should raise their hand if they wish to speak during the public comment period.

* * * * *

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1. CALL TO ORDER

2. ADOPTION OF AGENDA

3. REVIEW OF SUSTAINABILITY REVENUE SPENDING PLAN WITH FINANCIAL SERVICES GROUP (FSG)

4. DISCUSSION OF TARGET FUND RESOLUTION AND RAINY-DAY FUND USE POLICY

5. OTHER ITEMS

6. APPROVAL OF SUMMARY MINUTES AS PRESENTED

-March 1, 2024

7. ADJOURNMENT

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

April 24, 2024

DRAFT: THIS DOCUMENT IS FOR PLANNING PURPOSES ONLY.



COMMENTS AND RECOMMENDATIONS TO MONROE COUNTY SUSTAINABILITY/REVENUE AND SPENDING PLAN

April 24, 2024

Attached is our updated Sustainability/Revenue and Spending Plan for Monroe County, Indiana (the “County”). This Sustainability Analysis is updated at least 3 times per year and 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:

2025 budget to discuss:

- Wage increases – full implementation of wage study
- Future changes in staffing needs.
- Future Interest revenue to the County

- LIT revenue fluctuations and City of Bloomington Annexation impacts
- Uses of ARP money
- Review Correctional Facilities LIT and future uses of EDIT

County Financial Observations

1. LIT Special Purpose Juvenile balance increased in 2024 to \$5,877,568 at the end of 2023. The county lowered this income tax rate from .0950 to .0850 for 2024, and should continue to monitor this LIT rate.
2. The County should continue to maintain a strong Rainy-Day Fund, with a balance of over \$7,697,601 at the end of 2023, estimated to be \$6,272,488 in 2024.
3. Assessed value in the County has increased for taxes payable in 2018 by 2.06%, 3.77% for 2019, 3.84% for 2020, 6.69% for 2021, 6.05% for 2022, 17.99% for 2023 and 1.74 % for Pay 2024.
4. General Fund balance increased by over \$9,000,000 from 2019 to 2023. The balance is over \$25,000,000 and will help buffer the County, going forward in these times of increasing costs.

5. 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-way's in the County. The County should use the Restricted Fund first when possible.
6. The County has maintained a good balance in the 4700 Self-Insurance Fund, and will need to continue to be cautious with this fund.
7. The Public Safety portion of LIT was reduced by 15.3% in 2022 as revenue is shifted to the PSAP LIT Fund. The County should review this allocation in the future and work with the city of Bloomington on equitable sharing.
8. E911 General Fund #1222 must be reviewed on an annual basis.
9. ARPA Fund balance is \$22,551,896 as of 12/31/2023. The County must obligate the full amount by 12/31/2024.

Recommendations

1. The County should continue to brainstorm and investigate uses of the ARP monies. Possible uses include offsetting revenue loss, supporting public health.
2. The county should annually review the allocation of its maximum property tax levy including a review of future Cumulative Bridge expenses and reduce property tax levy if possible and move to General Fund. The Health Fund, Aviation Fund and Election Fund allocations of the County's maximum levy must also be reviewed annually.
3. FSG Corp. recommends the County close unused Funds. See proposed list.
4. This analysis assumes the County continues to issue one-year G.O. Bonds for capital improvements.
5. The County will need to review expected 2025 LIT revenues and cash balances before determining the size of employee raises in 2025.
6. Create or update target fund balance resolution, debt management policy and investment policy.

General Points

1. The City of Bloomington is annexing a large portion of the County (subject to the suit in Court), effective in 2024 for taxes payable in 2025. This will reduce the County's share of LIT beginning in 2026. The annexation will also increase circuit breaker impacts in 2025. The County will see an estimated reduction of \$1,400,000 in the County share of local income taxes as a result of the annexation starting in 2026.

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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MONROE 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:

	2025	2026	2027
Property Taxes	4.00%	5.00%	4.50%
FIT	-5.00%	0.00%	0.00%
Vehicle Excise	-5.00%	0.00%	0.00%
Income Tax	5.00%	-5.00%	2.00%
CVET	-5.00%	0.00%	0.00%
Excise Surtax/Wheel Tax	-5.00%	0.00%	2.00%
Highway Distribution	-15.00%	0.00%	2.00%
LRS Distribution	-15.00%	0.00%	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%
Cable/Franchise Fees	-15.00%	-1.00%	-1.00%
Inheritance Tax	0.00%	0.00%	0.00%
Riverboat	0.00%	0.00%	0.00%
Food & Beverage	-20.00%	5.00%	5.00%
Interest on Investments	5.00%	N/A	5.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	2.00%	2.00%	2.00%

Note: Revenues are expected to decrease beginning in 2025 as a result of the City of Bloomington annexation.

	2025	2026	2027
PERF	11.50%	11.50%	11.50%
FICA	7.65%	7.65%	7.65%

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

	2025	2026	2027
Payroll Increase	3.20%	4.00%	4.00%
Juvenile Secure Detention	2.00%	3.00%	3.00%
Capital Outlays	10.00%	0.00%	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%	10.00%	10.00%
Group Insurance	5.00%	7.00%	7.00%
Concrete Bridges	10.00%	10.00%	10.00%
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	5.00%	3.00%	3.00%
Sheriff Retirement	6.00%	5.50%	5.50%

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".

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of General Fund #1000

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 12,153,406	\$ 16,245,871	\$ 17,946,452	\$ 20,848,694	\$ 22,637,858	\$ 25,552,428	\$ 24,771,327	\$ 24,007,307	\$ 17,673,849
Less prior year encumbrances									
TOTAL REVENUE	\$ 38,862,317	\$ 43,433,712	\$ 41,738,023	\$ 41,174,893	\$ 46,311,458	\$ 47,939,880	\$ 49,840,862	\$ 46,399,923	\$ 47,906,537
APPROPRIATIONS									
General County	\$ 1,004,325	\$ 5,546,654	\$ 400,259	\$ 290,403	\$ 466,241	\$ -	\$ -	\$ -	\$ -
Clerk	1,847,517	1,941,425	1,930,446	1,885,635	1,866,117	2,452,270	2,541,669	2,652,998	2,769,550
Auditor	807,709	958,742	962,316	1,051,924	1,213,929	1,324,195	1,371,773	1,430,333	1,491,548
Treasurer	441,433	459,840	455,400	535,904	534,893	588,121	607,921	631,666	656,344
Recorder	302,630	311,502	302,334	325,199	363,066	311,455	322,419	337,062	352,412
Sheriff	4,025,647	4,273,307	4,534,802	4,916,848	5,442,543	6,442,456	6,694,468	7,010,161	7,342,189
Surveyor	124,825	104,747	100,344	115,070	156,717	319,084	330,150	344,409	293,425
Coroner	287,882	330,383	352,325	389,270	373,921	494,782	516,359	534,180	552,644
Assessor	723,345	773,437	780,721	856,836	893,596	976,568	1,010,700	1,056,172	1,103,815
Prosecuting Attorney	2,120,988	2,168,560	2,226,757	2,333,796	2,455,613	2,923,128	3,027,034	3,160,279	3,299,766
Co. Extension Services	248,468	238,647	234,416	257,710	277,587	387,311	404,390	418,951	434,076
Veterans Services	123,462	124,766	120,534	133,527	144,473	158,915	164,544	171,873	179,549
Co. Council	445,323	457,236	566,446	567,979	670,171	731,187	761,412	792,541	825,076
Co. Commissioners	3,148,041	3,338,515	3,532,447	3,666,715	3,907,758	4,036,922	4,227,214	4,364,814	4,507,098
Co. Commissioners COVID	-	408,516	1,571,008	-	-	-	-	-	-
Plan Commission	577,790	671,096	662,162	657,451	761,480	865,199	894,768	933,768	974,557
Tech Services	290,462	360,078	422,481	417,411	408,115	550,208	573,869	594,326	615,559
County Buildings	1,690,219	1,883,003	1,943,479	2,247,642	2,328,264	2,336,231	2,452,187	2,557,716	2,668,045
Courts	3,306,422	3,260,487	3,315,269	3,649,141	3,990,899	4,527,731	4,697,812	4,894,564	5,100,158
Probation	2,400,712	2,479,975	2,485,648	2,570,859	2,720,206	2,943,422	3,044,112	3,177,086	3,316,164
Public Defender	1,248,681	1,316,636	1,348,489	1,476,681	1,612,130	1,860,731	1,925,785	2,006,771	2,091,332
Legal	547,858	713,872	659,514	760,367	770,806	766,947	793,637	827,233	862,322
Fleet Maintenance	140,146	38,780	72,252	94,111	101,336	116,188	120,686	125,446	130,407
Weights & Measures	66,302	68,739	68,375	76,118	82,363	90,978	94,359	98,588	103,025
Human Resources	76,844	127,643	320,502	277,350	231,777	337,298	349,884	364,386	379,529

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

	ACTUAL					BUDGET	PROJECTED			
	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Building Department	\$ 637,780	\$ 628,794	\$ 603,731	\$ 576,270	\$ 609,208	\$ 797,179	\$ 826,216	\$ 863,342	\$ 902,279	
Emergency Management	165,399	170,571	159,289	160,964	244,254	234,247	243,349	254,521	265,118	
Jail	5,263,362	5,807,878	5,616,627	5,877,800	7,336,011	8,230,648	8,536,104	8,889,027	9,257,811	
Animal Control	449,657	286,987	644,469	472,639	489,143	648,801	679,792	703,803	728,809	
Child Support	1,095,923	1,167,788	1,131,670	1,217,536	1,226,512	1,454,421	1,505,628	1,571,925	1,641,320	
Parks and Recreation	1,047,497	1,196,911	1,188,718	1,422,404	1,608,379	1,700,603	1,767,199	1,842,415	1,921,154	
Fairgrounds	113,203	117,615	122,555	104,172	109,380	113,755	119,443	123,026	126,717	
Circuit Breaker (Memo Only)	-	-	-	-	-	-	-	-	-	
TOTAL	\$ 34,769,852	\$ 41,733,131	\$ 38,835,781	\$ 39,385,730	\$ 43,396,888	\$ 48,720,981	\$ 50,604,883	\$ 52,733,381	\$ 54,891,796	
TOTAL SPENDABLE APPROP.	\$ 34,769,852	\$ 41,733,131	\$ 38,835,781	\$ 39,385,730	\$ 43,396,888	\$ 48,720,981	\$ 50,604,883	\$ 52,733,381	\$ 54,891,796	
Assumed Spend Down Level						\$ 46,772,142	\$ 48,580,688	\$ 50,624,046	\$ 52,696,124	
ENDING BALANCE	\$ 16,245,871	\$ 17,946,452	\$ 20,848,694	\$ 22,637,858	\$ 25,552,428	\$ 24,771,327	\$ 24,007,307	\$ 17,673,849	\$ 10,688,590	
Ending Balance w/Spend Down						\$ 26,720,167	\$ 26,031,502	\$ 19,783,184	\$ 12,884,262	
Per Fund Report	\$ 16,245,871	\$ 17,946,452	\$ 20,848,694	\$ 22,637,858	\$ 25,552,428					
Difference	\$ -	\$ -	\$ -	\$ -	\$ -			Assumed Actual Spend Down %	96%	
Minimum Fund Balance @ 20%	\$ 7,772,463	\$ 8,686,742	\$ 8,347,605	\$ 8,234,979	\$ 9,262,292	\$ 9,587,976	\$ 9,968,172	\$ 9,279,985	\$ 9,581,307	
Budget	\$ 36,435,560	\$ 39,381,816	\$ 40,284,822	\$ 41,680,747	\$ 45,154,402					
% Spent of Budget	95%	106%	96%	94%	96%					

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Estimated	Estimated	Estimated	Estimated		
0010	Property Tax	\$ 17,971,759	\$ 18,489,218	\$ 20,006,288	\$ 19,428,053	\$ 20,084,870	\$ 21,166,097	4.00%	\$ 22,612,741	5.00%	\$ 23,743,378	4.50%	\$ 24,811,830
	Circuit Breaker Impacts	(253,186)	(262,797)	(253,342)	(292,398)	(175,438)	(121,006)	N/A	(205,710)	N/A	(226,281)	N/A	(248,909)
0050	In Lieu of Taxes	72,725	77,429	80,113	83,996	87,509	89,000	0.00%	89,000	0.00%	89,000	0.00%	89,000
0330	Demand Fees	3,974	6,501	2,737	2,044	2,115	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
0340	County Tax Sales Cost	27,286	48,475	20,350	15,925	22,550	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000
0532	National Forestry	-	-	-	-	75	-	2.00%	-	-	-	-	-
0801	Fish & Wildlife Refuge	255	221	208	206	230	210	2.00%	214	2.00%	218	2.00%	223
0830	Tax Refund	594,062	183,567	57,155	138,955	-	-	2.00%	-	-	-	-	-
0850	Bad Check/Copies	980	700	362	193	175	-	0.00%	-	0.00%	-	0.00%	-
0851	Indirect Cost Recovery	138,172	218,302	236,342	144,801	64,648	100,000	2.00%	102,000	2.00%	104,040	2.00%	106,121
0852	NSF Retrned Check Fee (TR)	1,960	1,440	1,400	1,720	1,240	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
0890	Refunds & Reimbursements	-	-	-	-	101,510	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000
0891	Reimburse-Parent Aid	-	200	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
0894	Reimburse-Field Examiner	116,244	4,411	190,782	66,185	183,780	65,000	2.00%	66,300	2.00%	67,626	2.00%	68,979
0903	Reimburse-Liability Insurance	22,761	4,083	20,119	6,010	-	-	2.00%	-	2.00%	-	2.00%	-
0990	Misc. Revenue	7,711	61	4,639	-	-	-	2.00%	-	2.00%	-	2.00%	-
2019	EMGT Salary Reimbursement	46,263	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2109	ATC Excise Tax Dist	8,052	5,709	11,468	5,742	7,244	7,000	2.00%	7,140	2.00%	7,283	2.00%	7,428
2110	Casino/Riverboat Dist	302,078	302,079	301,722	302,284	301,928	301,928	0.00%	301,928	0.00%	301,928	0.00%	301,928
2112	FIT	99,150	107,653	107,850	137,850	144,677	125,000	-5.00%	118,750	0.00%	118,750	0.00%	118,750
2114	Vehicle/Aircraft Excise Tax Dist	1,256,738	1,303,652	1,302,686	1,191,921	1,095,822	1,100,000	-5.00%	1,045,000	0.00%	1,045,000	0.00%	1,045,000
2128	Inheritance Tax	287	46	71	-	-	-	0.00%	-	0.00%	-	0.00%	-
2134	Fed Grant/Disbursement Other	965,981	1,031,562	1,011,843	841,917	1,001,814	1,000,000	N/A	1,000,000	N/A	1,000,000	N/A	1,000,000
2135	CVET	93,061	88,496	93,870	90,122	94,062	95,000	-5.00%	90,250	0.00%	90,250	0.00%	90,250
2138	LIT Certified Shares	12,574,517	13,280,519	14,524,171	13,366,875	15,098,427	15,677,764	5.00%	16,461,652	-5.00%	15,638,570	2.00%	15,951,341
	Supplemental LIT	936,631	1,447,488	1,064,650	1,388,305	465,138	500,000	N/A	-	N/A	-	N/A	-
2154	State Grant Disbursement - Other	21,857	21,857	21,857	21,857	21,857	21,857	0.00%	21,857	0.00%	21,857	0.00%	21,857
2203	Plan/Zone/Bldg Permits/Fees	914,291	825,647	768,677	1,051,400	541,241	700,000	2.00%	714,000	2.00%	728,280	2.00%	742,846
2320	State/ local Reimb for Service	-	23,438	66,075	66,375	34,988	50,000	2.00%	51,000	2.00%	52,020	2.00%	53,060
2321	YSB Per Diems	-	-	-	127,932	815,064	125,000	2.00%	127,500	2.00%	130,050	2.00%	132,651
2401	County Auditor Services	21	17	1	2	-	-	2.00%	-	2.00%	-	2.00%	-
2402	County Recorder Services	265,625	340,517	373,653	264,591	193,836	230,200	2.00%	234,600	2.00%	239,292	2.00%	244,078
2403	Sheriff Services	188,923	76,732	105,007	99,945	129,265	130,000	2.00%	132,600	2.00%	135,252	2.00%	137,957
2404	County Treasurer Services	4,641	3,874	5,296	3,853	4,665	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
2410	Rental of Shower Building	-	288,488	379,192	258,691	277,711	300,000	2.00%	306,000	2.00%	312,120	2.00%	318,362
2413	Rental of Property	6	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2414	Fed/St/Loc Reimburse for Services	288,490	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2415	Reimbursement- F6 Felony Housing	-	56,530	56,530	56,530	56,530	56,530	0.00%	56,530	0.00%	56,530	0.00%	56,530
2420	Sewage Fees	2,066	1,605	3,278	3,705	3,025	3,000	2.00%	3,060	2.00%	3,121	2.00%	3,184
2502	Court Costs & Fees	208,616	148,488	158,825	168,256	172,826	175,000	2.00%	178,500	2.00%	182,070	2.00%	185,711
2503	Other Fines and Forfeitures	1,850	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2504	Judgement Fees - CoGen	7,900	6,945	5,791	16,987	12,093	12,000	2.00%	12,240	2.00%	12,485	2.00%	12,734
2505	Other Court & Clerk Receipts	53,848	35,427	29,689	22,947	22,000	230,000	2.00%	234,600	2.00%	239,292	2.00%	244,078
2506	Solid Waste Ord. Violation	-	106	503	-	350	-	2.00%	-	2.00%	-	2.00%	-
2507	Health Ord. Violation	-	700	2,000	1,520	1,350	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
2508	Planning Ord. Violation	-	-	300	750	1,250	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
2851	Indirect Cost Recovery	75,150	500	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2900	County Surplus Sale Revenue	-	-	-	16,016	50,500	20,000	2.00%	20,400	2.00%	20,808	2.00%	21,224
2902	Earnings on Investments/Deposits	1,341,333	573,692	179,576	273,462	5,236,736	5,500,000	5.00%	5,775,000	N/A	2,000,000	5.00%	2,100,000
2903	Proceeds from Tax Ant Warrants	-	-	42	-	-	-	2.00%	-	2.00%	-	2.00%	-
2906	Refunds & Reimbursements	51,079	44,464	137,214	92,562	77,093	90,000	2.00%	91,800	2.00%	93,636	2.00%	95,509
2908	Donations, Gifts and Bequeths	-	-	4,860	-	-	-	2.00%	-	2.00%	-	2.00%	-
2913	Other Receipts	41,526	135,377	282,194	34,980	64,118	60,000	2.00%	61,200	2.00%	62,424	2.00%	63,672
2915	TRECS Refunds	10,354	1,898	2,103	2,030	-	-	2.00%	-	2.00%	-	2.00%	-
2916	Reimburse - Municipal Election	-	-	190	-	-	-	2.00%	-	2.00%	-	2.00%	-
2917	Returned Direct Deposits	-	-	3,210	1,469	3,619	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
2919	Sheriff Held Funds	-	-	-	-	405	-	2.00%	-	2.00%	-	2.00%	-
2921	Sheriff Unclaimed Funds	-	-	-	-	631	-	0.00%	-	0.00%	-	2.00%	-
2922	PCB Settlement Funds	-	-	-	-	27,414	-	0.00%	-	2.00%	-	2.00%	-
9322	941 Taxes	-	56	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
50000	Misc. Revenue	21,399	766	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6567	06567 Innkeeper	-	-	-	2,348	-	-	0.00%	-	0.00%	-	0.00%	-
0992	Transfer Funds into Fund	375,389	4,505,999	356,655	1,659,123	-	-	0.00%	-	0.00%	-	0.00%	-
0000	Unappropriated Expense	490	1,575	1,679	28	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	\$ 38,862,317	\$ 43,433,712	\$ 41,738,023	\$ 41,174,893	\$ 46,311,458	\$ 47,939,880		\$ 49,840,862		\$ 46,399,923		\$ 47,906,537
	Per Revenue Report	\$ 38,862,317	\$ 43,433,712	\$ 41,738,023	\$ 41,174,893	\$ 46,311,458							
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -							

Note: \$600,000 of levy has been returned to the General Fund from the Election Fund in 2025 3

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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

Department 000 - County General Unapp

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30028	Training/Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
32750	Interest Payment	30,045	2,543	2,536	7,064	2,591	-	5.00%	-	3.00%	-	3.00%	-
39920	Tax Refunds	564,201	68,636	54,619	131,891	98,919	-	5.00%	-	3.00%	-	3.00%	-
39990	Exam of Records	119,050	4,411	263,763	65,267	323,140	-	5.00%	-	3.00%	-	3.00%	-
50000	Unappropriated Expense	290,589	44,185	79,341	86,181	41,590	-	N/A	-	N/A	-	N/A	-
50001	Tax Sale	440	1,082	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
60100	Transfer Out	-	5,425,797	-	-	-	-	N/A	-	N/A	-	N/A	-
	Subtotal	<u>\$ 1,004,325</u>	<u>\$ 5,546,654</u>	<u>\$ 400,259</u>	<u>\$ 290,403</u>	<u>\$ 466,241</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 1,004,325</u>	<u>\$ 5,546,654</u>	<u>\$ 400,259</u>	<u>\$ 290,403</u>	<u>\$ 466,241</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Expense Report	<u>\$ 1,004,325</u>	<u>\$ 5,546,654</u>	<u>\$ 400,259</u>	<u>\$ 290,403</u>	<u>\$ 466,241</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 001 - Clerk

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Estimated	Estimated	Estimated	Estimated		
10002	Assistant Property Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
10003	County Financial Director	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10008	Criminal Case Manager	35,936	36,815	37,055	38,002	32,913	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10009	Traffic Clerk	26,346	29,786	31,964	34,726	17,382	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10010	Basement/Offsite Records Clerk	32,076	33,982	34,453	38,002	39,913	43,298	3.20%	44,684	4.00%	46,471	4.00%	48,330
10011	Deputy 1	-	-	-	32,427	-	-	3.20%	-	4.00%	-	4.00%	-
10125	Historical Records Clerk B	32,076	34,461	33,250	-	35,646	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10012	Election Training Specialist	34,615	36,609	36,732	22,422	28,921	42,971	3.20%	44,346	4.00%	46,120	4.00%	47,965
10013	Deputy 2	-	-	-	39,476	-	-	3.20%	-	4.00%	-	4.00%	-
10126	Adoptions/Juvenile Case Mgr	33,482	35,438	35,162	-	41,441	46,210	3.20%	47,689	4.00%	49,596	4.00%	51,580
10014	Accounting Manager	29,589	32,508	32,724	36,546	38,366	41,624	3.20%	42,956	4.00%	44,674	4.00%	46,461
10015	Accounting Manager	32,319	34,700	34,453	38,002	39,913	43,298	3.20%	44,684	4.00%	46,471	4.00%	48,330
10016	Accounts Payable Administrator	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10017	Econ Development Coordinator	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10031	Deputy 3	-	-	-	38,002	-	-	3.20%	-	4.00%	-	4.00%	-
10032	Deputy 4	-	-	-	39,277	-	-	3.20%	-	4.00%	-	4.00%	-
10033	Deputy 5	-	-	-	31,273	-	-	3.20%	-	4.00%	-	4.00%	-
10035	Deputy 7	-	-	-	34,726	-	-	3.20%	-	4.00%	-	4.00%	-
10036	Deputy 8	-	-	-	31,789	-	-	3.20%	-	4.00%	-	4.00%	-
10037	Deputy 9	-	-	-	37,666	-	-	3.20%	-	4.00%	-	4.00%	-
10038	Civil/CHINS Case Manager	-	-	-	-	-	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10039	Deputy 10	-	-	-	36,546	-	-	3.20%	-	4.00%	-	4.00%	-
10040	Deputy 11	-	-	-	36,546	-	-	3.20%	-	4.00%	-	4.00%	-
10041	Deputy 12	-	-	-	34,726	-	-	3.20%	-	4.00%	-	4.00%	-
10046	Deputy 14	-	-	-	32,524	-	-	3.20%	-	4.00%	-	4.00%	-
10047	Deputy 15	-	-	-	34,435	-	-	3.20%	-	4.00%	-	4.00%	-
10048	Deputy 16	-	-	-	37,386	-	-	3.20%	-	4.00%	-	4.00%	-
10049	Phones Clerk	-	-	-	-	-	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10051	Small Claims Case Manager	-	-	-	-	-	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10052	Civil/Probate Case Manager	-	-	-	-	-	41,624	3.20%	42,956	4.00%	44,674	4.00%	46,461
10054	Front Counter Clerk	-	-	-	-	-	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10060	Records Clerk	-	-	-	-	-	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10127	Records Clerk	32,509	34,700	32,995	-	38,048	44,954	3.20%	46,393	4.00%	48,248	4.00%	50,178
10128	Civil/Family Law Case Mgr	32,779	34,700	34,453	-	30,480	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10129	Cashier Clerk	29,913	30,373	32,018	-	23,915	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10034	Deputy 6	-	-	-	-	-	-	3.00%	-	2.00%	-	2.00%	-
10130	Cashier Clerk	27,817	31,376	32,554	-	29,026	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10131	Child Support Case Mgr	32,779	35,383	35,291	-	33,136	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10132	Mail Clerk	32,076	34,301	34,453	-	38,366	41,624	3.20%	42,956	4.00%	44,674	4.00%	46,461
10038	Civil/CHINS Case Mgr	29,734	31,322	31,856	34,311	32,069	-	3.20%	-	4.00%	-	4.00%	-
10133	Criminal Case Manager	28,945	32,454	32,341	-	27,662	43,298	3.20%	44,684	4.00%	46,471	4.00%	48,330
10134	Historical Records Clerk A	30,075	32,508	33,014	-	37,770	41,624	3.20%	42,956	4.00%	44,674	4.00%	46,461
10135	Protection Order Case Mgr	31,149	31,430	32,234	-	38,219	41,624	3.20%	42,956	4.00%	44,674	4.00%	46,461
10136	Traffic Clerk	29,064	19,956	19,475	-	41,441	44,954	3.20%	46,393	4.00%	48,248	4.00%	50,178
10137	Small Claims Case Manager	34,497	36,609	36,291	-	30,567	39,549	3.20%	40,815	4.00%	42,447	4.00%	44,145
10138	Front Counter Clerk	30,670	33,818	33,761	-	39,913	43,298	3.20%	44,684	4.00%	46,471	4.00%	48,330
10049	Phones Clerk	25,554	24,762	28,997	33,594	19,548	-	3.20%	-	4.00%	-	4.00%	-
10051	Small Claims Case Manager	28,210	30,470	32,341	27,030	31,249	-	3.20%	-	4.00%	-	4.00%	-
10052	Civil/Probate Case Manager	29,885	32,508	31,796	34,134	35,463	-	3.20%	-	4.00%	-	4.00%	-
10054	Front Counter Clerk	29,913	32,508	33,051	30,576	30,406	-	3.20%	-	4.00%	-	4.00%	-
10060	Records Clerk	30,940	33,982	33,761	36,546	27,962	-	3.20%	-	4.00%	-	4.00%	-
	Subtotal	\$ 802,948	\$ 847,460	\$ 856,474	\$ 900,684	\$ 859,734	\$ 1,074,538		\$ 1,108,923		\$ 1,153,280		\$ 1,199,411

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10061	Training Specialist	-	-	-	46,220	-	-	3.20%	-	4.00%	-	4.00%	-
10139	Clerk's Administrator	40,755	42,982	42,722	-	47,657	54,673	3.20%	56,423	4.00%	58,679	4.00%	61,027
11000	Elected Official	62,700	65,806	64,411	68,869	70,459	70,516	3.20%	72,773	4.00%	75,683	4.00%	78,711
11002	Administrative Assistant	-	-	-	39,895	-	-	3.20%	-	4.00%	-	4.00%	-
11014	Executive Assistant	34,846	36,378	36,291	-	43,371	47,047	3.20%	48,553	4.00%	50,495	4.00%	52,514
12000	Chief Deputy	55,015	57,796	56,693	62,135	45,157	63,465	3.20%	65,496	4.00%	68,116	4.00%	70,840
16000	Financial Director	39,326	41,504	41,005	47,975	50,378	56,766	3.20%	58,583	4.00%	60,926	4.00%	63,363
17101	Overtime	5,522	11,391	1,284	9,757	14,244	15,000	3.20%	15,480	4.00%	16,099	4.00%	16,743
17601	Longevity	13,200	14,200	15,600	14,400	12,000	13,800	3.20%	14,242	4.00%	14,811	4.00%	15,404
17801	Part-Time	80,761	73,461	72,810	31,947	61,695	136,000	3.20%	140,352	4.00%	145,966	4.00%	151,805
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	316,200	325,500	325,500	341,000	372,000	381,796	5.00%	400,886	7.00%	428,948	7.00%	458,974
18101	FICA	80,634	85,498	85,029	88,636	88,089	117,184	3.20%	120,934	4.00%	125,771	4.00%	130,802
18501	Comp Time Payout	-	-	-	-	230	-	3.20%	-	4.00%	-	4.00%	-
18201	PERF	147,838	156,672	156,042	166,681	159,552	196,245	3.20%	202,525	4.00%	210,626	4.00%	219,051
Personal Services	Subtotal	\$ 876,797	\$ 911,192	\$ 897,387	\$ 917,515	\$ 964,830	\$ 1,152,492		\$ 1,196,244		\$ 1,256,120		\$ 1,319,234
Department 001 - Clerk													
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
20001	Office Supplies	\$ 16,974	\$ 27,936	\$ 17,664	\$ 12,194	\$ 9,369	\$ 35,000	5.00%	\$ 36,750	3.00%	\$ 37,853	3.00%	\$ 38,988
20030	Binders and Forms	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Supplies	Subtotal	\$ 16,974	\$ 27,936	\$ 17,664	\$ 12,194	\$ 9,369	\$ 35,000		\$ 36,750		\$ 37,853		\$ 38,988
30003	Printing & Subscriptions	\$ 5,423	\$ 12,155	\$ 4,347	\$ 2,896	\$ 6,008	\$ 15,000	5.00%	\$ 15,750	3.00%	\$ 16,223	3.00%	\$ 16,709
30004	Repairs - Equip/Vehicle	-	-	-	443	-	2,600	5.00%	2,730	3.00%	2,812	3.00%	2,896
30006	Contractual	91,033	91,082	107,000	13,020	19,485	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
30008	Bank Service Fees	1,875	1,640	1,420	1,200	1,200	2,640	5.00%	2,772	3.00%	2,855	3.00%	2,941
30028	Training / Travel	2,808	198	368	241	2,471	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30800	Postage	49,658	49,762	45,785	30,726	3,019	65,000	5.00%	68,250	3.00%	70,298	3.00%	72,406
Other Services/Charges	Subtotal	\$ 150,798	\$ 154,837	\$ 158,921	\$ 48,526	\$ 32,184	\$ 190,240		\$ 199,752		\$ 205,745		\$ 211,917
40002	Furniture	\$ -	\$ -	\$ -	\$ 6,716	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
Capital Outlays	Subtotal	\$ -	\$ -	\$ -	\$ 6,716	\$ -	\$ -		\$ -		\$ -		\$ -
Total		\$ 1,847,517	\$ 1,941,425	\$ 1,930,446	\$ 1,885,635	\$ 1,866,117	\$ 2,452,270		\$ 2,541,669		\$ 2,652,998		\$ 2,769,550
Per Expense Report		\$ 1,847,517	\$ 1,941,425	\$ 1,930,446	\$ 1,885,635	\$ 1,866,117	\$ 2,452,270						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 002 - Auditor

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10002	Assistant Property Director	\$ 29,643	\$ 30,100	\$ 44,496	\$ 47,733	\$ 50,397	\$ 56,764	3.20%	\$ 58,580	4.00%	\$ 60,924	4.00%	\$ 63,361
10003	County Financial Director	54,100	58,034	53,894	62,067	65,166	70,700	3.20%	72,962	4.00%	75,881	4.00%	78,916
10016	Accounts Payable Administrator	45,468	49,700	49,546	54,829	57,108	62,484	3.20%	64,483	4.00%	67,063	4.00%	69,745
10017	Econ Development Coordinator	27,238	34,353	42,444	48,412	55,742	64,709	3.20%	66,780	4.00%	69,451	4.00%	72,229
10018	Property Transfer Coordinator	25,112	19,863	26,680	28,392	59,638	64,709	3.20%	66,780	4.00%	69,451	4.00%	72,229
10019	Property Director	52,926	58,946	57,949	64,686	65,166	70,700	3.20%	72,962	4.00%	75,881	4.00%	78,916
10020	General Ledger Manager	32,623	50,220	49,546	56,379	60,000	62,837	3.20%	64,848	4.00%	67,442	4.00%	70,139
10022	Council Administrator	29,616	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10024	Payroll Administrator	48,101	23,050	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10044	Audit Coordinator	32,926	30,654	38,748	43,309	44,538	57,076	3.20%	58,902	4.00%	61,259	4.00%	63,709
11000	Elected Official	62,700	65,806	64,411	68,869	70,459	76,510	3.20%	78,958	4.00%	82,117	4.00%	85,401
11001	Admin Asst. Commissioners	-	-	-	-	54,330	60,258	3.20%	62,186	4.00%	64,674	4.00%	67,261
11002	Administrative Asst - Comissioner:	33,482	35,438	43,243	51,730	-	-	3.20%	-	4.00%	-	4.00%	-
11013	Administrative Asst-Council	2,796	20,138	36,453	35,226	37,758	50,212	3.20%	51,819	4.00%	53,892	4.00%	56,047
11017	Asst. Co Financial Director	-	-	-	-	44,870	61,298	3.20%	63,260	4.00%	65,790	4.00%	68,422
12000	Chief Deputy	50,365	53,796	55,146	62,135	63,463	68,859	3.20%	71,062	4.00%	73,905	4.00%	76,861
16800	Transitional Temp Training Pos	-	-	-	-	4,149	-	3.20%	-	4.00%	-	4.00%	-
17101	Overtime	693	1,471	-	554	-	2,500	3.20%	2,580	4.00%	2,683	4.00%	2,791
17601	Longevity	5,800	5,800	6,400	7,000	9,000	9,300	3.20%	9,598	4.00%	9,982	4.00%	10,381
17794	Clerk for Commiss/Council Supp	-	-	-	-	4,808	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17801	Part-Time	10,241	35,189	-	9,427	10,265	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	127,500	128,625	120,750	126,500	156,000	160,108	5.00%	168,113	7.00%	179,881	7.00%	192,473
18101	FICA	38,489	40,485	40,903	46,116	54,089	65,325	3.20%	67,415	4.00%	70,112	4.00%	72,916
18501	Comp Time Payout	-	-	-	-	487	-	3.20%	-	4.00%	-	4.00%	-
18201	PERF	74,992	75,756	80,014	88,560	103,523	115,846	3.20%	119,553	4.00%	124,335	4.00%	129,309
Personal Services	Subtotal	\$ 784,810	\$ 817,422	\$ 810,621	\$ 901,924	\$ 1,070,957	\$ 1,195,195		\$ 1,236,323		\$ 1,290,820		\$ 1,347,849
20003	Printing / Copy Supplies	\$ 2,828	\$ 3,723	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
Supplies	Subtotal	\$ 2,828	\$ 3,723	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
30005	Dues	\$ 1,000	\$ 1,035	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
30006	Contractual	8,225	131,775	151,695	150,000	139,973	125,000	5.00%	131,250	3.00%	135,188	3.00%	139,243
30800	Postage	-	-	-	-	3,000	4,000	5.00%	4,200	3.00%	4,326	3.00%	4,456
30028	Training / Travel	2,300	398	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32005	Legal Notices	8,545	4,388	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	\$ 20,070	\$ 137,596	\$ 151,695	\$ 150,000	\$ 142,973	\$ 129,000		\$ 135,450		\$ 139,514		\$ 143,699
	Total	\$ 807,709	\$ 958,742	\$ 962,316	\$ 1,051,924	\$ 1,213,929	\$ 1,324,195		\$ 1,371,773		\$ 1,430,333		\$ 1,491,548
	Per Expense Report	\$ 807,709	\$ 958,742	\$ 962,316	\$ 1,051,924	\$ 1,213,929	\$ 1,324,195						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 003 - County Treasurer

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Growth Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
11000	Elected Official	\$ 59,425	\$ 62,404	\$ 61,135	\$ 66,944	\$ 70,387	\$ 76,510	3.20%	\$ 78,958	4.00%	\$ 82,117	4.00%	\$ 85,401
12000	Chief Deputy	53,614	56,341	55,292	60,442	63,463	68,859	3.20%	71,062	4.00%	73,905	4.00%	76,861
13200	Financial - Cashbook	44,044	46,400	45,718	50,177	55,451	59,369	3.20%	61,269	4.00%	63,720	4.00%	66,268
13500	Financial Banking	36,735	39,277	40,121	43,589	48,448	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
13600	Deputy Mortgage	31,932	35,433	36,291	39,712	36,085	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
13700	Deputy Collections	33,482	35,438	35,162	39,476	41,441	47,320	3.20%	48,834	4.00%	50,788	4.00%	52,819
17601	Longevity	3,800	4,000	4,000	4,600	4,000	4,700	3.20%	4,850	4.00%	5,044	4.00%	5,246
17801	Part Time	22,309	18,386	8,634	25,606	25,206	30,000	3.20%	30,960	4.00%	32,198	4.00%	33,486
47899	Retention Bonus Splmnt	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	61,200	63,000	63,000	66,000	72,000	73,896	3.20%	76,261	4.00%	79,311	4.00%	82,484
18101	FICA	19,860	20,604	19,585	22,903	24,364	27,025	3.20%	27,890	4.00%	29,005	4.00%	30,166
18201	PERF	36,811	39,091	38,868	42,649	44,769	49,495	3.20%	51,079	4.00%	53,122	4.00%	55,247
Personal Services	Subtotal	<u>\$ 403,212</u>	<u>\$ 420,373</u>	<u>\$ 407,807</u>	<u>\$ 462,098</u>	<u>\$ 485,615</u>	<u>\$ 533,671</u>		<u>\$ 550,748</u>		<u>\$ 572,778</u>		<u>\$ 595,690</u>
20001	Office Supplies	\$ 2,203	\$ 1,170	\$ 3,327	\$ 1,778	\$ 3,434	\$ 2,800	5.00%	\$ 2,940	3.00%	\$ 3,028	3.00%	\$ 3,119
Supplies	Subtotal	<u>\$ 2,203</u>	<u>\$ 1,170</u>	<u>\$ 3,327</u>	<u>\$ 1,778</u>	<u>\$ 3,434</u>	<u>\$ 2,800</u>		<u>\$ 2,940</u>		<u>\$ 3,028</u>		<u>\$ 3,119</u>
30003	Printing & Subscriptions	\$ 17,547	\$ 13,991	\$ 16,065	\$ 16,384	\$ 17,590	\$ 18,000	5.00%	\$ 18,900	3.00%	\$ 19,467	3.00%	\$ 20,051
30004	Repairs - Equip & Vehicles	40	-	-	-	-	600	5.00%	630	3.00%	649	3.00%	668
30005	Dues	357	372	356	386	413	500	5.00%	525	3.00%	541	3.00%	557
30006	Contractual	-	-	-	24,312	-	-	3.20%	-	4.00%	-	4.00%	-
30008	Bank Service Fee	-	-	52	-	-	300	5.00%	315	3.00%	324	3.00%	334
30028	Training / Travel	89	135	1,214	1,380	465	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
30276	Maintenance Agreement	-	1,356	3,579	3,565	3,875	4,250	5.00%	4,463	3.00%	4,596	3.00%	4,734
30800	Postage	17,986	22,443	23,000	26,000	23,500	26,000	5.00%	27,300	3.00%	28,119	3.00%	28,963
Other Services/Charges	Subtotal	<u>\$ 36,019</u>	<u>\$ 38,297</u>	<u>\$ 44,266</u>	<u>\$ 72,027</u>	<u>\$ 45,843</u>	<u>\$ 51,650</u>		<u>\$ 54,233</u>		<u>\$ 55,859</u>		<u>\$ 57,535</u>
	Total	<u>\$ 441,433</u>	<u>\$ 459,840</u>	<u>\$ 455,400</u>	<u>\$ 535,904</u>	<u>\$ 534,893</u>	<u>\$ 588,121</u>		<u>\$ 607,921</u>		<u>\$ 631,666</u>		<u>\$ 656,344</u>
	Per Expense Report	<u>\$ 441,433</u>	<u>\$ 459,840</u>	<u>\$ 455,400</u>	<u>\$ 535,904</u>	<u>\$ 534,893</u>	<u>\$ 588,121</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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

Department 004 - Recorder

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10011	Deputy 1	\$ -	\$ -	\$ -	\$ 38,002	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
10013	Deputy 2	-	-	-	34,726	-	-	3.20%	-	4.00%	-	4.00%	-
10031	Deputy 3	-	-	-	33,877	-	-	3.20%	-	4.00%	-	4.00%	-
10149	Recorder Deputy	32,779	34,700	34,453	-	41,441	23,014	3.20%	23,750	4.00%	24,700	4.00%	25,688
10150	Recorder Deputy	32,076	32,016	31,802	-	37,631	42,625	3.20%	43,989	4.00%	45,749	4.00%	47,579
10151	Recorder Deputy	30,670	28,318	23,231	-	35,754	42,625	3.20%	43,989	4.00%	45,749	4.00%	47,579
11000	Elected Official	59,425	62,404	61,135	66,944	70,387	76,510	3.20%	78,958	4.00%	82,117	4.00%	85,401
12000	Chief Deputy	50,678	54,810	53,817	47,252	63,463	68,859	3.20%	71,062	4.00%	73,905	4.00%	76,861
17601	Longevity	2,000	1,200	1,600	2,000	1,600	2,400	3.20%	2,477	4.00%	2,576	4.00%	2,679
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	51,000	52,500	52,500	55,000	60,000	55,422	5.00%	58,193	7.00%	62,267	7.00%	66,625
18101	FICA	14,804	15,416	14,766	16,045	17,478	-	3.20%	-	4.00%	-	4.00%	-
18201	PERF	29,199	30,139	29,030	31,354	35,312	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	<u>\$ 302,630</u>	<u>\$ 311,502</u>	<u>\$ 302,334</u>	<u>\$ 325,199</u>	<u>\$ 363,066</u>	<u>\$ 311,455</u>		<u>\$ 322,419</u>		<u>\$ 337,062</u>		<u>\$ 352,412</u>
	Total	<u>\$ 302,630</u>	<u>\$ 311,502</u>	<u>\$ 302,334</u>	<u>\$ 325,199</u>	<u>\$ 363,066</u>	<u>\$ 311,455</u>		<u>\$ 322,419</u>		<u>\$ 337,062</u>		<u>\$ 352,412</u>
	Per Expense Report	<u>\$ 302,630</u>	<u>\$ 311,502</u>	<u>\$ 302,334</u>	<u>\$ 325,199</u>	<u>\$ 363,066</u>	<u>\$ 311,455</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10005	Deputy 17	\$ 49,830	\$ 53,719	\$ 58,906	\$ 60,192	\$ 70,637	\$ 79,706	3.20%	\$ 82,257	4.00%	\$ 85,547	4.00%	\$ 88,969
10011	Deputy 1	52,868	32,117	54,618	57,834	-	-	3.20%	-	4.00%	-	4.00%	-
10013	Deputy 2	50,992	53,719	59,121	62,224	-	-	3.20%	-	4.00%	-	4.00%	-
10031	Deputy 3	50,992	54,159	60,299	62,224	-	-	3.20%	-	4.00%	-	4.00%	-
10032	Deputy 4	50,404	38,001	-	7,761	-	-	3.20%	-	4.00%	-	4.00%	-
10033	Deputy 5	48,669	52,375	58,906	60,192	-	-	3.20%	-	4.00%	-	4.00%	-
10034	Merit Deputy	50,992	42,776	58,906	57,473	56,066	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10035	Deputy 7	49,242	53,719	58,906	60,192	-	-	3.20%	-	4.00%	-	4.00%	-
10036	Deputy 8	50,992	54,335	60,299	62,224	-	-	3.20%	-	4.00%	-	4.00%	-
10037	Deputy 9	6,595	49,329	56,118	59,840	-	-	3.20%	-	4.00%	-	4.00%	-
10039	Deputy 10	44,736	49,329	56,118	59,840	-	-	3.20%	-	4.00%	-	4.00%	-
10040	Deputy 11	53,315	56,117	61,693	66,418	-	-	3.20%	-	4.00%	-	4.00%	-
10041	Deputy 12	51,618	54,907	60,299	62,224	-	-	3.20%	-	4.00%	-	4.00%	-
10046	Deputy 14	47,266	53,321	35,811	60,605	-	-	3.20%	-	4.00%	-	4.00%	-
10047	Deputy 15	50,992	53,719	40,566	55,362	-	-	3.20%	-	4.00%	-	4.00%	-
10048	Deputy 16	50,992	53,719	59,120	62,224	-	-	3.20%	-	4.00%	-	4.00%	-
10153	Merit Deputy	-	-	-	-	68,461	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10154	Merit Deputy - Canine Unit	-	-	-	-	73,466	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10155	Merit Deputy - Detective	-	-	-	-	73,465	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10156	Merit Deputy	-	-	-	-	67,101	72,800	3.20%	75,130	4.00%	78,135	4.00%	81,260
10157	Merit Deputy	-	-	-	-	70,637	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10158	Merit Deputy	-	-	-	-	70,093	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10159	Merit Deputy	-	-	-	-	46,405	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10160	Merit Deputy	-	-	-	-	70,637	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10161	Merit Deputy	-	-	-	-	70,637	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10162	Merit Deputy	-	-	-	-	78,395	85,072	3.20%	87,794	4.00%	91,306	4.00%	94,958
10163	Merit Deputy - Detective	-	-	-	-	73,466	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10164	Merit Deputy	-	-	-	-	73,466	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10165	Merit Deputy	-	-	-	-	67,101	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10166	Merit Deputy	-	-	-	-	16,301	72,800	3.20%	75,130	4.00%	78,135	4.00%	81,260
11000	Elected Official	148,921	156,950	157,775	162,429	171,226	178,168	3.20%	183,869	4.00%	191,224	4.00%	198,873
12000	Chief Deputy Drake	68,502	71,906	82,389	85,859	100,298	108,119	3.20%	111,579	4.00%	116,042	4.00%	120,684
12170	Merit Deputy	53,315	56,117	61,693	64,939	78,395	85,072	3.20%	87,794	4.00%	91,306	4.00%	94,958
15110	Civil Process Server 1	33,836	35,205	30,903	38,918	40,629	46,956	3.20%	48,459	4.00%	50,397	4.00%	52,413
15120	Civil Process Server 2	35,829	38,329	37,947	42,788	44,936	48,758	3.20%	50,318	4.00%	52,331	4.00%	54,424
15130	Captain of Operations	59,095	62,122	71,178	86,926	95,098	102,919	3.20%	106,212	4.00%	110,461	4.00%	114,879
15132	Evidence Technician	44,985	48,881	48,256	56,056	58,843	63,856	3.20%	65,899	4.00%	68,535	4.00%	71,277
15136	Sergeant	55,204	56,845	64,459	69,501	82,035	89,004	3.20%	91,852	4.00%	95,526	4.00%	99,347
15137	Sergeant	55,616	58,298	62,878	68,722	84,323	91,479	3.20%	94,406	4.00%	98,183	4.00%	102,110
15138	Lieutenant	57,052	60,005	68,370	73,819	87,131	94,536	3.20%	97,561	4.00%	101,464	4.00%	105,522
15139	Sergeant - Canine Unit	54,895	58,514	61,934	66,926	78,998	85,717	3.20%	88,460	4.00%	91,998	4.00%	95,678
15140	Sergeant	54,629	56,434	62,758	66,926	78,998	85,717	3.20%	88,460	4.00%	91,998	4.00%	95,678
15141	Detective Lieutenant	57,052	60,005	68,370	73,819	87,131	94,536	3.20%	97,561	4.00%	101,464	4.00%	105,522
15142	Lieutenant	58,052	61,042	68,370	73,043	83,907	91,042	3.20%	93,955	4.00%	97,714	4.00%	101,622
15143	Lieutenant	58,052	61,042	68,370	73,899	83,907	94,536	3.20%	97,561	4.00%	101,464	4.00%	105,522
15160	Administrative Data Analyst	-	-	9,732	45,208	54,392	61,298	3.20%	63,260	4.00%	65,790	4.00%	68,422
15161	Administrative Coordinator	36,152	38,216	37,838	45,263	47,538	52,726	3.20%	54,413	4.00%	56,590	4.00%	58,853
15162	Administrative Coordinator	34,615	36,609	36,644	41,296	43,371	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
15163	Administrative Coordinator	34,615	36,609	36,291	41,296	43,371	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
15164	Administrative Coordinator	\$ 35,383	\$ 37,403	\$ 37,055	\$ 47,195	\$ 49,566	\$ 57,076	3.20%	\$ 58,902	4.00%	\$ 61,259	4.00%	\$ 63,709
15165	Administrative Coordinator	35,383	33,784	29,227	40,851	45,282	52,853	3.20%	54,544	4.00%	56,726	4.00%	58,995
15166	Administrative Coordinator	36,152	38,216	37,839	45,263	34,995	52,726	3.20%	54,413	4.00%	56,590	4.00%	58,853
15167	Administrative Coordinator	31,508	35,022	30,192	37,423	39,621	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
15177	Merit Deputy	50,992	53,719	58,906	60,605	73,466	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
15178	Merit Deputy	50,992	53,719	59,066	15,027	65,868	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
15179	Merit Deputy - Canine Unit	51,528	54,500	60,299	48,530	-	72,800	3.20%	75,130	4.00%	78,135	4.00%	81,260
15180	Merit Deputy	53,315	56,117	61,693	39,949	-	72,800	3.20%	75,130	4.00%	78,135	4.00%	81,260
15181	Administrative Coordinator	34,615	36,609	36,291	39,712	42,727	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
15182	Merit Deputy	50,992	41,029	23,745	55,832	59,358	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
16000	Financial Director	42,597	44,906	50,606	60,112	63,107	68,495	3.20%	70,687	4.00%	73,514	4.00%	76,455
17020	Detective & Canine Ofr Supp	7,916	8,400	8,089	8,089	7,301	9,800	3.20%	10,114	4.00%	10,518	4.00%	10,939
17101	Overtime	-	-	-	-	8,262	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17102	Deputies Overtime	54,069	48,597	65,671	88,423	102,252	80,000	3.20%	82,560	4.00%	85,862	4.00%	89,297
17104	Clerical Overtime	20,589	16,564	10,402	10,342	10,907	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
17106	Officer in Charge Supplemental	-	-	-	2,550	350	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17203	Shift Pay	23,980	28,650	26,890	29,330	27,690	32,000	3.20%	33,024	4.00%	34,345	4.00%	35,719
17205	Field Training Officer Pay	10,617	10,092	11,000	9,500	9,417	11,200	3.20%	11,558	4.00%	12,021	4.00%	12,502
17206	Training Instructors	6,750	7,167	8,000	7,500	8,833	9,000	3.20%	9,288	4.00%	9,660	4.00%	10,046
17207	Specialty Units	7,875	8,375	5,458	6,042	12,500	13,000	3.20%	13,416	4.00%	13,953	4.00%	14,511
17208	Uniforms	57,600	54,400	56,000	56,000	57,600	89,500	3.20%	92,364	4.00%	96,059	4.00%	99,901
17212	Education Incentive- Merit Deputy	-	-	-	23,000	25,500	29,000	3.20%	29,928	4.00%	31,125	4.00%	32,370
17301	Board Members	1,030	1,030	1,030	1,030	1,030	1,500	3.20%	1,548	4.00%	1,610	4.00%	1,674
17302	Crossing Guard	3,548	2,634	8,375	8,225	8,625	13,000	3.20%	13,416	4.00%	13,953	4.00%	14,511
17601	Longevity	34,700	34,300	35,600	36,800	35,900	40,500	3.20%	41,796	4.00%	43,468	4.00%	45,207
17801	Part-Time	53,853	53,712	51,259	35,234	34,761	75,000	3.20%	77,400	4.00%	80,496	4.00%	83,716
17802	Part-Time (Sheriff's Deputy)	981	8,950	8,624	3,212	-	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	459,000	472,500	472,500	506,000	552,000	566,536	5.00%	594,863	7.00%	636,503	7.00%	681,058
18004	Sheriff Pension	531,010	641,443	748,224	731,118	851,020	1,004,528	6.00%	1,064,800	5.50%	1,123,364	5.50%	1,185,149
18101	FICA	182,231	189,572	198,998	217,781	243,375	303,691	3.20%	313,409	4.00%	325,945	4.00%	338,983
18201	PERF	64,923	67,942	66,776	86,608	105,607	101,573	3.20%	104,823	4.00%	109,016	4.00%	113,377
Personal Services	Subtotal	\$ 3,755,041	\$ 3,997,843	\$ 4,243,651	\$ 4,551,745	\$ 5,067,780	\$ 5,956,135		\$ 6,187,081		\$ 6,468,302		\$ 6,762,899
20001	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 9,962	\$ 15,000	5.00%	\$ 15,750	3.00%	\$ 16,223	3.00%	\$ 16,709
20002	Office Supplies	5,311	8,681	8,263	9,104	-	-	5.00%	-	3.00%	-	3.00%	-
20007	Other Supplies - Canine	-	-	-	-	-	1	5.00%	1	3.00%	1	3.00%	1
20011	Other Supplies	1,083	1,083	373	34	-	1,100	5.00%	1,155	3.00%	1,190	3.00%	1,225
20100	Fuel	175,065	126,548	174,405	239,828	207,410	250,000	10.00%	275,000	10.00%	302,500	10.00%	332,750
21003	Computer Supplies	3,934	5,710	2,027	4,780	9,813	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
21124	Safety Supplies / Equipment	5,341	5,670	5,500	6,918	5,554	8,500	5.00%	8,925	3.00%	9,193	3.00%	9,469
24900	Ammo/Film Processing	2,184	108	963	1,775	-	5,100	5.00%	5,355	3.00%	5,516	3.00%	5,681
Supplies	Subtotal	\$ 192,918	\$ 147,801	\$ 191,532	\$ 262,440	\$ 232,739	\$ 289,701		\$ 300,936		\$ 329,214		\$ 360,266

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30003	Printing & Subscriptions	\$ 5,810	\$ 3,373	\$ 4,412	\$ 1,492	\$ 6,310	\$ 6,500	5.00%	\$ 6,825	3.00%	\$ 7,030	3.00%	\$ 7,241
30025	Maintenance	11,933	22,126	8,711	8,365	16,917	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30028	Training / Travel	31,539	17,685	21,774	44,695	30,683	46,000	5.00%	48,300	3.00%	49,749	3.00%	51,241
30800	Postage	6,064	5,511	8,294	2,612	8,185	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
31510	Litigation/Settlement/Mediation	-	-	-	-	-	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
31530	Film Processing	-	64	-	-	-	1,020	5.00%	1,071	3.00%	1,103	3.00%	1,136
31540	General Communication Services	19,677	71,993	52,393	37,830	67,330	89,600	5.00%	94,080	3.00%	96,902	3.00%	99,809
31580	Professional Evaluations	-	-	449	5,746	10,243	6,000	5.00%	6,300	3.00%	6,489	3.00%	6,684
31590	Dictaphone	1,446	5,901	1,935	1,158	715	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
35800	Vet Care	1,220	1,010	1,652	766	1,640	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
Other Services/Charges	Subtotal	<u>\$ 77,688</u>	<u>\$ 127,662</u>	<u>\$ 99,619</u>	<u>\$ 102,663</u>	<u>\$ 142,024</u>	<u>\$ 196,620</u>		<u>\$ 206,451</u>		<u>\$ 212,645</u>		<u>\$ 219,024</u>
	Total	<u>\$ 4,025,647</u>	<u>\$ 4,273,307</u>	<u>\$ 4,534,802</u>	<u>\$ 4,916,848</u>	<u>\$ 5,442,543</u>	<u>\$ 6,442,456</u>		<u>\$ 6,694,468</u>		<u>\$ 7,010,161</u>		<u>\$ 7,342,189</u>
	Per Expense Report	<u>\$ 4,025,647</u>	<u>\$ 4,273,307</u>	<u>\$ 4,534,802</u>	<u>\$ 4,916,848</u>	<u>\$ 5,442,543</u>	<u>\$ 6,442,456</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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

Department 006 - Surveyor

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
11000	Elected Official	\$ 35,407	\$ 37,277	\$ 36,678	\$ 44,037	\$ 47,472	\$ 51,644	3.20%	\$ 53,297	4.00%	\$ 55,428	4.00%	\$ 57,646
12001	Professional Surveyor	44,299	4,675	-	-	-	67,923	3.20%	70,097	4.00%	72,900	4.00%	75,816
12009	Survey Technician	-	-	15,355	21,795	23,625	30,035	3.20%	30,996	4.00%	32,236	4.00%	33,525
12010	GIS Technician	-	-	-	-	15,156	59,031	3.20%	60,920	4.00%	63,357		
17403	Administrative Assistant PT	-	17,495	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17404	Office Manager PT	9,074	10,259	11,736	10,145	14,067	15,000	3.20%	15,480	4.00%	16,099	4.00%	16,743
17601	Longevity	400	200	-	200	400	1,000	3.20%	1,032	4.00%	1,073	4.00%	1,116
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	15,300	21,000	21,000	22,000	31,000	36,948	5.00%	38,795	7.00%	41,511	7.00%	44,417
18101	FICA	6,059	4,907	4,549	5,491	7,265	17,185	3.20%	17,735	4.00%	18,444	4.00%	19,182
18201	PERF	11,318	8,441	7,388	9,348	12,248	29,768	3.20%	30,721	4.00%	31,949	4.00%	33,227
Personal Services	Subtotal	\$ 121,857	\$ 104,255	\$ 96,706	\$ 113,016	\$ 151,233	\$ 308,534		\$ 319,072		\$ 332,999		\$ 281,673
20001	Office Supplies	\$ 120	\$ 237	\$ 130	\$ 287	\$ 101	\$ 350	5.00%	\$ 368	3.00%	\$ 379	3.00%	\$ 390
20086	Drainage Board / Postage	-	55	-	-	-	200	5.00%	210	3.00%	216	3.00%	223
Supplies	Subtotal	\$ 120	\$ 292	\$ 130	\$ 287	\$ 101	\$ 550		\$ 578		\$ 595		\$ 613
30005	Dues	\$ -	\$ -	\$ 1,310	\$ 1,483	\$ 1,778	\$ 2,000	5.00%	\$ 2,100	3.00%	\$ 2,163	3.00%	\$ 2,228
30028	Training / Travel	2,848	200	2,198	285	3,605	8,000	5.00%	8,400	3.00%	8,652	3.00%	8,912
Other Services/Charges	Subtotal	\$ 2,848	\$ 200	\$ 3,508	\$ 1,768	\$ 5,382	\$ 10,000		\$ 10,500		\$ 10,815		\$ 11,139
	Total	\$ 124,825	\$ 104,747	\$ 100,344	\$ 115,070	\$ 156,717	\$ 319,084		\$ 330,150		\$ 344,409		\$ 293,425
	Per Expense Report	\$ 124,825	\$ 104,747	\$ 100,344	\$ 115,070	\$ 156,717	\$ 319,084						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 007 - Coroner

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
11000	Elected Official	\$ 31,499	\$ 33,355	\$ 33,161	\$ 39,023	\$ 48,973	\$ 53,557	3.20%	\$ 55,271	4.00%	\$ 57,482	4.00%	\$ 59,781
17031	Chief Deputy Coroner	23,648	25,047	20,119	35,316	44,426	48,202	3.20%	49,744	4.00%	51,734	4.00%	53,804
17032	Deputy Coroner	10,000	10,000	10,000	12,000	12,000	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17033	Deputy Coroner	10,000	10,000	13,121	12,000	12,000	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17034	Deputy Coroner	10,000	10,000	10,000	11,500	12,000	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17035	Deputy Coroner	10,000	10,000	7,500	12,000	12,000	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	10,200	10,500	10,500	11,000	12,000	12,316	5.00%	12,932	7.00%	13,837	7.00%	14,806
18101	FICA	7,121	7,366	6,891	8,911	10,588	11,457	3.20%	11,824	4.00%	12,297	4.00%	12,788
18201	PERF	4,473	4,736	4,709	5,541	6,954	14,450	3.20%	14,912	4.00%	15,509	4.00%	16,129
Personal Services	Subtotal	\$ 116,941	\$ 121,005	\$ 116,001	\$ 147,292	\$ 170,942	\$ 187,982		194,219		\$ 202,376		\$ 210,886
20001	Office Supplies	\$ 420	\$ 737	\$ 399	\$ 715	\$ 1,598	\$ 2,500	5.00%	\$ 2,625	3.00%	\$ 2,704	3.00%	\$ 2,785
20011	Other Supplies	2,141	1,901	4,244	3,685	4,440	7,500	5.00%	7,875	3.00%	8,111	3.00%	8,355
22218	Clothing Allotment	-	-	-	-	-	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
Supplies	Subtotal	\$ 2,561	\$ 2,638	\$ 4,642	\$ 4,400	\$ 6,038	\$ 12,000		\$ 12,600		\$ 12,978		\$ 13,367
30001	Anthropology Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	5.00%	\$ 945	3.00%	\$ 973	3.00%	\$ 1,003
30005	Dues	600	675	600	525	675	750	5.00%	788	3.00%	811	3.00%	835
30015	Toxicology Fees	12,362	11,502	10,717	11,327	9,156	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30016	X-Rays & Misc	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30017	Photography	-	-	-	-	-	500	5.00%	525	3.00%	541	3.00%	557
30018	Autopsies	109,200	152,500	182,242	180,192	153,500	225,000	5.00%	236,250	3.00%	243,338	3.00%	250,638
30020	Transport Bodies	46,060	42,063	37,531	45,068	32,832	45,000	5.00%	47,250	3.00%	48,668	3.00%	50,128
30021	Phones and Pagers	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30028	Travel and Training	159	-	592	465	778	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
30800	Postage	-	-	-	-	-	150	5.00%	158	3.00%	162	3.00%	167
Other Services/Charges	Subtotal	\$ 168,381	\$ 206,740	\$ 231,681	\$ 237,578	\$ 196,941	\$ 294,800		\$ 309,540		\$ 318,826		\$ 328,391
	Total	\$ 287,882	\$ 330,383	\$ 352,325	\$ 389,270	\$ 373,921	\$ 494,782		\$ 516,359		\$ 534,180		\$ 552,644
	Per Expense Report	\$ 287,882	\$ 330,383	\$ 352,325	\$ 389,270	\$ 373,921	\$ 494,782						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 008 - Assessor

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10025	Real Estate Reass. Spec/Deputy	\$ 29,361	\$ 35,438	\$ 35,109	\$ 37,055	\$ 38,875	\$ 42,625	3.20%	\$ 43,989	4.00%	\$ 45,749	4.00%	\$ 47,579
10026	Reass. Prop. Sepc. Supevisor	36,152	38,216	37,838	45,773	48,048	52,726	3.20%	54,413	4.00%	56,590	4.00%	58,853
10027	Real Estate Reass Specialist	30,945	30,832	32,340	33,279	35,028	42,625	3.20%	43,989	4.00%	45,749	4.00%	47,579
10028	Sales Disclosure Spec/Deputy	15,734	23,743	23,450	13,670	4,650	-	3.20%	-	4.00%	-	4.00%	-
10029	Personal Property Specialist Sup	30,670	33,928	33,815	44,499	46,792	51,343	3.20%	52,986	4.00%	55,105	4.00%	57,310
10030	Personal Property Specialist	30,670	29,049	33,761	27,973	35,646	40,495	3.20%	41,791	4.00%	43,462	4.00%	45,201
10092	First Deputy / GIS Specialist	35,383	37,403	36,688	43,085	45,230	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
10093	Admin Asst to PTABOA L3	36,152	38,216	37,838	44,590	46,792	52,726	3.20%	54,413	4.00%	56,590	4.00%	58,853
10094	Admin Asst to PTABOA L2	33,482	35,438	35,162	44,499	46,792	51,343	3.20%	52,986	4.00%	55,105	4.00%	57,310
10095	Personal Property Specialist	21,385	28,753	32,288	35,235	38,802	42,625	3.20%	43,989	4.00%	45,749	4.00%	47,579
10096	Sales Disclosure Spec/Deputy	33,482	32,131	32,341	35,048	35,426	40,495	3.20%	41,791	4.00%	43,462	4.00%	45,201
10097	Sales Disclosure Supervisor	32,347	35,328	35,162	46,082	42,206	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
11000	Elected Official	59,425	62,404	61,135	66,944	70,387	76,510	3.20%	78,958	4.00%	82,117	4.00%	85,401
12000	Chief Deputy	53,614	56,043	55,170	60,952	63,973	68,859	3.20%	71,062	4.00%	73,905	4.00%	76,861
17601	Longevity	10,800	10,800	11,700	12,500	11,600	13,100	3.20%	13,519	4.00%	14,060	4.00%	14,622
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	139,434	143,535	143,535	150,370	164,040	160,108	5.00%	168,113	7.00%	179,881	7.00%	192,473
18101	FICA	32,974	35,770	36,098	40,817	42,184	51,348	3.20%	52,991	4.00%	55,111	4.00%	57,315
18201	PERF	61,334	66,413	67,291	74,464	77,125	93,452	3.20%	96,442	4.00%	100,300	4.00%	104,312
Personal Services	Subtotal	\$ 723,345	\$ 773,437	\$ 780,721	\$ 856,836	\$ 893,596	\$ 976,568		\$ 1,010,700		\$ 1,056,172		\$ 1,103,815
30028	Training / Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
Other Services/Charg	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 723,345	\$ 773,437	\$ 780,721	\$ 856,836	\$ 893,596	\$ 976,568		\$ 1,010,700		\$ 1,056,172		\$ 1,103,815
	Per Expense Report	\$ 723,345	\$ 773,437	\$ 780,721	\$ 856,836	\$ 893,596	\$ 976,568						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 009 - Prosecutor

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10004	Deputy	\$ 73,808	\$ 77,509	\$ 69,631	\$ 74,764	\$ 76,276	\$ 94,578	3.20%	\$ 97,604	4.00%	\$ 101,509	4.00%	\$ 105,569
10007	First Deputy	78,886	86,375	80,553	80,494	84,339	104,583	3.20%	107,930	4.00%	112,247	4.00%	116,737
10700	Check Deception/Expungement Coord	42,597	44,906	44,281	52,598	55,219	59,933	3.20%	61,851	4.00%	64,325	4.00%	66,898
11002	Administrative Assistant	-	-	-	36,916	-	-	3.20%	-	4.00%	-	4.00%	-
13001	Administrative Manager	-	28,622	29,383	-	48,001	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
13002	Felony Supervising Attorney	70,702	72,425	67,966	69,276	39,710	94,578	3.20%	97,604	4.00%	101,509	4.00%	105,569
13003	Executive Director	50,867	53,326	44,263	44,925	49,016	51,264	3.20%	52,904	4.00%	55,021	4.00%	57,221
13004	Victim Assistance Director	30,173	31,401	35,175	37,433	40,937	41,997	3.20%	43,341	4.00%	45,075	4.00%	46,878
13005	Victim Assistance Assistant	25,367	26,360	30,279	32,126	34,930	37,936	3.20%	39,150	4.00%	40,716	4.00%	42,345
13006	Office Administrator	28,540	30,087	30,996	34,635	35,058	38,033	3.20%	39,250	4.00%	40,820	4.00%	42,453
13007	Felony Supervising DPA	70,513	72,425	70,780	72,636	76,276	98,364	3.20%	101,512	4.00%	105,572	4.00%	109,795
13008	Misdemeanor DPA	63,254	58,022	24,871	57,656	63,081	82,348	3.20%	84,983	4.00%	88,382	4.00%	91,918
13009	Deputy Prosecutor	53,153	62,446	61,170	63,245	13,422	78,229	3.20%	80,732	4.00%	83,962	4.00%	87,320
13010	Deputy Prosecutor - Juv/Mental	63,655	66,774	65,338	70,197	65,769	78,229	3.20%	80,732	4.00%	83,962	4.00%	87,320
13011	Felony Super Attorney - Drug	67,626	72,425	70,780	62,739	61,754	94,578	3.20%	97,604	4.00%	101,509	4.00%	105,569
13012	Deputy Prosecutor	59,486	62,685	60,074	59,280	62,572	78,229	3.20%	80,732	4.00%	83,962	4.00%	87,320
13013	Deputy Prosecutor	41,270	54,091	61,078	45,019	52,584	78,229	3.20%	80,732	4.00%	83,962	4.00%	87,320
13014	Felony Supervising Attorney	69,020	77,665	75,676	78,442	82,373	102,149	3.20%	105,418	4.00%	109,634	4.00%	114,020
13015	Deputy Prosecutor, Dom Violence	48,378	196	3,720	(1,361)	8,172	1	3.20%	1	4.00%	1	4.00%	1
13016	Investigator	-	-	-	44,055	-	-	3.20%	-	4.00%	-	4.00%	-
13017	Investigator	-	-	-	47,229	-	-	3.20%	-	4.00%	-	4.00%	-
13033	Criminal Investigator	41,431	43,697	43,116	-	-	57,421	3.20%	59,258	4.00%	61,629	4.00%	64,094
13034	Criminal Investigator	39,644	41,879	42,224	-	-	53,800	3.20%	55,522	4.00%	57,742	4.00%	60,052
13018	Senior Legal Secretary	37,689	39,803	39,367	45,172	47,429	52,544	3.20%	54,225	4.00%	56,394	4.00%	58,650
13019	Legal Secretary	35,383	37,403	37,055	41,481	45,027	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
13020	Legal Secretary	24,239	38,216	37,838	44,080	47,104	52,726	3.20%	54,413	4.00%	56,590	4.00%	58,853
13021	Legal Secretary	34,615	36,609	36,291	39,712	17,401	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
13022	Legal Secretary	32,456	31,861	34,946	38,103	41,696	46,242	3.20%	47,722	4.00%	49,631	4.00%	51,616

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 009 - Prosecutor (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
13023	Legal Secretary	\$ 36,034	\$ 38,216	\$ 36,383	\$ 36,157	\$ 40,419	\$ 43,935	3.20%	\$ 45,341	4.00%	\$ 47,155	4.00%	\$ 49,041
13024	Victim Assistance Assistant	25,367	26,360	30,279	32,126	34,930	37,936	3.20%	39,150	4.00%	40,716	4.00%	42,345
13025	Legal Secretary	36,152	38,216	36,459	42,638	41,563	51,343	3.20%	52,986	4.00%	55,105	4.00%	57,310
13028	Paralegal	34,395	36,483	37,274	34,998	37,160	48,649	3.20%	50,206	4.00%	52,214	4.00%	54,303
13029	Case Management / Tech Specialist	27,923	29,896	30,996	33,387	35,058	38,033	3.20%	39,250	4.00%	40,820	4.00%	42,453
13032	Victim Assistance Assistant	-	-	28,462	28,757	31,592	34,607	3.20%	35,714	4.00%	37,143	4.00%	38,629
13033	Criminal Investigator	-	-	-	-	52,926	-	3.20%	-	4.00%	-	4.00%	-
13034	Criminal Investigator	-	-	-	-	49,595	-	3.20%	-	4.00%	-	4.00%	-
13425	Sex Crimes DPA	15,355	196	9,501	(1,361)	2,584	1	3.20%	1	4.00%	1	4.00%	1
17021	Prosecutor / Public Defender Supp	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17022	Chief Dep Pros/PD Supplemental	3,750	3,750	3,750	3,750	3,750	3,500	3.20%	3,612	4.00%	3,756	4.00%	3,907
17101	Overtime	-	751	-	-	2,863	3,000	3.20%	3,096	4.00%	3,220	4.00%	3,349
17601	Longevity	22,467	25,267	24,833	27,639	28,800	27,000	3.20%	27,864	4.00%	28,979	4.00%	30,138
17801	Part-Time	17,147	12,764	29,665	28,096	41,319	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
17899	Retention Bonus Supplement	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	290,392	285,724	304,823	334,946	419,545	431,060	5.00%	452,613	7.00%	484,296	7.00%	518,197
18101	FICA	103,255	107,913	108,981	117,332	116,860	148,061	3.20%	152,799	4.00%	158,911	4.00%	165,267
18201	PERF	199,273	205,032	194,619	211,860	217,338	266,524	3.20%	275,053	4.00%	286,055	4.00%	297,497
Personal Services	Subtotal	\$ 1,999,261	\$ 2,062,778	\$ 2,077,874	\$ 2,206,179	\$ 2,309,447	\$ 2,781,078		\$ 2,877,832		\$ 3,006,523		\$ 3,141,313
20001	Office Supplies	\$ 10,764	\$ 9,818	\$ 8,043	\$ 9,024	\$ 10,544	\$ 10,500	5.00%	\$ 11,025	3.00%	\$ 11,356	3.00%	\$ 11,696
20100	Fuel	144	19	27	151	83	1,000	10.00%	1,100	10.00%	1,210	10.00%	1,331
Supplies	Subtotal	\$ 10,909	\$ 9,838	\$ 8,070	\$ 9,175	\$ 10,628	\$ 11,500		\$ 12,125		\$ 12,566		\$ 13,027
30003	Printing & Subscriptions	\$ 7,791	\$ 3,976	\$ 2,200	\$ 2,893	\$ 3,416	\$ 7,000	5.00%	\$ 7,350	3.00%	\$ 7,571	3.00%	\$ 7,798
30004	Repairs - Equip/Vehicle	184	246	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30006	Contractual	-	-	58,000	-	-	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30021	Phones & Pagers	267	144	246	225	376	500	5.00%	525	3.00%	541	3.00%	557
30024	Depositions	13,755	12,557	15,494	18,158	18,743	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
30025	Maintenance	2,273	2,129	3,306	1,879	2,964	5,800	5.00%	6,090	3.00%	6,273	3.00%	6,461

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 009 - Prosecutor (Continued)

30026	Library	\$ 26,532	\$ 21,716	\$ 15,857	\$ 14,915	\$ 26,795	\$ 20,000	5.00%	\$ 21,000	3.00%	\$ 21,630	3.00%	\$ 22,279
30028	Traning / Travel	23,841	12,796	14,114	21,899	30,155	13,250	5.00%	13,913	3.00%	14,330	3.00%	14,760
30037	Trial Preparation	3,916	6,090	11,372	16,817	9,536	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30038	Extradition	16,875	20,354	6,688	19,719	17,088	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30039	Professional Memberships	2,845	2,620	3,080	3,160	3,024	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
30040	Vehicle Registration	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30041	Software	4,265	3,740	4,920	4,547	5,008	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30042	Technical Services	303	652	635	-	453	500	5.00%	525	3.00%	541	3.00%	557
30800	Postage	7,971	8,922	4,901	14,230	17,981	9,000	5.00%	9,450	3.00%	9,734	3.00%	10,026
Other Services/Charge Subtotal		<u>\$ 110,818</u>	<u>\$ 95,944</u>	<u>\$ 140,813</u>	<u>\$ 118,442</u>	<u>\$ 135,539</u>	<u>\$ 130,550</u>		<u>\$ 137,078</u>		<u>\$ 141,190</u>		<u>\$ 145,426</u>
Total		<u>\$ 2,120,988</u>	<u>\$ 2,168,560</u>	<u>\$ 2,226,757</u>	<u>\$ 2,333,796</u>	<u>\$ 2,455,613</u>	<u>\$ 2,923,128</u>		<u>\$ 3,027,034</u>		<u>\$ 3,160,279</u>		<u>\$ 3,299,766</u>
Per Expense Report		<u>\$ 2,120,988</u>	<u>\$ 2,168,560</u>	<u>\$ 2,226,757</u>	<u>\$ 2,333,796</u>	<u>\$ 2,455,613</u>	<u>\$ 2,923,128</u>						
Difference		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 011 - Co. Extension Services

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10068	Office Manager	\$ 36,152	\$ 37,359	\$ 35,956	\$ -	\$ 43,371	\$ 49,941	3.20%	\$ 51,539	4.00%	\$ 53,601	4.00%	\$ 55,745
11103	Business Manager	-	-	-	40,229	-	-	3.20%	-	4.00%	-	4.00%	-
11104	Education Assistant	30,861	28,797	33,761	33,032	38,366	42,625	3.20%	43,989	4.00%	45,749	4.00%	47,579
17601	Longevity	1,800	800	1,000	800	1,000	1,200	3.20%	1,238	4.00%	1,288	4.00%	1,339
17801	Part Time	5,481	6,870	3,332	9,704	8,104	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	5.00%	25,864	7.00%	27,674	7.00%	29,611
18101	FICA	5,513	5,091	5,073	5,508	5,861	8,092	3.20%	8,351	4.00%	8,685	4.00%	9,032
18201	PERF	9,516	9,394	9,900	10,403	11,607	13,145	3.20%	13,566	4.00%	14,108	4.00%	14,673
Personal Services	Subtotal	\$ 109,723	\$ 109,311	\$ 110,022	\$ 121,677	\$ 132,307	\$ 151,635		\$ 156,931		\$ 163,984		\$ 171,373
20010	Office Supplies	\$ 6,793	\$ 2,814	\$ 3,281	\$ 4,855	\$ 6,562	\$ 7,100	5.00%	\$ 7,455	4.00%	\$ 7,753	4.00%	\$ 8,063
20012	Educational Supplies	740	479	-	-	-	816	5.00%	857	4.00%	891	4.00%	927
Supplies	Subtotal	\$ 7,533	\$ 3,293	\$ 3,281	\$ 4,855	\$ 6,562	\$ 7,916		\$ 8,312		\$ 8,644		\$ 8,990
30004	Repairs - Equip/Vehicle	\$ 846	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
30006	Contractual	116,105	119,900	119,526	123,825	128,740	207,260	5.00%	217,623	3.00%	224,152	3.00%	230,876
30013	Professional Services	605	200	341	520	470	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30027	Citizens Academy	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30028	Training / Travel	8,407	3,944	1,238	4,833	6,603	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
30800	Postage	5,249	2,000	8	2,000	2,904	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
Other Services/Charges	Subtotal	\$ 131,212	\$ 126,043	\$ 121,114	\$ 131,178	\$ 138,717	\$ 227,760		\$ 239,148		\$ 246,322		\$ 253,712
	Total	\$ 248,468	\$ 238,647	\$ 234,416	\$ 257,710	\$ 277,587	\$ 387,311		\$ 404,390		\$ 418,951		\$ 434,076
	Per Expense Report	\$ 248,468	\$ 238,647	\$ 234,416	\$ 257,710	\$ 277,587	\$ 387,311						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 012 - Veterans Service Officer

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10043	Veterans Benefit Coordinator	\$ 32,752	\$ 34,700	\$ 34,453	\$ 38,002	\$ 41,294	\$ 44,336	3.20%	\$ 45,755	4.00%	\$ 47,585	4.00%	\$ 49,488
15115	Director	46,334	49,140	45,604	52,728	55,370	60,071	3.20%	61,993	4.00%	64,473	4.00%	67,052
17601	Longevity	1,000	600	1,200	1,000	1,200	1,200	3.20%	1,238	4.00%	1,288	4.00%	1,339
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	5.00%	25,864	7.00%	27,674	7.00%	29,611
18101	FICA	6,000	6,329	6,082	6,473	7,332	8,079	3.20%	8,338	4.00%	8,671	4.00%	9,018
18201	PERF	11,230	11,905	11,368	12,157	13,726	14,997	3.20%	15,477	4.00%	16,096	4.00%	16,740
Personal Services	Subtotal	\$ 117,716	\$ 123,674	\$ 119,707	\$ 132,360	\$ 142,922	\$ 153,315		\$ 158,664		\$ 165,787		\$ 173,249
20001	Office Supplies	\$ 461	\$ 593	\$ 254	\$ 233	\$ 387	\$ 800	5.00%	\$ 840	3.00%	\$ 865	3.00%	\$ 891
Supplies	Subtotal	\$ 461	\$ 593	\$ 254	\$ 233	\$ 387	\$ 800		\$ 840		\$ 865		\$ 891
30003	Printing & Subscriptions	\$ 1,453	\$ -	\$ 20	\$ 379	\$ 364	\$ 1,500	5.00%	\$ 1,575	3.00%	\$ 1,622	3.00%	\$ 1,671
30005	Dues	599	499	100	90	100	400	5.00%	420	3.00%	433	3.00%	446
30028	Training / Travel	2,902	-	453	465	700	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
30800	Postage	331	-	-	-	-	400	5.00%	420	10.00%	462	10.00%	508
Other Services/Charges	Subtotal	\$ 5,285	\$ 499	\$ 573	\$ 934	\$ 1,164	\$ 4,800		\$ 5,040		\$ 5,221		\$ 5,410
	Total	\$ 123,462	\$ 124,766	\$ 120,534	\$ 133,527	\$ 144,473	\$ 158,915		\$ 164,544		\$ 171,873		\$ 179,549
	Per Expense Report	\$ 123,462	\$ 124,766	\$ 120,534	\$ 133,527	\$ 144,473	\$ 158,915						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 061 - County Council

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10022	Council Administrator	\$ 15,144	\$ 51,862	\$ 55,494	\$ 62,067	\$ 65,166	\$ 73,528	3.20%	\$ 75,881	4.00%	\$ 78,916	4.00%	\$ 82,073
10098	Asst Council Administrator	-	-	-	-	11,768	53,914	3.20%	55,639	4.00%	57,865	4.00%	60,179
11004	Council Member	15,218	16,931	17,345	18,040	21,036	22,953	3.20%	23,687	4.00%	24,635	4.00%	25,620
11005	Council Member	15,151	16,931	17,345	18,040	21,036	22,953	3.20%	23,687	4.00%	24,635	4.00%	25,620
11006	Council Member	15,695	16,931	17,345	18,040	21,036	22,953	3.20%	23,687	4.00%	24,635	4.00%	25,620
11007	Council Member	15,695	16,931	17,345	18,040	21,036	22,953	3.20%	23,687	4.00%	24,635	4.00%	25,620
11008	Council Member	15,695	16,931	16,476	18,040	21,036	22,953	3.20%	23,687	4.00%	24,635	4.00%	25,620
11009	Council Member	15,695	16,931	17,345	18,040	21,036	22,953	3.20%	23,687	4.00%	24,635	4.00%	25,620
11010	Council Member	15,695	16,931	17,345	18,040	21,036	22,953	3.20%	23,687	4.00%	24,635	4.00%	25,620
11011	Council Attorney	39,903	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
11013	Administrative Assistant	22,693	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	1,000	800	600	600	600	800	3.20%	826	4.00%	859	4.00%	893
17801	Part-Time	-	-	29,702	34,194	34,642	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	86,700	84,000	84,000	88,000	99,000	110,844	5.00%	116,386	7.00%	124,533	7.00%	133,251
18101	FICA	13,936	13,639	15,641	16,888	19,593	22,102	3.20%	22,809	4.00%	23,722	4.00%	24,670
18201	PERF	24,267	23,088	22,535	24,182	32,936	40,913	3.20%	42,222	4.00%	43,911	4.00%	45,668
18501	Comp Time Payout	-	9,146	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	\$ 312,486	\$ 301,049	\$ 328,518	\$ 352,209	\$ 410,956	\$ 462,772		\$ 479,576		\$ 502,251		\$ 526,077
20001	Office Supplies	\$ 1,441	\$ 223	\$ 136	\$ 778	\$ 466	\$ 600	5.00%	\$ 630	3.00%	\$ 649	3.00%	\$ 668
20003	Printing / Copy Supplies	-	71	411	230	565	700	5.00%	735	3.00%	757	3.00%	780
Supplies	Subtotal	\$ 1,441	\$ 294	\$ 546	\$ 1,009	\$ 1,031	\$ 1,300		\$ 1,365		\$ 1,406		\$ 1,448
30005	Dues	\$ 363	\$ 140	\$ 577	\$ 500	\$ 620	\$ 800	5.00%	\$ 840	3.00%	\$ 865	3.00%	\$ 891
30006	Contractual	6,223	19,014	95,383	40,062	58,514	60,000	5.00%	63,000	3.00%	64,890	3.00%	66,837
30013	Professional Services	-	250	-	900	-	400	5.00%	420	3.00%	433	3.00%	446
30028	Training / Travel	1,283	1,139	700	1,521	2,424	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
30029	Books & Research	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30030	Office Expenses	361	100	-	252	-	500	5.00%	525	3.00%	541	3.00%	557
30031	Community Services	117,900	130,000	135,400	151,220	160,830	167,000	5.00%	175,350	3.00%	180,611	3.00%	186,029
30032	BEDC	5,250	5,250	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30800	Postage	17	-	-	-	-	65	5.00%	68	3.00%	70	3.00%	72
32005	Legal Notices	-	-	70	57	46	100	5.00%	105	3.00%	108	3.00%	111
33032	B.E.D.C.	-	-	5,250	20,250	35,750	35,750	5.00%	37,538	3.00%	38,664	3.00%	39,824
36999	COVID-19 Emergency Response	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	\$ 131,396	\$ 155,893	\$ 237,381	\$ 214,761	\$ 258,184	\$ 267,115		\$ 280,471		\$ 288,885		\$ 297,551
	Total	\$ 445,323	\$ 457,236	\$ 566,446	\$ 567,979	\$ 670,171	\$ 731,187		\$ 761,412		\$ 792,541		\$ 825,076
	Per Expense Report	\$ 445,323	\$ 457,236	\$ 566,446	\$ 567,979	\$ 670,171	\$ 731,187						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 068 - Co. Commissioners

FUND CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10042	Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
10067	Financial Manager	42,597	44,906	44,281	51,215	55,164	59,933	3.20%	61,851	4.00%	64,325	4.00%	66,898
10068	Office Manager	35,276	37,403	37,055	41,296	43,371	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
10201	Commissioner's Administrator	72,748	76,313	74,672	94,141	98,842	107,266	3.20%	110,699	4.00%	115,126	4.00%	119,732
10300	Commissioner	35,221	37,230	45,650	48,782	59,514	65,034	3.20%	67,115	4.00%	69,800	4.00%	72,592
10400	Commissioner	33,187	37,230	45,650	48,782	59,514	65,034	3.20%	67,115	4.00%	69,800	4.00%	72,592
11012	County Commissioner Presiden	35,303	37,230	45,650	48,782	59,514	65,034	3.20%	67,115	4.00%	69,800	4.00%	72,592
11016	Soil & Water Dist Manager	42,597	44,906	44,281	49,832	52,325	58,349	3.20%	60,216	4.00%	62,625	4.00%	65,130
11018	Conservation Resource Spec	-	-	-	-	-	49,486	3.20%	51,070	4.00%	53,112	4.00%	55,237
12701	Board Members	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17301	Board Members	500	-	300	450	-	2,000	3.20%	2,064	4.00%	2,147	4.00%	2,232
17601	Longevity	4,600	4,600	4,600	4,900	5,400	5,600	3.20%	5,779	4.00%	6,010	4.00%	6,251
17801	Part-Time	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	71,400	73,500	73,500	77,000	84,000	98,528	5.00%	103,454	7.00%	110,696	7.00%	118,445
18101	FICA	21,970	23,481	24,857	22,800	31,878	40,368	3.20%	41,660	4.00%	43,326	4.00%	45,059
18201	PERF	41,926	45,225	47,888	54,319	60,811	73,851	3.20%	76,214	4.00%	79,263	4.00%	82,433
Personal Services	Subtotal	\$ 437,324	\$ 462,024	\$ 488,383	\$ 542,299	\$ 610,331	\$ 740,424		\$ 765,891		\$ 799,630		\$ 834,936
20014	SWCD Supplies	\$ 1,227	\$ 887	\$ 1,347	\$ 1,386	\$ 1,107	\$ 1,575	5.00%	\$ 1,654	3.00%	\$ 1,703	3.00%	\$ 1,754
20016	Comm Supplies	3,465	1,587	3,787	3,641	3,647	3,675	5.00%	3,859	3.00%	3,975	3.00%	4,094
21121	ADA Title VI Comp Supp	-	697	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Supplies	Subtotal	\$ 4,692	\$ 3,172	\$ 5,134	\$ 5,028	\$ 4,754	\$ 5,250		\$ 5,513		\$ 5,678		\$ 5,848
30003	Printing & Subscriptions	\$ 799	\$ 241	\$ 1,638	\$ 1,170	\$ 685	\$ 1,000	5.00%	\$ 1,050	3.00%	\$ 1,082	3.00%	\$ 1,114
30005	Dues	11,201	11,362	11,367	14,007	11,989	12,000	5.00%	12,600	3.00%	12,978	3.00%	13,367
30007	Official Bond	3,455	3,541	3,455	2,511	1,968	4,000	5.00%	4,200	3.00%	4,326	3.00%	4,456
30013	Professional Services	32,353	30,264	121,823	97,130	60,889	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
30028	Training / Travel	1,570	5,531	6,707	1,507	7,350	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30078	Contract - Election Equipment	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30500	Printing & Advertising	-	-	50	-	-	-	5.00%	-	5.00%	-	5.00%	-
30800	Postage	2,070	548	664	872	957	1,000	5.00%	1,050	5.00%	1,103	5.00%	1,158
31121	ADA Title IV Compliance Serv	-	2,400	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32005	Legal Notices	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
33002	Indirect Cost Recovery	9,000	18,000	9,000	9,200	9,200	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 068 - Co. Commissioners

FUND CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth	2025	Projected Growth	2026	Projected Growth	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
33008	Other Insurance (Non-Health)	\$ 703,660	\$ 832,357	\$ 834,429	\$ 841,393	\$ 978,153	\$ 913,000	5.00%	\$ 958,650	3.00%	\$ 987,410	3.00%	\$ 1,017,032
33013	Devel. Disabl. - Stonebelt	496,215	513,583	535,154	558,166	561,912	584,388	5.00%	613,607	3.00%	632,016	3.00%	650,976
33014	Care of Patients & Inmates	1,907	1,651	1,918	2,618	4,935	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
33015	Burial of Soldiers/ Govt T Mar	7,800	7,600	7,656	5,600	4,500	8,000	5.00%	8,400	3.00%	8,652	3.00%	8,912
33016	Memorial Day Expense	5,437	5,794	5,901	5,335	5,335	6,200	5.00%	6,510	3.00%	6,705	3.00%	6,906
33020	Animal Testing	-	-	-	-	-	500	5.00%	525	3.00%	541	3.00%	557
33022	4H Clubs	4,000	6,000	6,000	6,000	6,000	6,000	5.00%	6,300	3.00%	6,489	3.00%	6,684
33023	Mental Health - Centerstone	715,278	740,415	771,071	803,884	843,457	876,918	5.00%	920,764	3.00%	948,387	3.00%	976,838
33025	HealthNet, Inc	-	250,000	-	250,000	250,000	150,000	5.00%	157,500	3.00%	162,225	3.00%	167,092
33028	Volunteers in Medicine	250,000	-	250,000	-	-	-	5.00%	-	3.00%	-	3.00%	-
33029	Historical Record Preservation	8,700	4,000	-	-	6,732	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
33030	Historical Museum	4,000	-	4,000	4,000	4,000	4,000	5.00%	4,200	3.00%	4,326	3.00%	4,456
33031	Area 10 / Rural Transit	30,000	30,000	7,500	66,000	80,000	80,000	5.00%	84,000	3.00%	86,520	3.00%	89,116
33032	B.E.D.C.	5,250	-	10,500	5,250	5,750	5,750	5.00%	6,038	3.00%	6,219	3.00%	6,405
33034	Support for Boards	10,229	3,500	6,015	5,479	5,267	50,000	5.00%	52,500	3.00%	54,075	3.00%	55,697
33036	SWCD Overhead Expenses	382	418	-	-	-	500	5.00%	525	3.00%	541	3.00%	557
33042	Devel. Disabl. - Life Design	372,161	385,187	401,365	418,624	421,433	438,290	5.00%	460,205	3.00%	474,011	3.00%	488,231
33043	SBDC	-	10,000	10,000	10,000	10,000	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
33046	Extension Building	8,558	10,816	10,716	10,641	12,161	11,702	5.00%	12,287	3.00%	12,656	3.00%	13,035
33049	Emergency Services / Housing	22,000	-	22,000	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	\$ 2,706,025	\$ 2,873,209	\$ 3,038,930	\$ 3,119,388	\$ 3,292,672	\$ 3,291,248		\$ 3,455,810		\$ 3,559,506		\$ 3,666,313
41121	ADA Title IV Compliance Cap	\$ -	\$ 110	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
Capital Outlays	Subtotal	\$ -	\$ 110	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 3,148,041	\$ 3,338,515	\$ 3,532,447	\$ 3,666,715	\$ 3,907,758	\$ 4,036,922		\$ 4,227,214		\$ 4,364,814		\$ 4,507,098
	Per Expense Report	\$ 3,148,041	\$ 3,338,515	\$ 3,532,447	\$ 3,666,715	\$ 3,907,758	\$ 4,036,922						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 069 - Co. Commissioners COVID

FUND CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
26999	COVID-19 Emergency Supplies	\$ -	\$ 15,594	\$ 49,608	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Supplies	Subtotal	<u>\$ -</u>	<u>\$ 15,594</u>	<u>\$ 49,608</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
30006	Contractual	\$ -	\$ -	\$ 275,058	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
33049	Emergency Services/ Housing	-	-	275,000	-	-	-	5.00%	-	3.00%	-	3.00%	-
36996	COVID Business Social Services	-	-	662,565	-	-	-	5.00%	-	3.00%	-	3.00%	-
36997	COVID Food Bank Support	-	-	59,410	-	-	-	5.00%	-	3.00%	-	3.00%	-
36999	COVID Emergency Response	-	392,923	249,368	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	<u>\$ -</u>	<u>\$ 392,923</u>	<u>\$ 1,521,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ -</u>	<u>\$ 408,516</u>	<u>\$ 1,571,008</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Expense Report	<u>\$ -</u>	<u>\$ 408,516</u>	<u>\$ 1,571,008</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						<u>\$ -</u>
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						<u>\$ -</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 079 - Plan Commission

FUND CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth	2025	Projected Growth	2026	Projected Growth	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
10068	Office Manager	\$ 31,211	\$ 33,982	\$ 36,915	\$ 45,386	\$ 47,653	\$ 54,975	3.20%	\$ 56,734	4.00%	\$ 59,004	4.00%	\$ 61,364
14003	Assistant Director	64,284	71,366	69,909	65,687	77,605	84,220	3.20%	86,915	4.00%	90,392	4.00%	94,007
14006	Planner 2	29,330	46,290	46,384	54,396	57,907	62,837	3.20%	64,848	4.00%	67,442	4.00%	70,139
14007	Planner 2	43,161	45,240	46,300	39,715	54,439	59,696	3.20%	61,606	4.00%	64,071	4.00%	66,633
14008	Senior Planner	41,560	51,991	52,250	60,720	65,166	70,700	3.20%	72,962	4.00%	75,881	4.00%	78,916
14010	Zoning Inspector	40,150	46,937	47,037	42,867	57,405	62,484	3.20%	64,483	4.00%	67,063	4.00%	69,745
14013	Planner 2	38,344	45,542	46,384	42,361	53,216	59,696	3.20%	61,606	4.00%	64,071	4.00%	66,633
15115	Director	81,773	85,666	83,678	85,001	86,715	97,844	3.20%	100,975	4.00%	105,014	4.00%	109,215
17301	Board Members	10,650	12,000	14,050	11,400	12,100	16,200	3.20%	16,718	4.00%	17,387	4.00%	18,083
17601	Longevity	3,400	3,400	3,800	3,200	3,800	4,600	3.20%	4,747	4.00%	4,937	4.00%	5,135
17801	Part-Time	9,006	-	2,751	5,150	-	5,750	3.20%	5,934	4.00%	6,171	4.00%	6,418
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	81,600	84,000	84,000	88,000	96,000	98,528	5.00%	103,454	7.00%	110,696	7.00%	118,445
18101	FICA	28,275	32,117	32,225	32,372	37,220	44,294	3.20%	45,711	4.00%	47,540	4.00%	49,441
18201	PERF	51,985	60,636	60,898	61,045	71,015	78,449	3.20%	80,959	4.00%	84,198	4.00%	87,566
Personal Services	Subtotal	<u>\$ 554,728</u>	<u>\$ 619,168</u>	<u>\$ 626,581</u>	<u>\$ 637,299</u>	<u>\$ 720,241</u>	<u>\$ 800,273</u>		<u>\$ 827,655</u>		<u>\$ 863,865</u>		<u>\$ 901,741</u>
20001	Office Supplies	\$ 3,091	\$ 1,981	\$ 1,118	\$ 2,029	\$ 1,788	\$ 5,000	3.20%	\$ 5,160	4.00%	\$ 5,366	4.00%	\$ 5,581
20100	Fuel	262	183	268	444	357	1,606	10.00%	1,767	10.00%	1,943	10.00%	2,138
27150	Staff Apparel	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
Supplies	Subtotal	<u>\$ 3,353</u>	<u>\$ 2,163</u>	<u>\$ 1,386</u>	<u>\$ 2,473</u>	<u>\$ 2,145</u>	<u>\$ 6,606</u>		<u>\$ 6,927</u>		<u>\$ 7,310</u>		<u>\$ 7,719</u>
30003	Printing & Subscriptions	\$ 6,073	\$ 6,451	\$ 3,354	\$ 2,511	\$ 3,075	\$ 5,000	3.20%	\$ 5,160	4.00%	\$ 5,366	4.00%	\$ 5,581
30004	Repairs: Equipment / Vehicle	2,220	125	96	236	-	2,000	3.20%	2,064	4.00%	2,147	4.00%	2,232
30013	Professional Services	-	838	-	3,258	-	2,000	3.20%	2,064	4.00%	2,147	4.00%	2,232
30028	Training / Travel	9,801	6,334	5,385	4,071	19,653	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
30800	Postage	539	300	1,006	1,475	1,034	1,600	3.20%	1,651	4.00%	1,717	4.00%	1,786
33010	Refunds	1,076	417	817	717	800	1,500	3.20%	1,548	4.00%	1,610	4.00%	1,674
34007	Consultant Fees	-	35,300	23,536	5,411	14,532	26,220	3.20%	27,059	4.00%	28,141	4.00%	29,267
Other Services/Charges	Subtotal	<u>\$ 19,708</u>	<u>\$ 49,765</u>	<u>\$ 34,195</u>	<u>\$ 17,680</u>	<u>\$ 39,095</u>	<u>\$ 58,320</u>		<u>\$ 60,186</u>		<u>\$ 62,594</u>		<u>\$ 65,097</u>
	Total	<u>\$ 577,790</u>	<u>\$ 671,096</u>	<u>\$ 662,162</u>	<u>\$ 657,451</u>	<u>\$ 761,480</u>	<u>\$ 865,199</u>		<u>\$ 894,768</u>		<u>\$ 933,768</u>		<u>\$ 974,557</u>
	Per Expense Report	<u>\$ 577,790</u>	<u>\$ 671,096</u>	<u>\$ 662,162</u>	<u>\$ 657,451</u>	<u>\$ 761,480</u>	<u>\$ 865,199</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 106 - Technical Services

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10077	Training Specialist/Web Master	\$ 48,682	\$ 51,322	\$ 53,325	\$ -	\$ 53,440	\$ 60,071	3.20%	\$ 61,993	4.00%	\$ 64,473	4.00%	\$ 67,052
10078	Telecom Spl/Office Manager	40,776	43,675	43,243	-	51,459	57,076	3.20%	58,902	4.00%	61,259	4.00%	63,709
10061	Training Specialist	-	-	-	52,728	-	-	3.20%	-	4.00%	-	4.00%	-
10068	Office Manager	-	-	-	49,026	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	2,800	3,200	3,800	1,800	1,200	1,400	3.20%	1,445	4.00%	1,503	4.00%	1,563
17801	Part-Time	36,485	34,174	37,612	34,090	39,813	70,000	3.20%	72,240	4.00%	75,130	4.00%	78,135
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	5.00%	25,864	7.00%	27,674	7.00%	29,611
18101	FICA	9,195	9,661	10,092	9,573	10,590	8,868	3.20%	9,152	4.00%	9,518	4.00%	9,899
18201	PERF	12,703	13,489	13,713	14,449	14,740	16,461	3.20%	16,988	4.00%	17,667	4.00%	18,374
Personal Services	Subtotal	<u>\$ 171,041</u>	<u>\$ 176,521</u>	<u>\$ 182,784</u>	<u>\$ 183,667</u>	<u>\$ 195,241</u>	<u>\$ 238,508</u>		<u>\$ 246,584</u>		<u>\$ 257,223</u>		<u>\$ 268,342</u>
20001	Office Supplies	\$ 1,200	\$ 1,152	\$ 1,189	\$ 1,060	\$ 1,179	\$ 1,200	5.00%	\$ 1,260	3.00%	\$ 1,298	3.00%	\$ 1,337
20003	Printing/Copy Supplies	959	990	873	405	652	1	5.00%	1	3.00%	1	3.00%	1
20085	Postage Supplies	-	220	165	-	-	1	5.00%	1	3.00%	1	3.00%	1
21003	Computer Supplies	1,697	2,075	3,289	2,990	3,476	4,499	5.00%	4,724	3.00%	4,866	3.00%	5,012
21005	Repair & Maint Supplies	4,561	2,112	4,989	2,976	4,919	5,999	5.00%	6,299	3.00%	6,488	3.00%	6,683
Supplies	Subtotal	<u>\$ 8,417</u>	<u>\$ 6,549</u>	<u>\$ 10,505</u>	<u>\$ 7,431</u>	<u>\$ 10,226</u>	<u>\$ 11,700</u>		<u>\$ 12,285</u>		<u>\$ 12,654</u>		<u>\$ 13,033</u>
30022	Long Distance	\$ 588	\$ 558	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
30025	Maintenance	91,581	15,493	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30028	Training / Travel	5,394	6,354	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30072	Telephone Maintenance	-	129,133	229,192	226,313	202,648	300,000	5.00%	315,000	3.00%	324,450	3.00%	334,184
35003	Reprographics	13,441	25,469	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	<u>\$ 111,004</u>	<u>\$ 177,007</u>	<u>\$ 229,192</u>	<u>\$ 226,313</u>	<u>\$ 202,648</u>	<u>\$ 300,000</u>		<u>\$ 315,000</u>		<u>\$ 324,450</u>		<u>\$ 334,184</u>
	Total	<u>\$ 290,462</u>	<u>\$ 360,078</u>	<u>\$ 422,481</u>	<u>\$ 417,411</u>	<u>\$ 408,115</u>	<u>\$ 550,208</u>		<u>\$ 573,869</u>		<u>\$ 594,326</u>		<u>\$ 615,559</u>
	Per Expense Report Difference	<u>\$ 290,462</u>	<u>\$ 360,078</u>	<u>\$ 422,481</u>	<u>\$ 417,411</u>	<u>\$ 408,115</u>	<u>\$ 550,208</u>						
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 161 - County Buildings

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10100	Maintenance	\$ -	\$ 37,195	\$ 39,562	\$ 34,366	\$ 39,520	\$ 45,095	5.00%	\$ 47,350	3.00%	\$ 48,770	3.00%	\$ 50,233
10200	Maintenance & Sec Super	-	48,362	47,757	57,616	60,507	65,229	5.00%	68,490	3.00%	70,545	3.00%	72,662
16003	Maint & Sec Bldg Asst Sup	41,022	43,351	42,931	44,720	50,773	55,079	5.00%	57,833	3.00%	59,568	3.00%	61,355
16005	Maint & Sec Bldg Asst	36,836	39,010	38,750	42,881	45,094	48,922	5.00%	51,368	3.00%	52,909	3.00%	54,496
17101	Overtime	836	303	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
17601	Longevity	3,900	3,500	4,300	4,600	4,800	3,800	5.00%	3,990	3.00%	4,110	3.00%	4,233
17801	Part-Time	7,222	3,004	-	-	-	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
17899	Retention Bonus Supplemental	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
18001	FT Self Insurance	20,400	42,000	42,000	44,000	48,000	49,264	5.00%	51,727	7.00%	55,348	7.00%	59,222
18101	FICA	6,252	11,937	11,902	18,309	14,417	17,070	3.20%	17,616	4.00%	18,321	4.00%	19,054
18201	PERF	11,140	23,423	23,998	25,501	27,817	30,435	3.20%	31,409	4.00%	32,665	4.00%	33,972
Personal Services	Subtotal	\$ 127,607	\$ 252,085	\$ 251,200	\$ 271,993	\$ 290,929	\$ 319,894		\$ 335,034		\$ 347,644		\$ 360,797
20100	Fuel	\$ 1,343	\$ 1,091	\$ 1,878	\$ 3,246	\$ 2,826	-	10.00%	\$ -	10.00%	\$ -	10.00%	\$ -
23001	Materials & Parts	15,600	8,854	11,648	17,923	19,092	2,725	5.00%	2,861	3.00%	2,947	3.00%	3,036
23002	Cleaning / Supplies	31,252	25,814	36,859	54,755	51,931	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
23003	Grounds	4,718	2,762	7,114	18,537	353	50,000	5.00%	52,500	3.00%	54,075	3.00%	55,697
23004	Uniforms & Mats	2,930	2,027	1,129	1,490	666	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
23006	Parts & Sup J Bldg	8,421	8,833	-	-	-	3,150	5.00%	3,308	3.00%	3,407	3.00%	3,509
Supplies	Subtotal	\$ 64,264	\$ 49,382	\$ 58,628	\$ 95,952	\$ 74,868	\$ 90,875		\$ 95,419		\$ 98,281		\$ 101,230
30004	Repairs: Equipment / Vehicle	\$ 3,766	\$ 2,769	\$ -	\$ -	\$ -	\$ 4,000	5.00%	\$ 4,200	3.00%	\$ 4,326	3.00%	\$ 4,456
31430	Maintenance Johnson Bldg	-	41,449	28,909	78,387	94,125	102,695	5.00%	107,830	3.00%	111,065	3.00%	114,397
36001	Bldg Mgt / Cleaning	163,787	164,684	177,362	185,718	188,180	203,220	5.00%	213,381	3.00%	219,782	3.00%	226,376
36002	Trash Pickup Etc	16,022	19,629	21,277	23,065	46,908	46,000	5.00%	48,300	3.00%	49,749	3.00%	51,241
36003	Utilities	-	-	437,983	544,385	531,606	472,500	5.00%	496,125	5.00%	520,931	5.00%	546,978
36005	Bldg / Clock Winder	3,084	-	3,084	3,217	3,378	3,378	5.00%	3,547	3.00%	3,653	3.00%	3,763
36006	Utilities Health Bldg	16,967	15,106	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36007	Utilities Justice Bldg	328,066	289,334	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36008	Justice Bldg Mgmt	655,032	694,930	756,310	677,780	648,916	652,001	5.00%	684,601	5.00%	718,831	5.00%	754,773
36009	Justice Bldg Maint	-	-	-	-	-	25,674	5.00%	26,958	5.00%	28,306	5.00%	29,721
36012	Service Contracts ALL Bldgs	155,531	194,619	168,671	228,593	295,791	250,000	5.00%	262,500	5.00%	275,625	5.00%	289,406
36017	Utilities Johnson Bldg	-	15,340	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36018	Utilities Court House	56,009	54,181	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36019	Utilities Curry Bldg	30,522	19,375	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36020	Utilities Fiscus Bldg	6,155	6,509	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36021	Maintenance Curry Bldg	38,340	42,036	25,920	81,210	94,185	101,810	5.00%	106,901	3.00%	110,108	3.00%	113,411
36022	Maintenance Fiscus Bldg	19,886	21,575	14,135	57,343	59,378	64,184	5.00%	67,393	3.00%	69,415	3.00%	71,497
38000	Repair Bldg & Structure	4,440	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	\$ 1,497,607	\$ 1,581,536	\$ 1,633,651	\$ 1,879,698	\$ 1,962,467	\$ 1,925,462		\$ 2,021,735		\$ 2,111,791		\$ 2,206,018
40001	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
41121	ADA Title IV Compliance Cap	741	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
42375	Parking Garage	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	\$ 741.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
Total		\$ 1,690,219	\$ 1,883,003	\$ 1,943,479	\$ 2,247,642	\$ 2,328,264	\$ 2,336,231		\$ 2,452,187		\$ 2,557,716		\$ 2,668,045
Per Expense Report		\$ 1,690,219	\$ 1,883,003	\$ 1,943,479	\$ 2,247,642	\$ 2,328,264	\$ 2,336,231		\$ 2,452,187		\$ 2,557,716		\$ 2,668,045
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 225 - Courts

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Estimated	Estimated	Estimated	Estimated		
12047	Official Court Reporter	\$ 42,597	\$ 44,906	\$ 44,281	\$ 52,598	\$ 55,219	\$ 59,933	3.20%	\$ 61,851	4.00%	\$ 64,325	4.00%	\$ 66,898
12071	Associate Court Reporter	36,152	38,216	37,838	42,897	46,234	51,343	3.20%	52,986	4.00%	55,105	4.00%	57,310
12075	Associate Court Reporter	34,615	36,698	37,055	41,296	41,282	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
14012	Official Court Reporter	42,597	44,906	44,281	52,598	49,012	54,673	3.20%	56,423	4.00%	58,679	4.00%	61,027
14119	Associate Court Reporter	34,615	37,344	35,939	39,712	41,696	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
14120	Associate Court Reporter	35,383	37,403	37,055	42,836	45,027	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
14121	Baliff	34,135	36,091	35,818	33,034	34,128	37,802	3.20%	39,012	4.00%	40,572	4.00%	42,195
14122	Baliff	32,696	34,625	34,380	32,777	31,797	39,786	3.20%	41,059	4.00%	42,702	4.00%	44,410
14123	Baliff	-	-	-	-	20,563	42,971	3.20%	44,346	4.00%	46,120	4.00%	47,965
14140	Title IV D Court Commissioner	88,725	90,994	90,498	92,912	97,853	109,575	3.20%	113,081	4.00%	117,605	4.00%	122,309
14147	Official Court Reporter	10,649	11,227	11,070	13,150	19,830	14,588	3.20%	15,055	4.00%	15,657	4.00%	16,283
14148	Official Court Reporter	42,597	44,906	44,282	52,598	55,219	59,933	3.20%	61,851	4.00%	64,325	4.00%	66,898
14149	Official Court Reporter	42,597	44,906	44,281	51,215	54,942	59,933	3.20%	61,851	4.00%	64,325	4.00%	66,898
14150	Deputy Court Administrator	54,999	58,946	57,949	66,979	70,387	76,357	3.20%	78,800	4.00%	81,952	4.00%	85,231
14151	Official Court Reporter	42,597	44,906	44,281	52,598	55,219	59,933	3.20%	61,851	4.00%	64,325	4.00%	66,898
14152	Official Court Reporter	41,424	41,081	42,932	47,975	50,378	54,673	3.20%	56,423	4.00%	58,679	4.00%	61,027
14153	Official Court Reporter	42,526	44,906	44,281	49,832	52,325	56,766	3.20%	58,583	4.00%	60,926	4.00%	63,363
14154	Official Court Reporter	37,278	40,999	40,586	46,048	48,009	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
14155	Official Court Reporter	42,597	44,906	44,281	51,215	48,654	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
14158	Associate Court Reporter	34,615	36,609	36,291	40,319	43,371	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
14159	Associate Court Reporter	34,615	36,756	37,055	41,296	43,371	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
14160	Associate Court Reporter	31,081	37,554	37,838	36,893	40,074	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
14161	Associate Court Reporter	35,397	35,022	36,056	39,712	40,100	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
14162	Associate Court Reporter	35,383	37,403	37,778	42,897	45,027	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
14163	Associate Court Reporter	32,190	30,287	36,291	39,712	41,696	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
14164	Associate Court Reporter	34,024	36,609	36,291	39,712	41,696	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
14165	Associate Court Reporter	31,028	37,403	37,055	40,106	41,696	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
14166	Associate Court Reporter	34,615	36,609	36,291	40,991	43,371	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
14167	Associate Court Reporter	36,152	38,216	37,838	42,897	45,027	51,343	3.20%	52,986	4.00%	55,105	4.00%	57,310
14168	Associate Court Reporter	34,615	36,609	36,291	39,712	36,000	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
14169	Associate Court Reporter	35,265	37,403	37,055	39,135	40,093	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
14170	Associate Court Reporter	36,152	38,216	37,838	45,263	42,344	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
14171	Associate Court Reporter	8,654	9,152	9,264	9,542	10,826	12,026	3.20%	12,411	4.00%	12,907	4.00%	13,424
14172	Associate Court Reporter	33,559	34,367	31,240	37,500	39,621	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
14173	Associate Court Reporter	33,787	36,609	27,945	37,423	39,621	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
14174	Associate Court Reporter	36,152	38,216	37,838	42,897	45,268	51,343	3.20%	52,986	4.00%	55,105	4.00%	57,310
14175	Associate Court Reporter	6,531	8,607	8,691	9,756	10,826	12,026	3.20%	12,411	4.00%	12,907	4.00%	13,424
14177	Case Management Coordinator	48,682	51,322	50,606	56,950	59,800	66,685	3.20%	68,819	4.00%	71,572	4.00%	74,435
14178	Financial Coordinator	48,520	50,220	49,546	54,829	57,574	62,484	3.20%	64,483	4.00%	67,063	4.00%	69,745
14179	Courts Program Coordinator	48,682	51,322	49,901	59,930	68,786	68,495	3.20%	70,687	4.00%	73,514	4.00%	76,455
14181	Court Baliff	34,135	36,118	35,818	39,822	41,805	45,355	3.20%	46,806	4.00%	48,679	4.00%	50,626
14182	Court Baliff	35,418	38,065	37,947	39,917	41,605	45,136	3.20%	46,580	4.00%	48,444	4.00%	50,381
14183	Court Baliff	33,664	35,876	35,109	36,373	39,326	42,971	3.20%	44,346	4.00%	46,120	4.00%	47,965
14184	Court Baliff	31,536	34,625	34,380	34,926	37,467	41,387	3.20%	42,711	4.00%	44,420	4.00%	46,197
14185	Court Baliff	28,940	31,841	32,924	33,447	36,406	39,786	3.20%	41,059	4.00%	42,702	4.00%	44,410
14187	Public Service Coordinator	33,482	35,438	35,162	40,568	37,712	47,320	3.20%	48,834	4.00%	50,788	4.00%	52,819

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 225 - Courts (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
14188	Family Court Coordinator	\$ 45,023	\$ 47,420	\$ 46,701	\$ 53,563	\$ 56,238	\$ 61,025	3.20%	\$ 62,978	4.00%	\$ 65,497	4.00%	\$ 68,117
15115	Director	84,567	88,582	86,486	94,141	98,842	107,266	3.20%	110,699	4.00%	115,126	4.00%	119,732
17001	Judge 1	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17002	Judge 2	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17003	Judge 3	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17004	Judge 4	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17005	Judge 5	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17006	Judge 6	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17008	Judge 8	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17009	Judge 9	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17100	Transcripts	5,185	4,688	7,774	3,629	14,351	15,000	3.20%	15,480	4.00%	16,099	4.00%	16,743
17601	Longevity	36,575	39,775	41,425	42,200	38,650	41,050	3.20%	42,364	4.00%	44,058	4.00%	45,820
17801	Part-Time	47,560	39,893	44,205	39,652	28,211	50,000	3.20%	51,600	4.00%	53,664	4.00%	55,811
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	454,410	467,460	467,250	489,500	540,000	560,378	5.00%	588,397	7.00%	629,585	7.00%	673,656
18101	FICA	135,974	141,844	140,501	154,566	163,858	197,691	3.20%	204,017	4.00%	212,178	4.00%	220,665
18201	PERF	251,323	267,023	264,206	294,169	309,165	346,216	3.20%	357,295	4.00%	371,587	4.00%	386,450
Personal Services	Subtotal	<u>\$ 2,746,270</u>	<u>\$ 2,881,127</u>	<u>\$ 2,865,970</u>	<u>\$ 3,136,215</u>	<u>\$ 3,317,598</u>	<u>\$ 3,688,472</u>		<u>\$ 3,816,590</u>		<u>\$ 3,986,905</u>		<u>\$ 4,165,269</u>
20001	Office Supplies	\$ 9,438	\$ 8,605	\$ 7,065	\$ 13,044	\$ 11,116	\$ 15,376	5.00%	\$ 16,145	3.00%	\$ 16,629	3.00%	\$ 17,128
20003	Printing / Copy Supplies	6,667	8,350	11,872	7,255	10,683	7,255	5.00%	7,618	3.00%	7,846	3.00%	8,082
20300	Transcript Tapes & Comp Supp	50	-	-	1,049	2,353	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
22218	Clothing Allotment	2,852	3,856	3,105	4,013	2,966	5,420	5.00%	5,691	3.00%	5,862	3.00%	6,038
Supplies	Subtotal	<u>\$ 19,008</u>	<u>\$ 20,810</u>	<u>\$ 22,043</u>	<u>\$ 25,362</u>	<u>\$ 27,117</u>	<u>\$ 29,051</u>		<u>\$ 30,504</u>		<u>\$ 31,419</u>		<u>\$ 32,361</u>
30003	Printing & Subscriptions	\$ 6,832	\$ 8,053	\$ 3,290	\$ 5,677	\$ 7,626	\$ 12,954	5.00%	\$ 13,602	3.00%	\$ 14,010	3.00%	\$ 14,430
30004	Repairs: Equipment / Vehicle	554	473	140	570	2,568	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30028	Training / Travel	6,353	900	3,518	8,568	3,889	12,060	5.00%	12,663	3.00%	13,043	3.00%	13,434
30029	Books & Research	30,348	26,680	40,224	17,821	16,648	31,280	5.00%	32,844	3.00%	33,829	3.00%	34,844
30800	Postage	25,428	32,533	54,664	33,941	32,342	28,000	5.00%	29,400	3.00%	30,282	3.00%	31,190
32101	Judges' Liability Insurance	15,719	15,719	11,790	16,703	17,294	17,294	5.00%	18,159	3.00%	18,703	3.00%	19,265
32212	Lodging / Meals Jurors	515	591	296	607	1,581	1,550	5.00%	1,628	3.00%	1,676	3.00%	1,727
32215	Special Services	58,521	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32218	Juvenile Detention	-	-	-	107,015	82,252	300,000	5.00%	315,000	3.00%	324,450	3.00%	334,184
32260	Pauper Attorneys	370,082	72,472	89,457	81,819	156,279	125,000	5.00%	131,250	3.00%	135,188	3.00%	139,243
32265	Guardian Ad Litem	-	131,905	145,241	122,043	171,093	125,000	5.00%	131,250	3.00%	135,188	3.00%	139,243
32290	Maint-Transcribes & Comp	17,357	17,357	2,200	-	539	18,190	5.00%	19,100	3.00%	19,672	3.00%	20,263
32710	Special Services	-	48,403	74,420	85,088	30,658	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
32711	Mental Health Evaluations	-	-	-	-	109,677	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
35300	Special Judges - Pro Tem	1,663	500	925	1,000	550	2,880	5.00%	3,024	3.00%	3,115	3.00%	3,208
35500	Petit Jurors	7,773	2,965	1,091	6,711	13,188	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
Other Services/Charges	Subtotal	<u>\$ 541,145</u>	<u>\$ 358,550</u>	<u>\$ 427,256</u>	<u>\$ 487,564</u>	<u>\$ 646,184</u>	<u>\$ 810,208</u>		<u>\$ 850,718</u>		<u>\$ 876,240</u>		<u>\$ 902,527</u>
Total		<u>\$ 3,306,422</u>	<u>\$ 3,260,487</u>	<u>\$ 3,315,269</u>	<u>\$ 3,649,141</u>	<u>\$ 3,990,899</u>	<u>\$ 4,527,731</u>		<u>\$ 4,697,812</u>		<u>\$ 4,894,564</u>		<u>\$ 5,100,158</u>
Per Expense Report		<u>\$ 3,306,422</u>	<u>\$ 3,260,487</u>	<u>\$ 3,315,269</u>	<u>\$ 3,649,141</u>	<u>\$ 3,990,899</u>	<u>\$ 4,527,731</u>		<u>\$ 4,697,812</u>		<u>\$ 4,894,564</u>		<u>\$ 5,100,158</u>
Difference		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 226 - Probation

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10144	Office Manager-Curry Bldg	\$ 40,190	\$ 42,393	\$ 41,860	\$ -	\$ 49,484	\$ 55,128	3.20%	\$ 56,892	4.00%	\$ 59,168	4.00%	\$ 61,534
11002	Administrative Assistant	-	-	-	47,083	-	-	3.20%	-	4.00%	-	4.00%	-
10145	Legal Secretary-Adult Prob	35,383	38,186	37,838	-	45,027	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
10146	Adult intake Probation Officer	63,489	67,397	66,849	-	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
10147	Adult Intake Probation Officer	57,719	61,274	63,575	-	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
10148	Adult Intake Probation Officer	63,489	67,397	66,849	-	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
12558	Adult Supervision Prob Ofc	35,431	41,089	45,296	43,798	53,508	58,058	3.20%	59,916	4.00%	62,312	4.00%	64,805
12559	Adult Supervision Prob Ofc	51,988	55,698	57,791	61,680	64,756	70,252	3.20%	72,500	4.00%	75,400	4.00%	78,416
13019	Legal Secretary	-	-	-	42,897	-	-	3.20%	-	4.00%	-	4.00%	-
14230	Chief Probation Officer	89,702	94,824	93,538	94,682	98,550	105,456	3.20%	108,831	4.00%	113,184	4.00%	117,711
14280	Probation Office Administrator	48,682	51,322	50,606	58,531	62,538	68,495	3.20%	70,687	4.00%	73,514	4.00%	76,455
14290	Adult Division Probation Super	68,489	72,576	71,835	72,836	76,222	82,283	3.20%	84,916	4.00%	88,313	4.00%	91,845
14291	Court Alcohol Drug Prog Sup	68,489	72,576	71,835	74,262	72,246	82,283	3.20%	84,916	4.00%	88,313	4.00%	91,845
14292	Probation Officer	-	-	-	67,850	-	-	3.20%	-	4.00%	-	4.00%	-
14293	Probation Officer	63,489	67,397	66,849	67,850	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
14294	Probation Officer	-	-	-	67,850	-	-	3.20%	-	4.00%	-	4.00%	-
14295	Legal Secretary-Bookkeeper	32,265	34,427	34,762	38,701	40,334	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
14296	Probation Officer	63,489	67,397	66,849	67,850	60,071	50,323	3.20%	51,933	4.00%	54,011	4.00%	56,171
14297	Probation Officer	57,719	63,542	66,849	49,666	53,444	58,058	3.20%	59,916	4.00%	62,312	4.00%	64,805
14299	Adult Supervision Prob Ofc.	-	-	-	-	34,619	45,227	3.20%	46,674	4.00%	48,541	4.00%	50,483
14300	Probation Officer	-	-	-	67,850	-	-	3.20%	-	4.00%	-	4.00%	-
14301	Probation Officer	66,663	70,762	70,179	71,235	74,784	81,154	3.20%	83,751	4.00%	87,101	4.00%	90,585
14302	Probation Officer	57,719	61,274	60,770	67,850	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
14303	Adult Supervision Prob Ofc.	63,489	67,397	66,849	67,850	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
14304	Adult Supervision Prob Ofc.	57,719	61,274	60,770	54,573	52,478	58,058	3.20%	59,916	4.00%	62,312	4.00%	64,805
14305	Adult Supervision Prob Ofc.	57,719	61,274	60,770	65,714	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
14306	Adult Supervision Prob Ofc.	57,719	61,274	61,705	67,850	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
14307	Probation Officer	63,489	67,397	66,849	67,850	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
14318	Deputy Chief Probation Officer	88,187	93,334	92,206	93,413	97,469	104,749	3.20%	108,101	4.00%	112,425	4.00%	116,922
14323	Adult Supervision Prob Ofc.	53,884	55,698	55,237	60,261	52,800	58,058	3.20%	59,916	4.00%	62,312	4.00%	64,805
14324	Adult Supervision Prob Ofc.	66,663	70,762	61,396	55,041	54,228	60,970	3.20%	62,921	4.00%	65,438	4.00%	68,055
14325	Adult Supervision Prob Ofc.	63,489	67,397	66,849	67,850	71,235	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
14326	Adult Supervision Prob Ofc.	63,489	57,567	58,003	58,877	61,807	67,067	3.20%	69,213	4.00%	71,982	4.00%	74,861
14327	Adult Supervision Prob Ofc.	63,489	63,043	48,747	48,790	48,894	58,058	3.20%	59,916	4.00%	62,312	4.00%	64,805
16800	Transitional Temp Training Pos	-	-	11,869	6,046	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	3,800	4,800	3,000	5,400	33,200	32,800	3.20%	33,850	4.00%	35,204	4.00%	36,612
17801	Part-Time	32,208	46,323	69,248	95,613	68,239	67,800	3.20%	69,970	4.00%	72,768	4.00%	75,679
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	285,600	294,000	294,000	308,000	348,000	357,164	5.00%	375,022	7.00%	401,274	7.00%	429,363
18101	FICA	120,432	128,960	129,021	134,384	140,807	163,017	3.20%	168,234	4.00%	174,963	4.00%	181,961
18201	PERF	236,251	249,943	245,001	250,880	264,356	288,308	3.20%	297,534	4.00%	309,435	4.00%	321,813
Personal Services	Subtotal	\$ 2,342,022	\$ 2,479,975	\$ 2,485,648	\$ 2,570,859	\$ 2,720,206	\$ 2,939,422		\$ 3,039,912		\$ 3,172,760		\$ 3,311,708
30041	Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	5.00%	\$ 3,150	3.00%	\$ 3,245	3.00%	\$ 3,342
30800	Postage	-	-	-	-	-	1,000	5.00%	1,050	0	1,082	0	1,114
32114	Electronic Monitoring	58,690	-	-	-	-	-	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
Other Services/Charges	Subtotal	\$ 58,690	\$ -	\$ -	\$ -	\$ -	\$ 4,000		\$ 4,200		\$ 4,326		\$ 4,456
Total		\$ 2,400,712	\$ 2,479,975	\$ 2,485,648	\$ 2,570,859	\$ 2,720,206	\$ 2,943,422		\$ 3,044,112		\$ 3,177,086		\$ 3,316,164
Per Expense Report		\$ 2,400,712	\$ 2,479,975	\$ 2,485,648	\$ 2,570,859	\$ 2,720,206	\$ 2,943,422						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 271 - Public Defender

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10001	Chief Public Defender	\$ 56,583	\$ 61,397	\$ 64,446	\$ 64,971	\$ 69,086	\$ 178,168	3.20%	\$ 183,869	4.00%	\$ 191,224	4.00%	\$ 198,873
10007	First Deputy	-	-	-	67,726	-	-	3.20%	-	4.00%	-	4.00%	-
12101	First Deputy Public Defender	62,428	65,108	63,567	-	38,295	104,978	3.20%	108,337	4.00%	112,671	4.00%	117,178
10065	Investigator	41,431	49,939	49,275	40,556	54,496	59,135	3.20%	61,027	4.00%	63,468	4.00%	66,007
11014	Executive Assistant	41,350	26,514	26,125	29,521	31,262	-	3.20%	-	4.00%	-	4.00%	-
12000	Chief Deputy	58,262	61,606	64,001	64,566	68,412	133,626	3.20%	137,902	4.00%	143,418	4.00%	149,155
12100	Senior Trial Attorney	61,550	64,463	62,968	64,971	68,212	-	3.20%	-	4.00%	-	4.00%	-
12105	Senior Trial Attorney	60,046	64,463	62,968	64,971	68,212	86,068	3.20%	88,822	4.00%	92,375	4.00%	96,070
12110	Senior Trial Attorney	63,995	66,658	65,081	69,338	72,888	104,978	3.20%	108,337	4.00%	112,671	4.00%	117,178
12115	Senior Trial Attorney	63,995	66,658	65,081	69,338	72,813	104,978	3.20%	108,337	4.00%	112,671	4.00%	117,178
12120	Senior Trial Attorney	59,106	62,285	60,871	64,682	68,212	98,364	3.20%	101,512	4.00%	105,572	4.00%	109,795
12125	Senior Trial Attorney	63,995	66,658	46,756	62,467	65,597	94,578	3.20%	97,604	4.00%	101,509	4.00%	105,569
12130	Senior Trial Attorney	63,995	66,658	49,327	62,467	65,392	-	3.20%	-	4.00%	-	4.00%	-
12135	Senior Trial Attorney	59,486	58,655	61,170	72,636	65,093	94,578	3.20%	97,604	4.00%	101,509	4.00%	105,569
12140	Deputy Public Defender	-	-	-	52,990	-	-	3.20%	-	4.00%	-	4.00%	-
12142	Senior Trial Attorney	-	-	-	-	65,607	1	3.20%	1	4.00%	1	4.00%	1
12155	Deputy Public Defender	-	52,581	56,984	57,117	61,807	78,229	3.20%	80,732	4.00%	83,962	4.00%	87,320
13020	Legal Secretary	34,615	42,041	42,349	43,130	43,442	50,212	3.20%	51,819	4.00%	53,892	4.00%	56,047
13028	Paralegal	35,598	39,754	27,736	13,384	52,420	60,050	3.20%	61,972	4.00%	64,450	4.00%	67,028
17021	Prosec/Pub Def Supplemental	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17022	Chief Dep Pros/PD Supplemental	3,750	3,750	3,750	3,750	3,750	3,750	3.20%	3,870	4.00%	4,025	4.00%	4,186
17100	Transcripts	-	-	687	18,860	4,038	13,000	3.20%	13,416	4.00%	13,953	4.00%	14,511
17601	Longevity	11,400	12,000	11,400	10,800	10,500	11,200	3.20%	11,558	4.00%	12,021	4.00%	12,502
17801	Part-Time	-	-	12,867	19,472	-	1	3.20%	1	4.00%	1	4.00%	1
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	129,846	139,335	139,545	146,190	190,000	169,000	5.00%	177,450	7.00%	189,872	7.00%	203,163
18101	FICA	61,114	67,940	65,635	73,807	76,336	97,989	3.20%	101,125	4.00%	105,170	4.00%	109,376
18201	PERF	118,473	131,235	123,845	137,825	147,536	180,297	3.20%	186,067	4.00%	193,509	4.00%	201,250
Personal Services	Subtotal	\$ 1,156,018	\$ 1,274,696	\$ 1,231,433	\$ 1,380,536	\$ 1,468,405	\$ 1,728,180		\$ 1,786,524		\$ 1,863,308		\$ 1,943,537
20001	Office Supplies	\$ 2,962	\$ 2,276	\$ 1,485	\$ 1,977	\$ 2,992	\$ 4,000	5.00%	\$ 4,200	3.00%	\$ 4,326	3.00%	\$ 4,456
20003	Printing / Copy Supplies	3,140	802	2,657	2,584	2,009	3,000	5.00%	3,150	5.50%	3,323	5.50%	3,506
Supplies	Subtotal	\$ 6,102	\$ 3,078	\$ 4,142	\$ 4,561	\$ 5,002	\$ 7,000		\$ 7,350		\$ 7,649		\$ 7,962
30004	Repairs: Equipment / Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	10.00%	\$ 1,650	0.00%	\$ 1,650	0.00%	\$ 1,650
30007	Official Bond	-	-	-	-	-	150	10.00%	165	0.00%	165	0.00%	165
30009	Training	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30010	Travel	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30026	Library	12,446	5,241	3,591	-	-	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30028	Training / Travel	6,139	9,243	3,030	4,004	2,953	6,500	5.00%	6,825	3.00%	7,030	3.00%	7,241
30029	Books & Research	-	-	10,650	430	10,440	5,900	5.00%	6,195	3.00%	6,381	3.00%	6,572
30039	Professional Memberships	-	-	2,520	2,520	2,160	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
30060	Malpractice Insurance	26,760	-	28,388	15,621	31,242	16,000	5.00%	16,800	3.00%	17,304	3.00%	17,823
30800	Postage	2,481	15	2,493	2,444	2,499	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
32710	Special Services	25,757	18,591	50,958	66,564	89,429	80,000	5.00%	84,000	3.00%	86,520	3.00%	89,116
32720	Transcripts	12,977	5,771	13,804	-	-	1	5.00%	1	3.00%	1	3.00%	1
Other Services/Charges	Subtotal	\$ 86,561	\$ 38,861	\$ 112,913	\$ 91,583	\$ 138,724	\$ 125,551		\$ 131,911		\$ 135,814		\$ 139,834
Total		\$ 1,248,681	\$ 1,316,636	\$ 1,348,489	\$ 1,476,681	\$ 1,612,130	\$ 1,860,731		\$ 1,925,785		\$ 2,006,771		\$ 2,091,332
Per Expense Report		\$ 1,248,681	\$ 1,316,636	\$ 1,348,489	\$ 1,476,681	\$ 1,612,130	\$ 1,860,731						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 277 - Legal

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
12771	Administrative Attorney	\$ 84,567	\$ 88,582	\$ 86,486	\$ 100,630	\$ 105,664	\$ 114,650	3.20%	\$ 118,319	4.00%	\$ 123,052	4.00%	\$ 127,974
12772	County Attorney	81,773	85,666	85,298	89,648	94,141	102,149	3.20%	105,418	4.00%	109,634	4.00%	114,020
12776	Admin Attorney (Dept Head) Sup	9,779	10,908	11,690	-	-	-	3.20%	-	4.00%	-	4.00%	-
12777	County Attorney	78,979	85,451	83,678	80,436	90,646	98,364	3.20%	101,512	4.00%	105,572	4.00%	109,795
12778	County Attorney	30,377	82,771	80,891	83,013	72,107	94,578	3.20%	97,604	4.00%	101,509	4.00%	105,569
13019	Legal Secretary	40,878	43,675	43,243	49,026	47,842	54,975	3.20%	56,734	4.00%	59,004	4.00%	61,364
13020	Legal Secretary	36,247	41,839	42,181	47,195	49,784	60,258	3.20%	62,186	4.00%	64,674	4.00%	67,261
17601	Longevity	4,000	4,800	5,700	6,900	7,200	7,400	3.20%	7,637	4.00%	7,942	4.00%	8,260
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	51,000	63,000	63,000	66,000	72,000	73,896	5.00%	77,591	7.00%	83,022	7.00%	88,834
18101	FICA	26,884	33,016	32,478	33,781	33,829	40,727	3.20%	42,030	4.00%	43,711	4.00%	45,460
18201	PERF	51,489	62,323	61,552	63,476	64,684	74,547	3.20%	76,933	4.00%	80,010	4.00%	83,210
Personal Services	Subtotal	<u>\$ 495,971</u>	<u>\$ 602,030</u>	<u>\$ 596,199</u>	<u>\$ 620,105</u>	<u>\$ 637,897</u>	<u>\$ 721,544</u>		<u>\$ 745,964</u>		<u>\$ 778,130</u>		<u>\$ 811,746</u>
20001	Office Supplies	\$ 1,348	\$ 1,096	\$ 1,118	\$ 1,070	\$ 866	\$ 1,145	5.00%	\$ 1,202	3.00%	\$ 1,238	3.00%	\$ 1,275
Supplies	Subtotal	<u>\$ 1,348</u>	<u>\$ 1,096</u>	<u>\$ 1,118</u>	<u>\$ 1,070</u>	<u>\$ 866</u>	<u>\$ 1,145</u>		<u>\$ 1,202</u>		<u>\$ 1,238</u>		<u>\$ 1,275</u>
30003	Printing & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	5.00%	\$ 210	3.00%	\$ 216	3.00%	\$ 223
30028	Training / Travel	2,663	1,978	1,414	3,107	1,364	4,600	5.00%	4,830	3.00%	4,975	3.00%	5,124
30029	Books & Research	5,734	1,873	3,607	3,961	3,481	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30030	Office Expenses	1,621	1,726	1,931	1,957	1,096	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
30039	Professional Membership	-	-	-	85	598	720	5.00%	756	3.00%	779	3.00%	802
30800	Postage	864	61	796	855	652	906	5.00%	951	3.00%	980	3.00%	1,009
31211	Litigation	-	74,598	24,430	92,854	58,341	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
31213	Litigation Deduction	39,657	30,510	5,019	36,372	38,261	30,000	5.00%	31,500	3.00%	32,445	3.00%	33,418
31214	Claims Settlement	-	-	25,000	-	28,250	332	5.00%	349	3.00%	359	3.00%	370
Other Services/Charges	Subtotal	<u>\$ 50,539</u>	<u>\$ 110,746</u>	<u>\$ 62,197</u>	<u>\$ 139,191</u>	<u>\$ 132,043</u>	<u>\$ 44,258</u>		<u>\$ 46,471</u>		<u>\$ 47,865</u>		<u>\$ 49,301</u>
	Total	<u>\$ 547,858</u>	<u>\$ 713,872</u>	<u>\$ 659,514</u>	<u>\$ 760,367</u>	<u>\$ 770,806</u>	<u>\$ 766,947</u>		<u>\$ 793,637</u>		<u>\$ 827,233</u>		<u>\$ 862,322</u>
	Per Expense Report	<u>\$ 547,858</u>	<u>\$ 713,872</u>	<u>\$ 659,514</u>	<u>\$ 760,367</u>	<u>\$ 770,806</u>	<u>\$ 766,947</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 307 - Fleet Maintenance

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
15880	Fleet/ Building Admin	\$ -	\$ -	\$ 30,925	\$ 50,279	\$ 53,467	\$ 58,859	3.20%	\$ 60,742	4.00%	\$ 63,172	4.00%	\$ 65,699
17601	Longevity	-	-	600	-	-	1,050	3.20%	1,084	4.00%	1,127	4.00%	1,172
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	-	-	3,465	8,250	9,000	9,237	5.00%	9,699	7.00%	10,378	7.00%	11,104
18101	FICA	-	-	2,069	3,501	3,539	4,584	3.20%	4,731	4.00%	4,920	4.00%	5,117
18201	PERF	-	-	4,391	7,140	7,592	8,358	3.20%	8,625	4.00%	8,970	4.00%	9,329
Personal Services	Subtotal	\$ -	\$ -	\$ 41,450	\$ 69,169	\$ 73,599	\$ 82,088		\$ 84,881		\$ 88,567		\$ 92,421

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30040	Vehicle Registration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	5.00%	\$ 2,100	3.00%	\$ 2,163	3.00%	\$ 2,228
31001	Plan Dept Maint	148	-	323	90	55	500	5.00%	525	3.00%	541	3.00%	557
31002	Courthouse Maintenance	2,083	11,671	411	2,444	2,695	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
31003	Weights & Measures Maint	1,263	2,908	358	366	293	1,200	5.00%	1,260	3.00%	1,298	3.00%	1,337
31004	Animal Control Maint	1,914	2,006	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31005	Bldg Control Maint	2,131	3,175	1,941	3,178	2,683	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
31006	Sheriff Maint	89,801	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31007	Jail Maint	582	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31008	Surveyor Maint	358	376	45	45	422	800	5.00%	840	3.00%	865	3.00%	891
31010	Parks Maint	3,201	3,107	3,147	4,227	6,696	8,000	5.00%	8,400	3.00%	8,652	3.00%	8,912
31011	Emergency Mgmt Maint	162	1,049	679	302	1,486	1,200	5.00%	1,260	3.00%	1,298	3.00%	1,337
31015	Coroner Maintenance	-	-	919	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
31016	TSD Maintenance	-	-	-	-	-	450	5.00%	473	3.00%	487	3.00%	501
31017	Assessoe Maintenance	-	-	-	-	-	450	5.00%	473	3.00%	487	3.00%	501
38020	Replacement / Repair	38,501	14,489	22,980	14,288	13,407	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
Other Services/Charges	Subtotal	\$ 140,146	\$ 38,780	\$ 30,802	\$ 24,941	\$ 27,737	\$ 34,100		\$ 35,805		\$ 36,879		\$ 37,986

Total	\$ 140,146	\$ 38,780	\$ 72,252	\$ 94,111	\$ 101,336	\$ 116,188	\$ 120,686	\$ 125,446	\$ 130,407
Per Expense Report	\$ 140,146	\$ 38,780	\$ 72,252	\$ 94,111	\$ 101,336	\$ 116,188			
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 308 - Weights and Measures

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
12004	Inspector	\$ 41,676	\$ 43,943	\$ 43,352	\$ 48,761	\$ 52,325	\$ 56,766	3.20%	\$ 58,583	4.00%	\$ 60,926	4.00%	\$ 63,363
17601	Longevity	800	800	800	800	1,200	1,200	3.20%	1,238	4.00%	1,288	4.00%	1,339
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	10,200	10,500	10,500	11,000	12,000	12,316	5.00%	12,932	7.00%	13,837	7.00%	14,806
18101	FICA	3,153	3,137	3,207	3,641	3,941	4,435	3.20%	4,577	4.00%	4,760	4.00%	4,950
18201	PERF	5,918	6,240	6,156	6,924	7,430	8,061	3.20%	8,319	4.00%	8,652	4.00%	8,998
Personal Services	Subtotal	<u>\$ 61,747</u>	<u>\$ 64,620</u>	<u>\$ 64,015</u>	<u>\$ 71,125</u>	<u>\$ 76,896</u>	<u>\$ 82,778</u>		<u>\$ 85,649</u>		<u>\$ 89,462</u>		<u>\$ 93,456</u>
20001	Office Supplies	\$ 396	\$ 767	\$ 290	\$ 452	\$ 571	\$ 600	5.00%	\$ 630	3.00%	\$ 649	3.00%	\$ 668
20011	Other Supplies	382	-	851	490	140	400	5.00%	420	3.00%	433	3.00%	446
20085	Postage Supplies	100	-	-	-	-	100	5.00%	105	3.00%	108	3.00%	111
20100	Fuel	1,735	1,015	1,139	1,688	1,579	2,000	10.00%	2,200	10.00%	2,420	10.00%	2,662
21124	Safety Supplies / Equipment	246	-	-	89	233	400	5.00%	420	3.00%	433	3.00%	446
22101	Tare Wt Supplies	-	-	-	-	-	300	5.00%	315	3.00%	324	3.00%	334
22400	Hardware	778	1,353	599	818	1,218	1,300	5.00%	1,365	3.00%	1,406	3.00%	1,448
26400	Uniforms	130	209	430	254	393	600	5.00%	630	3.00%	649	3.00%	668
Supplies	Subtotal	<u>\$ 3,766</u>	<u>\$ 3,343</u>	<u>\$ 3,309</u>	<u>\$ 3,791</u>	<u>\$ 4,134</u>	<u>\$ 5,700</u>		<u>\$ 6,085</u>		<u>\$ 6,422</u>		<u>\$ 6,784</u>
30003	Printing & Subscriptions	\$ 348	\$ 377	\$ 393	\$ 433	\$ 482	\$ 700	5.00%	\$ 735	3.00%	\$ 757	3.00%	\$ 780
30025	Maintenance	-	-	-	-	-	300	5.00%	315	3.00%	324	3.00%	334
30028	Training / Travel	441	399	657	769	851	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
Other Services/Charges	Subtotal	<u>\$ 789</u>	<u>\$ 776</u>	<u>\$ 1,051</u>	<u>\$ 1,202</u>	<u>\$ 1,333</u>	<u>\$ 2,500</u>		<u>\$ 2,625</u>		<u>\$ 2,704</u>		<u>\$ 2,785</u>
	Total	<u>\$ 66,302</u>	<u>\$ 68,739</u>	<u>\$ 68,375</u>	<u>\$ 76,118</u>	<u>\$ 82,363</u>	<u>\$ 90,978</u>		<u>\$ 94,359</u>		<u>\$ 98,588</u>		<u>\$ 103,025</u>
	Per Expense Report	<u>\$ 66,302</u>	<u>\$ 68,739</u>	<u>\$ 68,375</u>	<u>\$ 76,118</u>	<u>\$ 82,363</u>	<u>\$ 90,978</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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

Department 309 - Human Resources Personnel

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10024	Payroll Administrator	\$ -	\$ 28,812	\$ 51,126	\$ 55,141	\$ 53,716	\$ 65,333	3.20%	\$ 67,424	4.00%	\$ 70,121	4.00%	\$ 72,925
10089	ESD Administrator	-	-	-	-	11,057	54,975	3.20%	56,734	4.00%	59,004	4.00%	61,364
15116	HR Specialist	48,392	51,862	51,526	55,141	60,978	73,528	3.20%	75,881	4.00%	78,916	4.00%	82,073
17601	Longevity	800	1,400	600	1,000	1,200	1,400	3.20%	1,445	4.00%	1,503	4.00%	1,563
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17801	Part-Time	3,585	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	10,200	15,750	21,000	22,000	29,000	36,948	5.00%	38,795	7.00%	41,511	7.00%	44,417
18101	FICA	3,743	6,006	7,608	8,055	9,093	14,936	3.20%	15,414	4.00%	16,031	4.00%	16,672
18201	PERF	6,872	11,183	14,520	15,660	17,857	27,525	3.20%	28,406	4.00%	29,542	4.00%	30,724
Personal Services	Subtotal	<u>\$ 73,592</u>	<u>\$ 115,012</u>	<u>\$ 146,380</u>	<u>\$ 156,996</u>	<u>\$ 182,901</u>	<u>\$ 274,645</u>		<u>\$ 284,099</u>		<u>\$ 296,627</u>		<u>\$ 309,737</u>
20001	Office Supplies	\$ 286	\$ 685	\$ 812	\$ 877	\$ 814	\$ 1,500	5.00%	\$ 1,575	3.00%	\$ 1,622	3.00%	\$ 1,671
Supplies	Subtotal	<u>\$ 286</u>	<u>\$ 685</u>	<u>\$ 812</u>	<u>\$ 877</u>	<u>\$ 814</u>	<u>\$ 1,500</u>		<u>\$ 1,575</u>		<u>\$ 1,622</u>		<u>\$ 1,671</u>
30028	Training / Travel	\$ 1,416	\$ 78	\$ 672	\$ 1,285	\$ 3,076	\$ 5,000	5.00%	\$ 5,250	3.00%	\$ 5,408	3.00%	\$ 5,570
30043	Publications	1,550	2,643	1,038	-	3,834	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
30080	County Wide Employee Trng	-	9,225	171,600	118,192	41,152	53,153	5.00%	55,811	3.00%	57,485	3.00%	59,210
Other Services/Charges	Subtotal	<u>\$ 2,966</u>	<u>\$ 11,946</u>	<u>\$ 173,310</u>	<u>\$ 119,477</u>	<u>\$ 48,062</u>	<u>\$ 61,153</u>		<u>\$ 64,211</u>		<u>\$ 66,137</u>		<u>\$ 68,121</u>
	Total	<u>\$ 76,844</u>	<u>\$ 127,643</u>	<u>\$ 320,502</u>	<u>\$ 277,350</u>	<u>\$ 231,777</u>	<u>\$ 337,298</u>		<u>\$ 349,884</u>		<u>\$ 364,386</u>		<u>\$ 379,529</u>
	Per Expense Report	<u>\$ 76,844</u>	<u>\$ 127,643</u>	<u>\$ 320,502</u>	<u>\$ 277,350</u>	<u>\$ 231,777</u>	<u>\$ 337,298</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 312 - Building Department

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10042	Secretary	\$ -	\$ -	\$ -	\$ 9,699	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
11002	Administrative Assistant	-	-	-	42,897	-	-	3.20%	-	4.00%	-	4.00%	-
13101	Building Commissioner	63,655	66,774	60,312	61,040	70,525	76,513	3.20%	78,961	4.00%	82,120	4.00%	85,405
13102	Deputy Building Commissioner	44,044	46,400	45,718	30,321	65,010	70,525	3.20%	72,782	4.00%	75,693	4.00%	78,721
13104	Lead Commercial Bldg Inspector	44,458	47,420	46,701	52,107	54,709	59,369	3.20%	61,269	4.00%	63,720	4.00%	66,268
13106	Residential Building Inspector	36,044	-	-	-	-	1	3.20%	1	4.00%	1	4.00%	1
13107	Lead Residential Building Insp	45,023	47,420	46,701	50,288	50,669	57,167	3.20%	58,996	4.00%	61,356	4.00%	63,810
13109	Residential Building Inspector	40,542	42,998	42,442	28,392	38,396	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
13110	Commerical Bldg Insp	40,472	42,998	42,442	46,137	44,136	54,673	3.20%	56,423	4.00%	58,679	4.00%	61,027
13111	Commerical Bldg Insp	36,714	41,070	40,729	46,885	11,609	47,302	3.20%	48,816	4.00%	50,768	4.00%	52,799
13112	Commercial Office Manager	35,501	38,216	37,838	-	38,577	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
13113	Residential Office Manager	28,100	33,982	27,576	-	21,616	41,624	3.20%	42,956	4.00%	44,674	4.00%	46,461
17601	Longevity	8,300	8,100	8,200	6,100	5,300	7,500	3.20%	7,740	4.00%	8,050	4.00%	8,372
17801	Part-Time	1,859	-	842	-	-	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	102,000	105,000	105,000	99,000	108,000	110,844	5.00%	116,386	7.00%	124,533	7.00%	133,251
18101	FICA	29,759	28,917	27,900	26,495	28,168	40,435	3.20%	41,729	4.00%	43,398	4.00%	45,134
18201	PERF	53,748	57,833	55,445	52,891	56,111	71,150	3.20%	73,427	4.00%	76,364	4.00%	79,418
Personal Services	Subtotal	\$ 610,219	\$ 607,126	\$ 587,848	\$ 552,252	\$ 592,827	\$ 750,979		\$ 777,006		\$ 811,577		\$ 847,776
20001	Office Supplies	\$ 1,274	\$ 1,766	\$ 682	\$ 497	\$ 1,362	\$ 2,000	5.00%	\$ 2,100	3.00%	\$ 2,163	3.00%	\$ 2,228
20301	Code Books & Pub	950	648	972	845	-	2,650	5.00%	2,783	3.00%	2,866	3.00%	2,952
24200	Operational Supplies	928	443	14	66	1,840	3,250	5.00%	3,413	3.00%	3,515	3.00%	3,620
Supplies	Subtotal	\$ 3,153	\$ 2,857	\$ 1,668	\$ 1,408	\$ 3,201	\$ 7,900		\$ 8,295		\$ 8,544		\$ 8,800
30004	Repairs: Equipment/Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	5.00%	\$ 105.00	3.00%	\$ 108.15	3.00%	\$ 111.39
30028	Training / Travel	622	552	1,988	3,496	1,222	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30500	Printing & Advertising	2,654	2,657	2,219	1,814	2,764	3,300	5.00%	3,465	3.00%	3,569	3.00%	3,676
30700	Gas, Oil & Lube	11,222	5,719	6,940	8,282	8,168	14,000	10.00%	15,400	10.00%	16,940	10.00%	18,634
30800	Postage	-	550	-	-	-	100	5.00%	105	3.00%	108	3.00%	111
31100	Computer Equip Maint	7,731	7,731	-	6,475	-	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
31201	Exam Cost	-	-	219	230	-	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
33010	Refunds	831	562	1,600	1,897	100	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
33070	Permits	669	385	595	391	-	-	5.00%	-	3.00%	-	3.00%	-
33100	Code Organization	680	655	655	25	925	1,800	5.00%	1,890	3.00%	1,947	3.00%	2,005
Other Services/Charges	Subtotal	\$ 24,408	\$ 18,811	\$ 14,216	\$ 22,610	\$ 13,180	\$ 38,300		\$ 40,915		\$ 43,220		\$ 45,703
Total		\$ 637,780	\$ 628,794	\$ 603,731	\$ 576,270	\$ 609,208	\$ 797,179		\$ 826,216		\$ 863,342		\$ 902,279
Per Expense Report		\$ 637,780	\$ 628,794	\$ 603,731	\$ 576,270	\$ 609,208	\$ 797,179						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 361 - Emergency Management

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
13701	Deputy Director	\$ -	\$ 43,819	\$ 37,044	\$ 42,354	\$ 52,390	\$ 57,076	3.20%	\$ 58,902	4.00%	\$ 61,259	4.00%	\$ 63,709
14003	Asst Director	37,349	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
15115	Director	53,583	56,398	54,222	44,896	60,414	67,164	3.20%	69,313	4.00%	72,086	4.00%	74,969.21
15118	CEM Certification Supp	-	-	3,846	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	400	400	600	400	400	800	3.20%	826	4.00%	859	4.00%	893
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	5.00%	25,864	7.00%	27,674	7.00%	29,611
18101	FICA	6,534	7,103	6,996	6,573	8,377	9,566	3.20%	9,872	4.00%	10,267	4.00%	10,678
18201	PERF	12,917	14,231	13,600	12,352	16,018	17,643	3.20%	18,208	4.00%	18,936	4.00%	19,693
18501	Comp Time Payout	-	-	662	-	-	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	\$ 131,183	\$ 142,951	\$ 137,970	\$ 128,574	\$ 161,600	\$ 176,881		\$ 182,985		\$ 191,080		\$ 199,553
20001	Office Supplies	\$ 618	\$ 672	\$ 460	\$ 542	\$ 246	\$ 500	5.00%	\$ 525	3.00%	\$ 541	3.00%	\$ 557
20100	Fuel	2,021	1,465	1,037	988	1,929	2,600	10.00%	2,860	10.00%	3,146	10.00%	3,461
20210	Program Supplies	5,000	975	1,445	747	981	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
Supplies	Subtotal	\$ 7,638	\$ 3,112	\$ 2,942	\$ 2,277	\$ 3,156	\$ 6,600		\$ 7,060		\$ 7,472		\$ 7,916
30025	Maintenance	\$ -	\$ 1,236	\$ 316	\$ 312	\$ -	\$ 900	5.00%	\$ 945	5.00%	992	3.00%	1,022
30028	Training / Travel	6,341	2,077	4,359	6,359	6,846	9,500	5.00%	9,975	5.00%	10,474	3.00%	10,788
30800	Postage	44	49	55	-	-	50	5.00%	53	5.00%	55	3.00%	57
35050	Radio & CD Sirens	20,193	21,146	13,647	23,442	23,089	39,316	5.00%	41,282	5.00%	43,346	3.00%	44,646
35051	EM Structure Engineering Srvc	-	-	-	-	-	500	5.00%	525	5.00%	551	3.00%	568
35052	EM Heavy Equip Services	-	-	-	-	49,562	500	5.00%	525	5.00%	551	3.00%	568
Other Services/Charges	Subtotal	\$ 26,578	\$ 24,509	\$ 18,377	\$ 30,113	\$ 79,497	\$ 50,766		\$ 53,304		\$ 55,970		\$ 57,649
	Total	\$ 165,399	\$ 170,571	\$ 159,289	\$ 160,964	\$ 244,254	\$ 234,247		\$ 243,349		\$ 254,521		\$ 265,118
	Per Expense Report	\$ 165,399	\$ 170,571	\$ 159,289	\$ 160,964	\$ 244,254	\$ 234,247						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)
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Department 380 - County Jail

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Used	Estimated	Used	Estimated	Used	Estimated
10636	Sergeant 4	\$ 42,169	\$ 46,194	\$ 54,487	\$ 48,448	\$ 58,293	\$ 62,471	3.20%	\$ 64,470	4.00%	\$ 67,049	4.00%	\$ 69,731
10637	Sergeant 5	44,566	48,451	44,537	51,430	60,399	67,889	3.20%	70,061	4.00%	72,864	4.00%	75,778
10638	Sergeant 6	41,041	46,220	46,177	50,505	59,047	67,889	3.20%	70,061	4.00%	72,864	4.00%	75,778
10639	Sergeant 7	41,725	46,661	50,437	56,665	58,669	65,830	3.20%	67,937	4.00%	70,654	4.00%	73,480
10640	Sergeant 8	42,210	46,986	47,246	51,434	56,099	63,771	3.20%	65,812	4.00%	68,444	4.00%	71,182
10641	Sergeant 9	40,279	46,764	47,728	51,182	56,927	63,771	3.20%	65,812	4.00%	68,444	4.00%	71,182
10642	Sergeant 10	42,138	47,441	53,259	56,828	65,833	74,067	3.20%	76,437	4.00%	79,495	4.00%	82,674
10643	Correction Officer	37,362	44,276	43,882	7,609	49,753	59,652	3.20%	61,561	4.00%	64,023	4.00%	66,584
10644	Correction Officer	35,461	41,088	39,156	42,176	49,925	58,151	3.20%	60,012	4.00%	62,412	4.00%	64,909
10645	Correction Officer	36,694	42,270	50,754	52,548	59,779	71,536	3.20%	73,825	4.00%	76,778	4.00%	79,849
10646	Correction Officer	38,948	45,001	56,391	60,398	68,844	75,654	3.20%	78,075	4.00%	81,198	4.00%	84,446
10647	Correction Officer	36,585	41,363	39,763	35,040	37,033	65,358	3.20%	67,449	4.00%	70,147	4.00%	72,953
10648	Correction Officer	32,875	40,770	43,097	41,550	52,023	57,121	3.20%	58,949	4.00%	61,307	4.00%	63,759
10649	Correction Officer	37,245	41,351	41,804	21,329	48,836	57,121	3.20%	58,949	4.00%	61,307	4.00%	63,759
10650	Correction Officer	22,923	38,669	39,574	22,171	40,429	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10651	Correction Officer	37,898	43,772	36,614	26,584	59,401	74,067	3.20%	76,437	4.00%	79,495	4.00%	82,674
10652	Correction Officer	36,690	38,259	31,454	40,864	48,585	58,151	3.20%	60,012	4.00%	62,412	4.00%	64,909
10653	Correction Officer	39,768	43,350	51,456	55,838	53,036	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10654	Correction Officer	25,033	39,725	39,935	43,506	51,658	60,210	3.20%	62,137	4.00%	64,622	4.00%	67,207
10655	Correction Officer	37,290	42,986	45,994	47,650	49,304	57,121	3.20%	58,949	4.00%	61,307	4.00%	63,759
10656	Correction Officer	35,650	35,857	25,778	17,842	40,931	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10657	Correction Officer	31,922	41,188	39,435	41,710	42,665	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10658	Correction Officer	34,126	39,324	35,918	15,971	47,430	58,151	3.20%	60,012	4.00%	62,412	4.00%	64,909
10659	Correction Officer	37,952	44,361	51,736	57,785	66,054	74,625	3.20%	77,013	4.00%	80,094	4.00%	83,297
10660	Correction Officer	37,166	36,829	43,078	41,289	50,224	65,358	3.20%	67,449	4.00%	70,147	4.00%	72,953
10661	Correction Officer	37,696	44,281	44,225	53,724	62,476	69,948	3.20%	72,186	4.00%	75,074	4.00%	78,077
10662	Correction Officer	36,702	40,595	32,146	42,218	44,737	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10663	Correction Officer	39,576	44,363	45,402	50,431	57,532	64,329	3.20%	66,388	4.00%	69,043	4.00%	71,805
10664	Correction Officer	36,710	40,620	35,847	41,749	31,535	75,654	3.20%	78,075	4.00%	81,198	4.00%	84,446

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 380 - County Jail

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth	2025	Projected Growth	2026	Projected Growth	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Used	Estimated	Used	Estimated	Used	Estimated
10665	Correction Officer	\$ 41,193	\$ 46,787	\$ 46,946	\$ 50,542	\$ 59,550	\$ 63,299	3.20%	\$ 65,325	4.00%	\$ 67,938	4.00%	\$ 70,655
10666	Correction Officer	41,632	47,486	50,736	53,791	16,970	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10667	Correction Officer	35,221	48,195	33,014	42,541	12,078	55,062	3.20%	56,824	4.00%	59,097	4.00%	61,461
10668	Correction Officer	36,891	38,559	40,859	36,637	70,043	77,156	3.20%	79,625	4.00%	82,810	4.00%	86,122
10669	Correction Officer	38,901	44,456	50,964	55,980	63,956	70,506	3.20%	72,762	4.00%	75,673	4.00%	78,700
10670	Correction Officer	34,613	40,719	38,673	19,181	49,159	57,121	3.20%	58,949	4.00%	61,307	4.00%	63,759
10671	Correction Officer	40,127	45,478	47,496	16,503	49,233	57,121	3.20%	58,949	4.00%	61,307	4.00%	63,759
10672	Correction Officer	38,329	40,819	46,108	46,209	51,874	59,652	3.20%	61,561	4.00%	64,023	4.00%	66,584
10673	Correction Officer	29,498	40,773	33,745	-	69,219	75,654	3.20%	78,075	4.00%	81,198	4.00%	84,446
10674	Correction Officer	32,611	33,376	43,462	49,915	70,285	75,654	3.20%	78,075	4.00%	81,198	4.00%	84,446
10675	Correction Officer	36,341	40,550	41,223	45,405	45,690	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10676	Correction Officer	36,706	44,061	42,066	47,909	56,136	64,800	3.20%	66,874	4.00%	69,549	4.00%	72,330
10677	Correction Officer	35,868	39,739	38,269	42,947	38,881	67,417	3.20%	69,574	4.00%	72,357	4.00%	75,252
10678	Correction Officer	31,637	46,375	47,473	47,590	44,354	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10679	Correction Officer	32,002	44,052	51,895	55,376	63,516	71,536	3.20%	73,825	4.00%	76,778	4.00%	79,849
10680	Correction Officer	38,497	45,036	42,608	46,085	77,955	68,919	3.20%	71,124	4.00%	73,969	4.00%	76,928
10681	Administrative Coordinator	34,459	40,219	44,320	46,229	60,013	58,204	3.20%	60,067	4.00%	62,469	4.00%	64,968
10683	Correction Officer	38,811	43,643	45,517	29,492	47,243	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10684	Correction Officer	35,997	40,196	35,369	44,810	34,977	66,388	3.20%	68,512	4.00%	71,253	4.00%	74,103
10685	Correction Officer	36,240	46,718	38,910	30,467	53,213	62,269	3.20%	64,262	4.00%	66,832	4.00%	69,505
10686	Correction Officer	37,569	44,046	38,969	39,236	58,885	66,860	3.20%	69,000	4.00%	71,760	4.00%	74,630
10687	Correction Officer	32,785	40,100	40,666	19,625	52,105	62,269	3.20%	64,262	4.00%	66,832	4.00%	69,505
10688	Correction Officer	36,656	34,098	41,444	36,552	51,331	62,741	3.20%	64,749	4.00%	67,339	4.00%	70,032
10689	Correction Officer	23,697	45,862	35,093	22,700	42,225	56,092	3.20%	57,887	4.00%	60,202	4.00%	62,611
10690	Correction Officer	38,152	38,855	43,643	49,222	59,423	62,741	3.20%	64,749	4.00%	67,339	4.00%	70,032
14178	Financial Director	40,897	43,278	51,515	-	62,514	67,725	3.20%	69,892	4.00%	72,688	4.00%	75,595
16000	Financial Director	-	-	-	52,468	-	-	3.20%	-	4.00%	-	4.00%	-
16020	Jail Commander	68,502	71,906	82,389	85,859	101,134	108,119	3.20%	111,579	4.00%	116,042	4.00%	120,684
16021	Facilities Manager	45,843	48,362	61,818	68,636	77,272	82,139	3.20%	84,767	4.00%	88,158	4.00%	91,684
16022	Facilities Coordinator	-	-	-	-	36,946	61,734	3.20%	63,709	4.00%	66,258	4.00%	68,908
16028	Chief Cook	36,836	39,010	43,186	49,862	58,182	63,606	3.20%	65,641	4.00%	68,267	4.00%	70,998
16030	Asst Jail Commander	60,366	63,439	72,696	80,651	95,098	102,919	3.20%	106,212	4.00%	110,461	4.00%	114,879

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 380 - County Jail

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Used	Estimated	Used	Estimated	Used	Estimated
16031	Captain	\$ 47,644	\$ 50,933	\$ 56,095	\$ 63,186	\$ 73,291	\$ 79,581	3.20%	\$ 82,128	4.00%	\$ 85,413	4.00%	\$ 88,829
16032	Captain 2	40,124	51,455	50,709	61,095	68,083	73,590	3.20%	75,945	4.00%	78,983	4.00%	82,142
16033	Captain 3	48,923	52,056	62,677	70,252	78,053	85,571	3.20%	88,309	4.00%	91,842	4.00%	95,515
16034	Sergeant 2	42,323	45,857	41,605	49,700	58,323	65,830	3.20%	67,937	4.00%	70,654	4.00%	73,480
16035	Sergeant 3	42,938	45,112	43,934	46,195	58,371	64,800	3.20%	66,874	4.00%	69,549	4.00%	72,330
16070	Correction Officer Sup Trans	-	-	12,317	1,894	2,466	3,000	3.20%	3,096	4.00%	3,220	4.00%	3,349
16071	Correction Officer Sup Trans	-	-	10,423	-	-	3,000	3.20%	3,096	4.00%	3,220	4.00%	3,349
17101	Overtime	88,945	52,038	51,968	185,049	129,245	126,500	3.20%	130,548	4.00%	135,770	4.00%	141,201
17203	Shift Pay	62,845	69,570	68,320	57,380	60,285	75,000	3.20%	77,400	4.00%	80,496	4.00%	83,716
17205	Field Training Officer Pay	4,125	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17208	Uniforms	64,425	67,333	72,274	64,200	72,000	75,000	3.20%	77,400	4.00%	80,496	4.00%	83,716
17303	Volunteer Coord/ Chaplain	6,167	5,482	6,167	6,167	6,167	6,167	3.20%	6,364	4.00%	6,619	4.00%	6,884
17304	EMT Specialty Pay	1,000	1,000	1,000	1,000	1,000	6,000	3.20%	6,192	4.00%	6,440	4.00%	6,697
17305	Cook PT	15,636	18,994	14,557	18,385	19,225	19,500	3.20%	20,124	4.00%	20,929	4.00%	21,766
17306	Training Officer Specialty Pay	1,875	9,125	3,500	3,500	3,000	4,000	3.20%	4,128	4.00%	4,293	4.00%	4,465
17307	Facilities Clothing Allowance	700	700	700	700	1,400	750	3.20%	774	4.00%	805	4.00%	837
17308	CERT Specialty Pay	4,083	5,500	4,500	5,000	4,625	6,000	3.20%	6,192	4.00%	6,440	4.00%	6,697
17309	Investigator Specialty Pay	500	-	3,000	3,000	1,000	3,000	3.20%	3,096	4.00%	3,220	4.00%	3,349
17310	Training Bonus	-	16,250	14,250	14,000	12,250	19,000	3.20%	19,608	4.00%	20,392	4.00%	21,208
17601	Longevity	27,000	33,700	2,900	2,100	-	400	3.20%	413	4.00%	429	4.00%	446
17801	Part-Time	-	23,689	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	652,800	672,000	672,000	704,000	777,000	800,540	5.00%	840,567	7.00%	899,407	7.00%	962,365
18101	FICA	196,474	223,336	226,139	231,371	283,274	328,191	3.20%	338,693	4.00%	352,241	4.00%	366,330
18201	PERF	367,263	416,311	429,590	435,527	520,022	609,191	3.20%	628,685	4.00%	653,833	4.00%	679,986
Personal Services	Subtotal	\$ 3,939,065	\$ 4,425,647	\$ 4,477,007	\$ 4,562,599	\$ 5,485,997	\$ 6,375,037		\$ 6,593,448		\$ 6,882,403		\$ 7,184,681

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
20001	Office Supplies	\$ 11,810	\$ 14,862	\$ 12,526	\$ 8,547	\$ 6,304	\$ 21,957	5.00%	\$ 23,055	3.00%	\$ 23,746	3.00%	\$ 24,459
20085	Postage Supplies	1,237	1,178	619	683	806	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
20100	Fuel	6,888	3,287	5,003	10,316	7,966	10,000	10.00%	11,000	10.00%	12,100	10.00%	13,310
20700	Maintenance/Repair Sup	-	-	-	-	70,253	70,300	10.00%	77,330	10.00%	85,063	10.00%	93,569
21060	Training Supplies	-	-	-	-	71	7,000	5.00%	7,350	3.00%	7,571	3.00%	7,798
24200	Operating Supplies	103,404	182,137	102,929	138,200	127,758	120,000	5.00%	126,000	3.00%	129,780	3.00%	133,673
24300	Locks, Keys, ETC	18	11	108	120	334	354	5.00%	372	3.00%	383	3.00%	394
24400	Inmate Clothing	14,351	11,707	4,610	6,967	25,626	10,500	5.00%	11,025	3.00%	11,356	3.00%	11,696
24500	Mattresses	471	6,394	6,668	4,820	15,278	12,000	5.00%	12,600	3.00%	12,978	3.00%	13,367
24800	Training For Staff	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
24900	Ammo/ Film Processing	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
Supplies	Subtotal	\$ 138,177	\$ 219,576	\$ 132,463	\$ 169,652	\$ 254,395	\$ 254,611		\$ 271,357		\$ 285,680		\$ 301,052
ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30006	Contractual	\$ -	\$ -	\$ -	\$ -	\$ 15,238	\$ 10,000	5.00%	\$ 10,500	3.00%	\$ 10,815	3.00%	\$ 11,139
30025	Maintenance	21,818	35,348	34,515	20,114	-	-	5.00%	-	3.00%	-	3.00%	-
30028	Training/ Travel	9,240	8,304	13,366	16,313	-	-	5.00%	-	3.00%	-	3.00%	-
31380	Inmate Offsite Housing	-	1,108	1,540	4,690	-	-	5.00%	-	3.00%	-	3.00%	-
34100	Medical Services	738,991	766,129	941,554	1,085,305	1,562,582	1,576,000	5.00%	1,654,800	3.00%	1,704,444	3.00%	1,755,577
34110	Maint.- Video Imaging	11,699	5,804	4,885	4,265	-	-	5.00%	-	3.00%	-	3.00%	-
34140	Jail Diversion Services	3,885	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
34150	Uniforms Corr Officers	2,178	464	1,144	-	-	-	5.00%	-	3.00%	-	3.00%	-
34170	Legal Services	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
34300	Comm Repair, Services	3,030	3,549	1,337	5,119	-	-	5.00%	-	3.00%	-	3.00%	-
34400	Booking, Printing, Signs	3,770	4,594	4,816	5,744	-	-	5.00%	-	3.00%	-	3.00%	-
34700	Meals for Prisoners	387,509	333,355	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
34800	Inmate Library Services	4,000	4,000	4,000	4,000	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	\$ 1,186,119	\$ 1,162,655	\$ 1,007,157	\$ 1,145,550	\$ 1,577,820	\$ 1,586,000		\$ 1,654,800		\$ 1,704,444		\$ 1,755,577
40001	Equipment	\$ -	\$ -	\$ -	\$ -	\$ 17,800.00	\$ 15,000	10.00%	\$ 16,500	0.00%	\$ 16,500	0.00%	\$ 16,500
Capital Outlays	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 17,800.00	\$ 15,000		\$ 16,500		\$ 16,500		\$ 16,500
Total		\$ 5,263,362	\$ 5,807,878	\$ 5,616,627	\$ 5,877,800	\$ 7,336,011	\$ 8,230,648		\$ 8,536,104		\$ 8,889,027		\$ 9,257,811
Per Expense Report		\$ 5,263,362	\$ 5,807,878	\$ 5,616,627	\$ 5,877,800	\$ 7,336,011	\$ 8,230,648						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 626 - Animal Control

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10682	Animal Management Officer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,469	3.20%	\$ 46,924	4.00%	\$ 48,801	4.00%	\$ 50,753
15400	Animal Management Officer	37,178	38,918	39,083	39,452	41,912	45,469	3.20%	46,924	4.00%	48,801	4.00%	50,753
15500	Animal Management Officer	34,064	36,257	37,544	39,364	38,195	43,202	3.20%	44,584	4.00%	46,368	4.00%	48,223
17101	Overtime	253	1,227	460	698	2,432	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17102	Deputies Overtime	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	800	1,000	400	-	600	1,600	3.20%	1,651	4.00%	1,717	4.00%	1,786
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	36,948	5.00%	38,795	7.00%	41,511	7.00%	44,417
18101	FICA	4,721	5,178	5,170	5,521	6,095	10,767	3.20%	11,112	4.00%	11,556	4.00%	12,018
18201	PERF	10,190	10,849	10,947	11,291	11,720	19,276	3.20%	19,893	4.00%	20,689	4.00%	21,516
Personal Services	Subtotal	<u>\$ 107,606</u>	<u>\$ 114,429</u>	<u>\$ 114,604</u>	<u>\$ 118,326</u>	<u>\$ 124,954</u>	<u>\$ 207,731</u>		<u>\$ 215,043</u>		<u>\$ 224,809</u>		<u>\$ 235,047</u>
20001	Office Supplies	\$ 112	1,392	125	1,531	1,408	1,520	5.00%	1,596	3.00%	1,644	3.00%	1,693
20008	Animal Contral Equipment	-	-	-	-	-	8,275	5.00%	8,689	3.00%	8,949	3.00%	9,218
20100	Fuel	9,457	5,081	7,475	9,086	8,339	12,500	10.00%	13,750	10.00%	15,125	10.00%	16,638
26200	Bags, Towels, Gloves	118	646	34	784	975	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
Supplies	Subtotal	<u>\$ 9,687.13</u>	<u>\$ 7,118.94</u>	<u>\$ 7,634.68</u>	<u>\$ 11,401.03</u>	<u>\$ 10,722.05</u>	<u>\$ 23,295.00</u>		<u>\$ 25,084.75</u>		<u>\$ 26,799.79</u>		<u>\$ 28,662.54</u>
35040	Animal Shelter Interlocal	\$ 332,215	\$ 165,439	\$ 522,229	\$ 342,912	\$ 353,467	\$ 396,775	5.00%	\$ 416,614	3.00%	\$ 429,112	3.00%	\$ 441,986
35800	Vet Care	150	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
Other Services/Charges	Subtotal	<u>\$ 332,364</u>	<u>\$ 165,439</u>	<u>\$ 522,229</u>	<u>\$ 342,912</u>	<u>\$ 353,467</u>	<u>\$ 397,775</u>		<u>\$ 417,664</u>		<u>\$ 430,194</u>		<u>\$ 443,099</u>
47100	Equipment - Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	10.00%	\$ 22,000	0.00%	\$ 22,000	0.00%	\$ 22,000
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>		<u>\$ 22,000</u>		<u>\$ 22,000</u>		<u>\$ 22,000</u>
	Total	<u>\$ 449,657</u>	<u>\$ 286,987</u>	<u>\$ 644,469</u>	<u>\$ 472,639</u>	<u>\$ 489,143</u>	<u>\$ 648,801</u>		<u>\$ 679,792</u>		<u>\$ 703,803</u>		<u>\$ 728,809</u>
	Per Expense Report	<u>\$ 449,657</u>	<u>\$ 286,987</u>	<u>\$ 644,469</u>	<u>\$ 472,639</u>	<u>\$ 489,143</u>	<u>\$ 648,801</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 660 - Child Support

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
12710	Child Support Case Worker	\$ 36,152	\$ 38,216	\$ 37,838	\$ 44,080	\$ 46,283	\$ 51,343	3.20%	\$ 52,986	4.00%	\$ 55,105	4.00%	\$ 57,310
12711	Child Support Case Worker	34,615	37,109	37,055	41,296	43,371	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
12712	Child Support Case Worker	36,123	38,216	37,027	30,246	39,299	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
12713	Child Support Case Worker	34,615	36,609	36,291	39,712	42,791	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
12714	Child Support Case Worker	36,152	38,216	37,838	44,080	45,027	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
12716	Child Support Case Worker	34,097	36,517	29,940	22,684	25,044	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
12717	Child Support Case Worker	36,152	38,216	37,838	27,126	26,668	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
12718	Child Support Case Worker	34,497	36,609	36,291	39,712	41,696	48,103	3.20%	49,642	4.00%	51,628	4.00%	53,693
12720	Supervising Child Support Dep	72,303	77,509	75,676	78,442	82,373	89,381	3.20%	92,241	4.00%	95,931	4.00%	99,768
12730	Child Support Division Dir	43,065	45,379	47,580	52,107	54,709	59,369	3.20%	61,269	4.00%	63,720	4.00%	66,268
12750	Child Support Dep Prosecutor	55,318	58,582	61,170	63,245	45,679	79,989	3.20%	82,549	4.00%	85,851	4.00%	89,285
12760	Child Support Dep Prosecutor	50,334	62,446	60,229	63,245	66,412	72,054	3.20%	74,360	4.00%	77,334	4.00%	80,427
12770	Child Support Dep Prosecutor	61,570	64,600	64,533	68,305	71,726	77,821	3.20%	80,311	4.00%	83,524	4.00%	86,865
12780	Child Support Case Worker	36,152	38,216	37,838	44,080	46,283	52,726	3.20%	54,413	4.00%	56,590	4.00%	58,853
12790	Child Support Case Worker	36,152	38,216	37,838	45,263	43,741	43,935	3.20%	45,341	4.00%	47,155	4.00%	49,041
13000	Child Support Investigator	38,577	41,845	41,332	45,409	47,684	51,743	3.20%	53,399	4.00%	55,535	4.00%	57,756
13003	Executive Director	16,956	17,775	18,970	22,127	21,509	25,249	3.20%	26,057	4.00%	27,099	4.00%	28,183
13006	Office Administrator	14,057	14,819	13,284	17,059	17,267	18,733	3.20%	19,332	4.00%	20,106	4.00%	20,910
13029	Case Management/ Tech Specialist	13,753	14,725	13,284	16,444	17,267	17,045	3.20%	17,590	4.00%	18,294	4.00%	19,026
17601	Longevity	12,833	14,233	15,867	15,561	11,400	14,900	3.20%	15,377	4.00%	15,992	4.00%	16,632
17801	Part-Time	496	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	172,858	186,776	178,177	196,754	187,880	209,372	5.00%	219,841	7.00%	235,229	7.00%	251,696
18101	FICA	52,272	56,342	54,341	58,156	59,780	75,173	3.20%	77,579	4.00%	80,682	4.00%	83,909
18201	PERF	102,329	109,875	108,182	110,082	111,534	137,421	3.20%	141,818	4.00%	147,491	4.00%	153,391
Personal Services	Subtotal	\$ 1,061,428	\$ 1,141,045	\$ 1,118,418	\$ 1,185,217	\$ 1,195,423	\$ 1,404,621		\$ 1,453,338		\$ 1,518,066		\$ 1,585,846
20001	Office Supplies	\$ 3,842	\$ 3,999	\$ 3,785	\$ 3,558	\$ 3,672	\$ 4,000	5.00%	\$ 4,200	3.00%	\$ 4,326	3.00%	\$ 4,456
Supplies	Subtotal	\$ 3,842	\$ 3,999	\$ 3,785	\$ 3,558	\$ 3,672	\$ 4,000		\$ 4,200		\$ 4,326		\$ 4,456
30006	Contractual	\$ 3,206	\$ 3,155	\$ 3,762	\$ 4,162	\$ 3,957	\$ 5,000	5.00%	\$ 5,250	3.00%	\$ 5,408	3.00%	\$ 5,570
30021	Phones and Pagers	-	-	-	-	-	1,700	5.00%	1,785	3.00%	1,839	3.00%	1,894
30026	Library	-	-	-	-	-	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
30028	Training/ Travel	18,653	2,836	2,711	12,209	9,276	9,400	5.00%	9,870	3.00%	10,166	3.00%	10,471
30037	Trial Preparation	2,122	1,633	1,090	892	653	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30038	Extradition	3,487	1,858	-	-	-	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30042	Technical Services	1,544	-	404	298	1,809	800	5.00%	840	3.00%	865	3.00%	891
30276	Maintenance Agreement	326	-	-	-	320	1,400	5.00%	1,470	3.00%	1,514	3.00%	1,560
30800	Postage	1,315	13,263	1,501	11,200	11,404	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
Other Services/Charges	Subtotal	\$ 30,653	\$ 22,744	\$ 9,468	\$ 28,761	\$ 27,418	\$ 45,800		\$ 48,090		\$ 49,533		\$ 51,019
Total		\$ 1,095,923	\$ 1,167,788	\$ 1,131,670	\$ 1,217,536	\$ 1,226,512	\$ 1,454,421		\$ 1,505,628		\$ 1,571,925		\$ 1,641,320
Per Expense Report		\$ 1,095,923	\$ 1,167,788	\$ 1,131,670	\$ 1,217,536	\$ 1,226,512	\$ 1,454,421						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 803 - Parks & Recreation

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10067	Financial Manager	\$ 41,676	\$ 43,943	\$ 44,066	\$ 49,832	\$ 54,611	\$ 52,562	3.20%	\$ 54,244	4.00%	\$ 56,414	4.00%	\$ 58,670
10068	Officer Manager	33,077	35,433	36,291	39,712	40,098	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
10310	Rec. Director- Youth & Adult	42,597	44,906	44,281	52,598	55,219	59,933	3.20%	61,851	4.00%	64,325	4.00%	66,898
10311	Recreation Director Athletics	42,597	44,906	44,281	49,832	52,325	58,350	3.20%	60,217	4.00%	62,626	4.00%	65,131
10312	Naturalist	42,597	14,381	39,172	43,826	46,586	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
10313	Assistant Parks Superintendent	37,416	37,340	39,094	44,226	47,874	52,071	3.20%	53,737	4.00%	55,887	4.00%	58,122
10314	Parks Maintenance Technician	35,133	37,139	37,212	42,169	44,262	48,030	3.20%	49,567	4.00%	51,550	4.00%	53,612
10315	Parks Maintenance Technician	-	-	-	-	36,891	42,243	3.20%	43,595	4.00%	45,339	4.00%	47,152
10320	Parks Maintenance Technician	35,894	37,932	35,369	36,118	35,372	44,463	3.20%	45,886	4.00%	47,721	4.00%	49,630
10330	Parks Maintenance Technician	32,673	34,776	35,937	39,039	40,986	44,463	3.20%	45,886	4.00%	47,721	4.00%	49,630
10340	Parks Superintendent	44,421	46,484	45,718	50,177	52,689	59,369	3.20%	61,269	4.00%	63,720	4.00%	66,268
10350	Parks Maintenance Technician	34,372	35,421	29,733	34,542	38,632	42,243	3.20%	43,595	4.00%	45,339	4.00%	47,152
14003	Assistant Director	46,980	49,442	48,649	54,309	57,021	61,862	3.20%	63,842	4.00%	66,395	4.00%	69,051
15115	Director	63,655	66,774	65,338	70,889	74,438	80,772	3.20%	83,357	4.00%	86,691	4.00%	90,159
17301	Board Members	1,700	1,800	1,975	1,525	1,750	2,100	3.20%	2,167	4.00%	2,254	4.00%	2,344
17601	Longevity	11,600	13,400	11,000	10,900	11,500	11,500	3.20%	11,868	4.00%	12,343	4.00%	12,836
17801	Part-Time	55,458	145,303	147,628	165,411	181,515	178,400	3.20%	184,109	4.00%	191,473	4.00%	199,132
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	132,600	136,500	136,500	143,000	168,000	172,424	5.00%	181,045	7.00%	193,718	7.00%	207,279
18101	FICA	43,489	50,084	51,006	56,745	63,641	71,694	3.20%	73,988	4.00%	76,948	4.00%	80,026
18201	PERF	75,699	75,101	77,409	86,233	95,836	105,815	3.20%	109,201	4.00%	113,569	4.00%	118,112
Personal Services	Subtotal	\$ 853,634	\$ 951,065	\$ 970,658	\$ 1,071,082	\$ 1,199,248	\$ 1,287,103		\$ 1,331,394		\$ 1,390,081		\$ 1,451,496

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 803 - Parks & Recreation (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
20001	Office Supplies	\$ 2,900	\$ 1,463	\$ 2,287	\$ 2,131	\$ 2,169	\$ 2,900	5.00%	\$ 3,045.00	3.00%	\$ 3,136.35	3.00%	\$ 3,230.44
20100	Fuel	5,455	2,415	5,400	5,399	8,765	10,600	10.00%	11,660	10.00%	12,826	10.00%	14,109
20102	Greenway Supplies	4,999	3,229	4,999	1,000	5,000	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
24200	Operational Supplies	26,699	25,457	26,699	26,700	26,700	37,500	5.00%	39,375	3.00%	40,556	3.00%	41,773
24202	Gas and Lubricants	10,065	8,201	11,799	17,285	17,816	22,000	10.00%	24,200	10.00%	26,620	10.00%	29,282
24205	Recreational Supplies	6,982	3,732	6,999	32,000	37,000	44,500	5.00%	46,725	3.00%	48,127	3.00%	49,571
24207	Maintenance & Repair Supplies	17,500	10,994	17,983	10,982	17,397	22,300	5.00%	23,415	3.00%	24,117	3.00%	24,841
24221	Institutional Supplies	4,900	4,899	4,899	5,899	5,972	7,800	5.00%	8,190	3.00%	8,436	3.00%	8,689
24222	Horticultural Supplies	19,465	24,567	27,647	29,500	46,980	34,000	5.00%	35,700	3.00%	36,771	3.00%	37,874
Supplies	Subtotal	\$ 98,964	\$ 84,956	\$ 108,713	\$ 130,896	\$ 167,800	\$ 186,600		\$ 197,560		\$ 205,997		\$ 214,938
30003	Printing and Subscriptions	\$ 1,492	\$ 1,314	\$ 2,657	\$ 1,315	\$ 1,500	\$ 1,500	5.00%	\$ 1,575	3.00%	\$ 1,622	3.00%	\$ 1,671
30004	Repairs, Equipment/ Vehicle	988	1,879	1,000	5,000	5,000	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30006	Contractual	-	43,122	5,000	115,894	112,000	111,800	5.00%	117,390	3.00%	120,912	3.00%	124,539
30011	Rent	137	1,063	2,000	2,000	1,935	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
30013	Professional Services	1,000	22,933	26,000	6,343	14,860	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30028	Training/ Travel	2,318	2,078	1,343	2,251	2,477	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
30045	Greenway Professional Services	35,000	21,326	20,219	25,000	30,000	35,000	5.00%	36,750	3.00%	37,853	3.00%	38,988
30500	Printing and Advertising	4,025	3,526	5,000	4,287	6,612	6,000	5.00%	6,300	3.00%	6,489	3.00%	6,684
30800	Postage	28	563	780	531	655	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
31585	Communications	471	1,048	1,400	852	800	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
36002	Trash Pickup Ect	3,900	2,670	3,900	5,029	5,100	5,100	5.00%	5,355	3.00%	5,516	3.00%	5,681
36003	Utilities	29,000	36,614	29,000	29,000	35,000	45,000	5.00%	47,250	5.00%	49,613	5.00%	52,093
38000	Repair Bldg & Structure	665	650	1,000	997	561	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
38110	Services and Charges	15,876	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charge:	Subtotal	\$ 94,900	\$ 138,785	\$ 99,298	\$ 198,500	\$ 216,500	\$ 226,900		\$ 238,245		\$ 246,337		\$ 254,720
40001	Equipment	\$ -	\$ 22,105	\$ 10,049	\$ 21,926	\$ 24,831.14	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	\$ -	\$ 22,105	\$ 10,049	\$ 21,926	\$ 24,831.14	\$ -		\$ -		\$ -		\$ -
	Total	\$ 1,047,497	\$ 1,196,911	\$ 1,188,718	\$ 1,422,404	\$ 1,608,379	\$ 1,700,603		\$ 1,767,199		\$ 1,842,415		\$ 1,921,154
	Per Expense Report	\$ 1,047,497	\$ 1,196,911	\$ 1,188,718	\$ 1,422,404	\$ 1,608,379	\$ 1,700,603						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 806 - Fairgrounds

<u>ACCT CODE</u>	<u>EXPENSES</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</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>
32075	County Fair Distribution	\$ 113,203	\$ 117,615	\$ 122,555	\$ 104,172	\$ 109,380	\$ 113,755	5.00%	\$ 119,443	3.00%	\$ 123,026	3.00%	\$ 126,717
Other Services/Charge: Subtotal		<u>\$ 113,203</u>	<u>\$ 117,615</u>	<u>\$ 122,555</u>	<u>\$ 104,172</u>	<u>\$ 109,380</u>	<u>\$ 113,755</u>		<u>\$ 119,443</u>		<u>\$ 123,026</u>		<u>\$ 126,717</u>
	Total	<u>\$ 113,203</u>	<u>\$ 117,615</u>	<u>\$ 122,555</u>	<u>\$ 104,172</u>	<u>\$ 109,380</u>	<u>\$ 113,755</u>		<u>\$ 119,443</u>		<u>\$ 123,026</u>		<u>\$ 126,717</u>
	Per Expense Report	<u>\$ 113,203</u>	<u>\$ 117,615</u>	<u>\$ 122,555</u>	<u>\$ 104,172</u>	<u>\$ 109,380</u>	<u>\$ 113,755</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Aviation Fund #1107

	ACTUALS					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 659,399	\$ 486,349	\$ 353,275	\$ 534,436	\$ 584,772	\$ 420,114	\$ 508,806	\$ 588,460	\$ 679,465
TOTAL REVENUE	\$ 977,982	\$ 916,185	\$ 1,272,479	\$ 1,281,560	\$ 1,175,722	\$ 1,592,022	\$ 1,648,210	\$ 1,724,370	\$ 1,799,528
TOTAL SPENDABLE APPROPRIATIONS	\$ 1,151,032	\$ 1,049,259	\$ 1,091,318	\$ 1,231,224	\$ 1,340,380	\$ 1,503,330	\$ 1,568,556	\$ 1,633,365	\$ 1,701,241
ENDING BALANCE	\$ 486,349	\$ 353,275	\$ 534,436	\$ 584,772	\$ 420,114	\$ 508,806	\$ 588,460	\$ 679,465	\$ 777,753
PER FUND REPORT	\$ 486,349	\$ 353,275	\$ 534,436	\$ 584,772	\$ 420,114				
Minimum Fund Balance @ 20%	\$ 195,596	\$ 183,237	\$ 254,496	\$ 256,312	\$ 235,144	\$ 318,404	\$ 329,642	\$ 344,874	\$ 359,906
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Aviation Fund #1107

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Estimated	Estimated	Estimated	Estimated	Estimated	
0010	Property Tax	\$ 511,323	\$ 518,660	\$ 795,385	\$ 802,731	\$ 672,463	\$ 1,073,861	4.00%	\$ 1,127,252	5.00%	\$ 1,195,095	4.50%	\$ 1,261,503
	Circuit Breaker	(7,181)	(7,362)	(10,015)	(12,151)	(5,871)	(6,139)	N/A	(10,437)	N/A	(11,480)	N/A	(12,628)
2112	Financial Institution Tax	2,812	3,016	5,450	6,012	4,183	5,000	-5.00%	4,750	0.00%	4,750	0.00%	4,750
2114	Vehicle/ Aircraft Excise Tax	35,645	36,521	51,498	49,532	36,669	40,000	-5.00%	38,000	0.00%	38,000	0.00%	38,000
2135	CVET	2,639	2,479	3,711	3,745	3,148	3,700	-5.00%	3,515	0.00%	3,515	0.00%	3,515
2417	Airport Receipts	429,652	361,946	426,393	430,868	462,253	475,000	2.00%	484,500	2.00%	494,190	2.00%	504,074
0840	Interest on Investments	3,091	925	58	178	477	600	5.00%	630	N/A	300	5.00%	315
992	Transfer Funds into Fund	-	-	-	645	2,400	-	N/A	-	N/A	-	N/A	-
	Total	<u>\$ 977,982</u>	<u>\$ 916,185</u>	<u>\$ 1,272,479</u>	<u>\$ 1,281,560</u>	<u>\$ 1,175,722</u>	<u>\$ 1,592,022</u>		<u>\$ 1,648,210</u>		<u>\$ 1,724,370</u>		<u>\$ 1,799,528</u>
	Per Revenue Report	<u>\$ 977,982</u>	<u>\$ 916,185</u>	<u>\$ 1,272,479</u>	<u>\$ 1,281,560</u>	<u>\$ 1,175,722</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Aviation Fund #1107
(Continued)

Appropriations

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Used	Estimated	Used	Estimated	Used	Estimated
10042	Secretary	\$ 32,779	\$ 34,700	\$ 34,453	\$ 39,043	\$ 36,087	\$ 40,495	3.20%	\$ 41,791	4.00%	\$ 43,462	4.00%	\$ 45,201
10067	Financial Manager	27,852	51,322	50,606	58,531	62,602	68,495	3.20%	70,687	4.00%	73,514	4.00%	76,455
10068	Office Manager	12,514	34,990	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17311	Airport Operations Specialist	32,110	5,981	36,564	-	-	-	3.20%	-	4.00%	-	4.00%	-
17312	ARFF Certification	5,096	-	5,519	-	-	-	3.20%	-	4.00%	-	4.00%	-
13509	Airport Operations Team Lead	-	-	-	-	16,968	57,221	3.20%	59,052	4.00%	61,414	4.00%	63,871
13510	Airport Operations Specialist	-	-	-	39,266	40,415	52,978	3.20%	54,673	4.00%	56,860	4.00%	59,135
13511	ARFF Certification	-	-	-	5,154	-	-	3.20%	-	4.00%	-	4.00%	-
13512	Emergency Medical Response	692	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
13513	Airport Operations Specialist	32,381	31,232	37,748	40,677	42,715	52,978	3.20%	54,673	4.00%	56,860	4.00%	59,135
13514	Airport Operations Manager	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
13570	Airport Operations Specialist	35,133	39,425	39,003	42,297	44,426	57,200	3.20%	59,030	4.00%	61,392	4.00%	63,847
13580	Airport Operations Specialist	25,337	32,784	33,131	36,618	24,965	-	3.20%	-	4.00%	-	4.00%	-
13590	Airport Operations Specialist	19,536	34,827	36,457	18,708	41,684	57,200	3.20%	59,030	4.00%	61,392	4.00%	63,847
14003	Assistant Director	49,296	52,106	48,374	55,164	71,877	73,528	3.20%	75,881	4.00%	78,916	4.00%	82,073
15115	Director	90,675	91,433	89,232	91,021	115,003	124,780	3.20%	128,773	4.00%	133,924	4.00%	139,281
16800	Transitional Temp Training Pos	-	-	-	-	6,518	-	3.20%	-	4.00%	-	4.00%	-
17311	ARFF Certification	-	-	-	-	5,807	6,000	3.20%	6,192	4.00%	6,440	4.00%	6,697
17312	Emergency Medical Response Cer	-	-	-	-	615	6,000	3.20%	6,192	4.00%	6,440	4.00%	6,697
17601	Longevity	5,400	4,800	5,400	5,300	5,500	6,500	3.20%	6,708	4.00%	6,976	4.00%	7,255
17801	Part-Time	3,422	3,549	25,456	17,559	14,364	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	93,500	94,500	94,500	99,000	108,000	110,844	5.00%	116,386	7.00%	124,533	7.00%	133,251
18101	FICA	27,064	30,168	31,657	32,614	38,220	47,689	3.20%	49,215	4.00%	51,184	4.00%	53,231
18201	PERF	51,603	58,050	58,374	59,985	71,838	87,597	3.20%	90,400	4.00%	94,016	4.00%	97,777
Personal Services	Subtotal	\$ 544,390	\$ 599,866	\$ 626,473	\$ 640,936	\$ 747,605	\$ 869,505		\$ 899,324		\$ 938,789		\$ 980,076

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Aviation Fund #1107
(Continued)

Appropriations (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
20001	Office Supplies	\$ 3,540	\$ 5,381	\$ 1,632	\$ 4,427	\$ 6,174	\$ 2,575	5.00%	\$ 2,704	3.00%	\$ 2,785	3.00%	\$ 2,868
20110	Grass Chemicals	193	166	1,350	13,317	750	1,300	5.00%	1,365	3.00%	1,406	3.00%	1,448
20120	Laundry and Cleaning	1,347	2,413	4,261	3,361	4,812	3,600	5.00%	3,780	3.00%	3,893	3.00%	4,010
20140	Electrical- Airfield	14,160	26,650	29,087	5,488	3,655	14,450	5.00%	15,173	5.00%	15,931	5.00%	16,728
20150	Electrical- Building	9,032	1,779	1,610	2,941	14,055	3,600	5.00%	3,780	5.00%	3,969	5.00%	4,167
20160	Building Hardware	2,081	849	1,728	2,534	3,967	4,200	5.00%	4,410	3.00%	4,542	3.00%	4,679
20170	Vehicle Tire Equipment Batt	4,612	5,470	4,708	4,341	10,577	-	5.00%	-	3.00%	-	3.00%	-
20180	Shop and Miscellaneous Supp.	11,797	6,905	5,570	7,904	33,980	16,300	5.00%	17,115	3.00%	17,628	3.00%	18,157
20190	Fire Protection	626	376	799	-	1,879	3,600	5.00%	3,780	3.00%	3,893	3.00%	4,010
21060	Training Supplies	-	547	412	320	24	1,050	5.00%	1,103	3.00%	1,136	3.00%	1,170
23005	Tools	-	1,813	378	1,374	39,305	2,100	5.00%	2,205	3.00%	2,271	3.00%	2,339
23301	Runway Deicer	-	1,869	3,688	8,839	-	9,800	5.00%	10,290	3.00%	10,599	3.00%	10,917
23500	Stone Gravel	-	-	-	185	984	2,100	5.00%	2,205	3.00%	2,271	3.00%	2,339
23940	Seed/Mulch/Compost/Plantings	-	-	-	-	9,522	68,000	5.00%	71,400	3.00%	73,542	3.00%	75,748
23960	Backfill/ Pavement Repair	-	-	-	-	-	550	5.00%	578	3.00%	595	3.00%	613
24202	Gas Oil Lubricants	9,090	11,054	19,740	19,137	17,436	20,600	10.00%	22,660	10.00%	24,926	10.00%	27,419
26400	Uniforms	-	922	940	3,059	3,419	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
Supplies	Subtotal	\$ 56,479	\$ 66,193	\$ 75,902	\$ 77,225	\$ 150,538	\$ 155,325		\$ 164,121		\$ 171,010		\$ 178,283
30004	Repairs, Equipment/ Vehicle	\$ 5,367	\$ 7,504	\$ 6,959	\$ 20,665	\$ 9,894	\$ 40,000	5.00%	\$ 42,000	3.00%	\$ 43,260	3.00%	\$ 44,558
30006	Contractual	-	14,748	13,559	11,348	61,282	12,500	5.00%	13,125	3.00%	13,519	3.00%	13,924
30007	Official Bond	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
30028	Training/ Travel	21,015	15,496	16,440	27,864	21,317	18,550	5.00%	19,478	3.00%	20,062	3.00%	20,664
30100	Engineering Service	6,545	2,000	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30110	Runway/ Taxiway Rep & Maint	188,022	22,234	56,497	15,248	3,627	15,500	5.00%	16,275	3.00%	16,763	3.00%	17,266

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Aviation Fund #1107
(Continued)

Appropriations (Continued)

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
30111	Telephone and Postage	\$ 10,479	\$ 8,832	\$ 13,842	\$ 15,572	\$ 14,978	\$ 15,500	5.00%	\$ 16,275	3.00%	\$ 16,763	3.00%	\$ 17,266
30112	Hanger Repair and Maintenance	19,807	9,981	8,069	25,214	27,993	21,000	5.00%	22,050	3.00%	22,712	3.00%	23,393
30120	ATCT Operation Services	87,951	99,611	88,307	83,618	65,332	112,000	5.00%	117,600	3.00%	121,128	3.00%	124,762
30130	Parking Lot Rep and Maint	-	1,548	-	6,913	8,800	-	5.00%	-	3.00%	-	3.00%	-
30140	Building Heat, Plumbing, Air	6,952	6,085	10,530	3,823	4,595	9,000	5.00%	9,450	3.00%	9,734	3.00%	10,026
30150	Security Fence Repair	40,638	20,853	5,476	27,010	34,069	20,100	5.00%	21,105	3.00%	21,738	3.00%	22,390
30170	Drainage, Obstructions, etc.	484	1,109	-	-	1,363	7,200	5.00%	7,560	3.00%	7,787	3.00%	8,020
30180	Publications and Dues	5,215	8,480	18,042	17,985	17,952	9,700	5.00%	10,185	3.00%	10,491	3.00%	10,805
30190	Promotion and Advertising	3,999	112	10,501	26,271	17,503	15,500	5.00%	16,275	3.00%	16,763	3.00%	17,266
30400	Furniture and Fixtures	3,963	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30700	Gas, Oil, and Lube	7,021	7,841	9,773	15,090	13,564	23,700	10.00%	26,070	10.00%	28,677	10.00%	31,545
32000	Water/ Sewer Extension	4,378	5,142	4,624	6,594	5,935	7,000	5.00%	7,350	3.00%	7,571	3.00%	7,798
32005	Legal Notices	9	260	473	478	109	650	5.00%	683	3.00%	703	3.00%	724
33008	Other Insurance	21,734	32,919	48,684	59,879	55,732	67,000	5.00%	70,350	5.00%	73,868	5.00%	77,561
36003	Utilities	36,176	41,844	46,548	46,336	43,017	50,500	5.00%	53,025	5.00%	55,676	5.00%	58,460
37412	Website design	-	16	-	960	5,192	3,100	5.00%	3,255	3.00%	3,353	3.00%	3,453
Other Services/Charges	Subtotal	\$ 469,755	\$ 306,615	\$ 358,324	\$ 410,868	\$ 412,252	\$ 448,500		\$ 472,110		\$ 490,566		\$ 509,881
40002	Furniture	\$ 450	\$ 123	\$ 508	\$ 27,625	\$ 11,914	\$ 1,000	10.00%	\$ 1,100	0.00%	\$ 1,100	0.00%	\$ 1,100
40100	Seed and Fertilizer	2,150	2,669	16,116	25,446	-	5,000	10.00%	5,500	0.00%	5,500	0.00%	5,500
40120	Tools and Equipment	29,550	17,539	6,147	34,489	14,127	18,000	10.00%	19,800	0.00%	19,800	0.00%	19,800
40130	ARFF Equipment	11,411	3,182	1,848	5,321	3,448	5,000	10.00%	5,500	0.00%	5,500	0.00%	5,500
40150	ATCT Equipment	-	1,161	6,000	9,314	496	1,000	10.00%	1,100	0.00%	1,100	0.00%	1,100
41104	Vehicle Purchase	36,847	51,910	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	\$ 80,408	\$ 76,584	\$ 30,619	\$ 102,194	\$ 29,985	\$ 30,000		\$ 33,000		\$ 33,000		\$ 33,000
	Total	\$ 1,151,032	\$ 1,049,259	\$ 1,091,318	\$ 1,231,224	\$ 1,340,380	\$ 1,503,330		\$ 1,568,556		\$ 1,633,365		\$ 1,701,241
	Per Expense Report	\$ 1,151,032	\$ 1,049,259	\$ 1,091,318	\$ 1,231,224	\$ 1,340,380	\$ 1,503,330						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of EDIT LIT Fund #1112

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,582,315	\$ 11,106,199	\$ 12,418,315	\$ 13,139,824
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,854,469</u>	<u>\$ 11,249,634</u>	<u>\$ 11,812,116</u>	<u>\$ 11,221,510</u>	<u>\$ 11,445,940</u>
TOTAL SPENDABLE APPROP.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,154</u>	<u>\$ 10,725,750</u>	<u>\$ 10,500,000</u>	<u>\$ 10,500,000</u>	<u>\$ 10,500,000</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,582,315</u>	<u>\$ 11,106,199</u>	<u>\$ 12,418,315</u>	<u>\$ 13,139,824</u>	<u>\$ 14,085,765</u>
PER FUND REPORT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,582,315</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,170,894</u>	<u>\$ 2,249,927</u>	<u>\$ 2,362,423</u>	<u>\$ 2,244,302</u>	<u>\$ 2,289,188</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of EDIT LIT Fund #1112

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Supplemental Distribution	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
2139	LIT - EDIT	-	-	-	-	10,854,469	11,249,634	5.00%	11,812,116	-5.00%	11,221,510	2.00%	11,445,940
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,854,469</u>	<u>\$ 11,249,634</u>		<u>\$ 11,812,116</u>		<u>\$ 11,221,510</u>		<u>\$ 11,445,940</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,854,469</u>					<u>\$ 11,221,510</u>		<u>\$ 11,445,940</u>

NOTE: EDIT is a new local income tax to be collected beginning in 2023.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of EDIT LIT Fund #1112
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
	Future use to be determined	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ 10,500,000	N/A	\$ 10,500,000	N/A	\$ 10,500,000
32751	Interest/Other Debt	-	-	-	-	272,154	225,750	N/A	-	N/A	-	N/A	-
32776	Principal/Other Debt	-	-	-	-	-	10,500,000	N/A	-	N/A	-	N/A	-
	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,154</u>	<u>\$ 10,725,750</u>		<u>\$ 10,500,000</u>		<u>\$ 10,500,000</u>		<u>\$ 10,500,000</u>
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,154</u>	<u>\$ 10,725,750</u>		<u>\$ 10,500,000</u>		<u>\$ 10,500,000</u>		<u>\$ 10,500,000</u>
	Per Expense Report	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,154</u>	<u>\$ 10,725,750</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Correctional Facility LIT Fund #1233

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,260	\$ 869,733	\$ 1,337,480
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 424,260</u>	<u>\$ 445,473</u>	<u>\$ 467,747</u>	<u>\$ 477,102</u>
TOTAL SPENDABLE APPROP.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 424,260</u>	<u>\$ 869,733</u>	<u>\$ 1,337,480</u>	<u>\$ 1,814,581</u>
PER FUND REPORT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,852</u>	<u>\$ 89,095</u>	<u>\$ 93,549</u>	<u>\$ 95,420</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Correctional Facility LIT Fund #1233

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Supplemental Distribution	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
2108	Other Taxes	-	-	-	-	-	424,260	5.00%	445,473	5.00%	467,747	2.00%	477,101.6
2139	LIT - EDIT	-	-	-	-	-	-	5.00%	-	-5.00%	-	2.00%	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 424,260</u>		<u>\$ 445,473</u>		<u>\$ 467,747</u>		<u>\$ 477,102</u>
	Per Revenue Report	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

NOTE: Correctional Facility LIT is a new local income tax to be collected beginning in 2024.

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Correctional Facility LIT Fund #1233

(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
32751	Jail Operating Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
	Interest/Other Debt	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
32776	Principal/Other Debt	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Revenue Report	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

Note: Correctional Facilities LIT may be used for operating costs or capital/debt for correctional facilities.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of LIT Special Purpose Fund #1114
(Juvenile Detention Center)

	ACTUALS					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 1,956,655	\$ 2,720,853	\$ 3,668,050	\$ 4,779,455	\$ 5,461,591	\$ 5,877,568	\$ 5,668,439	\$ 5,373,123	\$ 5,096,006
TOTAL REVENUE	\$ 3,544,949	\$ 3,667,501	\$ 3,862,854	\$ 3,774,655	\$ 4,008,471	\$ 3,721,210	\$ 3,786,521	\$ 3,975,847	\$ 4,055,363
TOTAL SPENDABLE APPROP.	\$ 2,780,751	\$ 2,720,305	\$ 2,751,449	\$ 3,092,520	\$ 3,592,494	\$ 3,930,339	\$ 4,081,837	\$ 4,252,963	\$ 4,437,306
ENDING BALANCE	\$ 2,720,853	\$ 3,668,050	\$ 4,779,455	\$ 5,461,591	\$ 5,877,568	\$ 5,668,439	\$ 5,373,123	\$ 5,096,006	\$ 4,714,063
PER FUND REPORT	\$ 2,720,853	\$ 3,668,050	\$ 4,779,455	\$ 5,461,591	\$ 5,877,568				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 708,990	\$ 733,500	\$ 772,571	\$ 754,931	\$ 801,694	\$ 744,242	\$ 757,304	\$ 795,169	\$ 811,073

NOTE: Special Purpose LIT is used for IC 6-3.6-7-16 Monroe County; additional rate to fund the operation and maintenance of a juvenile detention center or facilities providing juvenile services.
The rate for 2025 is .0850, previously it was .0950.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LIT Special Purpose Fund #1114
(Juvenile Detention Center)

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
02141	LIT for Special Purposes	\$ 2,996,489	\$ 3,423,824	\$ 3,594,493	\$ 3,429,759	\$ 3,888,892	\$ 3,606,210	5.00%	\$ 3,786,521	5.00%	\$ 3,975,847	2.00%	\$ 4,055,363
	Supplemental LIT	375,147	240,101	265,139	343,799	115,114	115,000	N/A	-	0.00%	-	2.00%	-
02906	Refunds and Reimbursements	9,038	3,456	3,222	1,097	2,465	-	2.00%	-	2.00%	-	2.00%	-
02908	Donations and Gifts	-	-	-	-	2,000	-	2.00%	-	2.00%	-	2.00%	-
0992	Transfer	164,275	120	-	-	-	-	N/A	-	N/A	-	N/A	-
	Total	\$ 3,544,949	\$ 3,667,501	\$ 3,862,854	\$ 3,774,655	\$ 4,008,471	\$ 3,721,210		\$ 3,786,521		\$ 3,975,847		\$ 4,055,363
	Per Revenue Report	\$ 3,544,949	\$ 3,667,501	\$ 3,862,854	\$ 3,774,655	\$ 4,008,471							
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of LIT Special Purpose Fund #1114
(Juvenile Detention Center)
(Continued)

0068 County Commissioners

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
36003	Utilities	\$ 14,634	\$ 15,944	\$ 17,084	\$ 17,032	\$ 19,230	\$ 25,000	5.00%	\$ 26,250	5.00%	\$ 27,563	5.00%	\$ 28,941
36004	Girls Coding Camp	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
Other Services/Charges	Subtotal	\$ 14,634	\$ 15,944	\$ 17,084	\$ 17,032	\$ 19,230	\$ 25,000		\$ 26,250		\$ 27,563		\$ 28,941
40004	Buildings	\$ 16,482	\$ 2,327	\$ 18,632	\$ 8,105	\$ 9,770	\$ 10,000	10.00%	\$ 11,000	0.00%	\$ 11,000	0.00%	\$ 16,500
41104	Vehicle Purchase	-	-	-	-	124,115	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	\$ 16,482	\$ 2,327	\$ 18,632	\$ 8,105	\$ 133,885	\$ 10,000		\$ 11,000		\$ 11,000		\$ 16,500
	County Commissioners TOTAL	\$ 31,116	\$ 18,272	\$ 35,716	\$ 25,137	\$ 153,116	\$ 35,000		\$ 37,250		\$ 38,563		\$ 45,441
	Per Expense Report	\$ 31,116	\$ 18,272	\$ 35,716	\$ 25,137	\$ 153,116	\$ 35,000						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

0166 Youth Services

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10068	Office Manager	\$ 33,077	\$ 32,704	\$ 33,001	\$ 23,725	\$ 38,172	\$ 43,935	3.20%	\$ 45,341	4.00%	\$ 47,155	4.00%	\$ 49,041
10080	Case Manager	22,340	20,119	21,022	6,390	22,502	26,469	3.20%	27,316	4.00%	28,409	4.00%	29,545
11015	Residential Specialist	36,210	38,291	36,324	40,156	43,480	49,668	3.20%	51,257	4.00%	53,308	4.00%	55,440
11110	Residential Coordinator	38,395	40,597	40,131	46,137	48,448	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
11112	Residential Coordinator	37,877	37,455	37,258	42,238	46,028	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
11113	Residential Coordinator	40,190	42,393	41,860	51,215	53,781	59,933	3.20%	61,851	4.00%	64,325	4.00%	66,898
11114	Residential Coordinator	35,738	38,802	37,571	41,577	42,023	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
11115	Residential Coordinator	36,270	37,907	40,131	43,598	47,107	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
11116	Residential Specialist	34,108	36,609	37,475	43,589	45,773	49,668	3.20%	51,257	4.00%	53,308	4.00%	55,440
11117	Residential Specialist	36,104	37,650	37,911	43,589	45,773	49,668	3.20%	51,257	4.00%	53,308	4.00%	55,440
11118	Residential Specialist	35,138	36,609	37,599	41,749	42,157	47,175	3.20%	48,685	4.00%	50,632	4.00%	52,657
11119	Program Coordinator	54,810	57,672	56,722	57,372	62,546	70,700	3.20%	72,962	4.00%	75,881	4.00%	78,916
11120	Counselor	46,981	50,444	47,778	52,374	10,576	12,567	3.20%	12,969	4.00%	13,488	4.00%	14,027
11121	Prevention Coordinator	48,272	51,862	49,320	49,840	54,995	62,837	3.20%	64,848	4.00%	67,442	4.00%	70,139
11123	Clinical Services Case Manager	-	-	-	21,070	46,028	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
11124	Counselor	-	-	-	20,148	57,907	62,837	3.20%	64,848	4.00%	67,442	4.00%	70,139
11125	Counselor	-	-	-	22,524	53,438	59,696	3.20%	61,606	4.00%	64,071	4.00%	66,633
11126	Data Specialist	-	-	-	18,442	46,185	49,668	3.20%	51,257	4.00%	53,308	4.00%	55,440
11127	Youth Prevention Specialist	-	-	-	18,969	27,282	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
11128	Counselor	-	-	-	-	46,424	62,837	3.20%	64,848	4.00%	67,442	4.00%	70,139
11130	Binkley House Manager	46,594	50,260	49,546	57,346	60,216	65,333	3.20%	67,424	4.00%	70,121	4.00%	72,925
11140	Clinical Coordinator	54,157	52,810	55,835	48,274	65,166	70,700	3.20%	72,962	4.00%	75,881	4.00%	78,916
11170	Financial & Personnel Coordinator	48,545	49,007	51,308	54,443	57,574	62,484	3.20%	64,483	4.00%	67,063	4.00%	69,745
13701	Deputy Director	54,128	74,105	74,672	76,767	77,605	87,444	3.20%	90,242	4.00%	93,852	4.00%	97,606
14003	Assistant Director	16,239	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
15115	Director	84,567	88,582	86,486	94,141	98,842	107,266	3.20%	110,699	4.00%	115,126	4.00%	119,732
17101	Overtime	54	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	9,200	8,400	8,000	8,000	9,800	12,700	3.20%	13,106	4.00%	13,631	4.00%	14,176
17801	Part-Time	93,780	109,665	89,729	118,004	102,701	135,000	3.20%	139,320	4.00%	144,893	4.00%	150,689
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	190,281	189,000	189,000	240,497	284,400	292,259	5.00%	306,872	7.00%	328,353	7.00%	351,338
18101	FICA	68,522	70,025	70,818	83,675	99,394	119,042	3.20%	122,851	4.00%	127,765	4.00%	132,876
18201	PERF	118,005	119,660	118,433	138,036	164,499	199,992	3.20%	206,392	4.00%	214,647	4.00%	223,233
Personal Services	Subtotal	\$ 1,319,582	\$ 1,373,628	\$ 1,347,928	\$ 1,603,881	\$ 1,900,823	\$ 2,167,387		\$ 2,242,004		\$ 2,340,890		\$ 2,444,377

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LIT Special Purpose Fund #1114
(Juvenile Detention Center)
(Continued)

0166 Youth Services (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
20001	Office Supplies	\$ 4,043	\$ 4,822	\$ 5,535	\$ 4,623	\$ 5,205	\$ 6,500	5.00%	\$ 6,825	3.00%	\$ 7,030	3.00%	\$ 7,241
20012	Educational Supplies	44	562	414	140	340	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
20085	Postage Supplies	526	345	122	318	436	600	5.00%	630	3.00%	649	3.00%	668
20100	Fuel	1,993	1,138	1,506	2,640	3,477	3,000	10.00%	3,300	10.00%	3,630	10.00%	3,993
21020	Food	20,583	19,813	22,262	27,024	32,741	33,000	5.00%	34,650	3.00%	35,690	3.00%	36,760
21050	Medical Supplies	523	775	668	466	605	750	5.00%	788	5.00%	827	5.00%	868
21060	Training Supplies	110	710	141	-	1,146	3,000	5.00%	3,150	5.00%	3,308	5.00%	3,473
21080	Counseling Supplies	386	633	644	497	739	750	5.00%	788	5.00%	827	5.00%	868
21090	Shelter Furnishings	122	-	393	622	1,496	1,500	5.00%	1,575	5.00%	1,654	5.00%	1,736
21110	Shelter Resident Supplies	12,609	14,568	13,256	11,801	13,855	13,500	5.00%	14,175	5.00%	14,884	5.00%	15,628
21140	Outreach Materials	507	-	299	-	-	-	5.00%	-	5.00%	-	5.00%	-
23003	Grounds	463	1,260	4,232	2,910	654	5,000	5.00%	5,250	5.00%	5,513	5.00%	5,788
24207	Maint and Repair Supplies	835	1,429	536	1,329	790	3,000	5.00%	3,150	5.00%	3,308	5.00%	3,473
Supplies	Subtotal	\$ 42,744	\$ 46,054	\$ 50,007	\$ 52,370	\$ 61,486	\$ 71,600		\$ 75,330		\$ 78,398		\$ 81,611
30004	Repairs; Equipment and Vehicle	1,239	\$ 5,348	\$ 520	\$ 3,300	\$ 1,223	\$ 7,000	5.00%	7,350	3.00%	7,571	3.00%	7,798
30013	Professional Services	20,052	24,096	16,566	37,742	15,218	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30028	Training/ Travel	28,438	12,982	11,123	35,604	30,981	30,000	5.00%	31,500	3.00%	32,445	3.00%	33,418
30041	Software	-	-	-	11,250	11,250	11,250	5.00%	11,813	3.00%	12,167	3.00%	12,532
30225	Client Activity Fees	4,065	3,870	2,208	2,866	5,934	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30335	Public Information	200	130	1,305	-	2,919	1,250	5.00%	1,313	3.00%	1,352	3.00%	1,392
31120	Bldg Management	10,614	12,995	19,172	19,510	26,020	35,000	5.00%	36,750	3.00%	37,853	3.00%	38,988
31140	Programming & Research Service	-	-	88	-	-	-	5.00%	-	3.00%	-	3.00%	-
31170	Maintenance Contract	524	1,174	573	442	644	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
31180	Insurance	11,107	16,008	17,771	11,363	10,388	16,055	5.00%	16,858	5.00%	17,701	5.00%	18,586
31190	Shelter Fleet Maintenance	2,100	1,603	438	-	180	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
31229	Agency Membership Fee	11,547	11,229	10,581	11,021	12,009	12,000	5.00%	12,600	3.00%	12,978	3.00%	13,367
36002	Trash Pickup Etc	2,360	1,058	1,357	1,890	2,402	2,800	5.00%	2,940	3.00%	3,028	3.00%	3,119
Other Services/Charges	Subtotal	\$ 92,246	\$ 90,493	\$ 81,701	\$ 134,988	\$ 119,165	\$ 144,355		\$ 151,573		\$ 156,457		\$ 161,505
40001	Equipment	\$ 41,894	\$ -	\$ -	\$ 4,745	\$ -	\$ -	10.00%	\$ 4,745	0.00%	\$ 4,745	0.00%	\$ 4,745
40002	Furniture	99,982	-	4,025	6,012	31,602	10,000	10.00%	11,000	0.00%	11,000	0.00%	11,000
41003	Computer Equipment/ Other	-	-	1,275	12,291	3,068	10,000	10.00%	11,000	0.00%	11,000	0.00%	11,000
44300	Computer hardware	-	-	-	7,437	-	-						
Capital Outlays	Subtotal	\$ 141,877	\$ -	\$ 5,300	\$ 30,486	\$ 34,670	\$ 20,000		\$ 26,745		\$ 26,745		\$ 26,745
	YOUTH SERVICES TOTAL	\$ 1,596,449	\$ 1,510,175	\$ 1,484,936	\$ 1,821,725	\$ 2,116,144	\$ 2,403,342		\$ 2,495,652		\$ 2,602,491		\$ 2,714,237
	Per Expense Report	\$ 1,596,449	\$ 1,510,175	\$ 1,484,936	\$ 1,821,725	\$ 2,116,144	\$ 2,403,342						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LIT Special Purpose Fund #1114
(Juvenile Detention Center)
(Continued)

0225 Courts

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
14147	Official Court Reporter	\$ 31,948	\$ 33,680	\$ 33,210	\$ 39,449	\$ 40,377	\$ 43,763	3.20%	\$ 45,163	4.00%	\$ 46,970	4.00%	\$ 48,849
14171	Associate Court Reporter	25,961	27,457	27,791	28,626	32,480	36,078	3.20%	37,232	4.00%	38,722	4.00%	40,271
14175	Associate Court Reporter	19,594	25,820	26,072	29,269	32,480	36,078	3.20%	37,232	4.00%	38,722	4.00%	40,271
17007	Judge 7	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17100	Transcripts	4,847	-	-	-	-	1,400	3.20%	1,445	4.00%	1,503	4.00%	1,563
17601	Longevity	2,625	2,325	2,475	2,700	2,250	2,250	3.20%	2,322	4.00%	2,415	4.00%	2,511
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	19,125	23,625	23,625	24,750	27,000	27,711	5.00%	29,097	7.00%	31,133	7.00%	33,313
18101	FICA	6,490	6,822	6,651	7,628	7,386	9,530	3.20%	9,835	4.00%	10,228	4.00%	10,637
18201	PERF	11,005	12,348	12,365	13,823	14,958	16,461	3.20%	16,988	4.00%	17,667	4.00%	18,374
Personal Services	Subtotal	<u>\$ 126,595</u>	<u>\$ 137,077</u>	<u>\$ 137,189</u>	<u>\$ 151,245</u>	<u>\$ 161,930</u>	<u>\$ 178,271</u>		<u>\$ 184,474</u>		<u>\$ 192,726</u>		<u>\$ 201,369</u>
20001	Office Supplies	\$ 638	\$ 264	\$ 242	\$ 47	\$ -	\$ 1,500	5.00%	\$ 1,575	3.00%	\$ 1,622	3.00%	\$ 1,671
20003	Printing/ Copy Supplies	-	-	-	-	-	1,125	5.00%	1,181	3.00%	1,217	3.00%	1,253
Supplies	Subtotal	<u>\$ 638</u>	<u>\$ 264</u>	<u>\$ 242</u>	<u>\$ 47</u>	<u>\$ -</u>	<u>\$ 2,625</u>		<u>\$ 2,756</u>		<u>\$ 2,839</u>		<u>\$ 2,924</u>
30003	Printing & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950	5.00%	\$ 998	3.00%	\$ 1,027	3.00%	\$ 1,058
30028	Training/ Travel	-	-	-	-	-	1,440	5.00%	1,512	5.00%	1,588	5.00%	1,667
32101	Judges Liability Insurance	1,965	1,965	1,965	2,162	2,162	2,162	5.00%	2,270	5.00%	2,384	5.00%	2,503
32117	CASA	214,500	214,500	214,500	214,500	214,500	214,500	5.00%	225,225	3.00%	231,982	3.00%	238,941
32119	Transcriber Maintenance	2,162	2,162	1,910	-	-	1,910	5.00%	2,006	3.00%	2,066	3.00%	2,128
32265	Guardian Ad Litem	-	-	26,682	33,319	35,000	35,000	5.00%	36,750	3.00%	37,853	3.00%	38,988
35300	Special Judges Pro-Tem	50	-	-	-	-	320	5.00%	336	3.00%	346	3.00%	356
Other Services/Charges	Subtotal	<u>\$ 218,677</u>	<u>\$ 218,627</u>	<u>\$ 245,057</u>	<u>\$ 249,981</u>	<u>\$ 251,662</u>	<u>\$ 256,282</u>		<u>\$ 269,096</u>		<u>\$ 277,245</u>		<u>\$ 285,641</u>
	COURTS TOTAL	<u>\$ 345,911</u>	<u>\$ 355,968</u>	<u>\$ 382,487</u>	<u>\$ 401,273</u>	<u>\$ 413,592</u>	<u>\$ 437,178</u>		<u>\$ 456,327</u>		<u>\$ 472,810</u>		<u>\$ 489,935</u>
	Per Expense Report	<u>\$ 345,911</u>	<u>\$ 355,968</u>	<u>\$ 382,487</u>	<u>\$ 401,273</u>	<u>\$ 413,592</u>	<u>\$ 437,178</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LIT Special Purpose Fund #1114
(Juvenile Detention Center)
(Continued)

0273 Juvenile Probation

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
12251	Juvenile Probation Officer	\$ 35,837	\$ 41,747	\$ 53,258	\$ 56,074	\$ 58,859	\$ 63,864	3.20%	\$ 65,908	4.00%	\$ 68,544	4.00%	\$ 71,286
12252	Juvenile Probation Officer	41,521	48,328	49,708	50,978	53,508	58,058	3.20%	59,916	4.00%	62,312	4.00%	64,805
12253	Juvenile Probation Officer	40,531	48,090	49,970	50,978	53,508	58,058	3.20%	59,916	4.00%	62,312	4.00%	64,805
12254	Juvenile Probation Supervisor	68,489	72,576	71,835	72,836	76,222	82,283	3.20%	84,916	4.00%	88,313	4.00%	91,845
12255	Juvenile Probation Officer	38,281	45,415	49,118	27,562	38,184	58,058	3.20%	59,916	4.00%	62,312	4.00%	64,805
12256	JDAI Coordinator	66,663	70,762	70,179	71,235	74,784	81,154	3.20%	83,751	4.00%	87,101	4.00%	90,585
12257	Juvenile Probation Officer	57,719	61,274	65,680	67,850	41,312	-	3.20%	-	4.00%	-	4.00%	-
12258	Juvenile Probation Officer	-	64,336	60,770	61,680	65,752	77,278	3.20%	79,751	4.00%	82,941	4.00%	86,259
12259	Juvenile Probation Officer	-	49,751	50,214	40,182	41,549	50,323	3.20%	51,933	4.00%	54,011	4.00%	56,171
12558	Probation Officer	60,605	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
12559	Probation Officer	43,391	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
12560	Evidence-Based Pract. Coord/PO	-	-	-	-	26,387	73,765	3.20%	76,125	4.00%	79,170	4.00%	82,337
13019	Legal Secretary	33,077	34,672	36,291	39,712	41,697	46,247	3.20%	47,727	4.00%	49,636	4.00%	51,621
17601	Longevity	400	800	-	600	10,800	9,800	3.20%	10,114	4.00%	10,518	4.00%	10,939
17899	Retention Bonus Supplemental	-	-	-	-	-	27,120	3.20%	27,988	4.00%	29,107	4.00%	30,272
17801	Part-Time	15,586	18,029	-	19,511	25,707	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	102,000	105,000	105,000	110,000	120,000	123,160	5.00%	129,318	7.00%	138,370	7.00%	148,056
18101	FICA	35,905	39,881	39,935	40,105	43,607	52,480	3.20%	54,159	4.00%	56,326	4.00%	58,579
18201	PERF	69,028	76,247	78,833	76,551	80,777	92,171	3.20%	95,120	4.00%	98,925	4.00%	102,882
Personal Services	Subtotal	\$ 709,033	\$ 776,906	\$ 780,791	\$ 785,855	\$ 852,651	\$ 953,819		\$ 986,558		\$ 1,029,900		\$ 1,075,247
20001	Office Supplies	\$ 2,500	\$ 1,570	\$ 844	\$ 335	\$ 29	\$ 2,500	5.00%	\$ 2,625	3.00%	\$ 2,704	3.00%	\$ 2,785
20012	Education Supplies	-	-	-	-	-	500	5.00%	525	3.00%	541	3.00%	557
21120	Programming & Research Supply	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
Supplies	Subtotal	\$ 2,500	\$ 1,570	\$ 844	\$ 335	\$ 29	\$ 4,000		\$ 4,200		\$ 4,326		\$ 4,456
30006	Contractual	\$ -	\$ 1,780	\$ -	\$ -	\$ -	\$ 9,500	5.00%	\$ 9,975	3.00%	\$ 10,274	3.00%	\$ 10,582
30021	Phones and Pagers	-	-	-	-	-	1,500	5.00%	1,575	5.00%	1,654	5.00%	1,736
30028	Training/ Travel	5,860	3,944	6,614	3,431	4,985	7,500	5.00%	7,875	3.00%	8,111	3.00%	8,355
30041	Software	30,000	30,000	30,000	30,000	30,000	30,000	5.00%	31,500	3.00%	32,445	3.00%	33,418
32107	CC/ Juvenile Prob. Security	6,948	1,690	10,000	3,933	-	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
32108	Day Reporting/ Treatment	27,877	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32111	Equipment Expense	145	-	60	830	152	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
32113	Drug Testing	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
32114	Electronic Monitoring	-	-	-	-	-	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
32116	Special Services	4,913	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32118	CJAM/ VORP	20,000	20,000	20,000	20,000	20,000	32,000	5.00%	33,600	3.00%	34,608	3.00%	35,646
Other Services/Charges	Subtotal	\$ 95,742	\$ 57,414	\$ 66,674	\$ 58,195	\$ 55,137	\$ 95,000		\$ 99,750		\$ 102,774		\$ 105,890
40001	Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,825	\$ 2,000	5.00%	\$ 2,100	3.00%	\$ 2,100	3.00%	\$ 2,100
Capital Outlays	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 1,825	\$ 2,000		\$ 2,100		\$ 2,100		\$ 2,100
	JUVENILE PROBATION TOTAL	\$ 807,275	\$ 835,890	\$ 848,309	\$ 844,384	\$ 909,642	\$ 1,054,819		\$ 1,092,608		\$ 1,139,100		\$ 1,187,693
	Per Expense Report	\$ 807,275	\$ 835,890	\$ 848,309	\$ 844,384	\$ 909,642	\$ 1,054,819						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	FUND TOTAL	\$ 2,780,751	\$ 2,720,305	\$ 2,751,449	\$ 3,092,520	\$ 3,592,494	\$ 3,930,339		\$ 4,081,837		\$ 4,252,963		\$ 4,437,306
	Per Expense Report	\$ 2,780,751	\$ 2,720,305	\$ 2,751,449	\$ 3,092,520	\$ 3,592,494	\$ 3,930,339						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Convention - Visitor & Tourism Fund #1127

	ACTUALS					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 1,577,712	\$ 1,272,406	\$ 957,831	\$ 1,581,067	\$ 2,510,895	\$ 3,721,054	\$ 4,698,277	\$ 5,619,361	\$ 6,532,377
TOTAL REVENUE	\$ 2,257,836	\$ 1,188,481	\$ 2,375,167	\$ 2,998,486	\$ 3,426,348	\$ 3,500,000	\$ 3,570,000	\$ 3,641,400	\$ 3,714,228
TOTAL SPENDABLE APPROP.	\$ 2,563,143	\$ 1,503,055	\$ 1,751,931	\$ 2,068,658	\$ 2,216,189	\$ 2,522,777	\$ 2,648,916	\$ 2,728,383	\$ 2,810,235
ENDING BALANCE	\$ 1,272,406	\$ 957,831	\$ 1,581,067	\$ 2,510,895	\$ 3,721,054	\$ 4,698,277	\$ 5,619,361	\$ 6,532,377	\$ 7,436,371
PER FUND REPORT	\$ 1,272,406	\$ 957,831	\$ 1,581,067	\$ 2,510,895	\$ 3,721,054				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 451,567	\$ 237,696	\$ 475,033	\$ 599,697	\$ 685,270	\$ 700,000	\$ 714,000	\$ 728,280	\$ 742,846

Note: Current Innkeeper Tax rate is 5.0%.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Convention - Visitor & Tourism Fund #1127

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
02107	Innkeepers Tax	\$ 2,257,836	\$ 1,188,481	\$ 2,375,167	\$ 2,998,486	\$ 3,426,348	\$ 3,500,000	2.00%	\$ 3,570,000	2.00%	\$ 3,641,400	2.00%	\$ 3,714,228
	Total	<u>\$ 2,257,836</u>	<u>\$ 1,188,481</u>	<u>\$ 2,375,167</u>	<u>\$ 2,998,486</u>	<u>\$ 3,426,348</u>	<u>\$ 3,500,000</u>		<u>\$ 3,570,000</u>		<u>\$ 3,641,400</u>		<u>\$ 3,714,228</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Convention - Visitor & Tourism Fund #1127
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30013	Professional Services	\$ 590	\$ 590	\$ 443	\$ 590	\$ 590	\$ 2,500	5.00%	\$ 2,625	3.00%	\$ 2,704	3.00%	\$ 2,785
38127	Visitor Center Services	1,693,409	1,247,106	1,420,816	1,704,979	1,790,228	1,969,252	5.00%	2,067,715	3.00%	2,129,746	3.00%	2,193,638
38128	Commissioners Expense	12,430	1,652	-	15,881	60,803	150,000	5.00%	157,500	3.00%	162,225	3.00%	167,092
38129	Convention Center Service	356,714	253,708	330,672	347,208	364,568	401,025	5.00%	421,076	3.00%	433,709	3.00%	446,720
Supplies	Subtotal	<u>\$ 2,063,143</u>	<u>\$ 1,503,055</u>	<u>\$ 1,751,931</u>	<u>\$ 2,068,658</u>	<u>\$ 2,216,189</u>	<u>\$ 2,522,777</u>		<u>\$ 2,648,916</u>		<u>\$ 2,728,383</u>		<u>\$ 2,810,235</u>
45151	Property Acquisition	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	TOTAL	<u>\$ 2,563,143</u>	<u>\$ 1,503,055</u>	<u>\$ 1,751,931</u>	<u>\$ 2,068,658</u>	<u>\$ 2,216,189</u>	<u>\$ 2,522,777</u>		<u>\$ 2,648,916</u>		<u>\$ 2,728,383</u>		<u>\$ 2,810,235</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Cumulative Bridge Fund #1135

	ACTUALS					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 2,761,071	\$ 3,269,817	\$ 3,713,403	\$ 3,733,399	\$ 3,264,462	\$ 2,467,845	\$ 2,659,209	\$ 2,771,370	\$ 2,939,831
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 2,286,441	\$ 1,978,562	\$ 2,212,251	\$ 1,928,387	\$ 2,198,965	\$ 2,266,964	\$ 2,337,442	\$ 2,443,224	\$ 2,546,134
TOTAL SPENDABLE APPROP.	\$ 1,777,695	\$ 1,534,977	\$ 2,192,255	\$ 2,397,325	\$ 2,995,582	\$ 2,075,599	\$ 2,225,281	\$ 2,274,763	\$ 2,326,831
Assumed Spend Down Level						\$ 1,245,359	\$ 1,335,168	\$ 1,364,858	\$ 1,396,098
ENDING BALANCE	\$ 3,269,817	\$ 3,713,403	\$ 3,733,399	\$ 3,264,462	\$ 2,467,845	\$ 2,659,209	\$ 2,771,370	\$ 2,939,831	\$ 3,159,135
Ending Balance with Spend Down						\$ 3,489,449	\$ 3,661,483	\$ 3,849,736	\$ 4,089,867
PER FUND REPORT	\$ 3,269,817	\$ 3,713,403	\$ 3,733,399	\$ 3,264,462	\$ 2,467,845				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 457,288	\$ 395,712	\$ 442,450	\$ 385,677	\$ 439,793	\$ 453,393	\$ 467,488	\$ 488,645	\$ 509,227
Budget	\$ 4,920,065	\$ 5,280,829	\$ 4,006,363	\$ 4,616,749	\$ 4,113,839				
% Spent of Budget	36%	29%	55%	52%	73%				

NOTE: Includes Encumbrances of Additional Appropriations.

Assumed Actual Spend Down Percentage

60%

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ 1,553,873	\$ 1,598,286	\$ 1,728,788	\$ 1,816,765	\$ 2,075,465	\$ 2,137,685	4.00%	\$ 2,223,192	5.00%	\$ 2,334,352	4.50%	\$ 2,439,398
	Circuit Breaker Impact	(21,851)	(22,727)	(21,768)	(27,533)	(18,122)	(12,221)	N/A	(20,776)	N/A	(22,853)	N/A	(25,139)
2112	Financial Institution Tax	8,557	9,310	11,844	13,623	12,911	13,000	-5.00%	12,350	0.00%	12,350	0.00%	12,350
2114	Vehicle/ Aircraft Tax	108,462	112,740	111,929	112,237	113,196	113,000	-5.00%	107,350	0.00%	107,350	0.00%	107,350
2129	Fed Grant/ Distribution	278,420	92,993	-	-	-	-	N/A	-	N/A	-	N/A	-
2134	Federal Grant Other	10,644	-	3,799	-	-	-	N/A	-	N/A	-	N/A	-
2135	CVET	8,032	7,653	8,065	8,486	9,716	9,500	-5.00%	9,025	0.00%	9,025	0.00%	9,025
2154	State Grant/ Distribution	288,522	164,818	368,625	-	-	-	2.00%	-	2.00%	-	2.00%	-
2902	Earnings on Investment	51,782	15,490	968	2,989	5,673	6,000	5.00%	6,300	N/A	3,000	5.00%	3,150
0900	Scrap Metal Sales	-	-	-	800	-	-	2.00%	-	2.00%	-	2.00%	-
0990	Miscellaneous Receipts	-	-	-	1,021	126	-	2.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 2,286,441</u>	<u>\$ 1,978,562</u>	<u>\$ 2,212,251</u>	<u>\$ 1,928,387</u>	<u>\$ 2,198,965</u>	<u>\$ 2,266,964</u>		<u>\$ 2,337,442</u>		<u>\$ 2,443,224</u>		<u>\$ 2,546,134</u>
	Per Revenue Report	<u>\$ 2,286,441</u>	<u>\$ 1,978,562</u>	<u>\$ 2,212,251</u>	<u>\$ 1,928,387</u>	<u>\$ 2,198,965</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135

(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
13308	Project Engineering Supervisor	\$ 50,251	\$ 51,862	\$ 33,196	\$ 55,141	\$ 57,907	\$ 65,333	3.20%	\$ 67,424	4.00%	\$ 70,121	4.00%	\$ 72,925
13314	Bridge Crew Supervisor	41,422	43,914	36,994	41,520	50,112	54,351	3.20%	56,090	4.00%	58,334	4.00%	60,667
13334	Truck Driver	33,098	41,259	41,131	44,269	46,842	50,815	3.20%	52,441	4.00%	54,539	4.00%	56,720
13351	Equipment Operator, Bridge Crew	45,700	46,682	46,355	51,530	54,184	58,802	3.20%	60,684	4.00%	63,111	4.00%	65,635
13352	Equipment Operator, Bridge Crew	40,862	35,778	33,371	43,569	46,319	52,978	3.20%	54,673	4.00%	56,860	4.00%	59,135
17101	Overtime	6,181	5,306	7,731	3,310	7,529	15,000	3.20%	15,480	4.00%	16,099	4.00%	16,743
17209	Clothing Allowance	5,860	5,870	5,511	5,625	6,250	6,250	5.00%	6,563	3.00%	6,759	3.00%	6,962
17601	Longevity	-	400	800	400	800	1,000	3.20%	1,032	4.00%	1,073	4.00%	1,116
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	51,000	52,500	52,500	55,000	60,000	61,580	5.00%	64,659	7.00%	69,185	7.00%	74,028
18101	FICA	16,270	16,673	14,829	18,396	19,866	23,297	3.20%	24,043	4.00%	25,004	4.00%	26,004
18201	PERF	31,230	31,868	28,027	34,722	37,708	42,214	3.20%	43,565	4.00%	45,307	4.00%	47,120
Personal Services	Subtotal	\$ 321,874	\$ 332,111	\$ 300,444	\$ 353,483	\$ 387,517	\$ 431,620		\$ 446,653		\$ 466,393		\$ 487,057
20002	Official Records	\$ -	\$ -	\$ -	\$ 407	\$ -	\$ 2,500	5.00%	\$ 2,625	3.00%	\$ 2,704	3.00%	\$ 2,785
21170	Field Crew Supplies	-	-	3,547	5,771	3,494	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
23411	Fleet Maintenance	-	-	42,045	39,934	32,013	50,000	5.00%	52,500	3.00%	54,075	3.00%	55,697
23500	Stone/ Gravel	-	-	18,830	-	-	-	5.00%	-	3.00%	-	3.00%	-
23940	Seed/ Mulch/ Compost/ Plantings	-	-	728	-	713	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
23950	Pipes	-	-	74,255	136,824	176,144	160,000	5.00%	168,000	3.00%	173,040	3.00%	178,231
23960	Backfill/ Pavement Repair	-	-	79,861	184,719	270,881	180,000	5.00%	189,000	3.00%	194,670	3.00%	200,510
23970	Signs	-	-	1,465	5,696	7,648	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
Supplies	Subtotal	\$ -	\$ -	\$ 220,732	\$ 373,350	\$ 490,893	\$ 427,500		\$ 448,875		\$ 462,341		\$ 476,211
30028	Training/ Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	5.00%	\$ 3,150	3.00%	\$ 3,245	3.00%	\$ 3,342
30041	Software	-	-	-	5,239	5,397	5,559	5.00%	5,837	3.00%	6,012	3.00%	6,192
30401	Bridge Inspection	169,274	107,169	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30061	On Call Construction Services	-	-	5,991	15,329	12,639	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30200	GIS Aerials	-	-	-	29,331	-	36,920	5.00%	38,766	3.00%	39,929	3.00%	41,127
30219	Disposal Fees	-	-	641	722	740	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30317	Cartegraph License & Maintenance	-	-	7,500	-	-	-	5.00%	-	3.00%	-	3.00%	-
30321	Professional Fees	-	-	3,451	-	2,597	40,000	5.00%	42,000	3.00%	43,260	3.00%	44,558
30401	Bridge Inspection	-	-	2,799	-	-	-	5.00%	-	3.00%	-	3.00%	-
30500	Printing & Advertising	-	-	1,235	752	-	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
30700	Gas, Oil and Lube	-	-	21,271	36,826	35,454	100,000	10.00%	110,000	10.00%	121,000	10.00%	133,100
31313	Business 37N Bridge #913	-	-	-	70,663	97,029	15,000	10.00%	16,500	0.00%	16,500	0.00%	16,500
31314	Hartstrait Road	15,846	27,454	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
31315	Hartstrait Road CID 1896	12,802	212	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
31316	Friends Road Bridge 114	56,395	13,639	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
31585	Communications	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
32113	Drug Testing	\$ -	\$ -	\$ 311	\$ 117	\$ 55	\$ 3,000	5.00%	\$ 3,150	3.00%	\$ 3,245	3.00%	\$ 3,342
32301	Bridge Maintenance	104,636	135,809	85,491	34,006	36,077	50,000	5.00%	52,500	3.00%	54,075	3.00%	55,697
32309	Boltinghouse Rd CID 2716 & 17	7,377	9,797	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32312	Boltinghouse Rd CID 2713 & 15	6,257	11,532	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32313	Boltinghouse Rd CID 2711 & 11	5,968	12,486	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32316	Boltinghouse Rd CID 13352	1,785	7,692	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32317	Leonard Springs Rd CID 418	879	8,122	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32319	Phorer Road #75	-	-	622	61,310	115,654	100,000	10.00%	110,000	0.00%	110,000	0.00%	110,000
32321	Rhorer Road #610	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32322	Cedar Bluff CID 320	907	8,093	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32323	Roberts Road CID 504	-	61,401	1,904	-	-	-	10.00%	-	0.00%	-	0.00%	-
32324	Zikes Road CID 571	1,329	12,171	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32325	Old Kinser Pike Rd CID 13301	1,524	26,476	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32326	Starnes Rd CID 1834 & 1837	1,561	14,439	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32328	Morgan Co Road CID 2503	1,210	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32330	Garrison Chapel Rd CID 3702	491	8,510	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32331	North Shore Drive Bridge 193	-	112,256	11,896	329,383	-	-	10.00%	-	0.00%	-	0.00%	-
32332	Bayles Road Bridge 45	-	480	-	188,020	114,422	-	10.00%	-	0.00%	-	0.00%	-
32343	Rogers Street Bridge	-	42,281	771,670	36,588	-	-	10.00%	-	0.00%	-	0.00%	-
32344	Old SR 37 North	-	14,829	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32345	Red Hill Road	-	19,047	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32346	Reeves Road	-	2,549	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32347	Koontz Road	-	11,203	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32348	Mathew Drive	-	1,217	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
32349	N Maple Grove Road	-	853	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
33008	Other Insurance	12,091	11,494	11,271	15,314	18,310	19,000	10.00%	20,900	0.00%	20,900	0.00%	20,900
34000	Vernal Pike	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
38230	Rental of Equipment	-	-	4,782	4,975	879	10,000	10.00%	11,000	0.00%	11,000	0.00%	11,000
39215	Brock Road	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39221	Kinser Pike Bridge #46	13,397	426	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39227	Lori Lane C-1150	40,190	21,959	17,565	421,750	-	-	10.00%	-	0.00%	-	0.00%	-
39236	Maple Grove Rd- Bridge #38	126,401	17,026	29,460	-	10,983	10,000	10.00%	11,000	0.00%	11,000	0.00%	11,000
39240	Stinesville Road Bridge #12	435	405	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39241	Carmola Dr, C-1695 & New Structure	68,925	1,532	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39270	Mt Tabor Rd Bridge #33	5,635	11,743	32,706	-	-	20,000	10.00%	22,000	0.00%	22,000	0.00%	22,000
39275	Headley Rd Br #47	-	-	-	10,000	-	-	10.00%	-	0.00%	-	0.00%	-
39279	Red Hill Rd Br#187	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
39342	That Road Bridge #26	\$ -	\$ -	\$ 15,047	\$ 35,612	\$ 120,062	\$ 150,000	10.00%	\$ 165,000	0.00%	\$ 165,000	0.00%	\$ 165,000
39356	Dutch Church Road Bridge #186	71,667	342,014	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39373	Bottom Road Bridge #21	413,699	39,485	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39385	Burch Road Bridge #909	-	18,129	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39387	Country Club Bridge #73	3,031	2,166	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39388	Vernal Pike Bridge #26	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39389	Ketcham Road Bridge	212,573	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39390	Baby Creek Rd Bridge #629	-	990	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39391	Bridge Deck, App & Asphalt Rep	-	3,926	194	148,484	43,989	150,000	10.00%	165,000	0.00%	165,000	0.00%	165,000
39395	Ratliff Rd. Culvert #1783	-	7,169	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39398	Wampler Rd Culvert #2196	-	1,365	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39400	Darrell Dr. Culvert #814	6,802	30,947	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39402	Burch Rd, Culvert #199	-	7,752	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39403	Rockport Rd. Bridge #308 Bridge Repair	-	14,623	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
39404	Small Structure Inventory	92,736	-	-	-	78,648	5,000	10.00%	5,500	0.00%	5,500	0.00%	5,500
Other Services/Charges	Subtotal	\$ 1,455,821	\$ 1,202,866	\$ 1,025,806	\$ 1,444,422	\$ 692,934	\$ 746,479		\$ 812,753		\$ 829,029		\$ 846,562
40001	Equipment	\$ -	\$ -	\$ -	\$ 15,047	\$ 317,156	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
41104	Vehicle Purchase	-	-	-	61,023	-	470,000	10.00%	517,000	0.00%	517,000	0.00%	517,000
60100	Transfer out fund to fund	-	-	645,272	150,000	1,107,083	-		-		-		-
Capital Outlays	Subtotal	\$ -	\$ -	\$ -	\$ 226,070	\$ 1,424,238	\$ 470,000		\$ 517,000		\$ 517,000		\$ 517,000
	Total	\$ 1,777,695	\$ 1,534,977	\$ 2,192,255	\$ 2,397,325	\$ 2,995,582	\$ 2,075,599		\$ 2,225,281		\$ 2,274,763		\$ 2,326,831
	Per Expense Report	\$ 1,777,695	\$ 1,534,977	\$ 2,192,255	\$ 2,397,325	\$ 2,995,582	\$ 2,075,599						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Cumulative Capital Development Fund #1138

	ACTUALS					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 3,228,884	\$ 3,610,110	\$ 3,682,670	\$ 3,456,998	\$ 3,472,136	\$ 2,815,599	\$ 2,544,082	\$ 2,007,702	\$ 1,602,987
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 3,036,525	\$ 2,753,232	\$ 3,209,786	\$ 3,271,163	\$ 3,676,765	\$ 3,517,909	\$ 3,628,465	\$ 3,834,730	\$ 4,039,618
TOTAL SPENDABLE APPROP.	\$ 2,655,299	\$ 2,680,672	\$ 3,435,458	\$ 3,256,025	\$ 4,333,301	\$ 3,789,426	\$ 4,164,845	\$ 4,239,446	\$ 4,316,854
Assumed Spend Down Level						\$ 3,346,628	\$ 3,678,180	\$ 3,744,063	\$ 3,812,426
ENDING BALANCE	\$ 3,610,110	\$ 3,682,670	\$ 3,456,998	\$ 3,472,136	\$ 2,815,599	\$ 2,544,082	\$ 2,007,702	\$ 1,602,987	\$ 1,325,751
Ending Balance with Spend Down						\$ 2,986,879	\$ 2,494,367	\$ 2,098,369	\$ 2,234,894
PER FUND REPORT	\$ 3,610,110	\$ 3,682,670	\$ 3,456,998	\$ 3,472,136	\$ 2,815,599				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 607,305	\$ 550,646	\$ 641,957	\$ 654,233	\$ 735,353	\$ 703,582	\$ 725,693	\$ 766,946	\$ 807,924
Budget	\$ 3,183,126	\$ 3,120,017	\$ 3,678,951	\$ 3,957,844	\$ 4,725,927				
% Spent of Budget	83%	86%	93%	82%	92%				
						Assumed Actual Spend Down Percentage			88%

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Estimated	Estimated	Estimated	Estimated		
0010	Property Tax	\$2,430,786	\$ 2,500,303	\$ 2,700,554	\$ 2,807,441	\$ 3,244,966	\$ 3,342,015	4.00%	\$3,475,696	5.00%	\$3,685,209	4.50%	\$3,890,345
	Circuit Breaker	(34,162)	(35,530)	(34,031)	(42,528)	(28,332)	(19,106)	N/A	(32,481)	N/A	(35,729)	N/A	(39,301)
0903	Reimbursement Insurance	72,230	-	-	-	-	-	-5.00%	-	5.00%	-	4.50%	-
0992	Transfer Funds into Fund	-	-	-	-	239,727	-	0.00%	-	0.00%	-	0.00%	-
2112	FIT	13,378	14,555	18,517	21,043	20,185	20,000	-5.00%	19,000	0.00%	19,000	0.00%	19,000
2114	Vehicle Excise Tax	169,568	176,255	174,988	173,361	176,968	175,000	-5.00%	166,250	0.00%	166,250	2.00%	169,575
2129	Fed Grant/ Distribution	33,605	10,094	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2130	Fed Grant/ Distribution	168,454	-	302,610	-	-	-	0.00%	-	0.00%	-	0.00%	-
2134	Fed Grant/ Distribution	55,671	5,920	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2135	CVET	12,556	11,965	12,609	13,108	15,190	15,000	-5.00%	14,250	0.00%	14,250	0.00%	14,250
2906	Refunds & Reimbursements	114,437	69,671	25,238	298,739	8,060	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000
2913	Other Receipts	-	-	9,300	-	-	-	0.00%	-	2.00%	-	2.00%	-
	Total	\$3,036,525	\$ 2,753,232	\$ 3,209,786	\$ 3,271,163	\$ 3,676,765	\$ 3,517,909		\$3,628,465		\$3,834,730		\$4,039,618
	Per Revenue Report	\$3,036,525	\$ 2,753,232	\$ 3,209,786	\$ 3,271,163	\$ 3,676,765							
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138

(Continued)

COURTHOUSE

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Budget	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
10023	GIS Coordinator	\$ 52,168	\$ 38,000	\$ 47,215	\$ 45,890	\$ 70,990	\$ 80,975	3.20%	\$ 83,566	4.00%	\$ 86,909	4.00%	\$ 90,385
13220	Network Administrator	53,583	56,398	55,494	64,542	67,787	73,528	3.20%	75,881	4.00%	78,916	4.00%	82,073
13260	Sr Support Technician	56,038	58,946	54,002	55,034	60,544	62,837	3.20%	64,848	4.00%	67,442	4.00%	70,139
13270	Network Technician	43,804	39,343	45,864	52,728	55,370	60,071	3.20%	61,993	4.00%	64,473	4.00%	67,052
13280	TSD Help Desk Position	43,956	48,155	46,862	54,829	57,574	62,484	3.20%	64,483	4.00%	67,063	4.00%	69,745
13290	Support Technician	43,956	46,397	47,553	48,272	40,891	54,059	3.20%	55,789	4.00%	58,020	4.00%	60,341
13291	Support Technician	36,160	44,193	39,592	39,064	50,901	54,059	3.20%	55,789	4.00%	58,020	4.00%	60,341
15115	Director	78,979	82,771	80,891	92,382	94,042	104,437	3.20%	107,779	4.00%	112,090	4.00%	116,574
17301	Board Members	-	-	-	450	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	3,800	3,200	2,400	3,600	3,600	4,400	3.20%	4,541	4.00%	4,722	4.00%	4,911
17801	Part-Time	-	-	-	(1,788)	-	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	81,600	84,000	84,000	88,000	96,000	98,528	5.00%	103,454	7.00%	110,696	7.00%	118,445
18101	FICA	29,593	30,210	30,283	33,576	37,133	42,600	3.20%	43,963	4.00%	45,722	4.00%	47,551
18201	PERF	58,028	58,817	59,281	63,948	70,455	78,448	3.20%	80,958	4.00%	84,197	4.00%	87,565
Personal Services	Subtotal	<u>\$ 581,665</u>	<u>\$ 590,430</u>	<u>\$ 593,438</u>	<u>\$ 640,528</u>	<u>\$ 705,288</u>	<u>\$ 776,426</u>		<u>\$ 803,045</u>		<u>\$ 838,271</u>		<u>\$ 875,122</u>
20010	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -		5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
Supplies	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
30006	Contractual	\$ 17,700	\$ 13,781	\$ 45,658	\$ 68,889	\$ 7,101	\$ 80,000	5.00%	\$ 84,000	3.00%	\$ 86,520	3.00%	\$ 89,116
30025	Maintenance	-	17,876	28,513	26,301	8,943	30,000	5.00%	31,500	3.00%	32,445	3.00%	33,418
30041	Software	595,371	622,700	678,854	758,995	883,265	800,000	5.00%	840,000	3.00%	865,200	3.00%	891,156
30067	Building Repair and Maintenance	-	-	-	228,574	216,904	300,000	5.00%	315,000	3.00%	324,450	3.00%	334,184
38000	Repair Bldg & Structure	-	17,222	206,873	-	-	-	5.00%	-	3.00%	-	3.00%	-
38020	Replacement/ Repair	-	6,522	40,845	23,003	18,751	40,000	5.00%	42,000	3.00%	43,260	3.00%	44,558
Other Services/Charges	Subtotal	<u>\$ 613,071</u>	<u>\$ 678,102</u>	<u>\$ 1,000,742</u>	<u>\$ 1,105,761</u>	<u>\$ 1,134,962</u>	<u>\$ 1,250,000</u>		<u>\$ 1,312,500</u>		<u>\$ 1,351,875</u>		<u>\$ 1,392,431</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138
(Continued)

COURTHOUSE

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
40001	Equipment	\$ -	\$ 27,057	\$ 715	\$ 27,420	\$ 8,920	\$ 40,000	10.00%	\$ 44,000	0.00%	\$ 44,000	0.00%	\$ 44,000
41121	ADA Title VI Compliance Cap	1,154	2,225	2,024	12,541	-	30,000	10.00%	33,000	0.00%	33,000	0.00%	33,000
42100	Justice Building Repair Remod	116,277	119,365	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
42200	Aircraft Development Local Match	41,000	-	-	3	184,356	150,000	N/A	25,000	0.00%	25,000	0.00%	25,000
42250	Health Bldg Repair/ Renovation	10,954	10,635	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
42300	Courthouse Repair	10,239	795	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
42330	Sheriffs Vehicles	223,335	247,385	602,678	463,014	498,900	500,000	10.00%	550,000	0.00%	550,000	0.00%	550,000
42350	Computer Replacement	122,738	81,358	79,595	166,045	148,354	150,000	10.00%	165,000	0.00%	165,000	0.00%	165,000
42370	Curry/ Fiscus Bldg Repair	4,973	31,948	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
42375	Parking Garage	479,749	478,268	470,303	470,303	470,303	480,000	10.00%	528,000	0.00%	528,000	0.00%	528,000
42380	Special Projects	110,018	109,623	67,285	221,909	159,621	200,000	10.00%	220,000	0.00%	220,000	0.00%	220,000
42500	Parks/ Alternative Transportation	318,300	190,059	494,528	18,893	915,930	-	N/A	250,000	0.00%	250,000	0.00%	250,000
42700	Industrial Infrastructure	-	11,722	-	-	-	100,000	10.00%	110,000	0.00%	110,000	0.00%	110,000
43230	Stormwater/ Drainage	21,824	-	34,224	37,249	37,173	38,000	10.00%	41,800	0.00%	41,800	0.00%	41,800
60100	Transfer out Fund to Fund	-	-	-	-	24,070	-	0.00%	-	0.00%	-	0.00%	-
45310	Lease Purchase Equipment	-	101,701	89,926	92,360	45,426	75,000	10.00%	82,500	0.00%	82,500	0.00%	82,500
Capital Outlays	Subtotal	<u>\$ 1,460,562</u>	<u>\$ 1,412,140</u>	<u>\$ 1,841,278</u>	<u>\$ 1,509,736</u>	<u>\$ 2,493,051</u>	<u>\$ 1,763,000</u>		<u>\$ 2,049,300</u>		<u>\$ 2,049,300</u>		<u>\$ 2,049,300</u>
	Total	<u>\$ 2,655,299</u>	<u>\$ 2,680,672</u>	<u>\$ 3,435,458</u>	<u>\$ 3,256,025</u>	<u>\$ 4,333,301</u>	<u>\$ 3,789,426</u>		<u>\$ 4,164,845</u>		<u>\$ 4,239,446</u>		<u>\$ 4,316,854</u>
	Per Expense Report	<u>\$ 2,655,299</u>	<u>\$ 2,680,672</u>	<u>\$ 3,435,458</u>	<u>\$ 3,256,025</u>	<u>\$ 4,333,301</u>	<u>\$ 3,789,426</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Health Fund #1159

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 696,717	\$ 859,990	\$ 984,526	\$ 817,515	\$ 1,282,824	\$ 1,891,840	\$ 1,409,331	\$ 899,534	\$ 356,710
TOTAL REVENUE	\$ 1,331,034	\$ 1,321,660	\$ 1,119,160	\$ 2,520,844	\$ 2,342,008	\$ 500,000	\$ 510,000	\$ 520,200	\$ 530,604
TOTAL SPENDABLE APPROP.	\$ 1,167,761	\$ 1,197,124	\$ 1,286,172	\$ 2,055,535	\$ 1,732,991	\$ 982,509	\$ 1,019,798	\$ 1,063,024	\$ 1,108,222
Assumed Spend Down Level						\$ 844,958	\$ 877,026	\$ 914,200	\$ 953,071
ENDING BALANCE	\$ 859,990	\$ 984,526	\$ 817,515	\$ 1,282,824	\$ 1,891,840	\$ 1,409,331	\$ 899,534	\$ 356,710	\$ (220,908)
Ending Balance with Spend Down						\$ 1,546,882	\$ 1,042,305	\$ 505,533	\$ (65,757)
PER FUND REPORT	\$ 859,990	\$ 984,526	\$ 817,515	\$ 1,282,824	\$ 1,891,840				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 266,207	\$ 264,332	\$ 223,832	\$ 504,169	\$ 468,402	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121
Budget	\$ 1,325,543	\$ 1,397,040	\$ 1,541,173	\$ 2,466,047	\$ 2,022,765				
% Spent of Budget	88%	86%	83%	83%	86%				
									Assumed Actual Spend Down Percentage 86%

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Estimated	Estimated	Estimated	Estimated		
0010	Property Tax	\$ 672,090	\$ 676,285	\$ 519,604	\$ 1,187,164	\$ 1,130,518	\$ -	4.00%	\$ -	5.00%	\$ -	4.50%	\$ -
	Circuit Breaker Impact	(9,438)	(9,603)	(6,540)	(17,968)	(9,869)	-	N/A	-	N/A	-	N/A	-
0990	Miscellaneous	50	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
0992	Transfer	123	-	-	25,000	-	-	0.00%	-	0.00%	-	0.00%	-
0431	VaxCare Revenue	-	-	-	52,853	-	-	-5.00%	-	0.00%	-	0.00%	-
2112	FIT	3,696	3,934	3,559	8,890	7,031	-	-5.00%	-	0.00%	-	0.00%	-
2114	Vehicle/ Aircraft Excise Tax	46,848	47,636	33,631	73,244	61,647	-	-5.00%	-	0.00%	-	0.00%	-
2132	Fed Grant/ Dist.	112,199	74,138	55,721	-	-	-	-5.00%	-	0.00%	-	0.00%	-
2143	COVID Vax Reimbursements	-	-	-	682,880	605,039	-	-5.00%	-	0.00%	-	0.00%	-
3134	Fed Grant/ Dist.	-	70,545	-	-	-	-	-5.00%	-	0.00%	-	0.00%	-
3135	CVET	3,469	3,234	2,423	5,538	5,292	-	-5.00%	-	0.00%	-	0.00%	-
2405	Health Department Services	501,530	455,490	510,763	485,830	501,897	500,000	2.00%	510,000	2.00%	520,200	2.00%	530,604
2431	VaxCare Revenue	207	-	-	17,413	39,104	-	-5.00%	-	0.00%	-	0.00%	-
2913	Other Reciepts	-	-	-	-	750	-	0.00%	-	0.00%	-	0.00%	-
2906	Refunds and Reimbursement	260	-	-	-	600	-	-5.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 1,331,034</u>	<u>\$ 1,321,660</u>	<u>\$ 1,119,160</u>	<u>\$ 2,520,844</u>	<u>\$ 2,342,008</u>	<u>\$ 500,000</u>		<u>\$ 510,000</u>		<u>\$ 520,200</u>		<u>\$ 530,604</u>
	Per Revenue Report	<u>\$ 1,331,034</u>	<u>\$ 1,321,660</u>	<u>\$ 1,119,161</u>	<u>\$ 2,520,844</u>	<u>\$ 2,342,008</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

Note: \$500,000 of Property Tax Levy was moved to the Health Fund in 2022 from the General Fund. This Levy was returned to the General Fund in 2024.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159
(Continued)

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Actual	Actual	Actual	Budget	Budget	Used	Estimated	Used	Estimated	Used	Estimated
10067	Financial Manager	\$ -	\$ 1,681	\$ 44,736	\$ 49,585	\$ 46,307	\$ 49,941	3.20%	\$ 51,539	4.00%	\$ 53,601	4.00%	\$ 55,745
10101	Health Commissioner	23,262	24,816	24,934	25,425	17,457	-	3.20%	-	4.00%	-	4.00%	-
10102	Administrator	63,655	66,774	65,338	72,755	64,271	-	3.20%	-	4.00%	-	4.00%	-
10103	Registrar	32,076	32,171	31,249	38,314	41,363	-	3.20%	-	4.00%	-	4.00%	-
10104	Assistant Vital Statistics Reg	29,964	30,612	26,948	34,655	30,558	-	3.20%	-	4.00%	-	4.00%	-
10105	Assistant Vital Statistics Reg	25,253	29,263	28,359	29,383	37,925	-	3.20%	-	4.00%	-	4.00%	-
10107	Dis Inter Spec Program Coord.	40,755	43,953	9,794	-	-	-	3.20%	-	4.00%	-	4.00%	-
10108	Disease Interven. Specialist	36,735	35,687	9,261	-	-	-	3.20%	-	4.00%	-	4.00%	-
10109	Waste Water Sanitarian	40,755	42,998	37,968	43,296	38,576	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
10110	Waste Water Sanitarian	45,023	47,420	46,429	49,951	48,121	54,983	3.20%	56,742	4.00%	59,012	4.00%	61,373
10111	Environmental Health Specialist	24,351	25,968	4,946	42,646	46,773	52,562	3.20%	54,244	4.00%	56,414	4.00%	58,670
10112	Health Ed/ Gen Sanitarian	43,668	54,206	40,368	48,248	50,669	-	3.20%	-	4.00%	-	4.00%	-
10113	Food Sanitarian	38,913	41,498	33,091	44,366	44,911	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
10114	Food Sanitarian	32,639	18,130	39,596	43,826	44,445	49,941	3.20%	51,539	4.00%	53,601	4.00%	55,745
10116	Chief Food Sanitarian	44,927	45,379	44,736	47,896	36,885	52,234	3.20%	53,905	4.00%	56,062	4.00%	58,304
10117	Sr. Environment Health Specialist	45,023	47,420	46,701	55,000	57,749	62,681	3.20%	64,687	4.00%	67,274	4.00%	69,965
10118	Public Health Coordinator	39,409	47,570	42,442	46,137	48,448	-	3.20%	-	4.00%	-	4.00%	-
10119	Health Deputy Supplemental	1,731	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10121	Health Educator/ Harm Reduction	337	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10122	Environmental Health Services	-	-	10,214	49,858	55,492	-	3.20%	-	4.00%	-	4.00%	-
10123	Population Health Outreach	-	-	9,545	56,475	59,314	-	3.20%	-	4.00%	-	4.00%	-
10181	Environmental Health Specialist	-	-	26,442	31,948	35,221	-	3.20%	-	4.00%	-	4.00%	-
11002	Administrative Assistant	-	-	-	29,960	34,985	40,495	3.20%	41,791	4.00%	43,462	4.00%	45,201
12701	Board Members	2,400	2,400	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
16800	Transitional Temp Training Pos	-	-	-	5,430	-	-	3.20%	-	4.00%	-	4.00%	-
16801	Transitional Temp Training Pos	-	-	-	1,375	-	-	3.20%	-	4.00%	-	4.00%	-
17301	Board Members	-	-	2,400	2,333	2,467	21,000	3.20%	21,672	4.00%	22,539	4.00%	23,440
17601	Longevity	9,000	10,100	9,900	9,800	7,000	9,600	3.20%	9,907	4.00%	10,303	4.00%	10,716
17801	Part-Time	4,498	38,788	40,843	21,390	16,798	68,508	3.20%	70,700	4.00%	73,528	4.00%	76,469
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	163,200	168,000	161,000	209,000	228,000	110,844	5.00%	116,386	7.00%	124,533	7.00%	133,251
18101	FICA	44,579	49,416	49,314	63,786	62,707	42,981	3.20%	44,356	4.00%	46,131	4.00%	47,976
18201	PERF	86,303	87,468	86,590	116,254	118,112	65,707	3.20%	67,810	4.00%	70,522	4.00%	73,343
18501	Comp Time Payout	-	-	3,179	-	-	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	\$ 918,453	\$ 991,718	\$ 976,322	\$ 1,269,093	\$ 1,274,551	\$ 781,359		\$ 808,358		\$ 844,184		\$ 881,687
20009	Other Automotive	\$ 460	\$ 375	\$ -	\$ -	\$ 399	\$ 1,000	5.00%	\$ 1,050	3.00%	\$ 1,082	3.00%	\$ 1,114
20011	Other Supplies	9,405	8,284	9,107	8,526	9,599	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
20100	Fuel	3,183	2,174	1,977	2,847	2,533	5,000	10.00%	5,500	10.00%	6,050	10.00%	6,655
21050	Medical Supplies	1,010	931	-	-	34	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
22210	Education & Public Info	2,660	139	407	699	688	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
22211	Environmental Health	1,811	901	847	1,490	3,390	4,000	5.00%	4,200	3.00%	4,326	3.00%	4,456
22218	Clothing Allotment	-	-	-	-	215	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
26400	Uniforms	97	70	135	348	-	7,000	5.00%	7,350	3.00%	7,571	3.00%	7,798
Supplies	Subtotal	\$ 18,626	\$ 12,874	\$ 12,473	\$ 13,910	\$ 16,857	\$ 32,000		\$ 33,850		\$ 35,251		\$ 36,732

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159
(Continued)

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Estimated	Estimated	Estimated	Estimated		
30003	Printing & Subscriptions	\$ 5,511	\$ 963	\$ 3,739	\$ 2,506	\$ 3,526	\$ 5,000	5.00%	\$ 5,250	3.00%	\$ 5,408	3.00%	\$ 5,570
30004	Repairs, Equipment/ Vehicle	-	-	-	45	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30006	Contractual	1,375	-	-	-	11,027	58,500	5.00%	61,425	3.00%	63,268	3.00%	65,166
30007	Offical Bond	50	-	383	181	140	350	0.00%	350	0.00%	350	0.00%	350
30021	Phones and Pagers	1,510	3,147	1,609	1,359	3,048	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30028	Training/ Travel	17,964	7,362	7,386	10,387	16,457	32,500	5.00%	34,125	5.00%	35,831	5.00%	37,623
30041	Software	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
30190	Promotion & Advertising	-	15,412	10,150	24,461	7,575	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30275	Office Lease	1,949	1,632	2,206	2,398	2,482	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
30801	Postage and Freight	5,692	4,018	3,758	4,450	5,517	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
32401	Assessment	-	-	200	7,025	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
32410	Personal Health Care	188,100	151,082	257,600	118,714	320,136	-	5.00%	-	3.00%	-	3.00%	-
32411	Accreditation Related Services	-	3,300	1,129	1,631	-	16,000	5.00%	16,800	3.00%	17,304	3.00%	17,823
32412	Vaxcare	5,754	712	4,753	22,752	67,489	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
32420	Environmental Health Care	1,141	2,914	1,260	1,305	2,026	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
32710	Special Services	-	315	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32740	Immunization Expense	-	-	-	546,145	-	-	5.00%	-	3.00%	-	3.00%	-
33010	Refunds	325	100	850	755	980	800	5.00%	840	3.00%	865	3.00%	891
33050	Vehicle Maintenance	1,312	1,575	2,356	1,069	1,180	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
60100	Transfer out fund to fund	-	-	-	25,000	0	-	0.00%	-	0.00%	-	0.00%	-
Other Services/Charges	Subtotal	<u>\$ 230,683</u>	<u>\$ 192,532</u>	<u>\$ 297,376</u>	<u>\$ 770,182</u>	<u>\$ 441,583</u>	<u>\$ 169,150</u>		<u>\$ 177,590</u>		<u>\$ 183,590</u>		<u>\$ 189,804</u>
40001	Equipment	\$ -	\$ -	\$ -	\$ 2,350	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,350</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 1,167,761</u>	<u>\$ 1,197,124</u>	<u>\$ 1,286,172</u>	<u>\$ 2,055,535</u>	<u>\$ 1,732,991</u>	<u>\$ 982,509</u>		<u>\$ 1,019,798</u>		<u>\$ 1,063,024</u>		<u>\$ 1,108,222</u>
	Per Expense Report	<u>\$ 1,167,761</u>	<u>\$ 1,197,124</u>	<u>\$ 1,286,172</u>	<u>\$ 2,055,535</u>	<u>\$ 1,732,991</u>	<u>\$ 982,509</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Local Roads & Streets Fund #1169

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 1,984,130	\$ 2,653,460	\$ 2,807,898	\$ 2,516,959	\$ 1,052,114	\$ 2,000,842	\$ 2,335,842	\$ 1,927,592	\$ 1,478,512
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 1,937,963</u>	<u>\$ 2,122,691</u>	<u>\$ 1,255,141</u>	<u>\$ 1,306,867</u>	<u>\$ 1,352,666</u>	<u>\$ 1,355,000</u>	<u>\$ 1,152,750</u>	<u>\$ 1,152,750</u>	<u>\$ 1,175,963</u>
TOTAL SPENDABLE APPROP.	<u>\$ 1,268,633</u>	<u>\$ 1,968,252</u>	<u>\$ 1,546,080</u>	<u>\$ 2,771,713</u>	<u>\$ 403,937</u>	<u>\$ 1,020,000</u>	<u>\$ 1,561,000</u>	<u>\$ 1,601,830</u>	<u>\$ 1,643,885</u>
Assumed Spend Down Level						\$ 510,000	\$ 780,500	\$ 800,915	\$ 821,942
ENDING BALANCE	<u>\$ 2,653,460</u>	<u>\$ 2,807,898</u>	<u>\$ 2,516,959</u>	<u>\$ 1,052,114</u>	<u>\$ 2,000,842</u>	<u>\$ 2,335,842</u>	<u>\$ 1,927,592</u>	<u>\$ 1,478,512</u>	<u>\$ 1,010,590</u>
Ending Balance with Spend Down						<u>\$ 2,845,842</u>	<u>\$ 2,708,092</u>	<u>\$ 2,279,427</u>	<u>\$ 1,832,532</u>
PER FUND REPORT	<u>\$ 2,653,460</u>	<u>\$ 2,807,898</u>	<u>\$ 2,516,959</u>	<u>\$ 1,052,114</u>	<u>\$ 2,000,842</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ 387,593</u>	<u>\$ 424,538</u>	<u>\$ 251,028</u>	<u>\$ 261,373</u>	<u>\$ 270,533</u>	<u>\$ 271,000</u>	<u>\$ 230,550</u>	<u>\$ 230,550</u>	<u>\$ 235,193</u>
Budget	<u>\$ 3,629,546</u>	<u>\$ 3,741,834</u>	<u>\$ 3,278,656</u>	<u>\$ 1,022,640</u>	<u>\$ 855,279</u>				
% Spent of Budget	<u>35%</u>	<u>53%</u>	<u>47%</u>	<u>271%</u>	<u>47%</u>				
									<u>50%</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Local Roads & Streets Fund #1169

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
2113	LRS Distribution	\$ 1,210,065	\$ 1,158,338	\$ 1,153,366	\$ 1,304,875	\$ 1,348,481	\$ 1,350,000	-15.00%	\$1,147,500	0.00%	\$1,147,500	2.00%	\$ 1,170,450
2116	MCH Distribution			101,129	-	-	-	N/A	-	N/A	-	N/A	-
2129	Fed Grant/ Distribution	272,119	-	-	-	-	-	N/A	-	N/A	-	N/A	-
2134	Fed Grant/ Distribution	343,298	938,012	-	-	-	-	N/A	-	N/A	-	N/A	-
2902	Earnings on Investment	34,503	10,321	645	1,992	4,184	5,000	5.00%	5,250	0.00%	5,250	5.00%	5,513
2906	Refunds and Reimbursements	77,978	16,020	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 1,937,963</u>	<u>\$ 2,122,691</u>	<u>\$ 1,255,141</u>	<u>\$ 1,306,867</u>	<u>\$ 1,352,666</u>	<u>\$ 1,355,000</u>		<u>\$1,152,750</u>		<u>\$1,152,750</u>		<u>\$ 1,175,963</u>
	Per Revenue Report	<u>\$ 1,937,963</u>	<u>\$ 2,122,691</u>	<u>\$ 1,255,141</u>	<u>\$ 1,306,867</u>	<u>\$ 1,352,666</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Local Roads & Streets Fund #1169
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
23300	Salt, Liquid, De-icing Sand	\$ -	\$ 139,742	\$ 321,394	\$ 207,461	\$ 101,489	\$ 320,000	5.00%	\$ 336,000	3.00%	\$ 346,080	3.00%	\$ 356,462
23400	Bituminous	-	-	136,612	717,127	109,159	300,000	5.00%	315,000	3.00%	324,450	3.00%	334,184
Supplies	Subtotal	<u>\$ -</u>	<u>\$ 139,742</u>	<u>\$ 458,006</u>	<u>\$ 924,588</u>	<u>\$ 210,648</u>	<u>\$ 620,000</u>		<u>\$ 651,000</u>		<u>\$ 670,530</u>		<u>\$ 690,646</u>
30310	Genral Engineering Services	\$ -	\$ -	\$ -	\$ 47,125	\$ 15,977	\$ 100,000	5.00%	\$ 105,000	3.00%	\$ 108,150	3.00%	\$ 111,395
31220	Profile Pkwy/ Waynes Lane	149,757	27,493	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31240	Bottom Road	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31242	Master Thoroughfare	82,445	-	-	-	-	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
31243	Guardrail	3,096	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31244	Pavement Striping	17,191	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31245	Raise Pavement Markings	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31248	Pavment Markings	-	11,798	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31249	Fullerton Pike	310,864	341,606	5,176	-	-	-	5.00%	-	3.00%	-	3.00%	-
31253	Hunters Creek Road	99,924	297,789	3,015	-	-	-	5.00%	-	3.00%	-	3.00%	-
31254	Old St Rd 37 South/Dillman Rd	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31255	Sample Road	515,031	1,149,824	68,249	-	64,069	-	5.00%	-	3.00%	-	3.00%	-
	Road Improvements	-	-	-	-	-	-	N/A	500,000	3.00%	515,000	3.00%	530,450
31257	Vernal Pike Connector	39,325	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	<u>\$ 1,217,633</u>	<u>\$ 1,828,511</u>	<u>\$ 76,440</u>	<u>\$ 47,125</u>	<u>\$ 80,046</u>	<u>\$ 200,000</u>		<u>\$ 710,000</u>		<u>\$ 731,300</u>		<u>\$ 753,239</u>
40001	Equipment	\$ 51,000	\$ -	\$ -	\$ -	\$ 113,244	\$ 200,000	0.00%	\$ 200,000	0.00%	\$ 200,000	0.00%	\$ 200,000
60100	Transfer Out Fund to Fund	-	-	1,011,634	1,800,000	-	-		\$ -				
Capital Outlays	Subtotal	<u>\$ 51,000</u>	<u>\$ -</u>	<u>\$ 1,011,634</u>	<u>\$ 1,800,000</u>	<u>\$ 113,244</u>	<u>\$ 200,000</u>		<u>\$ 200,000</u>		<u>\$ 200,000</u>		<u>\$ 200,000</u>
	Total	<u>\$ 1,268,633</u>	<u>\$ 1,968,252</u>	<u>\$ 1,546,080</u>	<u>\$ 2,771,713</u>	<u>\$ 403,937</u>	<u>\$ 1,020,000</u>		<u>\$ 1,561,000</u>		<u>\$ 1,601,830</u>		<u>\$ 1,643,885</u>
	Per Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Public Safety/ LIT Fund #1170

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 1,332,440	\$ 1,947,537	\$ 2,584,791	\$ 2,988,922	\$ 2,754,606	\$ 2,651,121	\$ 2,296,432	\$ 1,925,551	\$ 1,219,898
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 2,451,417</u>	<u>\$ 3,041,603</u>	<u>\$ 3,513,034</u>	<u>\$ 3,112,845</u>	<u>\$ 3,609,537</u>	<u>\$ 3,607,335</u>	<u>\$ 3,787,702</u>	<u>\$ 3,598,317</u>	<u>\$ 3,670,283</u>
TOTAL SPENDABLE APPROP.	<u>\$ 1,836,320</u>	<u>\$ 2,404,348</u>	<u>\$ 3,108,903</u>	<u>\$ 3,347,161</u>	<u>\$ 3,713,021</u>	<u>\$ 3,962,024</u>	<u>\$ 4,158,583</u>	<u>\$ 4,303,969</u>	<u>\$ 4,456,431</u>
Assumed Spend Down Level						<u>\$ 3,527,905</u>	<u>\$ 3,702,928</u>	<u>\$ 3,832,384</u>	<u>\$ 3,968,141</u>
ENDING BALANCE	<u>\$ 1,947,537</u>	<u>\$ 2,584,791</u>	<u>\$ 2,988,922</u>	<u>\$ 2,754,606</u>	<u>\$ 2,651,121</u>	<u>\$ 2,296,432</u>	<u>\$ 1,925,551</u>	<u>\$ 1,219,898</u>	<u>\$ 433,750</u>
Ending Balance with Spend Down						<u>\$ 2,730,551</u>	<u>\$ 2,381,206</u>	<u>\$ 1,691,484</u>	<u>\$ 922,041</u>
PER FUND REPORT	<u>\$ 1,947,537</u>	<u>\$ 2,584,791</u>	<u>\$ 2,988,922</u>	<u>\$ 2,754,606</u>	<u>\$ 2,651,121</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ 490,283</u>	<u>\$ 608,321</u>	<u>\$ 702,607</u>	<u>\$ 622,569</u>	<u>\$ 721,907</u>	<u>\$ 721,467</u>	<u>\$ 757,540</u>	<u>\$ 719,663</u>	<u>\$ 734,057</u>
Budget	<u>\$ 2,146,943</u>	<u>\$ 2,727,053</u>	<u>\$ 3,877,386</u>	<u>\$ 3,608,992</u>	<u>\$ 3,905,152</u>				
% Spent of Budget	<u>86%</u>	<u>88%</u>	<u>80%</u>	<u>93%</u>	<u>95%</u>				
						Assumed Actual Spend Down Percentage			<u>89%</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Public Safety Fund/ LIT #1170

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0498	Jail Remote Booking	\$ 3,480	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
0990	Miscellaneous Revenue	-	2,180	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Supplemental Distribution	200,771	281,736	204,352	306,990	102,625	-	N/A	-	N/A	-	N/A	-
2139	LIT Pub Safety	2,247,166	2,757,687	3,308,682	2,805,855	3,506,912	3,607,335	5.00%	3,787,702	-5.00%	3,598,317	2.00%	3,670,283
	Total	<u>\$ 2,451,417</u>	<u>\$ 3,041,603</u>	<u>\$ 3,513,034</u>	<u>\$ 3,112,845</u>	<u>\$ 3,609,537</u>	<u>\$ 3,607,335</u>		<u>\$ 3,787,702</u>		<u>\$ 3,598,317</u>		<u>\$ 3,670,283</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

NOTE: Public Safety portion of the income tax rate was reduced from .1906% to .1693% for 2022. This reduced the County share by 11.2% in 2022.

Public Safety portion of the income tax rate was increased from .1693% to .1869% for 2023. This increased the County share by 10.7% in 2023.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Sheriff Department		2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
ACCT CODE	EXPENSES	Actual	Actual	Actual	Actual	Actual	Budget		Estimated		Estimated		Estimated
10011	Deputy 1	\$ 52,154	\$ 54,907	\$ 60,299	\$ 62,224	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
10013	Deputy 2	50,367	53,719	58,906	60,192	-	-	3.20%	-	4.00%	-	4.00%	-
10031	Deputy 3	48,669	52,734	45,670	38,352	-	-	3.20%	-	4.00%	-	4.00%	-
10032	Deputy 4	48,669	38,950	36,922	56,302	-	-	3.20%	-	4.00%	-	4.00%	-
10033	Deputy 5	48,669	12,852	53,867	57,834	-	-	3.20%	-	4.00%	-	4.00%	-
10034	Merit Deputy	50,992	54,159	60,299	62,224	73,466	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10035	Deputy 7	50,992	53,719	58,906	60,192	-	-	3.20%	-	4.00%	-	4.00%	-
10036	Deputy 8	52,154	54,907	60,299	62,640	-	-	3.20%	-	4.00%	-	4.00%	-
10037	Deputy 9	50,188	53,719	58,906	60,192	-	-	3.20%	-	4.00%	-	4.00%	-
10039	Deputy 10	48,669	51,658	58,906	60,192	-	-	3.20%	-	4.00%	-	4.00%	-
10167	Merit Deputy-Detective	-	-	-	-	73,466	82,764	3.20%	85,412	4.00%	88,829	4.00%	92,382
10168	Merit Deputy	-	-	-	-	70,637	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10169	Merit Deputy	-	-	-	-	-	72,800	3.20%	75,130	4.00%	78,135	4.00%	81,260
10170	Merit Deputy	-	-	-	-	67,101	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10171	Merit Deputy	-	-	-	-	57,053	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10172	Merit Deputy	-	-	-	-	71,398	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10173	Merit Deputy	-	-	-	-	76,274	82,764	3.20%	85,412	4.00%	88,829	4.00%	92,382
10174	Merit Deputy	-	-	-	-	69,822	79,706	3.20%	82,257	4.00%	85,547	4.00%	88,969
10175	Merit Deputy	-	-	-	-	70,637	76,648	3.20%	79,101	4.00%	82,265	4.00%	85,555
10681	Administrative Coordinator	36,152	38,216	32,810	47,195	49,566	54,975	3.20%	56,734	4.00%	59,004	4.00%	61,364
15133	Sergeant	55,300	58,514	62,878	47,804	64,275	82,410	3.20%	85,047	4.00%	88,449	4.00%	91,987
15134	Sergeant	55,616	58,514	60,460	67,371	82,651	89,004	3.20%	91,852	4.00%	95,526	4.00%	99,347
15135	Sergeant	56,603	46,756	58,385	18,490	66,845	85,717	3.20%	88,460	4.00%	91,998	4.00%	95,678
15161	Administrative Coordinator	32,959	35,022	36,232	45,386	47,653	52,853	3.20%	54,544	4.00%	56,726	4.00%	58,995
15162	Administrative Coordinator	-	-	-	31,424	44,730	50,212	3.20%	51,819	4.00%	53,892	4.00%	56,047
15400	Animal Management Officer	34,064	37,277	37,544	39,915	41,912	-	3.20%	-	4.00%	-	4.00%	-
17020	Detective & Canine Officer Supp	1,400	1,400	1,348	1,348	3,227	4,300	3.20%	4,438	4.00%	4,615	4.00%	4,800
17102	Deputies Overtime	18,384	16,704	29,807	38,997	38,067	27,000	3.20%	27,864	4.00%	28,979	4.00%	30,138
17104	Clerical Overtime	1,749	681	3,047	3,468	1,604	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17105	Animal Overtime	8	-	-	396	227	-	3.20%	-	4.00%	-	4.00%	-
17106	Officer in Charge Supplemental	-	-	800	750	1,000	-	-	-	-	-	-	-
17203	Shift Pay	19,910	17,700	17,140	17,200	15,075	20,100	3.20%	20,743	4.00%	21,573	4.00%	22,436
17208	Uniforms	20,800	20,800	21,637	20,800	17,600	31,500	3.20%	32,508	4.00%	33,808	4.00%	35,161
17212	Education Incentive - Merit Deputy	-	-	-	15,000	12,500	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
17601	Longevity	9,000	8,800	8,600	9,600	8,000	10,600	3.20%	10,939	4.00%	11,377	4.00%	11,832
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	163,200	168,000	168,000	187,000	204,000	197,056	5.00%	206,909	7.00%	221,392	7.00%	236,890
18004	Sheriff Pension	12,500	12,500	12,500	-	-	12,500	6.00%	13,250	5.50%	13,979	5.50%	14,748
18101	FICA	60,572	59,255	66,425	70,993	82,157	101,047	7.65%	108,777	7.65%	117,099	7.65%	126,057
18201	PERF	9,717	30,108	15,579	23,857	26,368	23,152	11.50%	25,814	11.50%	28,783	11.50%	32,093
Personal Services	Subtotal	\$ 1,089,457	\$ 1,091,572	\$ 1,185,371	\$ 1,267,388	\$ 1,437,059	\$ 1,655,522		\$ 1,717,782		\$ 1,798,806		\$ 1,884,042
20008	Animal Control Equipment	\$ 53	\$ -	\$ -	\$ -	\$ 367	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
22633	Supplies - Search and Rescue	-	-	-	565	40	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
20011	Other Supplies	317	2,152	4,219	3,300	1,268	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
23901	Deputy Equipment	27,907	33,737	15,537	48,321	23,917	53,000	5.00%	55,650	3.00%	57,320	3.00%	59,039
Supplies	Subtotal	\$ 28,276	\$ 35,889	\$ 19,756	\$ 52,186	\$ 25,591	\$ 65,500		\$ 68,775		\$ 70,838		\$ 72,963
30013	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ 2,200	5.00%	\$ 2,310	3.00%	\$ 2,379	3.00%	\$ 2,451
38011	Repairs - Search and Rescue	-	-	-	4,200	556	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
30028	Training/ Travel	3,565	3,995	5,491	7,500	4,808	8,500	5.00%	8,925	3.00%	9,193	3.00%	9,469
Other Services/Charges	Subtotal	\$ 3,565	\$ 3,995	\$ 5,491	\$ 11,700	\$ 5,714	\$ 13,200		\$ 13,860		\$ 14,276		\$ 14,704
47100	Equipment - Law Enforcement	\$ 19,399	\$ 286	\$ -	\$ 10,322	\$ -	\$ 20,000	10.00%	\$ 22,000	0.00%	\$ 22,000	0.00%	\$ 22,000
40021	Equipment - Search and Rescue	-	-	-	8,289	5,177	15,000	3.50%	15,525	0.00%	15,525	0.00%	15,525
Capital Outlays	Subtotal	\$ 19,399	\$ 286	\$ -	\$ 18,611	\$ 5,177	\$ 35,000		\$ 37,525		\$ 37,525		\$ 37,525
Sheriff Department Total		\$ 1,140,697	\$ 1,131,742	\$ 1,210,618	\$ 1,349,886	\$ 1,473,541	\$ 1,769,222		\$ 1,837,942		\$ 1,921,445		\$ 2,009,235
Per Report		\$ 1,140,697	\$ 1,131,742	\$ 1,210,618	\$ 1,349,886	\$ 1,473,541	\$ 1,769,222						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

								Projected	Projected		Projected		
ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Growth Factor Used	2025 Estimated	Growth Factor Used	2026 Estimated	Growth Factor Used	2027 Estimated
13015	Deputy Prosecutor	\$ -	\$ 36,212	\$ 36,609	\$ 30,221	\$ 38,139	\$ 47,289	3.20%	\$ 48,802	4.00%	\$ 50,754	4.00%	\$ 52,785
13425	Sex Crimes PDA	4,109	36,212	35,390	27,567	38,139	47,289	3.20%	48,802	4.00%	50,754	4.00%	52,785
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	5,950	21,000	21,000	22,000	16,000	24,632	5.00%	25,864	7.00%	27,674	7.00%	29,611
18101	FICA	314	5,119	5,508	4,157	5,836	7,235	7.65%	7,788	7.65%	8,384	7.65%	9,026
18201	PERF	584	10,284	10,224	8,146	11,764	13,430	11.50%	14,974	11.50%	16,697	11.50%	18,617
Personal Services	Subtotal	<u>\$ 10,957</u>	<u>\$ 108,828</u>	<u>\$ 108,731</u>	<u>\$ 92,091</u>	<u>\$ 109,878</u>	<u>\$ 139,875</u>		<u>\$ 146,231</u>		<u>\$ 154,264</u>		<u>\$ 162,823</u>
	Prosecutor Total	<u>\$ 10,957</u>	<u>\$ 108,828</u>	<u>\$ 108,731</u>	<u>\$ 92,091</u>	<u>\$ 109,878</u>	<u>\$ 139,875</u>		<u>\$ 146,231</u>		<u>\$ 154,264</u>		<u>\$ 162,823</u>
	Per Report	<u>\$ 10,957</u>	<u>\$ 108,828</u>	<u>\$ 108,731</u>	<u>\$ 92,091</u>	<u>\$ 109,878</u>	<u>\$ 139,875</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
County Commissioners													
ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30006	Contractual	\$ 110,742	\$ 52,477	\$ 53,356	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Other Services/Charges	Subtotal	<u>\$ 110,742</u>	<u>\$ 52,477</u>	<u>\$ 53,356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
40010	Jail Remodel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	3.00%	\$ -	3.00%	\$ -
47100	Equipment	-	22,765	201,495	157,565	156,717	-	0.00%	-	3.00%	-	3.00%	-
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ 22,765</u>	<u>\$ 201,495</u>	<u>\$ 157,565</u>	<u>\$ 156,717</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	County Commissioners Total	<u>\$ 110,742</u>	<u>\$ 75,242</u>	<u>\$ 254,851</u>	<u>\$ 157,565</u>	<u>\$ 156,717</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Report	<u>\$ 110,742</u>	<u>\$ 75,242</u>	<u>\$ 254,851</u>	<u>\$ 157,565</u>	<u>\$ 156,717</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
Technical Services													
ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30072	Telephone Maintenance	\$ -	\$ 66,264	\$ 33,247	\$ 65,750	\$ 78,576	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Other Services/Charges	Subtotal	<u>\$ -</u>	<u>\$ 66,264</u>	<u>\$ 33,247</u>	<u>\$ 65,750</u>	<u>\$ 78,576</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Technical Services Total	<u>\$ -</u>	<u>\$ 66,264</u>	<u>\$ 33,247</u>	<u>\$ 65,750</u>	<u>\$ 78,576</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Report	<u>\$ -</u>	<u>\$ 66,264</u>	<u>\$ 33,247</u>	<u>\$ 65,750</u>	<u>\$ 78,576</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
Courts													
ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30117	Security- Contractual Services	\$ -	\$ 221,584	\$ 219,149	\$ 247,949	\$ 261,557	\$ 283,790	10.00%	\$ 312,169	0.00%	\$ 312,169	0.00%	\$ 312,169
32116	Special Services	187,165	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Other Services/Charges	Subtotal	<u>\$ 187,165</u>	<u>\$ 221,584</u>	<u>\$ 219,149</u>	<u>\$ 247,949</u>	<u>\$ 261,557</u>	<u>\$ 283,790</u>		<u>\$ 312,169</u>		<u>\$ 312,169</u>		<u>\$ 312,169</u>
	Courts Total	<u>\$ 187,165</u>	<u>\$ 221,584</u>	<u>\$ 219,149</u>	<u>\$ 247,949</u>	<u>\$ 261,557</u>	<u>\$ 283,790</u>		<u>\$ 312,169</u>		<u>\$ 312,169</u>		<u>\$ 312,169</u>
	Per Report	<u>\$ 187,165</u>	<u>\$ 221,584</u>	<u>\$ 219,149</u>	<u>\$ 247,949</u>	<u>\$ 261,557</u>	<u>\$ 283,790</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Probation		2019	2020	2021	2022	2023	2024	Projected Growth	2025	Projected Growth	2026	Projected Growth	2027
ACCT CODE	EXPENSES	Actual	Actual	Actual	Actual	Actual	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
14294	Probation Officer	\$ 52,471	\$ 55,510	\$ 55,237	\$ 51,605	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
14328	Adult Intake Probation Officer	-	-	-	-	58,859	63,864	3.20%	65,908	4.00%	68,544	4.00%	71,286
14329	Problem Solving Court Director	68,489	72,576	71,835	72,836	76,222	82,283	3.20%	84,916	4.00%	88,313	4.00%	91,845
17601	Longevity	-	-	-	-	1,800	1,800	3.20%	1,858	4.00%	1,932	4.00%	2,009
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	5.00%	25,864	7.00%	27,674	7.00%	29,611
18101	FICA	8,698	9,349	9,260	9,207	10,200	11,318	3.20%	11,680	4.00%	12,147	4.00%	12,633
18201	PERF	17,176	18,188	18,044	17,671	19,182	20,753	3.20%	21,417	4.00%	22,274	4.00%	23,165
Personal Services	Subtotal	\$ 167,234	\$ 176,624	\$ 175,377	\$ 173,320	\$ 190,262	\$ 204,650		\$ 211,642		\$ 220,884		\$ 230,549
30151	CC/ Juvenile Security	\$ 10,544	\$ 10,560	\$ 5,426	\$ 10,448	\$ 10,547	\$ 10,560	10.00%	\$ 11,616	0.00%	\$ 11,616	0.00%	\$ 11,616
32113	Drug Testing	-	91,491	140,628	129,887	110,399	130,000	10.00%	143,000	0.00%	143,000	0.00%	143,000
32114	Electronic Monitoring	-	110,511	84,625	142,574	134,061	160,000	10.00%	176,000	0.00%	176,000	0.00%	176,000
Other Services/Charges	Subtotal	\$ 10,544	\$ 212,562	\$ 230,680	\$ 282,908	\$ 255,008	\$ 300,560		\$ 330,616		\$ 330,616		\$ 330,616
	Probation Total	\$ 177,778	\$ 389,186	\$ 406,056	\$ 456,228	\$ 445,270	\$ 505,210		\$ 542,258		\$ 551,500		\$ 561,165
	Per Report Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

Fleet Maintenance		2019	2020	2021	2022	2023	2024	Projected Growth	2025	Projected Growth	2026	Projected Growth	2027
ACCT CODE	EXPENSES	Actual	Actual	Actual	Actual	Actual	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
15804	Mechanic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
15880	Fleet/ Building Admin	-	-	10,308	16,727	16,920	19,620	3.20%	20,248	4.00%	21,058	4.00%	21,900
17601	Longevity	-	-	-	-	-	350	3.20%	361	4.00%	376	4.00%	391
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	-	-	7,035	2,750	3,000	3,079	5.00%	3,233	7.00%	3,459	7.00%	3,701
18101	FICA	-	-	789	1,275	1,294	1,528	3.20%	1,577	4.00%	1,640	4.00%	1,706
18201	PERF	-	-	1,464	2,375	2,403	2,787	3.20%	2,876	4.00%	2,991	4.00%	3,111
Personal Services	Subtotal	\$ -	\$ -	\$ 19,596	\$ 23,128	\$ 23,617	\$ 27,364		\$ 28,295		\$ 29,524		\$ 30,809
31006	Sheriff Maintenance	\$ -	\$ 94,747	\$ 85,093	\$ 124,971	\$ 229,202	\$ 2,000	10.00%	\$ 2,200	0.00%	\$ 2,200	0.00%	\$ 2,200
31004	Animal Control Maintenance	-	-	-	-	-	200,000	10.00%	220,000	0.00%	220,000	0.00%	220,000
31007	Jail Maintenance	-	979	985	1,368	1,412	2,000	10.00%	2,200	0.00%	2,200	0.00%	2,200
Other Services/Charges	Subtotal	\$ -	\$ 95,727	\$ 86,078	\$ 126,340	\$ 230,614	\$ 204,000		\$ 224,400		\$ 224,400		\$ 224,400
	Fleet Maintenance Total	\$ -	\$ 95,727	\$ 105,674	\$ 149,468	\$ 254,231	\$ 231,364		\$ 252,695		\$ 253,924		\$ 255,209
	Per Report Difference	\$ -	\$ 95,727	\$ 105,674	\$ 149,468	\$ 254,231	\$ 231,364						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan
Analysis of Public Safety Fund/ LIT #1170
(Continued)

Jail								Projected Growth	Projected Growth		Projected Growth		
ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Factor Used	2025 Estimated	Factor Used	2026 Estimated	Factor Used	2027 Estimated
10691	Correction Officer	\$ 27,360	\$ 40,999	\$ 40,443	\$ 43,692	\$ 54,394	\$ 59,181	3.20%	\$ 61,075	4.00%	\$ 63,518	4.00%	\$ 66,058
10692	Correction Officer	26,905	38,842	39,789	45,558	55,066	59,181	3.20%	61,075	4.00%	63,518	4.00%	66,058
10693	Correction Officer	23,528	40,449	40,246	44,949	33,160	55,062	3.20%	56,824	4.00%	59,097	4.00%	61,461
10694	Correction Officer	23,219	40,616	39,965	39,545	34,410	55,062	3.20%	56,824	4.00%	59,097	4.00%	61,461
10695	Correction Officer	12,748	42,557	41,186	42,196	50,005	57,121	3.20%	58,949	4.00%	61,307	4.00%	63,759
17101	Overtime	3,733	5,099	2,876	17,436	77,368	30,000	3.20%	30,960	4.00%	32,198	4.00%	33,486
17203	Shift Pay	4,790	5,310	2,140	3,780	2,410	5,720	3.20%	5,903	4.00%	6,139	4.00%	6,385
17208	Uniforms	7,200	1,800	7,200	4,800	7,200	6,000	3.20%	6,192	4.00%	6,440	4.00%	6,697
17310	Training Bonus	-	-	1,250	1,250	1,250	1,250	3.20%	1,290	4.00%	1,342	4.00%	1,395
17601	Longevity	-	1,000	-	-	-	150,000	3.20%	154,800	4.00%	160,992	4.00%	167,432
17801	Part-Time	-	-	92,509	82,371	75,596	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	61,580	3.20%	63,551	4.00%	66,093	4.00%	68,736
18001	FT Self Insurance	51,000	52,500	52,500	55,000	60,000	21,849	5.00%	22,941	7.00%	24,547	7.00%	26,266
18101	FICA	9,798	16,233	23,106	24,300	29,243	40,557	3.20%	41,855	4.00%	43,529	4.00%	45,270
18201	PERF	18,699	30,370	29,344	33,515	43,567	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	<u>\$ 208,981</u>	<u>\$ 315,776</u>	<u>\$ 412,553</u>	<u>\$ 438,392</u>	<u>\$ 523,671</u>	<u>\$ 602,563</u>		<u>\$ 622,238</u>		<u>\$ 647,816</u>		<u>\$ 674,465</u>
34700	Meals for Prisoners	\$ -	\$ -	\$ 358,024	\$ 389,834	\$ 409,581	\$ 430,000	3.50%	\$ 445,050	4.00%	\$ 462,852	4.00%	\$ 481,366
Other Services/Charges	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 358,024</u>	<u>\$ 389,834</u>	<u>\$ 409,581</u>	<u>\$ 430,000</u>		<u>\$ 445,050</u>		<u>\$ 462,852</u>		<u>\$ 481,366</u>
	Jail Total	<u>\$ 208,981</u>	<u>\$ 315,776</u>	<u>\$ 770,578</u>	<u>\$ 828,226</u>	<u>\$ 933,252</u>	<u>\$ 1,032,563</u>		<u>\$ 1,067,288</u>		<u>\$ 1,110,668</u>		<u>\$ 1,155,831</u>
	Per Report	<u>\$ 208,981</u>	<u>\$ 315,776</u>	<u>\$ 770,578</u>	<u>\$ 828,226</u>	<u>\$ 933,252</u>	<u>\$ 1,032,563</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	Fund Total	<u>\$ 1,836,320</u>	<u>\$ 2,404,348</u>	<u>\$ 3,108,903</u>	<u>\$ 3,347,161</u>	<u>\$ 3,713,021</u>	<u>\$ 3,962,024</u>		<u>\$ 4,158,583</u>		<u>\$ 4,303,969</u>		<u>\$ 4,456,431</u>
	Per Report	<u>\$ 1,836,320</u>	<u>\$ 2,404,348</u>	<u>\$ 3,108,903</u>	<u>\$ 3,347,161</u>	<u>\$ 3,713,021</u>	<u>\$ 3,962,024</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Major Bridge Fund #1171

	ACTUALS					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 2,453,959	\$ 5,025,054	\$ 7,046,677	\$ 4,795,086	\$ 7,396,067	\$ 10,581,181	\$ 12,304,863	\$ 12,870,353	\$ 10,421,141
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 2,592,127</u>	<u>\$ 2,667,547</u>	<u>\$ 2,872,638</u>	<u>\$ 3,008,602</u>	<u>\$ 3,428,978</u>	<u>\$ 3,523,683</u>	<u>\$ 3,657,489</u>	<u>\$ 3,850,788</u>	<u>\$ 4,052,768</u>
TOTAL SPENDABLE APPROP.	<u>\$ 21,032</u>	<u>\$ 645,924</u>	<u>\$ 5,124,228</u>	<u>\$ 407,621</u>	<u>\$ 243,864</u>	<u>\$ 1,800,001</u>	<u>\$ 3,092,000</u>	<u>\$ 6,300,000</u>	<u>\$ 6,300,000</u>
Assumed Spend Down Level						<u>\$ 1,620,001</u>	<u>\$ 2,782,800</u>	<u>\$ 5,670,000</u>	<u>\$ 5,670,000</u>
ENDING BALANCE	<u>\$ 5,025,054</u>	<u>\$ 7,046,677</u>	<u>\$ 4,795,086</u>	<u>\$ 7,396,067</u>	<u>\$ 10,581,181</u>	<u>\$ 12,304,863</u>	<u>\$ 12,870,353</u>	<u>\$ 10,421,141</u>	<u>\$ 8,173,909</u>
Ending Balance with Spend Down						<u>\$ 12,484,863</u>	<u>\$ 13,179,553</u>	<u>\$ 11,051,141</u>	<u>\$ 8,803,909</u>
PER FUND REPORT	<u>\$ 5,025,054</u>	<u>\$ 7,046,677</u>	<u>\$ 4,795,086</u>	<u>\$ 7,396,067</u>	<u>\$ 10,581,181</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ 518,425</u>	<u>\$ 533,509</u>	<u>\$ 574,528</u>	<u>\$ 601,720</u>	<u>\$ 685,796</u>	<u>\$ 704,737</u>	<u>\$ 731,498</u>	<u>\$ 770,158</u>	<u>\$ 810,554</u>
Budget	<u>\$ 2,242,386</u>	<u>\$ 7,609,174</u>	<u>\$ 2,844,016</u>	<u>\$ 5,219,788</u>	<u>\$ 7,669,159</u>				
% Spent of Budget	<u>1%</u>	<u>8%</u>	<u>180%</u>	<u>8%</u>	<u>3%</u>				

NOTE: Includes Encumbrances of Additional Appropriations.

Assumed Actual Spend Down Percentage

90%

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Major Bridge Fund #1171

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ 2,430,786	\$ 2,500,303	\$ 2,700,554	\$ 2,841,613	\$ 3,259,679	\$ 3,342,015	4.00%	\$ 3,475,696	5.00%	\$ 3,685,209	4.50%	\$ 3,890,345
	Circuit Breaker Impact	(34,162)	(35,530)	(34,031)	(43,045)	(43,045)	(28,332)	N/A	(19,106)	N/A	(35,729)	N/A	(39,301)
0030	Vehicle Excise Tax	169,568	176,255	174,988	175,469	176,968	175,000	-5.00%	166,250	0.00%	166,250	0.00%	166,250
0031	CVET	12,556	11,965	12,609	13,267	15,190	15,000	-5.00%	14,250	0.00%	14,250	0.00%	14,250
0070	Financial Institution Tax	13,378	14,555	18,517	21,299	20,185	20,000	2.00%	20,400	2.00%	20,808	2.00%	21,224
	Total	<u>\$ 2,592,127</u>	<u>\$ 2,667,547</u>	<u>\$ 2,872,638</u>	<u>\$ 3,008,602</u>	<u>\$ 3,428,978</u>	<u>\$ 3,523,683</u>		<u>\$ 3,657,489</u>		<u>\$ 3,850,788</u>		<u>\$ 4,052,768</u>
	Per Revenue Report	<u>\$ 2,592,127</u>	<u>\$ 2,667,547</u>	<u>\$ 2,872,638</u>	<u>\$ 3,008,602</u>	<u>\$ 3,428,978</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Major Bridge Fund #1171
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
39244	Fullerton Pike Brige	\$ 21,032	\$ 237,153	\$ 64,462	\$ 313,052	\$ 157,959	\$ 1,000,000	N/A	\$ -	0.00%	\$ -	0.00%	\$ -
39245	Mt Tabor Road Bridge #13	-	408,771	59,766	94,569	85,905	800,000	N/A	792,000	N/A	4,000,000	0.00%	4,000,000
	Debt Service	-	-	-	-	-	-	N/A	2,300,000	N/A	2,300,000	N/A	2,300,000
39945	Disbursement to Bank	-	-	-	-	-	1						
60100	Transfer Out Fund to Fund	-	-	5,000,000	-	-	-						
Other Services/Charges	Subtotal	<u>\$ 21,032</u>	<u>\$ 645,924</u>	<u>\$ 5,124,228</u>	<u>\$ 407,621</u>	<u>\$ 243,864</u>	<u>\$ 1,800,001</u>		<u>\$ 3,092,000</u>		<u>\$ 6,300,000</u>		<u>\$ 6,300,000</u>
	Total	<u>\$ 21,032</u>	<u>\$ 645,924</u>	<u>\$ 5,124,228</u>	<u>\$ 407,621</u>	<u>\$ 243,864</u>	<u>\$ 1,800,001</u>		<u>\$ 3,092,000</u>		<u>\$ 6,300,000</u>		<u>\$ 6,300,000</u>
	Per Expense Report	<u>\$ 21,032</u>	<u>\$ 645,924</u>	<u>\$ 5,124,228</u>	<u>\$ 407,621</u>	<u>\$ 243,864</u>	<u>\$ 1,800,001</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Highway Restricted Fund #1173

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 26,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 2,714,224</u>	<u>\$ 2,760,356</u>	<u>\$ 2,783,797</u>	<u>\$ 3,002,815</u>	<u>\$ 2,451,723</u>	<u>\$ 2,450,000</u>	<u>\$ 2,082,500</u>	<u>\$ 2,082,500</u>	<u>\$ 2,124,150</u>
TOTAL SPENDABLE APPROP.	<u>\$ 2,714,224</u>	<u>\$ 2,733,571</u>	<u>\$ 2,810,582</u>	<u>\$ 3,002,815</u>	<u>\$ 2,451,723</u>	<u>\$ 2,450,000</u>	<u>\$ 2,082,500</u>	<u>\$ 2,082,500</u>	<u>\$ 2,124,150</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 26,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
PER FUND REPORT	<u>\$ -</u>	<u>\$ 26,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				

**NOTE: This is a new fund for 2019. 50% of the Highway State Distribution will be deposited to this Fund.
It must be spent on construction, reconstruction, and preservation of roads, bridges or right of ways.**

The County moves a portion of the budget from Fund #1176 to match revenue received in this fund.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Highway Restricted Fund #1173

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0992	Transfer	\$ 548,217	\$ 687,799	\$ 500,996	\$ 625,649	\$ -	\$ -	-5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
0170	Motor Vehicle Dist. State	2,166,008	2,072,557	2,282,802	2,377,166	2,451,723	2,450,000	-15.00%	2,082,500	0.00%	2,082,500	2.00%	2,124,150
	Total	<u>\$ 2,714,224</u>	<u>\$ 2,760,356</u>	<u>\$ 2,783,797</u>	<u>\$ 3,002,815</u>	<u>\$ 2,451,723</u>	<u>\$ 2,450,000</u>		<u>\$ 2,082,500</u>		<u>\$ 2,082,500</u>		<u>\$ 2,124,150</u>
	Per Revenue Report	<u>\$ 2,714,224</u>	<u>\$ 2,760,356</u>	<u>\$ 2,783,797</u>	<u>\$ 3,002,815</u>	<u>\$ 2,451,723</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Highway Restricted Fund #1173 (Continued)

GENERAL & UNDISTRIBUTED

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
15830	Truck Drivers	\$ 10,911	\$ 12,087	\$ 8,418	\$ 10,307	\$ 15,369	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
15804	Mechanic	-	-	-	-	1,599	-	3.20%	-	4.00%	-	4.00%	-
15831	Truck Drivers	13,744	11,429	8,951	7,163	12,588	-	3.20%	-	4.00%	-	4.00%	-
15832	Truck Drivers	13,997	13,476	8,180	4,555	6,605	-	3.20%	-	4.00%	-	4.00%	-
15833	Truck Drivers	9,341	10,268	11,480	7,634	12,861	-	3.20%	-	4.00%	-	4.00%	-
15835	Truck Drivers	14,497	12,784	12,441	17,852	21,924	-	3.20%	-	4.00%	-	4.00%	-
15836	Truck Drivers	7,102	13,575	12,681	12,900	7,961	-	3.20%	-	4.00%	-	4.00%	-
15837	Truck Drivers	8,593	14,427	5,843	7,636	14,806	-	3.20%	-	4.00%	-	4.00%	-
15838	Truck Drivers	14,045	21,214	11,546	11,197	21,135	-	3.20%	-	4.00%	-	4.00%	-
15839	Truck Drivers	7,363	11,177	5,870	8,842	18,541	-	3.20%	-	4.00%	-	4.00%	-
15840	Truck Drivers	13,767	4,451	5,048	11,809	14,686	-	3.20%	-	4.00%	-	4.00%	-
15841	Truck Drivers	19,670	23,509	7,700	10,161	19,738	-	3.20%	-	4.00%	-	4.00%	-
15842	Truck Drivers	9,713	6,111	8,498	3,584	10,370	-	3.20%	-	4.00%	-	4.00%	-
15844	Truck Drivers	11,794	11,236	6,734	17,927	17,678	-	3.20%	-	4.00%	-	4.00%	-
15845	Truck Drivers	12,354	14,418	13,818	8,274	6,682	-	3.20%	-	4.00%	-	4.00%	-
15846	Truck Drivers	7,705	15,658	4,662	1,065	14,613	-	3.20%	-	4.00%	-	4.00%	-
15847	Light Equipment/ Bushhog	15,356	14,922	4,556	7,515	8,074	-	3.20%	-	4.00%	-	4.00%	-
15848	Light Equipment/ Bushhog	10,489	13,613	8,469	4,179	9,836	-	3.20%	-	4.00%	-	4.00%	-
15849	Equipment Operator	20,550	16,700	18,789	26,769	31,074	-	3.20%	-	4.00%	-	4.00%	-
15850	Equipment Operator	20,872	19,358	22,872	25,735	34,895	-	3.20%	-	4.00%	-	4.00%	-
15852	Equipment Operator	12,385	8,835	12,309	21,064	27,683	-	3.20%	-	4.00%	-	4.00%	-
15853	Equipment Operator	14,738	20,167	14,422	21,661	32,782	-	3.20%	-	4.00%	-	4.00%	-
15854	Equipment Operator	24,730	23,615	13,913	7,223	13,712	-	3.20%	-	4.00%	-	4.00%	-
15855	Equipment Operator	14,957	3,906	7,112	8,588	22,443	-	3.20%	-	4.00%	-	4.00%	-
15856	Equipment Operator	19,337	20,674	14,709	18,020	15,904	-	3.20%	-	4.00%	-	4.00%	-
15857	Sign Repair Person	9,040	8,217	5,729	6,318	10,849	-	3.20%	-	4.00%	-	4.00%	-
15858	Sign Repair Person	6,362	5,701	4,339	5,960	7,693	-	3.20%	-	4.00%	-	4.00%	-
15859	Hwy Maintenance/Laborer	-	-	303	1,232	1,643	-	N/A	-	N/A	-	N/A	-
15867	Fleet Maintenance Coordinator	75	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17101	Overtime	176	719	657	1,351	6,846	-	3.20%	-	4.00%	-	4.00%	-
17801	Part-Time	638	17	544	-	720	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	76,777	-	-	-	-	-	5.00%	-	7.00%	-	7.00%	-
18201	PERF	46,386	-	-	-	-	-	11.50%	-	11.50%	-	11.50%	-
	Total Salaries	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	\$ 467,465	\$ 352,263	\$ 260,593	\$ 296,519	\$ 441,311	\$ -		\$ -		\$ -		\$ -
23400	Bituminous	\$ 1,886,182	\$ 955,237	\$ 833,272	\$ 1,026,182	\$ 1,391,400	-	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
23402	Bituminous CC Grant	-	693,997	1,214,859	1,228,202	-	-	5.00%	-	3.00%	-	3.00%	-
23412	Traffic Signal Maintenance	-	441	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
23500	Stone Gravel	46,142	83,338	79,966	74,580	140,294	-	5.00%	-	3.00%	-	3.00%	-
23910	Road Signs	3,381	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
23970	Signs	-	-	-	7,865	18,027	-	-	-	-	-	-	-
Supplies	Subtotal	\$ 1,935,705	\$ 1,733,013	\$ 2,128,096	\$ 2,336,829	\$ 1,549,720	\$ -		\$ -		\$ -		\$ -
30129	Sidewalk Rep & Main	\$ 107,547	\$ 106,617	\$ 88,100	\$ 99,579	\$ 99,291	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
31243	Guardrail	-	-	-	5,600	-	-	5.00%	-	3.00%	-	3.00%	-
31244	Pavement Striping	43,780	75,712	109,129	68,551	80,768	-	5.00%	-	3.00%	-	3.00%	-
31245	Raise Pavement Markings	-	2,777	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31248	Pavement Markings/ Thermo	39,160	6,111	24,664	3,723	80,633	-	5.00%	-	3.00%	-	3.00%	-
35350	Infrastructure	120,567	457,078	200,000	192,014	200,000	-	5.00%	-	3.00%	-	3.00%	-
	Total Other	-	-	-	-	-	2,450,000	N/A	2,082,500	N/A	2,082,500	N/A	2,124,150
Other Services/Charges	Subtotal	\$ 311,054	\$ 648,295	\$ 421,893	\$ 369,467	\$ 460,692	\$ 2,450,000		\$ 2,082,500		\$ 2,082,500		\$ 2,124,150
	Department Total	\$ 2,714,224	\$ 2,733,571	\$ 2,810,582	\$ 3,002,815	\$ 2,451,723	\$ 2,450,000		\$ 2,082,500		\$ 2,082,500		\$ 2,124,150
	Per Expense Report	\$ 2,714,224	\$ 2,733,571	\$ 2,810,582	\$ 3,002,815	\$ 2,451,723							
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Highway Non-Restricted Fund #1176

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 1,437,224	\$ 1,701,104	\$ 1,625,660	\$ 2,275,984	\$ 2,325,235	\$ 1,739,296	\$ 1,920,042	\$ 1,952,680	\$ 1,706,404
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 5,074,655	\$ 4,649,791	\$ 5,097,664	\$ 5,262,458	\$ 4,604,104	\$ 4,608,500	\$ 3,993,320	\$ 3,995,936	\$ 4,076,305
TOTAL SPENDABLE APPROP.	\$ 4,810,775	\$ 4,725,235	\$ 4,447,340	\$ 5,213,208	\$ 5,190,042	\$ 4,427,754	\$ 3,960,682	\$ 4,242,213	\$ 4,497,556
Assumed Spend Down Level						\$ 4,130,582	\$ 3,694,859	\$ 3,957,494	\$ 4,195,700
ENDING BALANCE	\$ 1,701,104	\$ 1,625,660	\$ 2,275,984	\$ 2,325,235	\$ 1,739,296	\$ 1,920,042	\$ 1,952,680	\$ 1,706,404	\$ 1,285,152
Ending Balance with Spend Down						\$ 2,217,214	\$ 2,218,504	\$ 1,991,122	\$ 1,587,009
PER FUND REPORT	\$ 1,701,104	\$ 1,625,660	\$ 2,275,984	\$ 2,325,235	\$ 1,739,296				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 1,014,931	\$ 929,958	\$ 1,019,533	\$ 1,052,492	\$ 920,821	\$ 921,700	\$ 798,664	\$ 799,187	\$ 815,261
Budget	\$ 4,834,113	\$ 4,737,495	\$ 4,778,405	\$ 5,536,713	\$ 6,022,061				
% Spent of Budget	100%	100%	93%	94%	86%				
									Assumed Actual Spend Down Percentage 93%

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Highway Non-Restricted Fund #1176

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
0019	Highway Engineer Salary	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	-5.00%	\$ 38,000	2.00%	\$ 38,760	2.00%	\$ 39,535
0530	Gasoline	127,295	182,776	278,019	407,534	352,567	400,000	-15.00%	340,000	0.00%	340,000	2.00%	346,800
0531	Maintenance Receipt	44,285	100,989	75,905	90,997	75,934	75,000	-15.00%	63,750	2.00%	65,025	2.00%	66,326
0890	Refunds and Reimbursements	-	-	-	20,346	-	-	-15.00%	-	2.00%	-	2.00%	-
0900	Scrap Metal Sales	14,130	17,562	3,522	3,361	5,016	3,500	2.00%	3,570	2.00%	3,641	2.00%	3,714
0903	Reimburse- Liability Insurance	149,510	27,388	27,184	20,060	52,850	25,000	2.00%	25,500	2.00%	26,010	2.00%	26,530
0990	Misc. Revenue	535	14,634	95,975	109,024	70,171	100,000	N/A	-	N/A	-	N/A	-
0992	Transfer Funds	30,110	-	-	224	-	-	2.00%	-	2.00%	-	2.00%	-
2116	Highway Distribution	2,166,008	2,072,557	2,282,802	2,377,166	2,451,723	2,450,000	-15.00%	2,082,500	0.00%	2,082,500	2.00%	2,124,150
2134	Federal Grant/ Distribution	137,311	16,771	15,278	18,860	16,476	15,000	0.00%	15,000	0.00%	15,000	5.00%	15,750
2137	Wheel Tax/ Surtax Distribution	1,476,911	1,471,397	1,372,874	1,478,349	1,490,208	1,500,000	-5.00%	1,425,000	0.00%	1,425,000	2.00%	1,453,500
2154	State Grant/ Distribution	605,059	687,799	900,765	683,452	-	-	2.00%	-	2.00%	-	2.00%	-
2155	Local Grant/ Distribution	-	9,301	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2503	Other Fines and Forfeitures	-	50	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2906	Refunds and Reimbursements	19,562	6,827	-	13,085	49,158	-	2.00%	-	2.00%	-	2.00%	-
2913	Other Receipts	283,939	1,740	5,340	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 5,074,655</u>	<u>\$ 4,649,791</u>	<u>\$ 5,097,664</u>	<u>\$ 5,262,458</u>	<u>\$ 4,604,104</u>	<u>\$ 4,608,500</u>		<u>\$ 3,993,320</u>		<u>\$ 3,995,936</u>		<u>\$ 4,076,305</u>
	Per Revenue Report	<u>\$ 5,074,655</u>	<u>\$ 4,649,791</u>	<u>\$ 5,097,664</u>	<u>\$ 5,262,458</u>	<u>\$ 4,604,104</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

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

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Highway Non-Restricted Fund #1176
(Continued)

Administration

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10067	Financial Manager	\$ 48,682	\$ 51,322	\$ 50,606	\$ 60,112	\$ 63,107	\$ 68,495	3.20%	\$ 70,687	4.00%	\$ 73,514	4.00%	\$ 76,455
11002	Administrative Assistant	35,484	38,837	38,584	45,386	48,043	57,824	3.20%	59,674	4.00%	62,061	4.00%	64,544
15809	Highway Supervisor	89,591	76,313	74,672	76,752	82,422	104,437	3.20%	107,779	4.00%	112,090	4.00%	116,574
15810	Hwy Dept Director	84,567	88,582	86,486	94,141	98,842	107,266	3.20%	110,699	4.00%	115,126	4.00%	119,732
15811	Assistant Supervisor	50,393	53,028	52,725	59,550	62,525	67,850	3.20%	70,021	4.00%	72,822	4.00%	75,735
15812	Assistant Supervisor	42,012	53,028	52,250	58,278	62,525	67,850	3.20%	70,021	4.00%	72,822	4.00%	75,735
15813	Project Engineer	51,456	54,194	53,373	61,214	65,002	71,636	3.20%	73,928	4.00%	76,885	4.00%	79,961
15814	Operations Manager	48,682	51,322	50,606	58,714	67,962	68,495	3.20%	70,687	4.00%	73,514	4.00%	76,455
15815	Highway Engineer	74,849	78,754	77,022	80,392	84,406	91,583	3.20%	94,514	4.00%	98,294	4.00%	102,226
16800	Transitional Temp Training Pos	-	-	-	-	1,742	-	3.20%	-	4.00%	-	4.00%	-
17101	Overtime	16,206	10,650	4,144	2,302	-	-	3.20%	-	4.00%	-	4.00%	-
17201	Snow & Ice Duty Allowance	-	-	-	-	-	-	-	-	-	-	-	-
17202	Mechanic Tool Allowance	-	-	-	-	-	-	-	-	-	-	-	-
17209	Clothing Allowance	-	2,500	3,750	3,750	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	10,500	10,100	10,800	11,800	-	-	3.20%	-	4.00%	-	4.00%	-
17801	Part-Time	-	-	-	-	-	-	-	-	-	-	-	-
18001	FT Self Insurance	91,800	94,500	94,500	99,000	-	-	5.00%	-	7.00%	-	7.00%	-
18101	FICA	40,589	41,505	40,732	45,707	-	-	3.20%	-	4.00%	-	4.00%	-
18201	PERF	76,399	78,997	76,747	85,336	-	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	\$ 761,210	\$ 783,631	\$ 766,998	\$ 842,434	\$ 636,576	\$ 705,436		\$ 728,010		\$ 757,130		\$ 787,416
20001	Office Supplies	\$ 7,695	\$ 8,064	\$ 5,776	\$ 10,235	\$ 5,071	\$ 10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
20002	Official Records	456	441	955	765	2,285	4,000	5.00%	4,200	3.00%	4,326	3.00%	4,456
Supplies	Subtotal	\$ 8,151	\$ 8,505	\$ 6,731	\$ 11,000	\$ 7,356	\$ 14,000		\$ 14,700		\$ 15,141		\$ 15,595
38312	Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
Other Services/Charges	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
40001	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
40003	Office Equipment	5,194	-	400	1,007	-	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
44300	Computer Hardware	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
44400	GIS Workstation	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
44450	County Maps	12,503	585	-	-	-	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
44500	Traffic Counters	2,765	-	1,595	1,878	-	-	5.00%	-	3.00%	-	3.00%	-
Capital Outlays	Subtotal	\$ 20,462	\$ 585	\$ 1,995	\$ 2,884	\$ -	\$ 12,000		\$ 12,600		\$ 12,978		\$ 13,367
	Department Total	\$ 789,823	\$ 792,721	\$ 775,723	\$ 856,319	\$ 643,932	\$ 731,436		\$ 755,310		\$ 785,249		\$ 816,378

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Highway Non-Restricted Fund #1176
(Continued)

No Department

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget		Estimated		Estimated		
60100	Transfer Out of Department	\$ 548,217	\$ 687,799	\$ -	\$ 625,649	\$ -	\$ -	2.00%	\$ -	2.00%	\$ -	2.00%	\$ -
Capital Outlays	Subtotal	<u>\$ 548,217</u>	<u>\$ 687,799</u>	<u>\$ -</u>	<u>\$ 625,649</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Department Total	<u>\$ 548,217</u>	<u>\$ 687,799</u>	<u>\$ -</u>	<u>\$ 625,649</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

Maintenance & Repair

15830	Truck Driver	\$ 28,051	\$ 16,703	\$ 31,922	\$ 32,083	\$ 25,540	\$ 50,815	3.20%	52,441	4.00%	54,539	4.00%	56,720
15831	Truck Driver	21,372	20,610	31,517	29,365	31,746	48,277	3.20%	49,822	4.00%	51,815	4.00%	53,887
15832	Truck Driver	24,983	26,406	32,608	37,835	36,654	50,815	3.20%	52,441	4.00%	54,539	4.00%	56,720
15833	Truck Driver	25,195	30,543	28,391	33,759	31,479	50,815	3.20%	52,441	4.00%	54,539	4.00%	56,720
15835	Truck Driver	24,710	28,726	28,930	26,694	25,134	52,853	3.20%	54,544	4.00%	56,726	4.00%	58,995
15836	Truck Driver	32,153	28,156	24,548	28,644	27,991	50,815	3.20%	52,441	4.00%	54,539	4.00%	56,720
15837	Truck Driver	23,072	20,365	16,098	31,603	29,092	48,277	3.20%	49,822	4.00%	51,815	4.00%	53,887
15838	Truck Driver	21,290	20,311	29,775	16,066	13,067	50,815	3.20%	52,441	4.00%	54,539	4.00%	56,720
15839	Truck Driver	28,676	29,978	30,921	32,259	21,827	48,277	3.20%	49,822	4.00%	51,815	4.00%	53,887
15840	Truck Driver	20,510	8,673	30,099	29,295	29,575	50,815	3.20%	52,441	4.00%	54,539	4.00%	56,720
15841	Truck Driver	25,656	21,548	25,656	13,885	23,686	48,277	3.20%	49,822	4.00%	51,815	4.00%	53,887
15842	Truck Driver	29,005	23,466	31,725	13,112	11,380	48,277	3.20%	49,822	4.00%	51,815	4.00%	53,887
15844	Truck Driver	23,213	27,501	18,478	20,662	23,575	48,277	3.20%	49,822	4.00%	51,815	4.00%	53,887
15845	Truck Driver	26,518	21,344	25,554	36,342	16,992	48,277	3.20%	49,822	4.00%	51,815	4.00%	53,887
15846	Truck Driver	29,548	25,090	11,878	7,300	18,731	48,277	3.20%	49,822	4.00%	51,815	4.00%	53,887
15847	Light Equipment/ Bushhog	24,422	27,256	37,373	37,676	29,739	53,602	3.20%	55,317	4.00%	57,530	4.00%	59,831
15848	Light Equipment/ Bushhog	13,652	26,743	33,097	26,651	33,379	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
15849	Equipment Operator	20,578	26,976	24,454	20,003	19,699	55,079	3.20%	56,842	4.00%	59,115	4.00%	61,480
15850	Equipment Operator	23,848	28,202	24,219	27,264	20,745	60,383	3.20%	62,315	4.00%	64,808	4.00%	67,400
15852	Equipment Operator	28,732	25,002	30,591	24,080	21,135	52,978	3.20%	54,673	4.00%	56,860	4.00%	59,135
15853	Equipment Operator	27,090	26,813	32,003	30,967	22,731	60,383	3.20%	62,315	4.00%	64,808	4.00%	67,400
15854	Equipment Operator	20,170	24,029	37,146	37,483	35,105	52,978	3.20%	54,673	4.00%	56,860	4.00%	59,135
15855	Equipment Operator	28,925	22,990	35,663	35,555	25,997	52,978	3.20%	54,673	4.00%	56,860	4.00%	59,135
15856	Equipment Operator	21,744	22,785	28,423	25,613	30,415	52,978	3.20%	54,673	4.00%	56,860	4.00%	59,135
15857	Sign Repair Person	29,033	33,298	35,434	38,922	36,658	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
15858	Sign Repair Person	35,822	35,574	36,755	39,063	38,038	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
15859	Maintenance/ Laborer	-	-	11,635	38,132	39,541	47,029	3.20%	48,534	4.00%	50,475	4.00%	52,494
15860	Communications/ Payroll Manager	40,542	43,849	43,623	48,339	49,089	55,079	3.20%	56,842	4.00%	59,115	4.00%	61,480
15867	Fleet Maintenance Coordinator	44,645	47,369	46,946	52,998	55,640	60,383	3.20%	62,315	4.00%	64,808	4.00%	67,400
17101	Overtime	106,830	54,071	133,384	87,984	47,322	185,000	3.20%	190,920	4.00%	198,557	4.00%	206,499
17201	Snow & Ice Duty Allowance	-	-	-	-	55,266	-	3.20%	-	4.00%	-	4.00%	-
17202	Mechanics Tool Allowance	-	-	-	-	3,000	4,000	3.20%	4,128	4.00%	4,293	4.00%	4,465
17209	Clothing Allowance	34,295	29,349	30,298	31,967	40,046	43,750	3.20%	45,150	4.00%	46,956	4.00%	48,834
17601	Longevity	-	-	-	-	12,500	12,700	3.20%	13,106	4.00%	13,631	4.00%	14,176
17801	Part-Time	15,697	22,388	13,058	1,816	4,139	84,000	3.20%	86,688	4.00%	90,156	4.00%	93,762
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	208,823	294,000	294,000	308,000	504,000	517,272	5.00%	543,136	7.00%	581,155	7.00%	621,836
18101	FICA	87,762	85,290	91,720	90,515	159,527	214,714	3.20%	221,585	4.00%	230,448	4.00%	239,666
18201	PERF	121,342	162,083	174,074	169,558	287,539	370,061	3.20%	381,903	4.00%	397,179	4.00%	413,066
Personal Services	Subtotal	<u>\$ 1,315,070</u>	<u>\$ 1,387,487</u>	<u>\$ 1,591,996</u>	<u>\$ 1,561,491</u>	<u>\$ 1,937,715</u>	<u>\$ 2,933,935</u>		<u>\$ 3,037,132</u>		<u>\$ 3,174,911</u>		<u>\$ 3,319,342</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Highway Non-Restricted Fund #1176
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
23100	Sewer Pipe-Guardrail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
23400	Bituminous	182,874	87,292	99,886	79,565	1,138,600	1,000,000	N/A	-	4.00%	-	4.00%	-
23402	Bituminous CC Grant	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
23411	Fleet Maintenance	303,423	302,213	269,291	268,406	287,038	260,000	3.20%	268,320	4.00%	279,053	4.00%	290,215
23412	Traffic Signal Maintenance	13,874	52,590	7,952	6,288	30,653	30,000	3.20%	30,960	4.00%	32,198	4.00%	33,486
23500	Stone Gravel	79,331	17,275	758	9,823	659	150,000	3.20%	154,800	4.00%	160,992	4.00%	167,432
23800	Paint, Concrete, Fence Mailbox	2,499	1,717	1,556	1,260	3,787	3,300	3.20%	3,406	4.00%	3,542	4.00%	3,683
23900	Other Supplies	758	1,720	2,065	1,583	-	-	3.20%	-	4.00%	-	4.00%	-
23910	Road Signs	32,956	60,716	54,514	-	-	-	3.20%	-	4.00%	-	4.00%	-
23950	Pipes	-	-	-	-	-	1,000	3.20%	1,032	4.00%	1,073	4.00%	1,116
23970	Signs	-	-	-	55,423	82,571	80,000	3.20%	82,560	4.00%	85,862	4.00%	89,297
Supplies	Subtotal	\$ 615,715	\$ 523,523	\$ 436,022	\$ 422,347	\$ 1,543,308	\$ 1,524,300		\$ 457,486		\$ 475,785		\$ 494,816
30006	Contractual	\$ -	\$ -	\$ 25,152	\$ 260,263	\$ -	\$ -	5.00%	\$ -	10.00%	\$ -	10.00%	\$ -
30061	On Call Construction Services	-	36,540	35,335	35,969	33,600	42,000	5.00%	44,100	10.00%	48,510	10.00%	53,361
30129	Sidewalk Rep & Maintenance	-	-	-	-	-	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
30219	Disposal Fees	-	-	4,300	6,341	3,194	25,000	10.00%	27,500	10.00%	30,250	10.00%	33,275
30700	Gas, Oil, and Lube	430,051	350,200	430,029	659,847	547,333	430,000	10.00%	473,000	10.00%	520,300	10.00%	572,330
31222	Brine System	-	-	-	-	23	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
31223	GPS Service	-	-	-	-	11,872	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
31243	Guardrail	-	-	-	10,000	5,250	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
31244	Pavement Striping	-	-	48,421	-	-	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
31245	Raise Pavement Markings	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31248	Pavement Markings/ Thermo	-	234	5,908	-	-	60,000	5.00%	63,000	3.00%	64,890	3.00%	66,837
35350	Infrastructure	-	-	-	7,618	-	200,000	5.00%	210,000	3.00%	216,300	3.00%	222,789
38220	Tires, Tubes, & Batteries	22,242	49,654	16,412	15,173	-	-	5.00%	-	3.00%	-	3.00%	-
38230	Rental of Equipment	21,079	613	315	2,610	1,520	13,000	5.00%	13,650	3.00%	14,060	3.00%	14,481
38240	Landfill Charges	10,259	12,303	3,793	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	\$ 483,631	\$ 449,544	\$ 569,666	\$ 997,821	\$ 602,793	\$ 1,000,000		\$ 1,072,750		\$ 1,143,055		\$ 1,219,280
	Department Total	\$ 2,414,416	\$ 2,360,554	\$ 2,597,683	\$ 2,981,659	\$ 4,083,816	\$ 5,458,235		\$ 4,567,367		\$ 4,793,751		\$ 5,033,439
General & Undistributed													
15803	Master Mechanic	\$ 43,413	\$ 46,742	\$ 46,533	\$ 41,392	\$ 53,435	\$ 57,970	5.00%	\$ 60,869	3.00%	\$ 62,695	3.00%	\$ 64,575
15804	Mechanic	44,366	47,066	38,587	42,431	18,565	50,316	5.00%	52,832	3.00%	54,417	3.00%	56,049
15805	Mechanic	33,997	43,093	42,908	45,217	48,818	52,978	5.00%	55,627	7.00%	59,521	7.00%	63,687
15806	Mechanic	40,968	43,589	34,231	11,426	6,839	50,316	3.20%	51,926	4.00%	54,003	4.00%	56,163
17101	Overtime	11,290	7,030	2,645	1,852	-	-	3.20%	-	4.00%	-	4.00%	-
17201	Snow & Ice Duty Allowance	48,616	53,130	56,523	54,729	-	59,800	3.20%	61,714	4.00%	64,182	4.00%	66,749
17202	Mechanics Tool Allowance	3,900	4,000	3,500	3,000	-	-	3.20%	-	4.00%	-	4.00%	-
17209	Clothing Allowance	4,875	4,722	3,986	4,375	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	40,800	42,000	42,000	44,000	-	-	5.00%	-	7.00%	-	7.00%	-
18101	FICA	16,713	18,254	16,685	15,369	-	-	3.20%	-	4.00%	-	4.00%	-
18201	PERF	24,713	26,589	23,173	20,818	-	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	\$ 313,651	\$ 336,216	\$ 310,770	\$ 284,609	\$ 127,657	\$ 271,380		\$ 282,967		\$ 294,817		\$ 307,225
23400	Bituminous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
28210	Repair Truck, Trailer Supplies	10,779	15,717	14,121	16,741	-	-	5.00%	-	3.00%	-	3.00%	-
Supplies	Subtotal	\$ 10,779	\$ 15,717	\$ 14,121	\$ 16,741	\$ -	\$ -		\$ -		\$ -		\$ -

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Highway Non-Restricted Fund #1176
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30004	Repairs, Equipment/ Vehicle	\$ 65,902	\$ 72,809	\$ 21,501	\$ 14,000	\$ 19,366	\$ 35,000	5.00%	36,750	3.00%	37,853	3.00%	38,988
30021	Phones & Pagers	8,478	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30028	Training/ Travel	4,368	2,201	2,598	6,028	6,468	9,000	5.00%	9,450	3.00%	9,734	3.00%	10,026
30041	Software	4,870	4,840	16,237	33,765	30,850	35,000	5.00%	36,750	3.00%	37,853	3.00%	38,988
30500	Printing & Advertising	1,274	1,658	4,066	3,452	2,944	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30801	Postage & Freight	1,500	861	1,100	1,250	2,068	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
31585	Communications	1,911	7,945	5,787	5,567	4,169	6,000	5.00%	6,300	5.00%	6,615	5.00%	6,946
32113	Drug Testing	93,672	1,913	2,158	2,218	2,198	5,000	5.00%	5,250	5.00%	5,513	5.00%	5,788
33008	Other Insurance	-	106,329	110,419	145,071	159,902	167,000	5.00%	175,350	3.00%	180,611	3.00%	186,029
35003	Reprographics	-	-	-	-	1,046	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
36003	Utilities	32,149	35,465	40,912	33,555	32,724	45,000	5.00%	47,250	3.00%	48,668	3.00%	50,128
38000	Building and Structure Repairs	-	-	-	6,565	40,438	70,000	5.00%	73,500	3.00%	75,705	3.00%	77,976
38120	Traffic Comm. Members	825	700	1,125	475	675	1,200	5.00%	1,260	3.00%	1,298	3.00%	1,337
38210	Other Garage & Mtr Supply	43,119	30,370	32,143	25,286	31,789	35,000	5.00%	36,750	3.00%	37,853	3.00%	38,988
38290	Copier Maintenance	2,077	2,841	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	\$ 260,145	\$ 267,932	\$ 238,046	\$ 277,231	\$ 334,637	\$ 416,700		\$ 437,535		\$ 450,892		\$ 464,661
40001	Equipment	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ 1	5.00%	\$ 1	3.00%	\$ 1	3.00%	\$ 1
41104	Vehicle Purchase	463,406	-	-	88,874	-	1	5.00%	1	3.00%	1	3.00%	1
45310	Lease Purchase Equipment	-	254,295	-	-	-	1	5.00%	1	3.00%	1	3.00%	1
45330	Snow Removal Equipment	10,338	10,000	10,000	26,126	-	-	5.00%	-	3.00%	-	3.00%	-
60100	Transer Out Fund to Fund	-	-	500,996	-	-	(2,450,000)	N/A	(2,082,500)	N/A	(2,082,500)	N/A	(2,124,150)
Capital Outlays	Subtotal	\$ 473,744	\$ 264,295	\$ 510,996	\$ 171,000	\$ -	\$ (2,449,997)		\$ (2,082,497)		#####		\$(2,124,147)
	Department Total	\$ 1,058,319	\$ 884,161	\$ 1,073,933	\$ 749,580	\$ 462,294	\$ (1,761,917)		\$ (1,361,995)		#####		\$(1,352,261)
	Fund Total	\$ 4,810,775	\$ 4,725,235	\$ 4,447,340	\$ 5,213,208	\$ 5,190,042	\$ 4,427,754		\$ 3,960,682		\$ 4,242,213		\$ 4,497,556
	Per Expense Report	\$ 4,810,775	\$ 4,725,235	\$ 4,447,340	\$ 5,213,208	\$ 5,190,042	\$ 6,844,070						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,416,316)						

NOTE: The County moves a portion of the budget from Fund #1176 to Fund #1173.
Difference is due to a portion moved to Highway Restricted.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Rainy Day Fund #1186

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 5,388,484	\$ 5,614,227	\$ 9,716,916	\$ 9,741,953	\$ 8,622,088	\$ 7,697,601	\$ 6,272,488	\$ 6,347,375	\$ 6,422,262
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 225,743</u>	<u>\$ 4,574,887</u>	<u>\$ 574,887</u>	<u>\$ 104,568</u>	<u>\$ 74,887</u>	<u>\$ 74,887</u>	<u>\$ 74,887</u>	<u>\$ 74,887</u>	<u>\$ 74,887</u>
TOTAL SPENDABLE APPROP.	<u>\$ -</u>	<u>\$ 472,198</u>	<u>\$ 549,850</u>	<u>\$ 1,224,433</u>	<u>\$ 999,374</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 5,614,227</u>	<u>\$ 9,716,916</u>	<u>\$ 9,741,953</u>	<u>\$ 8,622,088</u>	<u>\$ 7,697,601</u>	<u>\$ 6,272,488</u>	<u>\$ 6,347,375</u>	<u>\$ 6,422,262</u>	<u>\$ 6,497,149</u>
PER FUND REPORT	<u>\$ 5,614,227</u>	<u>\$ 9,716,916</u>	<u>\$ 9,741,953</u>	<u>\$ 8,622,088</u>	<u>\$ 7,697,601</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>

Note: Recommend an Emergency Appropriation of \$1,000,000 each year just in case.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #1186

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0840	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
0992	Transfer	150,856	4,500,000	500,000	29,681	-	-	0.00%	-	0.00%	-	0.00%	-
2906	Refunds and Reimbursements	74,887	74,887	74,887	74,887	74,887	74,887	0.00%	74,887	0.00%	74,887	0.00%	74,887
	Total	<u>\$ 225,743</u>	<u>\$4,574,887</u>	<u>\$ 574,887</u>	<u>\$ 104,568</u>	<u>\$ 74,887</u>	<u>\$ 74,887</u>		<u>\$ 74,887</u>		<u>\$ 74,887</u>		<u>\$ 74,887</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #1186
(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
26999	COVID-19 Emergency Supplies	\$ -	\$ 67,798	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
Supplies	Subtotal	<u>\$ -</u>	<u>\$ 67,798</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Airport BAN Payoff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
32779	Principal/Other Debt	\$ -	\$ -	\$ -	\$ 1,224,433	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
23400	Bituminous					999,374	1,500,000						
36999	COVID-19 Emergency Response	-	379,505	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
Other Services/Charges	Subtotal	<u>\$ -</u>	<u>\$ 379,505</u>	<u>\$ -</u>	<u>\$ 1,224,433</u>	<u>\$ 999,374</u>	<u>\$ 1,500,000</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
46999	COVID-19 Emergency Capital Purchas	\$ -	\$ 24,895	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
60100	Transfer Out Fund to Fund (1)	-	-	549,850	-	-	-		-		-		-
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ 24,895</u>	<u>\$ 549,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ -</u>	<u>\$ 472,198</u>	<u>\$ 549,850</u>	<u>\$ 1,224,433</u>	<u>\$ 999,374</u>	<u>\$ 1,500,000</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Expense Report	<u>\$ -</u>	<u>\$ 472,198</u>	<u>\$ 549,850</u>	<u>\$ 1,224,433</u>	<u>\$ 999,374</u>	<u>\$ 1,500,000</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

(1) Payoff Airport BAN

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Election Fund #1215

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 801,469	\$ 1,571,370	\$ 1,601,195	\$ 1,303,705	\$ 957,114	\$ 928,527	\$ 680,124	\$ 885,078	\$ 957,716
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 1,360,525	\$ 2,045,153	\$ 60,449	\$ 878,485	\$ 814,336	\$ 1,474,330	\$ 645,467	\$ 688,479	\$ 716,227
TOTAL SPENDABLE APPROP.	\$ 590,624	\$ 2,015,328	\$ 357,939	\$ 1,225,076	\$ 842,923	\$ 1,722,733	\$ 440,513	\$ 615,841	\$ 398,797
ENDING BALANCE	\$ 1,571,370	\$ 1,601,195	\$ 1,303,705	\$ 957,114	\$ 928,527	\$ 680,124	\$ 885,078	\$ 957,716	\$ 1,275,146
PER FUND REPORT	\$ 1,571,370	\$ 1,601,195	\$ 1,303,705	\$ 957,114	\$ 928,527				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance	\$ 160,294	\$ 314,274	\$ 320,239	\$ 260,741	\$ 191,423	\$ 185,705	\$ 136,025	\$ 177,016	\$ 191,543

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Election Fund #1215

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ 1,022,855	\$ 939,374	\$ 56,832	\$ 768,559	\$ 774,834	\$ 1,405,051	N/A	\$ 600,000	N/A	\$ 650,000	4.50%	\$ 679,250
	Circuit Breaker Impacts	(14,362)	(13,337)	(715)	(11,634)	(11,634)	(6,721)	N/A	(8,033)	N/A	(15,021)	N/A	(16,523)
0992	Transfer	-	925,797	-	64,434	-	-	N/A	-	N/A	-	N/A	-
2112	FIT	5,624	5,464	389	5,756	4,789	6,000	N/A	5,500	0.00%	5,500	0.00%	5,500
2114	Vehicle Excise Tax	71,290	66,162	3,678	47,424	41,983	65,000	N/A	45,000	0.00%	45,000	0.00%	45,000
2135	CVET	5,279	4,491	265	3,586	3,604	5,000	N/A	3,000	0.00%	3,000	0.00%	3,000
2906	Refunds and Reimbursements	338	115,363	-	360	760	-	0.00%	-	0.00%	-	0.00%	-
2916	Reimbursements- Munic. Election	269,500	1,840	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 1,360,525</u>	<u>\$ 2,045,153</u>	<u>\$ 60,449</u>	<u>\$ 878,485</u>	<u>\$ 814,336</u>	<u>\$ 1,474,330</u>		<u>\$ 645,467</u>		<u>\$ 688,479</u>		<u>\$ 716,227</u>
	Per Revenue Report	<u>\$ 1,360,525</u>	<u>\$ 2,045,153</u>	<u>\$ 60,449</u>	<u>\$ 878,485</u>	<u>\$ 814,336</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Election Fund #1215
(Continued)

Voter Registration

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget		Estimated		Estimated		Estimated
10011	Deputy 1	\$ 30,793	\$ 31,161	\$ 32,341	\$ 34,866	\$ 38,366	\$ 41,624	3.20%	\$ 42,956	4.00%	\$ 44,674	4.00%	\$ 46,461
10013	Deputy 2	29,643	32,508	32,778	36,546	32,692	39,549	5.00%	41,526	7.00%	44,433	7.00%	47,544
17601	Longevity	800	600	400	800	400	800	3.20%	826	4.00%	859	4.00%	893
17796	Voter Registration Per Diem	-	-	-	1,599	10,849	1,600	3.20%	1,651	4.00%	1,717	4.00%	1,786
17801	Part-time	19,006	31,026	6,137	27,651	23,066	30,000	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	5.00%	25,864	7.00%	27,674	7.00%	29,611
18101	FICA	5,635	7,037	5,081	7,416	7,795	8,566	3.20%	8,840	4.00%	9,194	4.00%	9,561
18501	Comp Time Payour	-	-	-	-	1,022	-	3.20%	-	4.00%	-	4.00%	-
18201	PERF	8,582	9,041	9,247	10,141	10,235	11,527	3.20%	11,896	4.00%	12,372	4.00%	12,867
Personal Services	Subtotal	\$ 114,859	\$ 132,372	\$ 106,985	\$ 141,017	\$ 148,425	\$ 158,298		\$ 133,559		\$ 140,923		\$ 148,723
20001	Office Supplies	\$ 1,323	\$ 939	\$ 2,511	\$ 382	\$ 2,726	\$ 5,000	5.00%	\$ 5,250	3.00%	\$ 5,408	3.00%	\$ 5,570
Supplies	Subtotal	\$ 1,323	\$ 939	\$ 2,511	\$ 382	\$ 2,726	\$ 5,000		\$ 5,250		\$ 5,408		\$ 5,570
30003	Printing & Subscriptions	\$ -	\$ 1,576	\$ 565	\$ 831	\$ 311	\$ 8,000	0.00%	\$ 8,000	0.00%	\$ 8,000	0.00%	\$ 8,000
30005	Dues	100	100	-	100	-	100	0.00%	100	0.00%	100	0.00%	100
30006	Contractual	9,632	12,707	7,797	2,030	14,266	20,000	0.00%	-	0.00%	-	0.00%	-
30028	Training/ Travel	1,300	-	178	1,594	697	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000
30041	Software	-	-	-	-	-	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000
30800	Postage	5,000	5,645	6,500	4,677	-	8,000	0.00%	-	0.00%	-	0.00%	-
Other Services/Charges	Subtotal	\$ 16,032	\$ 20,027	\$ 15,040	\$ 9,231	\$ 15,274	\$ 39,100		\$ 11,100		11,100		\$ 11,100
	Voter Registration Total	\$ 132,213	\$ 153,339	\$ 124,535	\$ 150,630	\$ 166,425	\$ 202,398		\$ 149,909		\$ 157,430		\$ 165,393
	Per Expense Report	\$ 132,213	\$ 153,339	\$ 124,535	\$ 150,630	\$ 166,425	\$ 202,398						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

Election Board

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027
		Actual	Actual	Actual	Actual	Actual	Budget		Estimated		Estimated		Estimated
12002	Election Supervisor	\$ 34,615	\$ 36,609	\$ 36,291	\$ 39,712	\$ 23,945	\$ 42,971	N/A	\$ 39,810	N/A	\$ 34,615	N/A	\$ 36,291
12072	Absentee Boards	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
17101	Overtime	9,904	22,883	-	11,035	5,665	30,000	N/A	-	N/A	9,904	N/A	-
17301	Board Members	3,600	4,800	4,800	4,800	3,600	4,800	N/A	5,043	N/A	3,600	N/A	4,800
17501	Inspectors- Election	5,345	6,855	-	12,575	8,751	25,000	N/A	-	N/A	5,345	N/A	-
17502	Judges- Election	9,568	18,765	-	21,852	13,970	25,000	N/A	-	N/A	9,568	N/A	-
17503	Precinct Sheriff - Election	240	3,948	-	-	-	10,000	N/A	5,253	N/A	240	N/A	-
17504	Clerks- Election	24,221	32,359	-	37,414	18,055	75,000	N/A	-	N/A	24,221	N/A	-
17505	Janitors - Election	-	-	-	25	-	1,000	N/A	1,051	N/A	-	N/A	-

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Election Fund #1215
(Continued)

Election Board (Continued)

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth	2025	Projected Growth	2026	Projected Growth	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
17506	Absentee Boards- Election	\$ 64,199	\$ 154,617	\$ -	\$ 87,164	\$ 76,628	\$ 250,000	N/A	\$ -	N/A	\$ 64,199	N/A	\$ -
17507	Absentee Boards- Election	1,339	3,036	-	2,056	1,725	10,000	N/A	4,202	N/A	1,339	N/A	-
17508	Absentee Boards- Counters	-	7,290	-	-	544	15,000	N/A	10,506	N/A	-	N/A	-
17509	Absentee Boards- Leads	-	9,380	-	82,370	67,638	110,000	N/A	15,759	N/A	-	N/A	-
17601	Longevity	400	600	600	600	-	600	N/A	630	N/A	400	N/A	600
17795	Election Board Supplemental	-	-	-	-	3,269	3,400	N/A	-	N/A	-	N/A	-
17801	Part-Time	22,205	15,075	24,999	-	11,644	30,000	N/A	-	N/A	22,205	N/A	24,999
17899	Retention Bonus Supplemental	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
18001	FT Self Insurance	10,200	10,500	10,500	11,000	12,000	12,316	N/A	12,947	N/A	10,200	N/A	10,500
18101	FICA	9,067	16,711	4,617	14,873	10,385	38,003	N/A	-	N/A	9,067	N/A	4,617
18201	PERF	6,816	8,806	5,153	7,223	4,504	10,845	N/A	9,383	N/A	6,816	N/A	5,153
Personal Services	Subtotal	\$ 201,718	\$ 352,234	\$ 86,960	\$ 332,698	\$ 262,322	\$ 693,935		\$ 104,585		\$ 201,718		\$ 86,960
20001	Office Supplies	\$ 3,000	\$ 29,287	\$ 5,006	\$ 13,012	\$ 4,706	\$ 35,000	N/A	\$ 32,445	N/A	\$ 3,000	N/A	\$ 5,006
22002	Machine, Precinct Etc.	20,606	42,937	22,000	32,316	4,738	50,000	N/A	-	N/A	20,606	N/A	22,000
22003	Precinct Setup Supplies	1,976	19,529	-	8,395	1,484	25,000	N/A	-	N/A	1,976	N/A	-
Supplies	Subtotal	\$ 25,582	\$ 91,752	\$ 27,006	\$ 53,723	\$ 10,927	\$ 110,000		\$ 32,445		\$ 25,582		\$ 27,006
30006	Contractual	\$ 115,526	\$ 99,301	\$ 114,439	\$ 143,580	\$ 45,480	\$ 150,000	N/A	\$ 135,188	N/A	\$ 115,526	N/A	\$ 114,439
30028	Training/ Travel	3,554	1,379	-	3,077	2,189	3,000	N/A	2,704	N/A	3,554	N/A	-
30077	E&S Contractual ePoll	-	76,717	-	-	-	75,000	N/A	-	N/A	-	N/A	-
30800	Postage	18,048	64,553	5,000	32,647	416	250,000	N/A	-	N/A	18,048	N/A	5,000
31650	Voting Machine	63,245	153,342	-	190,536	212,310	20,000	N/A	-	N/A	63,245	N/A	-
32001	Meals	8,601	11,825	-	11,713	7,025	2,500	N/A	-	N/A	8,601	N/A	-
32004	Freight	-	-	-	-	-	2,000	N/A	2,704	N/A	-	N/A	-
32005	Legal Notices	106	526	-	1,583	426	100,000	N/A	541	N/A	106	N/A	-
32006	Ballots	20,939	81,081	-	82,398	61,746	10,000	N/A	-	N/A	20,939	N/A	-
32008	Voting Machine Repair	-	-	-	1,201	175	2,000	N/A	5,408	N/A	-	N/A	-
32010	Polling Places	265	-	-	-	-	7,500	N/A	1,622	N/A	265	N/A	-
38200	Truck Rental	827	3,481	-	3,020	1,216	-	N/A	5,408	N/A	827	N/A	-
Other Services/Charges	Subtotal	\$ 231,110	\$ 492,206	\$ 119,439	\$ 469,754	\$ 330,984	\$ 622,000		\$ 153,575		\$ 231,110		\$ 119,439
40001	Equipment	\$ -	\$ 925,797	\$ -	\$ -	\$ 665	\$ -	5.00%	\$ -	N/A	\$ -	N/A	\$ -
Capital Outlays	Subtotal	\$ -	\$ 925,797	\$ -	\$ -	\$ 665	\$ -		\$ -		\$ -		\$ -
	Election Board Total	\$ 458,410	\$ 1,861,990	\$ 233,404	\$ 856,175	\$ 604,898	\$ 1,425,935		\$ 290,605		\$ 458,410		\$ 233,404
	Per Expense Report	\$ 458,410	\$ 1,861,990	\$ 233,404	\$ 856,175	\$ 604,898	\$ 1,425,935						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Election Fund #1215
(Continued)

County Commissioners

ACCT CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
30006	Contractual	\$ -	\$ -	\$ -	\$ 218,270.92	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
23001	Materials & Parts	-	-	-	-	631	-	N/A	-	N/A	-	N/A	-
30011	Rent	-	-	-	-	57,600	57,400	N/A	-	N/A	-	N/A	-
36012	Service Contracts All Bldg	-	-	-	-	5,895	-	N/A	-	N/A	-	N/A	-
36003	Utilities	-	-	-	-	7,474	37,000	N/A	-	N/A	-	N/A	-
County Commissioners Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,271</u>	<u>\$ 71,599</u>	<u>\$ 94,400</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
Per Expense Report		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,271</u>	<u>\$ 71,599</u>	<u>\$ 94,400</u>						
Difference		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
Total		<u>\$ 590,624</u>	<u>\$ 2,015,328</u>	<u>\$ 357,939</u>	<u>\$ 1,225,076</u>	<u>\$ 842,923</u>	<u>\$ 1,722,733</u>		<u>\$ 440,513</u>		<u>\$ 615,841</u>		<u>\$ 398,797</u>
Per Expense Report		<u>\$ 590,624</u>	<u>\$ 2,015,328</u>	<u>\$ 357,939</u>	<u>\$ 1,225,076</u>	<u>\$ 842,923</u>	<u>\$ 1,722,733</u>						
Difference		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of E911 General Fund #1222

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 1,478,313	\$ 1,196,933	\$ 1,209,095	\$ 898,146	\$ 1,283,841	\$ 1,652,502	\$ 1,715,502	\$ 1,719,469	\$ 1,714,412
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 976,934</u>	<u>\$ 1,034,205</u>	<u>\$ 964,532</u>	<u>\$ 914,317</u>	<u>\$ 940,821</u>	<u>\$ 930,000</u>	<u>\$ 914,317</u>	<u>\$ 932,603</u>	<u>\$ 951,255</u>
TOTAL SPENDABLE APPROP.	<u>\$ 1,258,314</u>	<u>\$ 1,022,042</u>	<u>\$ 1,275,481</u>	<u>\$ 528,622</u>	<u>\$ 572,160</u>	<u>\$ 867,000</u>	<u>\$ 910,350</u>	<u>\$ 937,661</u>	<u>\$ 965,790</u>
ENDING BALANCE	<u>\$ 1,196,933</u>	<u>\$ 1,209,095</u>	<u>\$ 898,146</u>	<u>\$ 1,283,841</u>	<u>\$ 1,652,502</u>	<u>\$ 1,715,502</u>	<u>\$ 1,719,469</u>	<u>\$ 1,714,412</u>	<u>\$ 1,699,877</u>
PER FUND REPORT	<u>\$ 1,196,933</u>	<u>\$ 1,209,095</u>	<u>\$ 898,146</u>	<u>\$ 1,283,841</u>	<u>\$ 1,652,502</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ 195,387</u>	<u>\$ 206,841</u>	<u>\$ 192,906</u>	<u>\$ 182,863</u>	<u>\$ 188,164</u>	<u>\$ 186,000</u>	<u>\$ 182,863</u>	<u>\$ 186,521</u>	<u>\$ 190,251</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of E911 General Fund #1222

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected	2025	Projected	2026	Projected	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
992	Transfer Funds Into Fund	\$ -	\$ -	\$ 2,160	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
2407	911 Telephone Service	976,934	1,028,973	923,573	914,317	940,821	930,000	2.00%	914,317	2.00%	932,603	2.00%	951,255
2906	Refunds and Reimbursements	-	5,232	38,799	-	-	-	2.00%	-	2.00%	-	0.00%	-
	Total	<u>\$ 976,934</u>	<u>\$ 1,034,205</u>	<u>\$ 964,532</u>	<u>\$ 914,317</u>	<u>\$ 940,821</u>	<u>\$ 930,000</u>		<u>\$ 914,317</u>		<u>\$ 932,603</u>		<u>\$ 951,255</u>
	Per Revenue Report	<u>\$ 976,934</u>	<u>\$ 1,034,205</u>	<u>\$ 964,532</u>	<u>\$ 914,317</u>	<u>\$ 940,821</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of E911 General Fund #1222

(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30006	Contractual	\$ 414,915	\$ 530,704	\$ 544,529	\$ 516,426	\$ 543,631	\$ 840,000	5.00%	\$ 882,000	3.00%	\$ 908,460	3.00%	\$ 935,714
30028	Training/ Travel	2,222	11,575	7,412	12,195	26,984	27,000	5.00%	28,350	3.00%	29,201	3.00%	30,077
31065	City Interlocal	427,635	436,188	720,000	-	-	-	5.00%	-	3.00%	-	3.00%	-
31170	Mnt Contracts	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	\$ 844,771	\$ 978,467	\$ 1,271,941	\$ 528,622	\$ 570,616	\$ 867,000		\$ 910,350		\$ 937,661		\$ 965,790
40001	Equipment	\$ 413,543	\$ 43,575	\$ 3,540	\$ -	\$ 1,545		10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	\$ 413,543	\$ 43,575	\$ 3,540	\$ -	\$ 1,545	\$ -		\$ -		\$ -		\$ -
	Total	\$ 1,258,314	\$ 1,022,042	\$ 1,275,481	\$ 528,622	\$ 572,160	\$ 867,000		\$ 910,350		\$ 937,661		\$ 965,790
	Per Expense Report	\$ 1,258,314	\$ 1,022,042	\$ 1,275,481	\$ 528,622	\$ 572,160	\$ 867,000						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY REASSESSMENT FUND # 1224

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 672,119	\$ 469,988	\$ 342,718	\$ 417,191	\$ 700,464	\$ 368,981	\$ 270,936	\$ 179,872	\$ 94,418
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 413,632</u>	<u>\$ 523,763</u>	<u>\$ 803,008</u>	<u>\$ 976,978</u>	<u>\$ 433,480</u>	<u>\$ 747,953</u>	<u>\$ 792,684</u>	<u>\$ 825,564</u>	<u>\$ 860,273</u>
TOTAL SPENDABLE APPROP.	<u>\$ 615,763</u>	<u>\$ 651,033</u>	<u>\$ 728,534</u>	<u>\$ 693,706</u>	<u>\$ 764,963</u>	<u>\$ 845,997</u>	<u>\$ 883,748</u>	<u>\$ 911,019</u>	<u>\$ 939,152</u>
ENDING BALANCE	<u>\$ 469,988</u>	<u>\$ 342,718</u>	<u>\$ 417,191</u>	<u>\$ 700,464</u>	<u>\$ 368,981</u>	<u>\$ 270,936</u>	<u>\$ 179,872</u>	<u>\$ 94,418</u>	<u>\$ 15,539</u>
PER FUND REPORT	<u>\$ 469,988</u>	<u>\$ 342,718</u>	<u>\$ 417,191</u>	<u>\$ 700,464</u>	<u>\$ 368,981</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ 82,726</u>	<u>\$ 104,753</u>	<u>\$ 160,602</u>	<u>\$ 195,396</u>	<u>\$ 86,696</u>	<u>\$ 149,591</u>	<u>\$ 158,537</u>	<u>\$ 165,113</u>	<u>\$ 172,055</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Reassessment Fund #1224

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ 379,996	\$ 488,593	\$ 754,791	\$ 922,333	\$ 419,713	\$ 702,526	N/A	\$ 750,000	5.00%	\$ 787,500	4.50%	\$ 822,938
	Circuit Breaker Impacts	(5,335)	(6,935)	(9,504)	(13,961)	(13,961)	(3,573)	N/A	(4,016)	N/A	(7,511)	N/A	(8,262)
2112	FIT	2,089	2,841	5,171	6,908	2,546	5,000	-5.00%	4,750	0.00%	4,750	0.00%	4,750
2114	Vehicle/ Aircraft Excise	26,479	34,404	48,870	56,909	22,320	40,000	-5.00%	38,000	0.00%	38,000	0.00%	38,000
2135	CVET	1,961	2,335	3,522	4,303	1,916	2,500	-5.00%	2,375	0.00%	2,375	0.00%	2,375
2902	Earnings On Investment	8,442	2,525	158	487	946	1,500	5.00%	1,575	N/A	450	5.00%	473
	Total	<u>\$ 413,632</u>	<u>\$ 523,763</u>	<u>\$ 803,008</u>	<u>\$ 976,978</u>	<u>\$ 433,480</u>	<u>\$ 747,953</u>		<u>\$ 792,684</u>		<u>\$ 825,564</u>		<u>\$ 860,273</u>
	Per Revenue Report	<u>\$ 413,632</u>	<u>\$ 523,763</u>	<u>\$ 803,008</u>	<u>\$ 976,978</u>	<u>\$ 433,480</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Reassessment Fund #1224

(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
17797	Level 2 Assr/ App Certification	\$ 6,500	\$ 28,000	\$ 28,000	\$ 16,000	\$ 12,000	\$ 20,000	3.20%	\$ 20,640	4.00%	\$ 21,466	4.00%	\$ 22,324
17798	Level 3 Assr/ App Certification	3,000	30,000	30,000	30,000	30,000	35,000	3.20%	36,120	4.00%	37,565	4.00%	39,067
17799	PTABOA	4,769	8,532	5,757	5,278	8,432	15,000	3.20%	15,480	4.00%	16,099	4.00%	16,743
17801	Part-Time	11,013	7,408	19,881	17,094	15,631	28,000	3.20%	28,896	4.00%	30,052	4.00%	31,254
17899	Retention Bonus Supplemental	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18101	FICA	1,934	5,656	6,398	5,230	5,054	7,497	3.20%	7,737	4.00%	8,046	4.00%	8,368
Personal Services	Subtotal	\$ 27,216	\$ 79,596	\$ 90,037	\$ 73,602	\$ 71,116	\$ 105,497		\$ 108,873		\$ 113,228		\$ 117,757
20100	Fuel	\$ -	\$ -	\$ -	\$ 105	\$ 427	\$ 3,000	10.00%	\$ 3,300	10.00%	\$ 3,630	10.00%	\$ 3,993
22630	Supplies	2,886	3,182	1,901	2,941	3,107	8,000	5.00%	8,400	3.00%	8,652	3.00%	8,912
Supplies	Subtotal	\$ 2,886	\$ 3,182	\$ 1,901	\$ 3,046	\$ 3,534	\$ 11,000		\$ 8,400		\$ 8,652		\$ 8,912
30003	Printing & Subscriptions	\$ 8,747	\$ 9,115	\$ 11,015	\$ 12,148	\$ 8,221	\$ 15,000	5.00%	\$ 15,750	3.00%	\$ 16,223	3.00%	\$ 16,709
30028	Training/ Travel	3,543	2,878	2,800	1,353	2,153	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30800	Postage	25,003	26,260	25,968	28,318	30,384	42,000	5.00%	44,100	3.00%	45,423	3.00%	46,786
34310	Trending/ New Construction	373,667	370,000	370,000	392,500	392,500	392,500	5.00%	412,125	3.00%	424,489	3.00%	437,223
34350	Software Services	171,382	158,235	226,814	176,652	257,055	260,000	5.00%	273,000	3.00%	281,190	3.00%	289,626
Other Services/Charges	Subtotal	\$ 582,341	\$ 566,488	\$ 636,597	\$ 610,971	\$ 690,313	\$ 719,500		\$ 755,475		\$ 778,139		\$ 801,483
40003	Office Equipment	\$ 2,993	\$ 632	\$ -	\$ 6,087	\$ -	\$ 5,000	10.00%	\$ 5,500	0.00%	\$ 5,500	0.00%	\$ 5,500
44300	Computer Hardware	327	1,134	-	-	-	5,000	10.00%	5,500	0.00%	5,500	0.00%	5,500
Capital Outlays	Subtotal	\$ 3,320	\$ 1,766	\$ -	\$ 6,087	\$ -	\$ 10,000		\$ 11,000		\$ 11,000		\$ 11,000
	Total	\$ 615,763	\$ 651,033	\$ 728,534	\$ 693,706	\$ 764,963	\$ 845,997		\$ 883,748		\$ 911,019		\$ 939,152
	Per Expense Fund	\$ 615,763	\$ 651,033	\$ 728,534	\$ 693,706	\$ 764,963	\$ 845,997						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of LOIT Special Distribution - Fund #1229

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 1,118,950	\$ 464,754	\$ 137,914	\$ 2,203	\$ 2,203	\$ -	\$ -	\$ -	\$ -
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 120,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ 775,063	\$ 326,841	\$ 135,710	\$ 2,203	\$ 2,203	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 464,754	\$ 137,914	\$ 2,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PER FUND REPORT	\$ 464,754	\$ 137,914	\$ 2,203	\$ -	\$ -				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				

Note: County should spend the remaining funds and close this fund.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LOIT Special Distribution - Fund #1229

FUND CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
02129	Federal Grant- Hwy & Street	\$ 25,179	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
02134	Federal Grant- Other	95,688	-	-	-	-	-	N/A	-	N/A	-	N/A	-
	Total	<u>\$ 120,867</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Report	<u>\$ 120,867</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LOIT Special Distribution - Fund #1229
(Continued)

FUND CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
31249	Fullerton Pike	\$ 425,014	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
31253	Hunters Creek Road	118,536	97,309	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31255	Sample Road	15,247	229,532	642	2,203	-	-	5.00%	-	3.00%	-	3.00%	-
32303	County Club Bridge #73	41,686	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
39221	Kinser Pike Bridge #46	74,581	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
39373	Bottom Road Bridge #21	100,000	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	Subtotal	<u>\$ 775,063</u>	<u>\$ 326,841</u>	<u>\$ 642</u>	<u>\$ 2,203</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
60100	Transfer	\$ -	\$ -	\$ 135,068	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,068</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 775,063</u>	<u>\$ 326,841</u>	<u>\$ 135,710</u>	<u>\$ 2,203</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Report	<u>\$ 775,063</u>	<u>\$ 326,841</u>	<u>\$ 135,710</u>	<u>\$ 2,203</u>	<u>\$ -</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Cable Franchise User Fee Fund - Fund #2502

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 551,933	\$ 344,822	\$ 426,785	\$ 451,454	\$ 381,098	\$ 412,934	\$ 290,004	\$ 82,728	\$ (144,061)
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 471,699</u>	<u>\$ 444,545</u>	<u>\$ 446,307</u>	<u>\$ 428,046</u>	<u>\$ 398,746</u>	<u>\$ 391,000</u>	<u>\$ 332,350</u>	<u>\$ 329,027</u>	<u>\$ 325,736</u>
TOTAL SPENDABLE APPROP.	<u>\$ 678,810</u>	<u>\$ 362,581</u>	<u>\$ 421,638</u>	<u>\$ 498,402</u>	<u>\$ 366,910</u>	<u>\$ 513,930</u>	<u>\$ 539,627</u>	<u>\$ 555,815</u>	<u>\$ 572,490</u>
ENDING BALANCE	<u>\$ 344,822</u>	<u>\$ 426,785</u>	<u>\$ 451,454</u>	<u>\$ 381,098</u>	<u>\$ 412,934</u>	<u>\$ 290,004</u>	<u>\$ 82,728</u>	<u>\$ (144,061)</u>	<u>\$ (390,815)</u>
PER FUND REPORT	<u>\$ 344,822</u>	<u>\$ 426,785</u>	<u>\$ 451,454</u>	<u>\$ 381,098</u>	<u>\$ 412,934</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cable Franchise User Fee - Fund #2502

FUND CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
00514	Video Service Fran- Smithville	\$ 8,408	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
00515	AT&T Qrtly Franchise	21,382	21,288	18,243	14,700	11,135	11,000	-15.00%	9,350	-1.00%	9,257	-1.00%	9,164
00516	Comcast Qrtly Franchise	441,910	423,257	428,065	412,655	387,053	380,000	-15.00%	323,000	-1.00%	319,770	-1.00%	316,572
02906	Refunds and Reimbursements	-	-	-	-	557	-	0.00%	-	0.00%	-	0.00%	-
02913	Other Receipts	-	-	-	690	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 471,699</u>	<u>\$ 444,545</u>	<u>\$ 446,307</u>	<u>\$ 428,046</u>	<u>\$ 398,746</u>	<u>\$ 391,000</u>		<u>\$ 332,350</u>		<u>\$ 329,027</u>		<u>\$ 325,736</u>
	Per Report	<u>\$ 471,699</u>	<u>\$ 444,545</u>	<u>\$ 446,307</u>	<u>\$ 428,046</u>	<u>\$ 398,746</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cable Franchise User Fee - Fund #2502
(Continued)

FUND CODE	EXPENSES	2019	2020	2021	2022	2023	2024	Projected Growth	2025	Projected Growth	2026	Projected Growth	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
18101	FICA	\$ -	\$ -	\$ 92	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
30002	Copy Machine	94,063	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30021	Phones and Pagers	93,784	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30022	Long Distance	-	-	92	-	-	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
30025	Maintenance	-	-	309	36	-	-	5.00%	-	3.00%	-	3.00%	-
30028	Training/ Travel	-	-	7,668	5,723	-	12,000	5.00%	12,600	3.00%	12,978	3.00%	13,367
30071	Comm Access TV	274,063	283,519	295,001	297,951	300,930	300,930	5.00%	315,977	3.00%	325,456	3.00%	335,219
30072	Telephone Maintenance	192,274	73,677	58,656	120,309	-	140,000	5.00%	147,000	3.00%	151,410	3.00%	155,952
30073	W.F.I.U Weatherwire	5,500	5,500	6,000	6,000	6,000	6,500	5.00%	6,825	3.00%	7,030	3.00%	7,241
31585	Communications	15,806	(115)	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32115	WFHB Weather Alert	-	-	-	-	-	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
34007	Consultant Fees	1,500	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
35003	Reprographics	-	-	53,819	68,383	59,980	50,000	5.00%	52,500	3.00%	54,075	3.00%	55,697
Other Services/Charges	Subtotal	\$ 676,990	\$ 362,581	\$ 421,638	\$ 498,402	\$ 366,910	\$ 513,930		\$ 539,627		\$ 555,815		\$ 572,490
44150	IT Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
45310	Lease Purchase Equipment	1,820	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	\$ 1,820	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 678,810	\$ 362,581	\$ 421,638	\$ 498,402	\$ 366,910	\$ 513,930		\$ 539,627		\$ 555,815		\$ 572,490
	Per Report	\$ 678,810	\$ 362,581	\$ 421,638	\$ 498,402	\$ 366,910	\$ 513,930						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF 2018 G.O. BONDS - DEBT SERVICE FUND #4611

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 15,118	\$ 100,903	\$ 1,723,736	\$ 100,903	\$ 100,903	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,243,609	\$ 1,622,833	\$ (1,622,833)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ 3,157,824	\$ -	\$ -	\$ -	\$ 100,903	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 100,903	\$ 1,723,736	\$ 100,903	\$ 100,903	\$ -	\$ -	\$ -	\$ -	\$ -
PER FUND REPORT	\$ 100,903	\$ 1,723,736	\$ 100,903	\$ 100,903	\$ -				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				

NOTE: This bond was paid off in 2020. FSG recommends closing this fund.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of 2018 G.O. Bonds - Debt Service Fund #4611

Fund Code	Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ 3,006,356	\$ 1,498,415	\$ (1,484,560)	\$ -	\$ -	\$ -	5.00%	\$ -	4.00%	\$ -	4.50%	\$ -
	Circuit Breaker	(4,630)	(6,326)	(7,529)	-	-	-	N/A	-	N/A	-	N/A	-
2112	FIT	16,552	8,023	(8,023)	-	-	-	0.00%	-	-5.00%	-	0.00%	-
2114	Vehicle Excise	209,796	115,283	(115,283)	-	-	-	0.00%	-	-5.00%	-	0.00%	-
2135	CVET	15,535	7,437	(7,437)	-	-	-	0.00%	-	-5.00%	-	0.00%	-
	Total	\$ 3,243,609	\$ 1,622,833	\$ (1,622,833)	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Per Report	<u>\$ 3,243,609</u>	<u>\$ 1,622,833</u>	<u>\$ (1,622,833)</u>	<u>\$ -</u>	<u>\$ -</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2018 G.O. Bonds - Debt Service Fund #4611

(Continued)

Fund Code	Appropriations	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
32751	Interest/ Other Debt	\$ 87,824	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
60100	Transfer out Fund to Fund	\$ -	\$ -	\$ -	\$ -	\$ 100,903							
32776	Principal/ Other Debt	3,070,000	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 3,157,824</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,903</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Report	<u>\$ 3,157,824</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,903</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF 2019 G.O. BONDS - DEBT SERVICE FUND #4612

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 88,975	\$ 76,823	\$ 76,823	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 1,730,601	\$ 1,622,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ 1,641,626	\$ 1,634,985	\$ -	\$ 76,823	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ 88,975	\$ 76,823	\$ 76,823	\$ -	\$ -	\$ -	\$ -	\$ -
PER FUND REPORT	\$ -	\$ 88,975	\$ 76,823	\$ 76,823	\$ -				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				

NOTE: FSG recommends closing this Fund.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of 2019 G.O. Bonds - Debt Service Fund #4612

Fund Code	Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ -	\$ 1,615,573	\$ 1,499,618	\$ -	\$ -	\$ -	4.00%	\$ -	5.00%	\$ -	4.50%	\$ -
	Circuit Breaker	-	(6,326)	(7,529)	-	-	-	N/A	-	N/A	-	N/A	-
2112	FIT	-	10,072	8,023	-	-	-	-5.00%	-	0.00%	-	0.00%	-
2114	Vehicle Excise Tax	-	103,845	115,283	-	-	-	-5.00%	-	0.00%	-	0.00%	-
2135	CVET	-	7,438	7,437	-	-	-	-5.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ -</u>	<u>\$ 1,730,601</u>	<u>\$ 1,622,833</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Report	<u>\$ -</u>	<u>\$ 1,730,601</u>	<u>\$ 1,622,833</u>	<u>\$ -</u>	<u>\$ -</u>							
	Check Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2019 G.O. Bonds - Debt Service Fund #4612

(Continued)

Fund Code	Appropriations	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
32751	Interest	\$ -	\$ 36,626	\$ 14,985	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
60100	Transfer out fund to fund	-	-	-	-	76,823.1	-						
32776	Principal	-	1,605,000	1,620,000	-	-	-	N/A	-	N/A	-	N/A	-
	Total	<u>\$ -</u>	<u>\$ 1,641,626</u>	<u>\$ 1,634,985</u>	<u>\$ -</u>	<u>\$ 76,823</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Budget	<u>\$ -</u>	<u>\$ 1,641,626</u>	<u>\$ 1,634,985</u>	<u>\$ -</u>	<u>\$ 76,823</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF 2021 G.O. BONDS - DEBT SERVICE FUND #4614

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 60,664	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 3,180,502	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ -	\$ -	\$ 3,119,838	\$ 60,664	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 60,664	\$ -	\$ -	\$ -	\$ -	\$ -
PER FUND REPORT	\$ -	\$ -	\$ -	\$ 60,664	\$ -				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				

NOTE: Bonds will be retired in 2023. FSG recommends closing this Fund.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of 2021 G.O. Bonds - Debt Service Fund #4614

Fund Code	Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ -	\$ -	\$ -	\$ 2,969,656	\$ -	\$ -	N/A	\$ -	5.00%	\$ -	4.50%	\$ -
	Circuit Breaker	-	-	-	(8,650)	-	-	N/A	-	N/A	-	N/A	-
2112	FIT	-	-	-	22,258	-	-	N/A	-	0.00%	-	0.00%	-
2114	Vehicle Excise Tax	-	-	-	183,372	-	-	N/A	-	0.00%	-	0.00%	-
2135	CVET	-	-	-	13,865	-	-	N/A	-	0.00%	-	0.00%	-
	Total	\$ -	\$ -	\$ -	\$ 3,180,502	\$ -	\$ -		\$ -		\$ -		\$ -
	Per Report	\$ -	\$ -	\$ -	\$ 3,180,502	\$ -							
	Check Total	\$ -	\$ -	\$ -	\$ -	\$ -							

NOTE: 2023 budget is for proposed 2022 G.O. Bonds.

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2021 G.O. Bonds - Debt Service Fund #4614
(Continued)

Fund Code	Appropriations	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
32751	Interest	\$ -	\$ -	\$ -	\$ 19,838	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
60100	Transfer out Fund to Fund	-	-	-	-	60,664	-	N/A	-	N/A	-	N/A	-
32776	Principal	-	-	-	3,100,000	-	-	N/A	-	N/A	-	N/A	-
	Total	\$ -	\$ -	\$ -	\$ 3,119,838	\$ 60,664	\$ -		\$ -		\$ -		\$ -
	Per Budget	\$ -	\$ -	\$ -	\$ 3,119,838	\$ 60,664	\$ 3,234,067						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF 2022 G.O. BONDS - DEBT SERVICE FUND #4615

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2025	2026
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,894,888	\$ 303,298	\$ 303,298	\$ 303,298
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 3,510,795	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ -	\$ -	\$ -	\$ 1,615,908	\$ 1,591,590	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,894,888	\$ 303,298	\$ 303,298	\$ 303,298	\$ 303,298
PER FUND REPORT	\$ -	\$ -	\$ -	\$ -	\$ 1,894,888				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				

NOTE: Bonds will be retired in 2024.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of 2022 G.O. Bonds - Debt Service Fund #4615

Fund Code	Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 2,986,764	\$ -	N/A	\$ -	5.00%	\$ -	4.50%	\$ -
	Circuit Breaker	-	-	-	-	(8,650)	-	N/A	-	N/A	-	N/A	-
992	Transfer Funds into Fund	-	-	-	-	336,916	-	N/A	-	N/A	-	N/A	-
2112	FIT	-	-	-	-	18,609	-	N/A	-	0.00%	-	0.00%	-
2114	Vehicle Excise Tax	-	-	-	-	163,151	-	N/A	-	0.00%	-	0.00%	-
2135	CVET	-	-	-	-	14,004	-	N/A	-	0.00%	-	0.00%	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,510,795</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Report	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,510,795</u>							
	Check Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2022 G.O. Bonds - Debt Service Fund #4615

(Continued)

Fund Code	Appropriations	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
32751	Interest	\$ -	\$ -	\$ -	\$ -	\$ 75,908	\$ 31,590	N/A	\$ -	N/A	\$ -	N/A	\$ -
32776	Principal	-	-	-	-	1,540,000	1,560,000	N/A	-	N/A	-	N/A	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ 1,615,908	\$ 1,591,590		\$ -		\$ -		\$ -
	Per Budget	\$ -	\$ -	\$ -	\$ -	\$ 1,615,908	\$ 1,591,590						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF 2023 G.O. BONDS - DEBT SERVICE FUND #46__

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (357,277)	\$ (357,277)	\$ (357,277)
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,876,790	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,234,067	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (357,277)	\$ (357,277)	\$ (357,277)	\$ (357,277)
PER FUND REPORT	\$ -	\$ -	\$ -	\$ -	\$ -				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				

NOTE: Bonds will be retired in 2025. Revenue will be transferred from prior years G.O. bond debt service funds.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of 2023 G.O. Bonds - Debt Service Fund #46__

Fund Code	Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
0010	Property Tax	\$ -	\$ -	\$ -		\$ -	\$ 2,729,814	N/A	\$ -	5.00%	\$ -	4.50%	\$ -
	Circuit Breaker	-	-	-		-	(11,274)	N/A	-	N/A	-	N/A	-
2112	FIT	-	-	-		-	15,468	N/A	-	0.00%	-	0.00%	-
2114	Vehicle Excise Tax	-	-	-		-	130,454	N/A	-	0.00%	-	0.00%	-
2135	CVET	-	-	-		-	12,328	N/A	-	0.00%	-	0.00%	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,876,790		\$ -		\$ -		\$ -
	Per Report	\$ -	\$ -	\$ -		\$ -							
	Check Total	\$ -	\$ -	\$ -		\$ -							

NOTE: 2024 budget is for 2023 G.O. Bonds.

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2023 G.O. Bonds - Debt Service Fund #46
(Continued)

Fund Code	Appropriations	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
32751	Interest	\$ -	\$ -	\$ -			\$ 134,067	N/A	\$ -	N/A	\$ -	N/A	\$ -
60100	Transfer out Fund to Fund	-	-	-			-	N/A	-	N/A	-	N/A	-
32776	Principal	-	-	-			3,100,000	N/A	-	N/A	-	N/A	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,234,067		\$ -		\$ -		\$ -
	Per Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,234,067						\$ -
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SELF-INSURANCE FUND # 4700

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 1,797,052	\$ 2,015,689	\$ 2,085,157	\$ 1,304,274	\$ 1,055,913	\$ 1,258,637	\$ 1,750,137	\$ 2,149,467	\$ 2,381,344
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 7,173,670	\$ 7,423,541	\$ 7,656,707	\$ 8,309,080	\$ 8,569,253	\$ 8,991,500	\$ 9,171,330	\$ 9,354,757	\$ 9,541,852
TOTAL SPENDABLE APPROP.	\$ 6,955,033	\$ 7,354,072	\$ 8,437,591	\$ 8,557,441	\$ 8,366,529	\$ 8,500,000	\$ 8,772,000	\$ 9,122,880	\$ 9,487,795
ENDING BALANCE	\$ 2,015,689	\$ 2,085,157	\$ 1,304,274	\$ 1,055,913	\$ 1,258,637	\$ 1,750,137	\$ 2,149,467	\$ 2,381,344	\$ 2,435,400
PER FUND REPORT	\$ 2,015,689	\$ 2,085,157	\$ 1,304,274	\$ 1,055,913	\$ 1,258,637				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 1,434,734	\$ 1,484,708	\$ 1,531,341	\$ 1,661,816	\$ 1,713,851	\$ 1,798,300	\$ 1,834,266	\$ 1,870,951	\$ 1,908,370

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Self-Insurance Fund #4700

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Used	Estimated	Used	Estimated	Used	Estimated
0600	Employer PD FT Health/Dent/Life	\$ 5,909,761	\$ 6,123,250	\$ 6,285,205	\$ 6,621,992	\$ 7,256,400	\$ 7,500,000	2.00%	\$ 7,650,000	2.00%	\$ 7,803,000	2.00%	\$ 7,959,060
0602	COBRA Payments Received	11,685	15,263	29,399	26,247	46,597	16,000	2.00%	16,320	2.00%	16,646	2.00%	16,979
0608	Clinic Fees From Retirees	6,464	5,317	5,689	4,883	4,296	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
0992	Transfer Funds into Fund	-	-	-	426,500	-	-	N/A	-	N/A	-	N/A	-
2906	Refunds and Reimbursements	4,084	2,932	55,713	596	4,666	3,500	2.00%	3,570	2.00%	3,641	2.00%	3,714
9303	FSA Health	6,022	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9325	Dental Insurance	83,514	102,038	105,554	97,530	99,542	115,000	2.00%	117,300	2.00%	119,646	2.00%	122,039
9373	Health Plans	1,147,921	1,172,864	1,173,740	1,129,837	1,156,181	1,350,000	2.00%	1,377,000	2.00%	1,404,540	2.00%	1,432,631
9374	Clinic Payments From Employees	4,218	1,877	1,408	1,495	1,572	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
	Total	<u>\$ 7,173,670</u>	<u>\$ 7,423,541</u>	<u>\$ 7,656,707</u>	<u>\$ 8,309,080</u>	<u>\$ 8,569,253</u>	<u>\$ 8,991,500</u>		<u>\$ 9,171,330</u>		<u>\$ 9,354,757</u>		<u>\$ 9,541,852</u>
	Per Revenue Report	<u>\$ 7,173,670</u>	<u>\$ 7,423,541</u>	<u>\$ 7,656,707</u>	<u>\$ 8,309,080</u>	<u>\$ 8,569,253</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Self-Insurance Fund #4700

(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
9303	FSA Health	\$ 7,807	\$ -	\$ -	\$ -	\$ -	\$ -	3.20%	\$ -	4.00%	\$ -	4.00%	\$ -
9325	Dental Insurance	6	351,337	383,371	356,958	365,834	-	3.20%	-	4.00%	-	4.00%	-
9362	Vol Life Insurance	-	1,318	-	25,337	26,845	-	3.20%	-	4.00%	-	4.00%	-
9363	Vol Life Insurance - Spouse	-	-	-	8,524	3,675	-	3.20%	-	4.00%	-	4.00%	-
9364	Vol Life Insurance - Children	-	-	-	897	972	-	3.20%	-	4.00%	-	4.00%	-
9365	Long Term Disability	-	-	-	17,949	19,244	-	3.20%	-	4.00%	-	4.00%	-
9366	Short Term Disability	-	-	-	10,413	17,034	-	3.20%	-	4.00%	-	4.00%	-
9368	Accident Insurance	-	-	-	13,637	9,862	-	3.20%	-	4.00%	-	4.00%	-
9369	Critical Illness Insurance	-	-	-	18,738	11,006	-	3.20%	-	4.00%	-	4.00%	-
9373	Health Plans	143	-	-	-	-	8,500,000	3.20%	8,772,000	4.00%	9,122,880	4.00%	9,487,795
9375	Dependent Care	438	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
9377	Patient-Centered Outcomes Fee	2,489	-	6,323	3,348	3,235	-	3.20%	-	4.00%	-	4.00%	-
18101	FICA	4,238	2,416	36,132	11,275	3,524	-	3.20%	-	4.00%	-	4.00%	-
18110	HSA	233,563	263,644	269,570	288,957	301,228	-	3.20%	-	4.00%	-	4.00%	-
19175	Clinic Payments	373,852	632,181	503,566	493,713	549,183	-	3.20%	-	4.00%	-	4.00%	-
19180	Clinic Stock/ Drug Claims	95,477	24,229	19,890	30,467	31,819	-	3.20%	-	4.00%	-	4.00%	-
19190	Clinic Physicals/ Incent/ Goals	51,070	31,581	473,110	48,368	45,900	-	3.20%	-	4.00%	-	4.00%	-
19225	Health Insurance Claims	5,133,954	4,736,048	5,641,778	5,559,217	5,551,183	-	3.20%	-	4.00%	-	4.00%	-
19250	ER Pd Life Insurance Critical Ill.	37,620	42,276	40,035	38,796	38,953	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	Subtotal	\$ 5,940,655	\$ 6,085,030	\$ 7,373,776	\$ 6,926,594	\$ 6,979,497	\$ 8,500,000		\$ 8,772,000		\$ 9,122,880		\$ 9,487,795
30006	Contractual	\$ 1,014,377	\$ 107,142	\$ 78,753	\$ 71,724	\$ 79,058	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
30050	Anthem- Contractual	-	1,137,177	963,157	1,380,424	1,283,640	-	5.00%	-	3.00%	-	3.00%	-
30064	Lab Services	-	24,722	21,905	27,209	24,333	-	10.00%	-	10.00%	-	10.00%	-
60100	Transfer Out Fund to Fund	-	-	-	151,489	-	-	N/A	-	N/A	-	N/A	-
Other Services/Charges	Subtotal	\$ 1,014,377	\$ 1,269,042	\$ 1,063,815	\$ 1,630,847	\$ 1,387,032	\$ -		\$ -		\$ -		\$ -
Total		\$ 6,955,033	\$ 7,354,072	\$ 8,437,591	\$ 8,557,441	\$ 8,366,529	\$ 8,500,000		\$ 8,772,000		\$ 9,122,880		\$ 9,487,795
Per Expense Fund		\$ 6,955,033	\$ 7,354,072	\$ 8,437,591	\$ 8,557,441	\$ 8,366,529	\$ 8,500,000						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF FOOD & BEVERAGE FUND #4932

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ 663,206	\$ 616,072	\$ 752,917	\$ 1,187,338	\$ 1,646,485	\$ 2,106,485	\$ 2,474,485	\$ 2,860,885
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 663,206</u>	<u>\$ 344,479</u>	<u>\$ 436,845</u>	<u>\$ 434,421</u>	<u>\$ 459,147</u>	<u>\$ 460,000</u>	<u>\$ 368,000</u>	<u>\$ 386,400</u>	<u>\$ 405,720</u>
TOTAL SPENDABLE APPROP.	<u>\$ -</u>	<u>\$ 391,614</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 663,206</u>	<u>\$ 616,072</u>	<u>\$ 752,917</u>	<u>\$ 1,187,338</u>	<u>\$ 1,646,485</u>	<u>\$ 2,106,485</u>	<u>\$ 2,474,485</u>	<u>\$ 2,860,885</u>	<u>\$ 3,266,605</u>
PER FUND REPORT	<u>\$ 663,206</u>	<u>\$ 616,072</u>	<u>\$ 752,917</u>	<u>\$ 1,187,338</u>	<u>\$ 1,646,485</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ 132,641</u>	<u>\$ 68,896</u>	<u>\$ 87,369</u>	<u>\$ 86,884</u>	<u>\$ 91,829</u>	<u>\$ 92,000</u>	<u>\$ 73,600</u>	<u>\$ 77,280</u>	<u>\$ 81,144</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Food & Beverage Fund #4932

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
2106	Food & Beverage Tax	\$ 663,206	\$ 344,479	\$ 436,845	\$ 434,421	\$ 459,147	\$ 460,000	-20.00%	\$ 368,000	5.00%	\$ 386,400	5.00%	\$ 405,720
	Total	<u>\$ 663,206</u>	<u>\$ 344,479</u>	<u>\$ 436,845</u>	<u>\$ 434,421</u>	<u>\$ 459,147</u>	<u>\$ 460,000</u>		<u>\$ 368,000</u>		<u>\$ 386,400</u>		<u>\$ 405,720</u>
	Per Revenue Report	<u>\$ 663,206</u>	<u>\$ 344,479</u>	<u>\$ 436,845</u>	<u>\$ 434,421</u>	<u>\$ 459,147</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Food & Beverage Fund #4932

(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
30006	Contractual	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	5.00%	\$ -	3.00%	\$ -	3.00%	\$ -
36999	COVID-19 Emergency Response	-	391,614	-	-	-	-	N/A	-	N/A	-	N/A	-
Personal Services	Subtotal	<u>\$ -</u>	<u>\$ 391,614</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ -</u>	<u>\$ 391,614</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Expense Report	<u>\$ -</u>	<u>\$ 391,614</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF PSAP LIT FUND #4933

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 352,341	\$ 865,993	\$ 1,228,539	\$ 1,484,202	\$ 1,720,880	\$ 1,798,170	\$ 1,890,251	\$ 1,986,936	\$ 2,142,741
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 3,202,693	\$ 2,625,784	\$ 2,503,153	\$ 3,150,168	\$ 3,022,524	\$ 2,677,081	\$ 2,810,935	\$ 2,951,482	\$ 3,099,056
TOTAL SPENDABLE APPROP.	\$ 2,689,041	\$ 2,263,238	\$ 2,247,490	\$ 2,913,490	\$ 2,945,234	\$ 2,585,000	\$ 2,714,250	\$ 2,795,678	\$ 2,879,548
ENDING BALANCE	\$ 865,993	\$ 1,228,539	\$ 1,484,202	\$ 1,720,880	\$ 1,798,170	\$ 1,890,251	\$ 1,986,936	\$ 2,142,741	\$ 2,362,249
PER FUND REPORT	\$ 865,993	\$ 1,228,539	\$ 1,484,202	\$ 1,720,880	\$ 1,798,170				
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -				
Minimum Fund Balance @ 20%	\$ 640,539	\$ 525,157	\$ 500,631	\$ 630,034	\$ 604,505	\$ 535,416	\$ 562,187	\$ 590,296	\$ 619,811

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of PSAP LIT Fund #4933

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
	LIT Supplemental Distribution	\$ 183,235	\$ 361,720	\$ 255,649	\$ 236,678	\$ 79,247	\$ -	N/A		N/A		N/A	
2139	LIT Public Safety	3,019,458	2,264,064	2,247,504	2,913,490	2,943,277	2,677,081	5.00%	2,810,935	5.00%	2,951,482	5.00%	3,099,056
	Total	<u>\$ 3,202,693</u>	<u>\$ 2,625,784</u>	<u>\$ 2,503,153</u>	<u>\$ 3,150,168</u>	<u>\$ 3,022,524</u>	<u>\$ 2,677,081</u>		<u>\$ 2,810,935</u>		<u>\$ 2,951,482</u>		<u>\$ 3,099,056</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

NOTE: PSAP portion of the income tax rate was changed from .0594 to .0807 for 2022. This will increase the PSAP portion by 11.2%
PSAP portion of the income tax rate was changed from .0807 to .0631 for 2023.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of PSAP LIT Fund #4933
(Continued)

<u>ACCT CODE</u>	<u>EXPENSES</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</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>
31065	City Interlocal	\$ 2,689,041	\$ 2,263,238	\$ 2,247,490	\$ 2,913,490	\$ 2,585,000	\$ 2,585,000	5.00%	\$ 2,714,250	3.00%	\$2,795,678	3.00%	\$2,879,548
60100	Transfer out Fund to Fund	-	-	-	-	360,234	-						
Personal Services	Subtotal	<u>\$ 2,689,041</u>	<u>\$ 2,263,238</u>	<u>\$ 2,247,490</u>	<u>\$ 2,913,490</u>	<u>\$ 2,945,234</u>	<u>\$ 2,585,000</u>		<u>\$2,714,250</u>		<u>\$2,795,678</u>		<u>\$2,879,548</u>
	Total	<u>\$ 2,689,041</u>	<u>\$ 2,263,238</u>	<u>\$ 2,247,490</u>	<u>\$ 2,913,490</u>	<u>\$ 2,945,234</u>	<u>\$ 2,585,000</u>		<u>\$ 2,714,250</u>		<u>\$2,795,678</u>		<u>\$2,879,548</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF CITY OF BLOOMINGTON FUND #151 (Public Safety LIT Fund #9505)

	ACTUAL					BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 2,812,283	\$ 3,413,375	\$ 3,998,863	\$ 5,447,637	\$ 7,398,908	\$ 8,219,653	\$ 5,976,015	\$ 3,620,195	\$ 1,279,918
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 5,824,410</u>	<u>\$ 6,096,159</u>	<u>\$ 6,955,956</u>	<u>\$ 6,402,356</u>	<u>\$ 6,625,100</u>	<u>\$ 6,690,591</u>	<u>\$ 7,025,121</u>	<u>\$ 7,322,092</u>	<u>\$ 8,084,924</u>
TOTAL SPENDABLE APPROP.	<u>\$ 5,223,318</u>	<u>\$ 5,510,670</u>	<u>\$ 5,507,182</u>	<u>\$ 4,451,085</u>	<u>\$ 5,804,355</u>	<u>\$ 8,934,229</u>	<u>\$ 9,380,940</u>	<u>\$ 9,662,369</u>	<u>\$ 9,952,240</u>
ENDING BALANCE	<u>\$ 3,413,375</u>	<u>\$ 3,998,863</u>	<u>\$ 5,447,637</u>	<u>\$ 7,398,908</u>	<u>\$ 8,219,653</u>	<u>\$ 5,976,015</u>	<u>\$ 3,620,195</u>	<u>\$ 1,279,918</u>	<u>\$ (587,398)</u>
PER FUND REPORT	<u>\$ 3,413,375</u>	<u>\$ 3,998,863</u>	<u>\$ 5,447,637</u>	<u>\$ 7,398,908</u>	<u>\$ 8,219,653</u>				
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Minimum Fund Balance @ 20%	<u>\$ 1,164,882</u>	<u>\$ 1,219,232</u>	<u>\$ 1,391,191</u>	<u>\$ 1,280,471</u>	<u>\$ 1,325,020</u>	<u>\$ 1,338,118</u>	<u>\$ 1,405,024</u>	<u>\$ 1,464,418</u>	<u>\$ 1,616,985</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of City of Bloomington Fund #151 (Public Safety LIT Fund #9505)

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	Projected Growth Factor	2025	Projected Growth Factor	2026	Projected Growth Factor	2027
		Actual	Actual	Actual	Budget	Actual	Budget	Used	Estimated	Used	Estimated	Used	Estimated
	Bloomington's Share of Pub Safe LIT	\$ 3,135,369	\$ 3,832,921	\$ 3,921,131	\$ 3,472,934	\$ 4,040,100	\$ 4,105,591	5.00%	\$ 4,310,871	5.00%	\$ 4,526,414	15.00%	\$ 5,205,376
	Inter Local Agreement	-	-	720,000	-	-	-	N/A	-	N/A	-	N/A	-
	Refunds and Reimbursements	-	-	67,335	15,932	-	-	N/A	-	N/A	-	N/A	-
	PSAP LIT from the County Fund #4933	2,689,041	2,263,238	2,247,490	2,913,490	2,585,000	2,585,000	N/A	2,714,250	N/A	2,795,678	N/A	2,879,548
	Total	<u>\$ 5,824,410</u>	<u>\$ 6,096,159</u>	<u>\$ 6,955,956</u>	<u>\$ 6,402,356</u>	<u>\$ 6,625,100</u>	<u>\$ 6,690,591</u>		<u>\$ 7,025,121</u>		<u>\$ 7,322,092</u>		<u>\$ 8,084,924</u>
	Per Revenue Report	<u>\$ 5,824,410</u>	<u>\$ 6,096,159</u>	<u>\$ 6,955,956</u>	<u>\$ 6,402,356</u>	<u>\$ 6,625,100</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of City of Bloomington Fund #151 (Public Safety LIT Fund #9505)

(Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
Personal Services	Salaries and Wages	\$ 1,180,528	\$ 1,377,054	\$ 1,322,866	\$ 1,431,515	\$ 1,576,176	\$ 3,866,061	5.00%	\$4,059,364	3.00%	\$ 4,181,145	3.00%	\$ 4,306,579
	Employee Benefits	736,829	779,421	782,865	878,791	932,066	-	5.00%	-	3.00%	-	3.00%	-
	Subtotal	<u>\$ 1,917,357</u>	<u>\$ 2,156,475</u>	<u>\$ 2,105,731</u>	<u>\$ 2,310,306</u>	<u>\$ 2,508,242</u>	<u>\$ 3,866,061</u>		<u>\$4,059,364</u>		<u>\$ 4,181,145</u>		<u>\$ 4,306,579</u>
Supplies	Office Supplies	\$ 897	\$ 1,438	\$ 776	\$ 741	\$ 1,256	\$ 337,268	5.00%	\$ 354,131	3.00%	\$ 364,755	3.00%	\$ 375,698
	Operating Supplies	2,167	663	1,356	10,940	51,616	-	5.00%	-	3.00%	-	3.00%	-
	Repair and Maintenance Supplies	-	-	1,825	-	-	-	5.00%	-	3.00%	-	3.00%	-
	Other Supplies	30,327	12,821	157,801	458,813	35,411	-	5.00%	-	3.00%	-	3.00%	-
	Subtotal	<u>\$ 33,391</u>	<u>\$ 14,922</u>	<u>\$ 161,757</u>	<u>\$ 470,494</u>	<u>\$ 88,283</u>	<u>\$ 337,268</u>		<u>\$ 354,131</u>		<u>\$ 364,755</u>		<u>\$ 375,698</u>
Services and Charges	Professional Services	\$ 3,513	\$ 520	\$ 117,455	\$ 134,266	\$ 780	\$ 1,027,400	5.00%	\$1,078,770	3.00%	\$ 1,111,133	3.00%	\$ 1,144,467
	Public Safety	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
	Comm and Transportation	2,390	2,590	25,898	66,553	2,584.32	-	5.00%	-	3.00%	-	3.00%	-
	Insurance	6,422	12,001	14,570	9,271	9,594.62	-	5.00%	-	3.00%	-	3.00%	-
	Utility Service	33,597	36,474	39,036	48,659	42,924.56	-	5.00%	-	3.00%	-	3.00%	-
	Repairs and Maintenance	24,326	33,880	705,445	367,415	84,175.06	-	5.00%	-	3.00%	-	3.00%	-
	Other Services and Charges	1,927	8,129	142,675	14,346	14,348.99	-	5.00%	-	3.00%	-	3.00%	-
Subtotal	<u>\$ 72,176</u>	<u>\$ 93,595</u>	<u>\$ 1,045,078</u>	<u>\$ 640,510</u>	<u>\$ 154,408</u>	<u>\$ 1,027,400</u>		<u>\$1,078,770</u>		<u>\$ 1,111,133</u>		<u>\$ 1,144,467</u>	
Capital Outlays	Machinery, Equip, & Vehicles	\$ 2,102,897	\$ 1,762,947	\$ 1,958,051	\$ 416,284	\$ 1,824,373	\$ 3,668,500	5.00%	\$3,851,925	3.00%	\$ 3,967,483	3.00%	\$ 4,086,507
	Other Capital Outlays	1,097,497	1,482,732	236,565.04	613,492	1,229,050	35,000	5.00%	36,750	3.00%	37,853	3.00%	38,988
	Subtotal	<u>\$ 3,200,394</u>	<u>\$ 3,245,679</u>	<u>\$ 2,194,616</u>	<u>\$ 1,029,775</u>	<u>\$ 3,053,423</u>	<u>\$ 3,703,500</u>		<u>\$3,888,675</u>		<u>\$ 4,005,335</u>		<u>\$ 4,125,495</u>
	Total	<u>\$ 5,223,318</u>	<u>\$ 5,510,670</u>	<u>\$ 5,507,182</u>	<u>\$ 4,451,085</u>	<u>\$ 5,804,355</u>	<u>\$ 8,934,229</u>		<u>\$9,380,940</u>		<u>\$ 9,662,369</u>		<u>\$ 9,952,240</u>
	Per Expense Report Difference	<u>\$ 5,223,318</u>	<u>\$ 5,510,670</u>	<u>\$ 5,507,182</u>	<u>\$ 4,451,085</u>	<u>\$ 5,804,355</u>	<u>\$ 8,934,229</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of ARP Coronavirus Local Fiscal Recovery Fund #8950

	ACTUAL			BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ 14,415,491	\$ 26,863,870	\$ 22,551,896	\$ 22,551,896	\$ 22,551,896	\$ 22,551,896
TOTAL REVENUE	\$ 14,415,491	\$ 14,415,491	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ 1,967,112	\$ 4,311,974	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 14,415,491	\$ 26,863,870	\$ 22,551,896	\$ 22,551,896	\$ 22,551,896	\$ 22,551,896	\$ 22,551,896
PER FUND REPORT	\$ 14,415,491	\$ 26,863,870	\$ 22,551,896				
DIFFERENCE	\$ -	\$ -	\$ -				

NOTE: Money must be obligated by 12/31/2024 and spent by 12/31/2026

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of ARP Coronavirus Local Fiscal Recovery Fund #8950

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
02134	Federal Grant	\$ 14,415,491	\$ 14,415,491	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
	Total	<u>\$ 14,415,491</u>	<u>\$ 14,415,491</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Revenue Report	<u>\$ 14,415,491</u>	<u>\$ 14,415,491</u>	<u>\$ -</u>							
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of ARP Coronavirus Local Fiscal Recovery Fund #8950
(Continued)

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
99999	Federal Grant	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
19900	ARPA Retentions Bonus	-	-	1,184,428	-	-	-	-	-	-	-
36700	ARPA Heading Home	-	1,200,000	-	-	N/A	-	N/A	-	N/A	-
36702	ARPA CJRC Admin Svc.	-	25,000	-	-	N/A	-	N/A	-	N/A	-
36703	ARPA Pre-KDG Readiness	-	42,696	-	-	N/A	-	N/A	-	N/A	-
36704	ARPA Sojourn House Reno	-	-	-	-	N/A	-	N/A	-	N/A	-
36705	ARPA COVID Vaccine Incentive	-	133,448	-	-	N/A	-	N/A	-	N/A	-
36707	ARPA Wastewater Monitoring	-	-	3,500	-	N/A	-	N/A	-	N/A	-
36708	ARPA Childcare	-	-	300,000	-	N/A	-	N/A	-	N/A	-
36711	ARPA Fairground Wireless(LR)	-	-	48,677	-	N/A	-	N/A	-	N/A	-
36714	ARPA Program Support	-	-	42,245	-	N/A	-	N/A	-	N/A	-
36715	ARPA IU Disabilitiy Survey	-	-	18,973	-	N/A	-	N/A	-	N/A	-
37418	ARPA Bicentennial Pathway (LR)	-	-	39,776	-	N/A	-	N/A	-	N/A	-
37419	ARPA Bice. Non-Match (LR)	-	-	526,446	-	N/A	-	N/A	-	N/A	-
37486	ARPA Pantry 279 (Food)	-	-	65,000	-	N/A	-	N/A	-	N/A	-
37487	ARPA HHFB (Food)	-	-	100,000	-	N/A	-	N/A	-	N/A	-
37489	ARPA People's Market (Food)	-	-	48,000	-	N/A	-	N/A	-	N/A	-
48000	ARPA Brine System	-	139,468	215,061	-	N/A	-	N/A	-	N/A	-
48001	ARPA Rural Transit (Buses)	-	-	540,000	-	N/A	-	N/A	-	N/A	-
48002	ARPA HHFB (Trailer)	-	-	30,000	-	N/A	-	N/A	-	N/A	-
48003	ARPA MFPD (Ambulances & Equip)	-	-	371,806	-	N/A	-	N/A	-	N/A	-
48006	ARPA Paving/Drainage Projects	-	-	778,062	-	N/A	-	N/A	-	N/A	-
						N/A	-	N/A	-	N/A	-
						N/A	-	N/A	-	N/A	-
						N/A	-	N/A	-	N/A	-
60100	Transfer Out Fund to Fund	-	426,500	-	-	N/A	-	N/A	-	N/A	-
	Total	\$ -	\$ 1,967,112	\$ 4,311,974	\$ -		\$ -		\$ -		\$ -
	Per Expense Report	\$ -	\$ 1,967,112	\$ 4,311,974	\$ -						
	Difference	\$ -	\$ -	\$ -	\$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Circuit Breaker Impact by Fund

Fund	ACTUAL						ESTIMATED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
General	\$ 253,186	\$ 262,797	\$ 253,342	\$ 292,398	\$ 175,438	\$ 121,006	\$ 205,710	\$ 226,281	\$ 248,909
Election/ Registration	14,362	13,337	715	11,634	6,721	8,033	13,655	15,021	16,523
2015 Reassessment	5,335	6,935	9,504	13,961	3,573	4,016	6,828	7,511	8,262
Debt Service	4,630	6,326	7,529	8,650	11,274	10,651	18,106	19,917	21,909
Cum. Bridge	21,851	22,727	21,768	27,533	18,122	12,221	20,776	22,853	25,139
Major Bridge	34,162	35,530	34,031	43,045	28,332	19,106	32,481	35,729	39,301
Health	9,438	9,603	6,540	17,968	9,869	-	-	-	-
Aviation/ Airport	7,181	7,362	10,015	12,151	5,871	6,139	10,437	11,480	12,628
CCD	34,162	35,530	34,031	42,528	28,332	19,106	32,481	35,729	39,301
Total (1)	\$ 384,306	\$ 400,148	\$ 377,476	\$ 469,868	\$ 287,533	\$ 200,278	\$ 340,473	\$ 374,521	\$ 411,973
Annual Increase		\$ 15,842	\$ (22,672)	\$ 92,392	\$ (182,334)	\$ (87,255)	\$ 140,195	\$ 34,047	\$ 37,452

(1) The totals are actual for 2013-2024. 2025-2027 are estimates. 2025 includes the estimated impact from the City of Bloomington annexation.

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.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

**Estimated Circuit Breaker Threshold - Bloomington City - Perry Township Taxing District
(31% 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%	\$ 2.1161	\$ 55.02	\$ 100.00	\$ 44.98
20,000	12,000	2,800	5,200	26.00%	2.1161	110.04	200.00	89.96
30,000	18,000	4,200	7,800	26.00%	2.1161	165.06	300.00	134.94
40,000	24,000	5,600	10,400	26.00%	2.1161	220.07	400.00	179.93
50,000	30,000	7,000	13,000	26.00%	2.1161	275.09	500.00	224.91
60,000	36,000	8,400	15,600	26.00%	2.1161	330.11	600.00	269.89
70,000	42,000	9,800	18,200	26.00%	2.1161	385.13	700.00	314.87
80,000	45,000	12,250	22,750	28.44%	2.1161	481.41	800.00	318.59
90,000	45,000	15,750	29,250	32.50%	2.1161	618.96	900.00	281.04
100,000	45,000	19,250	35,750	35.75%	2.1161	756.51	1,000.00	243.49
110,000	45,000	22,750	42,250	38.41%	2.1161	894.05	1,100.00	205.95
125,000	45,000	28,000	52,000	41.60%	2.1161	1,100.37	1,250.00	149.63
150,000	45,000	36,750	68,250	45.50%	2.1161	1,444.24	1,500.00	55.76
165,000	45,000	42,000	78,000	47.27%	2.1161	1,650.56	1,650.00	(0.56)
250,000	45,000	71,750	133,250	53.30%	2.1161	2,819.70	2,500.00	(319.70)
300,000	45,000	89,250	165,750	55.25%	2.1161	3,507.44	3,000.00	(507.44)

There is a \$11.61 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 does not have a Circuit Breaker impact since their cap is 3% (which is higher than the estimated tax rate).

The County tax rate represents 17% of the total tax rate in this District.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Actual and Projected Property Tax Rates

ACTUAL (EXPRESSED IN DOLLARS PER \$100)								
Fund	2017	2018	2019	2020	2021	2022	2023	2024
General	\$ 0.2541	\$ 0.2585	\$ 0.2468	\$ 0.2463	\$ 0.2479	\$ 0.2262	\$ 0.2062	\$ 0.2109
Election / Registration	-	0.0065	0.0140	0.0125	0.0007	0.0090	0.0079	0.0140
2015 Reassessment	0.0080	0.0015	0.0052	0.0065	0.0093	0.0108	0.0042	0.0070
Debt Payment	0.0070	-	-	-	0.0366	-	0.0307	0.0272
Bond #2	0.0281	0.0279	-	-	-	-	-	-
Bond #3	0.0164	0.0118	0.0412	-	-	0.0348	-	-
Bond #4	-	-	-	0.0414	-	-	-	-
Cum. Bridge	0.0213	0.0213	0.0213	0.0213	0.0213	0.0213	0.0213	0.0213
Co. Major Bridge	-	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333
Health	0.0066	0.0062	0.0092	0.0090	0.0064	0.0139	0.0116	-
County Fair	0.0015	0.0016	-	-	-	-	-	-
Aviation/ Airport	0.0074	0.0090	0.0070	0.0069	0.0098	0.0094	0.0069	0.0107
CCD	0.0328	0.0333	0.0333	0.0333	0.0333	0.0329	0.0333	0.0333
Total Rate	\$ 0.3832	\$ 0.4109	\$ 0.4113	\$ 0.4105	\$ 0.3986	\$ 0.3916	\$ 0.3554	\$ 0.3577

PROJECTED			
Fund	2025	2026	2027
General	\$ 0.2146	\$ 0.2188	\$ 0.2219
Election / Registration	0.0057	0.0060	0.0061
2015 Reassessment	0.0071	0.0073	0.0074
Debt Payment	0.0259	0.0252	0.0244
Cum. Bridge	0.0211	0.0215	0.0218
Co. Major Bridge	0.0330	0.0340	0.0348
Health	-	-	-
Aviation/ Airport	0.0107	0.0110	0.0113
CCD	0.0330	0.0340	0.0348
Total Rate	\$ 0.3511	\$ 0.3576	\$ 0.3625

NOTE: Debt service and CCD rates are assumed to remain constant.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Actual and Projected Values

ACTUAL								
	2017	2018	2019	2020	2021	2022	2023	2024
Net Assessed Value	\$ 6,718,593,869	\$ 6,857,203,562	\$ 7,115,729,204	\$ 7,388,883,633	\$ 7,883,285,120	\$ 8,360,378,009	\$ 9,864,126,056	\$ 10,036,082,118
% Change		2.06%	3.77%	3.84%	6.69%	6.05%	17.99%	1.74%
.667% Bond Limit (after 2002)	\$ 44,813,021	\$ 45,737,548	\$ 47,461,914	\$ 49,283,854	\$ 52,581,512	\$ 55,763,721	\$ 65,793,721	\$ 66,940,668

PROJECTED			
	2025	2026	2027
Growth Factor Used	5.00%	3.00%	3.00%
Net Assessed Value	\$ 10,537,886,224	\$ 10,854,022,811	\$ 11,179,643,495
.667% Bond Limit (after 2002)	\$ 70,287,701	\$ 72,396,332	\$ 74,568,222

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.**

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Projections for Settlement

<u>Allocation of Settlement</u>	ACTUAL	PROJECTED		
	2024	2025	2026	2027
General	\$ 21,166,097	\$ 22,612,741	\$ 23,743,378	\$ 24,811,830
Election	1,405,051	600,000	650,000	679,250
2015 Reassessment	702,526	750,000	787,500	822,938
Debt Service Fund	2,729,814	2,729,814	2,729,814	2,729,814
Cumulative Bridge	2,137,685	2,223,192	2,334,352	2,439,398
Co. Major Bridge	3,342,015	3,475,696	3,685,209	3,890,345
Health	-	-	-	-
Aviation/ Airport	1,073,861	1,127,252	1,195,095	1,261,503
CCD	3,342,015	3,475,696	3,685,209	3,890,345
Total	<u>\$ 35,899,064</u>	<u>\$ 36,994,391</u>	<u>\$ 38,810,557</u>	<u>\$ 40,525,422</u>
Increase (Decrease)		<u>\$ 1,095,327</u>	<u>\$ 1,816,166</u>	<u>\$ 1,714,865</u>

NOTE: Debt Service levy is assumed to remain constant.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Property Tax Impact (County Only)

	ACTUAL							PROJECTED			
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Calculation to arrive at assessed valuation:											
Market Value of Home	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Times: Percent Factor											
Equals: Assessed Tax Value	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<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	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Net Assessed Value	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<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	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250
Mortgage Deduction	3,000	3,000	3,000	3,000	3,000	3,000	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>	<u>\$ 97,750</u>	<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 taxing district:											
Assessed Value Divided by 100	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978
Times: County Property Tax Rate	0.3832	0.4109	0.4113	0.4105	0.3986	0.3916	0.3916	0.3554	0.3511	0.3576	0.3625
Total	<u>\$ 375</u>	<u>\$ 402</u>	<u>\$ 402</u>	<u>\$ 401</u>	<u>\$ 390</u>	<u>\$ 383</u>	<u>\$ 383</u>	<u>\$ 347</u>	<u>\$ 343</u>	<u>\$ 350</u>	<u>\$ 354</u>
Less: State PTRC and Homestead Credits	-	-	-	-	-	-	-	-	-	-	-
Equals: Tax Liability for the County	<u>\$ 375</u>	<u>\$ 402</u>	<u>\$ 402</u>	<u>\$ 401</u>	<u>\$ 390</u>	<u>\$ 383</u>	<u>\$ 383</u>	<u>\$ 347</u>	<u>\$ 343</u>	<u>\$ 350</u>	<u>\$ 354</u>

NOTES

**This property tax impact assumes the 2017-2024 district rates as certified by the DLGF.
The tax liability represents only those actions taken by the County in accordance with this projection.**

MONROE 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				
	Monroe	Morgan	Johnson	Tippecanoe	Delaware
General	0.2109	0.1848	0.1829	0.3051	0.6026
Election/Regist.	0.0140	-	-	-	-
2015 Reassessment	0.0070	0.0167	0.0083	0.0039	0.0157
Lease Rental Payment	-	-	-	0.0122	-
Animal Shelter	-	-	0.0148	-	-
Debt Service	0.0272	0.0645	-	-	-
Cumulative Bridge	0.0213	-	-	0.0350	0.0670
Co. Major Bridge	0.0333	-	-	0.0100	-
Health	-	0.0071	0.0110	-	0.0065
Public Safety Access Point	-	-	-	-	-
Emerg. Ambulance Service	-	-	-	-	-
Co. Emerg. Medical Service	-	0.0968	-	-	-
Jail Lease Rental	-	-	-	-	-
Aviation/ Airport	0.0107	-	-	-	-
CCD	0.0333	0.0333	0.0333	0.0250	-
Park Bond	-	-	-	-	-
Bond #2	-	-	-	-	-
Bond #3	-	-	0.0499	-	-
Total	0.3577	0.4032	0.3002	0.3912	0.6918
Assessed Value	\$ 10,036,082,118	\$ 5,104,348,899	\$ 10,777,079,406	\$ 10,655,293,213	\$ 4,447,994,065
General Fund Balance (2023)	\$ 25,552,428	\$ 19,140,398	\$ 34,971,576	\$ 19,528,234	\$ 9,522,030
Total Income Tax Rate (2024)	2.035%	2.720%	1.400%	1.280%	1.500%
Per Capita Income (2022)	\$ 54,400	\$ 53,657	\$ 59,315	\$ 47,398	\$ 45,465
Population (2022)	139,745	72,236	165,782	188,717	112,031

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

	<u>Monroe</u>	<u>Morgan</u>	<u>Johnson</u>	<u>Tippecanoe</u>	<u>Delaware</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	0.3577	0.4032	0.3002	0.3912	0.6918
Equals: Tax Liability for the County	<u>\$ 350</u>	<u>\$ 394</u>	<u>\$ 293</u>	<u>\$ 382</u>	<u>\$ 676</u>

MONROE 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

Bloomington	\$ 2.1215
Martinsville	\$ 2.5330
Lafayette	\$ 2.3757
Franklin	\$ 2.8969
Muncie	\$ 5.5023

NOTE

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

MONROE COUNTY, 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
Brown	15	CAGIT/CEDIT	0.0252	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**

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Income Tax (LIT) - Expenditure Rate

Adopting Body: County Income Tax Council - Majority vote City of Bloomington

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: **County, Cities and Towns, libraries.**

Maximum Tax Rate: Cannot exceed 2.50%.

Current Situation

LIT (Old COIT)	0.9482%
LIT - Public Safety	0.2500%
LIT Correctional Facilities	0.0100%
LIT EDIT	<u>0.6900%</u>
Total Expenditure Rate	<u><u>1.8982%</u></u>

NOTE: New level for 2024.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Income Tax - Property Tax Relief

Adopting Body: County Income Tax 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	<u><u>0.0518%</u></u>
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MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Option Income Tax - Special Purpose

Adopting Body: County Income Tax 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: Fund the operation and maintenance of a juvenile detention center or facilities providing juvenile services.

Maximum Tax Rate: 0.25%

Current Situation
Total Special Purpose Rate 0.0850%

NOTE: Special legislation is required for a special purpose rate.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Projected Local Option Income Tax Revenue

2017 Certified COIT Distribution	28,549,937
2018 Certified Old COIT Distribution	29,769,608
2019 Certified Old COIT Distribution	31,256,011
2020 Certified Old COIT Distribution	32,825,468
2021 Certified Old COIT Distribution	35,876,828
2022 Certified Old COIT Distribution	34,232,607
2023 Certified Old COIT Distribution	38,812,238
2024 Certified Old COIT Distribution	40,228,332

	<u>Expected Future Period Revenue</u>		
Estimated Distribution for New .05% Rate	\$ 1,700,000	to	\$ 1,825,000
Estimated Distribution for New .10% Rate	3,400,000	to	3,850,000
Estimated Distribution for New .25% Rate	8,500,000	to	9,000,000
Estimated Distribution for New .50% Rate	17,000,000	to	18,000,000

NOTES

Historical distributions are based upon a .9482% COIT rate and include distributions to all units.

Estimated distributions are based upon the incremental tax rate shown.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Option Income Tax - Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
LIT (Old CAGIT)	0.9482%	0.9482%	0.9482%	0.9482%	0.9482%	0.9482%	0.9482%	0.9482%
LIT (Old EDIT)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6900%	0.6900%
LIT Special Purposes	0.0950%	0.0950%	0.0950%	0.0950%	0.0950%	0.0950%	0.0950%	0.0850%
LIT Correctional Facilities								0.0100%
LIT - Property Tax Relief	0.0518%	0.0518%	0.0518%	0.0518%	0.0518%	0.0518%	0.0518%	0.0518%
LIT - Public Safety	<u>0.2500%</u>	<u>0.2500%</u>	<u>0.2500%</u>	<u>0.2500%</u>	<u>0.2500%</u>	<u>0.2500%</u>	<u>0.2500%</u>	<u>0.2500%</u>
Total Monroe County Income Tax Rate	<u><u>1.3450%</u></u>	<u><u>1.3450%</u></u>	<u><u>1.3450%</u></u>	<u><u>1.3450%</u></u>	<u><u>1.3450%</u></u>	<u><u>1.3450%</u></u>	<u><u>2.0350%</u></u>	<u><u>2.0350%</u></u>
<u>Estimated Income Taxes Paid</u>								
County Median Household Income (2021)	\$ 53,166	\$ 53,166	\$ 53,166	\$ 53,166	\$ 53,166	\$ 53,166	\$ 53,166	\$ 53,166
Estimated Indiana Income Deductions/Exemptions	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>
Estimated County Median Taxable Income	\$ 47,166	\$ 47,166	\$ 47,166	\$ 47,166	\$ 47,166	\$ 47,166	\$ 47,166	\$ 47,166
Total County Income Tax Rate	<u>1.345%</u>	<u>1.345%</u>	<u>1.345%</u>	<u>1.345%</u>	<u>1.345%</u>	<u>1.345%</u>	<u>2.035%</u>	<u>2.035%</u>
Estimated County Median Income Taxes Paid	<u><u>\$ 634.38</u></u>	<u><u>\$ 634.38</u></u>	<u><u>\$ 634.38</u></u>	<u><u>\$ 634.38</u></u>	<u><u>\$ 634.38</u></u>	<u><u>\$ 634.38</u></u>	<u><u>\$ 959.83</u></u>	<u><u>\$ 959.83</u></u>

MONROE 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.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

**Monroe 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	\$ (49,230)	
2011	4,305,032	8844.73%
2012	4,513,208	-4.84%
2013	5,476,453	21.34%
2014	7,831,673	43.01%
2015	11,000,983	40.47%
2016	8,035,582	-26.96%
2017	11,881,266	47.86%
2018	16,242,547	36.71%
2019	16,698,660	2.81%
2020	15,934,397	-4.58%
2021	18,992,867	19.19%
2022	29,145,061	53.45%
2023	7,707,723	-73.55%

NOTE: The State has not adjusted this balance for the new
EDIT Tax Revenue.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Correctional Facilities Income Tax (Possible at Maximum Rate)

Estimated Income Tax Revenue (Based on Certified 2024 Income Tax Distributions)

Estimated Income Tax Revenue Per 1 Basis Point Tax Rate	\$ 424,260
Estimated Total Annual Income Tax - Full .20% Tax Rate	\$ 8,485,200
Proposed Income Tax - .20% Total Rate	
Estimated Income Tax for Jail Bonds Debt Service (.16%)	\$ 6,788,160
Estimated Income Tax for Jail Operations (.04%)	1,697,040

Based on the total estimated amount of LIT shown above \$8,485,200, the County could issue \$86,200,000 of bonds for a new jail. The bonds would be sized for a minimum of 125% debt service coverage. The "coverage" amount would include the operating portion of the LIT.

NOTE

All estimated income tax revenue is based on certified 2024 income tax distributions and actual income tax revenue will be different and could decrease in the future.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Historical Income Amounts

Personal Income

Year	Personal Income	Percent Change
2009	\$ 4,612,906	
2010	4,317,221	-6.41%
2011	4,585,688	6.22%
2012	4,796,939	4.61%
2013	4,812,146	0.32%
2014	5,070,120	5.36%
2015	5,326,654	5.06%
2016	5,606,302	5.25%
2017	5,944,662	6.04%
2018	6,219,498	4.62%
2019	6,521,890	4.86%
2020	6,920,804	6.12%
2021	7,328,351	5.89%
2022	7,602,108	3.74%

Per Capita Income

Year	Per Capita Income	Percent Change
2009	\$ 31,013	
2010	31,083	0.23%
2011	32,834	5.63%
2012	34,103	3.86%
2013	34,265	0.48%
2014	35,843	4.61%
2015	37,692	5.16%
2016	39,514	4.83%
2017	41,763	5.69%
2018	43,794	4.86%
2019	45,550	4.01%
2020	48,509	6.50%
2021	52,696	8.63%
2022	54,400	3.23%

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

County Historical Workforce and Unemployment

Workforce		
<u>Year</u>	<u>Workforce</u>	<u>Percent Change</u>
2015	67,361	
2016	68,053	1.03%
2017	68,370	0.47%
2018	69,481	1.62%
2019	70,367	1.28%
2020	68,155	-1.91%
2021	69,181	-1.69%
2022	71,487	4.89%

Unemployment Rate		
<u>Year</u>	<u>Unemployment Rate</u>	<u>Percent Change</u>
2015	4.90%	
2016	4.60%	-6.12%
2017	3.60%	-21.74%
2018	3.50%	-2.78%
2019	3.20%	-8.57%
2020	5.60%	60.00%
2021	2.90%	-9.38%
2022	2.80%	-50.00%

Unemployed Workers		
<u>Year</u>	<u>Number of Unemployed</u>	<u>Percent Change</u>
2015	3,292	
2016	3,122	-5.16%
2017	2,452	-21.46%
2018	2,457	0.20%
2019	2,286	-6.96%
2020	3,765	53.24%
2021	2,015	-11.85%
2022	1,998	-46.93%

MONROE 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.

	<u>Year</u>		<u>Annual Indiana Non-Farm Personal Income</u>	<u>Percent From</u>	<u>Change To</u>	<u>Calculation</u>	
Step 1b: Calculate the annual percent change for each of the six years preceding the year in which a budget is adopted.	0	2016	289,030.63	2015	2016		
	1	2017	299,453.68	2016	2017	1.036	3.60%
	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. 6.298
 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%

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

2014 E-911 Equipment Lease

Maximum Annual Payment:	<u>\$ 296,318</u>
Final Year of Bonds:	<u>2024</u>
Source of Payment:	<u>911 Fees</u>
Interest Rates:	<u>0.0%</u>
Early Redemption:	<u>N/A</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

2014 E-911 Equipment Lease

Final Debt Service Schedule

<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>
12/31/2021					
12/31/2022	\$ 296,318	0.00%	-	\$ 296,318	\$ 296,318
12/31/2023	296,318	0.00%	-	296,318	296,318
12/31/2024	<u>222,238</u>	0.00%	<u>-</u>	<u>222,238</u>	<u>222,238</u>
	<u>\$ 814,874</u>		<u>\$ -</u>	<u>\$ 814,874</u>	<u>\$ 814,874</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

**Redevelopment District Bonds of 2015
(Legacy Bond)**

Maximum Annual Payment:	<u>\$ 344,263</u>
Final Year of Bonds:	<u>2039</u>
Source of Payment:	<u>TIF Westside EDA</u>
Interest Rates:	<u>2.0 - 4.5%</u>
Early Redemption:	<u>1/15/2024</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Redevelopment District Bonds of 2015
(Legacy Bond)

Currently Outstanding Debt Service Schedule

<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>
1/15/2022					
7/15/2022	\$ 35,000	4.00%	\$ 62,511	\$ 97,511	
1/15/2023			61,811	61,811	\$ 159,323
7/15/2023	35,000	4.00%	61,811	96,811	
1/15/2024			61,111	61,111	157,923
7/15/2024	195,000	3.60%	61,111	256,111	
1/15/2025			57,601	57,601	313,713
7/15/2025	225,000	3.60%	57,601	282,601	
1/15/2026			53,551	53,551	336,153
7/15/2026	240,000	3.60%	53,551	293,551	
1/15/2027			49,231	49,231	342,783
7/15/2027	250,000	3.60%	49,231	299,231	
1/15/2028			44,731	44,731	343,963
7/15/2028	260,000	4.00%	44,731	304,731	
1/15/2029			39,531	39,531	344,263
7/15/2029	270,000	4.00%	39,531	309,531	
1/15/2030			34,131	34,131	343,663
7/15/2030	280,000	4.00%	34,131	314,131	
1/15/2031			28,531	28,531	342,663
7/15/2031	285,000	4.25%	28,531	313,531	
1/15/2032			22,475	22,475	336,006
7/15/2032	110,000	4.25%	22,475	132,475	
1/15/2033			20,138	20,138	152,613
7/15/2033	115,000	4.25%	20,138	135,138	
1/15/2034			17,694	17,694	152,831
7/15/2034	120,000	4.25%	17,694	137,694	
1/15/2035			15,144	15,144	152,838
7/15/2035	125,000	4.25%	15,144	140,144	
1/15/2036			12,488	12,488	152,631
7/15/2036	125,000	4.50%	12,488	137,488	
1/15/2037			9,675	9,675	147,163
7/15/2037	135,000	4.50%	9,675	144,675	
1/15/2038			6,638	6,638	151,313
7/15/2038	145,000	4.50%	6,638	151,638	
1/15/2039			3,375	3,375	155,013
7/15/2039	150,000	4.50%	3,375	153,375	153,375
	<u>\$ 3,100,000</u>		<u>\$ 1,138,224</u>	<u>\$ 4,238,224</u>	<u>\$ 4,238,224</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Convention Center Lease / Purchase

Maximum Annual Payment:	<u>\$ 625,665</u>
Final Year of Bonds:	<u>2026</u>
Source of Payment:	<u>Innkeepers Tax</u>
Interest Rates:	<u>2.71 - 4.21%</u>
Early Redemption:	<u>N/A</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Convention Center Lease / Purchase

Currently Outstanding Debt Service Schedule

<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>
1/1/2022					
4/1/2022	\$ 56,876	2.71%	\$ 6,918	\$ 63,794	
7/1/2022	57,261	2.71%	6,533	63,794	
10/1/2022	57,649	2.71%	6,145	63,794	
1/1/2023	58,040	2.71%	5,754	63,794	\$ 255,177
4/1/2023	58,433	2.71%	5,361	63,794	
7/1/2023	58,829	2.71%	4,965	63,794	
10/1/2023	59,228	2.71%	4,567	63,794	
1/1/2024	59,629	2.71%	4,165	63,794	255,177
4/1/2024	60,033	2.71%	3,761	63,794	
7/1/2024	60,440	2.71%	3,355	63,794	
10/1/2024	60,849	2.71%	2,945	63,794	
1/1/2025	61,261	2.71%	2,533	63,794	255,177
4/1/2025	61,676	2.71%	2,118	63,794	
7/1/2025	62,094	2.71%	1,700	63,794	
10/1/2025	62,515	2.71%	1,279	63,794	
1/1/2026	62,938	2.71%	856	63,794	255,177
4/1/2026	63,365	2.71%	429	63,794	63,794
	<u>\$ 1,021,117</u>		<u>\$ 63,383</u>	<u>\$ 1,084,501</u>	<u>\$ 1,084,501</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Convention Center Lease / Purchase

Currently Outstanding Debt Service Schedule

<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>
4/1/2022					
7/1/2022	\$ 78,336	4.21%	\$ 14,286	\$ 92,622	
10/1/2022	79,161	4.21%	13,462	92,622	
1/1/2023	79,994	4.21%	12,628	92,622	\$ 277,866
4/1/2023	80,836	4.21%	11,786	92,622	
7/1/2023	81,686	4.21%	10,936	92,622	
10/1/2023	82,546	4.21%	10,076	92,622	
1/1/2024	83,415	4.21%	9,207	92,622	370,488
4/1/2024	84,293	4.21%	8,329	92,622	
7/1/2024	85,180	4.21%	7,442	92,622	
10/1/2024	86,077	4.21%	6,545	92,622	
1/1/2025	86,983	4.21%	5,640	92,622	370,488
4/1/2025	87,898	4.21%	4,724	92,622	
7/1/2025	88,823	4.21%	3,799	92,622	
10/1/2025	89,758	4.21%	2,864	92,622	
1/1/2026	90,703	4.21%	1,919	92,622	370,488
4/1/2026	91,657	4.21%	965	92,622	92,622
	\$ 1,357,345		\$ 124,608	\$ 1,481,954	\$ 1,481,954

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Economic Development Revenue Bonds, Series 2018

Maximum Annual Payment:	<u>\$ 850,500</u>
Final Year of Bonds:	<u>2039</u>
Source of Payment:	<u>TIF Cook Allocation Area</u>
Interest Rates:	<u>2.50%</u>
Early Redemption:	<u>N/A</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Economic Development Revenue Bonds, Series 2018

Final Debt Service Schedule

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
Interest is forgiven through and including August 1, 2023.					
2/1/2022					
8/1/2022					
2/1/2023					
8/1/2023					
2/1/2024			\$ 77,188	\$ 77,188	
8/1/2024			77,188	77,188	\$ 154,375
2/1/2025			77,188	77,188	
8/1/2025			77,188	77,188	154,375
2/1/2026			77,188	77,188	
8/1/2026			77,188	77,188	154,375
2/1/2027	\$ 70,000	2.50%	77,188	147,188	
8/1/2027			76,313	76,313	223,500
2/1/2028	130,000	2.50%	76,313	206,313	
8/1/2028			74,688	74,688	281,000
2/1/2029	200,000	2.50%	74,688	274,688	
8/1/2029			72,188	72,188	346,875
2/1/2030	270,000	2.50%	72,188	342,188	
8/1/2030			68,813	68,813	411,000
2/1/2031	340,000	2.50%	68,813	408,813	
8/1/2031			64,563	64,563	473,375
2/1/2032	425,000	2.50%	64,563	489,563	
8/1/2032			59,250	59,250	548,813
2/1/2033	500,000	2.50%	59,250	559,250	
8/1/2033			53,000	53,000	612,250
2/1/2034	560,000	2.50%	53,000	613,000	
8/1/2034			46,000	46,000	659,000
2/1/2035	620,000	2.50%	46,000	666,000	
8/1/2035			38,250	38,250	704,250
2/1/2036	680,000	2.50%	38,250	718,250	
8/1/2036			29,750	29,750	748,000
2/1/2037	750,000	2.50%	29,750	779,750	
8/1/2037			20,375	20,375	800,125
2/1/2038	790,000	2.50%	20,375	810,375	
8/1/2038			10,500	10,500	820,875
2/1/2039	840,000	2.50%	10,500	850,500	850,500
Total	<u>\$ 6,175,000</u>		<u>\$ 1,767,688</u>	<u>\$ 7,942,688</u>	<u>\$ 7,942,688</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Redevelopment District Bonds of 2020

Maximum Annual Payment:	<u>\$ 515,738</u>
Final Year of Bonds:	<u>2039</u>
Source of Payment:	<u>TIF Westside EDA</u>
Interest Rates:	<u>2.0 - 2.25%</u>
Early Redemption:	<u>1/15/2028</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Redevelopment District Bonds of 2020

Final Debt Service Schedule

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
1/15/2022					
7/15/2022	220,000	2.00%	63,006	283,006	
1/15/2023			60,806	60,806	343,813
7/15/2023	230,000	2.00%	60,806	290,806	
1/15/2024			58,506	58,506	349,313
7/15/2024	240,000	2.00%	58,506	298,506	
1/15/2025			56,106	56,106	354,613
7/15/2025	250,000	2.00%	56,106	306,106	
1/15/2026			53,606	53,606	359,713
7/15/2026	270,000	2.00%	53,606	323,606	
1/15/2027			50,906	50,906	374,513
7/15/2027	280,000	2.00%	50,906	330,906	
1/15/2028			48,106	48,106	379,013
7/15/2028	290,000	2.00%	48,106	338,106	
1/15/2029			45,206	45,206	383,313
7/15/2029	300,000	2.00%	45,206	345,206	
1/15/2030			42,206	42,206	387,413
7/15/2030	320,000	2.00%	42,206	362,206	
1/15/2031			39,006	39,006	401,213
7/15/2031	330,000	2.00%	39,006	369,006	
1/15/2032			35,706	35,706	404,713
7/15/2032	350,000	2.00%	35,706	385,706	
1/15/2033			32,206	32,206	417,913
7/15/2033	360,000	2.00%	32,206	392,206	
1/15/2034			28,606	28,606	420,813
7/15/2034	380,000	2.00%	28,606	408,606	
1/15/2035			24,806	24,806	433,413
7/15/2035	410,000	2.00%	24,806	434,806	
1/15/2036			20,706	20,706	455,513
7/15/2036	430,000	2.125%	20,706	450,706	
1/15/2037			16,138	16,138	466,844
7/15/2037	460,000	2.125%	16,138	476,138	
1/15/2038			11,250	11,250	487,388
7/15/2038	490,000	2.25%	11,250	501,250	
1/15/2039			5,738	5,738	506,988
7/15/2039	510,000	2.25%	5,738	515,738	
Total	\$ 6,120,000		\$ 1,322,231	\$ 7,442,231	\$ 7,442,231

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

General Obligation Bonds, Series 2023

Maximum Annual Payment:	<u>\$ 3,233,666.67</u>
Final Year of Bonds:	<u>2025</u>
Source of Payment:	<u>Property Tax</u>
Interest Rates:	<u>5.00%</u>
Early Redemption:	<u>N/A</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

General Obligation Bonds, Series 2023

Final Debt Service Schedule

<u>Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Semi-Annual Debt Service</u>	<u>Annual Debt Service</u>
12/1/2021					
7/15/2022	\$ 1,525,000.00	5.00%	\$ 94,291.67	\$ 1,619,291.67	
1/15/2023	<u>1,575,000.00</u>	5.00%	<u>39,375.00</u>	<u>1,614,375.00</u>	<u>\$ 3,233,666.67</u>
Total	<u>\$ 3,100,000.00</u>		<u>\$ 133,666.67</u>	<u>\$ 3,233,666.67</u>	<u>\$ 3,233,666.67</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

General Obligation Bonds, Series 2022

Maximum Annual Payment:	<u>\$ 3,207,497.83</u>
Final Year of Bonds:	<u>2024</u>
Source of Payment:	<u>Property Tax</u>
Interest Rates:	<u>4.00 - 4.05%</u>
Early Redemption:	<u>N/A</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

General Obligation Bonds, Series 2022

Final Debt Service Schedule

<u>Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Semi-Annual Debt Service</u>	<u>Annual Debt Service</u>
12/6/2022					
7/15/2023	\$ 1,540,000.00	4.00%	75,907.83	1,615,907.83	
1/15/2024	<u>1,560,000.00</u>	4.05%	<u>31,590.00</u>	<u>1,591,590.00</u>	<u>\$ 3,207,497.83</u>
Total	<u>\$ 3,100,000.00</u>		<u>\$ 107,497.83</u>	<u>\$ 3,207,497.83</u>	<u>\$ 3,207,497.83</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

ECONOMIC DEVELOPMENT REVENUE BOND, SERIES 2021
(Hunter Valley Road Extension Project)

Maximum Annual Payment:	<u>\$ 618,000.00</u>
Final Year of Bonds:	<u>2033</u>
Source of Payment:	<u>TIF Revenue</u>
Interest Rates:	<u>4.00%</u>
Early Redemption:	<u>N/A</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

**ECONOMIC DEVELOPMENT REVENUE BOND, SERIES 2021
(Hunter Valley Road Extension Project)
Final Debt Service Schedule**

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
12/23/2021					
8/1/2022	\$ 90,000	4.00%	\$ 109,000	\$ 199,000	
2/1/2023	90,000	4.00%	88,200	178,200	\$ 377,200
8/1/2023	100,000	4.00%	86,400	186,400	
2/1/2024	130,000	4.00%	84,400	214,400	400,800
8/1/2024	130,000	4.00%	81,800	211,800	
2/1/2025	150,000	4.00%	79,200	229,200	441,000
8/1/2025	160,000	4.00%	76,200	236,200	
2/1/2026	170,000	4.00%	73,000	243,000	479,200
8/1/2026	180,000	4.00%	69,600	249,600	
2/1/2027	200,000	4.00%	66,000	266,000	515,600
8/1/2027	200,000	4.00%	62,000	262,000	
2/1/2028	220,000	4.00%	58,000	278,000	540,000
8/1/2028	230,000	4.00%	53,600	283,600	
2/1/2029	240,000	4.00%	49,000	289,000	572,600
8/1/2029	250,000	4.00%	44,200	294,200	
2/1/2030	260,000	4.00%	39,200	299,200	593,400
8/1/2030	260,000	4.00%	34,000	294,000	
2/1/2031	270,000	4.00%	28,800	298,800	592,800
8/1/2031	270,000	4.00%	23,400	293,400	
2/1/2032	300,000	4.00%	18,000	318,000	611,400
8/1/2032	300,000	4.00%	12,000	312,000	
2/1/2033	300,000	4.00%	6,000	306,000	618,000
Total	\$ 4,500,000		\$ 1,242,000	\$ 5,742,000	\$ 5,742,000

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

**LOCAL INCOME TAX REVENUE BOND
ANTICIPATION NOTE, SERIES 2022**

Maximum Annual Payment:	<u>\$ 10,725,750.00</u>
Final Year of Bonds:	<u>2024</u>
Source of Payment:	<u>TIF Revenue</u>
Interest Rates:	<u>4.30%</u>
Early Redemption:	<u>N/A</u>
Potential Refunding Savings:	<u>None Currently</u>

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

LOCAL INCOME TAX REVENUE BOND ANTICIPATION NOTE, SERIES 2022

Final Debt Service Schedule

<u>Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Semi-Annual Debt Service</u>	<u>Annual Debt Service</u>
12/8/2022					
7/15/2023			272,154.17	272,154.17	
1/15/2024			225,750.00	225,750.00	497,904.17
7/15/2024	<u>10,500,000.00</u>	4.30%	<u>225,750.00</u>	<u>10,725,750.00</u>	<u>10,725,750.00</u>
Total	<u>\$ 10,500,000.00</u>		<u>\$ 723,654.17</u>	<u>\$ 11,223,654.17</u>	<u>\$ 11,223,654.17</u>

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Debt Matrix for New Property Tax Debt Issues

Attached is a schedule which sets forth the estimated debt service and tax impact for various levels of new debt and various interest rates.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Debt Matrix - 20 Year - Annual Debt Payment

Par Amount of Bonds	Interest Rate				
	5.00%	5.50%	6.00%	6.50%	7.00%
\$ 500,000	\$ 40,150	\$ 41,871	\$ 43,570	\$ 45,118	\$ 47,260
1,000,000	80,275	83,770	87,320	90,723	94,433
1,500,000	120,400	125,366	130,755	136,181	141,640
2,000,000	160,438	167,444	174,340	181,494	188,690
2,500,000	200,563	209,205	218,195	226,693	236,038
3,000,000	240,938	251,186	261,645	272,216	282,895
3,500,000	280,975	292,948	305,140	317,773	330,453
4,000,000	321,075	334,778	348,770	362,923	377,835
4,500,000	361,100	376,621	392,295	408,463	424,588
5,000,000	401,163	418,245	435,910	453,661	472,040
5,500,000	441,413	460,213	479,270	499,315	519,073
6,000,000	481,538	502,180	523,125	544,628	566,368
6,500,000	521,663	544,024	566,695	590,086	613,575
7,000,000	561,738	585,895	610,445	635,334	660,520
7,500,000	601,888	627,629	653,790	680,598	707,868
8,000,000	641,975	669,445	697,375	725,926	754,970
8,500,000	682,188	711,426	741,065	771,401	802,265
9,000,000	722,400	753,091	784,680	816,746	849,508
9,500,000	762,238	794,880	828,070	862,205	896,715
10,000,000	802,700	836,793	871,730	907,485	943,888
20,000,000	1,607,500	1,705,000	1,805,000	1,905,000	2,005,000
30,000,000	2,593,500	2,605,850	2,618,200	2,765,000	2,915,000
40,000,000	3,261,685	3,405,591	3,552,423	3,702,095	3,855,006
50,000,000	4,077,133	4,257,129	4,440,695	4,627,469	4,818,237

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Debt Matrix - 20 Year - Annual Tax Impact

Par Amount of Bonds	Per \$100 of TTV	Interest Rate				
		5.00%	5.50%	6.00%	6.50%	7.00%
\$ 500,000	Per \$100 of TTV	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0005
1,000,000	Per \$100	0.0008	0.0008	0.0009	0.0009	0.0009
1,500,000	Per \$100	0.0012	0.0012	0.0013	0.0014	0.0014
2,000,000	Per \$100	0.0016	0.0017	0.0017	0.0018	0.0019
2,500,000	Per \$100	0.0020	0.0021	0.0022	0.0023	0.0024
3,000,000	Per \$100	0.0024	0.0025	0.0026	0.0027	0.0028
3,500,000	Per \$100	0.0028	0.0029	0.0030	0.0032	0.0033
4,000,000	Per \$100	0.0032	0.0033	0.0035	0.0036	0.0038
4,500,000	Per \$100	0.0036	0.0038	0.0039	0.0041	0.0042
5,000,000	Per \$100	0.0040	0.0042	0.0043	0.0045	0.0047
5,500,000	Per \$100	0.0044	0.0046	0.0048	0.0050	0.0052
6,000,000	Per \$100	0.0048	0.0050	0.0052	0.0054	0.0056
6,500,000	Per \$100	0.0052	0.0054	0.0056	0.0059	0.0061
7,000,000	Per \$100	0.0056	0.0058	0.0061	0.0063	0.0066
7,500,000	Per \$100	0.0060	0.0063	0.0065	0.0068	0.0071
8,000,000	Per \$100	0.0064	0.0067	0.0069	0.0072	0.0075
8,500,000	Per \$100	0.0068	0.0071	0.0074	0.0077	0.0080
9,000,000	Per \$100	0.0072	0.0075	0.0078	0.0081	0.0085
9,500,000	Per \$100	0.0076	0.0079	0.0083	0.0086	0.0089
10,000,000	Per \$100	0.0080	0.0083	0.0087	0.0090	0.0094
20,000,000	Per \$100	0.0160	0.0170	0.0180	0.0190	0.0200
30,000,000	Per \$100	0.0258	0.0260	0.0261	0.0276	0.0290
40,000,000	Per \$100	0.0325	0.0339	0.0354	0.0369	0.0384
50,000,000	Per \$100	0.0406	0.0424	0.0442	0.0461	0.0480

Based on Assessed Value of: \$10,036,082,118

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Average Tax Impact to Homeowner

Bond Size	Estimated Tax Rate	Tax Impact on Homes with the Following Values:		
		\$ 150,000	\$ 200,000	\$ 250,000
\$ 1,000,000	\$ 0.0009	\$ 0.62	\$ 0.93	\$ 1.24
2,000,000	0.0019	1.25	1.86	2.47
3,000,000	0.0028	1.87	2.78	3.70
4,000,000	0.0038	2.50	3.72	4.94
5,000,000	0.0047	3.12	4.65	6.18
6,000,000	0.0056	3.74	5.58	7.41
7,000,000	0.0066	4.36	6.50	8.64
8,000,000	0.0075	4.99	7.43	9.88
9,000,000	0.0085	5.61	8.36	11.11
10,000,000	0.0094	6.24	9.29	12.35

NOTE: Tax impact is after \$45,000 Homestead Credit, \$3,000 Mortgage Credit and 35% Supplemental Homestead Credit.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Cash Working Capital

	<u>General Fund</u>	<u>Health Fund</u>	<u>Public Safety</u> <u>LIT</u>	<u>Highway Fund</u>
2024 Budget	\$ 48,720,981.00	\$ 982,509.00	\$3,962,024.00	\$ 4,427,754.00
Days	<u>365</u>	<u>365</u>	<u>365</u>	<u>365</u>
Cost of General Fund Per Day	133,482.14	2,691.81	10,854.86	12,130.83
Days wanted	<u>182</u>	<u>182</u>	<u>182</u>	<u>182</u>
Cash Working Capital 182 Days	<u>\$ 24,293,749.43</u>	<u>\$ 489,908.60</u>	<u>\$1,975,584.57</u>	<u>\$ 2,207,811.58</u>
Cash Balance 12/31/2023	\$ 25,552,428.03	\$1,891,840.19	\$2,651,121.33	\$ 1,739,296.27
Cost Per Day	<u>133,482.14</u>	<u>2,691.81</u>	<u>10,854.86</u>	<u>12,130.83</u>
Days Available	<u>\$ 191.43</u>	<u>\$ 702.81</u>	<u>\$ 244.23</u>	<u>\$ 143.38</u>
Min. General Fund	<u>\$ 13,348,213.97</u>	<u>\$ 269,180.55</u>	<u>\$1,085,486.03</u>	<u>\$ 1,213,083.29</u>



LONG-TERM FINANCE PLANNING COMMITTEE

Monroe County Courthouse, Room 306
100 W Kirkwood Avenue
Bloomington, Indiana 47404
Office: 812-349-7312
CouncilOffice@co.monroe.in.us

Trent Deckard, Chair
Marty Hawk
Geoff McKim

LONG-TERM FINANCE PLANNING COMMITTEE SUMMARY MINUTES Friday, March 1, 2024, at 10:00 AM HR-Council Conference Room and Teams Connection

MEMBERS

Present – **IN PERSON** – Trent Deckard, Chair
Present – **IN PERSON** – Geoff McKim
Present – **VIRTUAL** – Marty Hawk

STAFF

Present – **IN PERSON** – Courtney Moser, Assistant Council Administrator
Present – **IN PERSON** – Molly Turner-King, Legal Counsel
Present – **VIRTUAL** – Kim Shell, Council Administrator

OTHERS IN ATTENDANCE

Present – **IN PERSON** – Carley Woodruff, County Financial Director
Present – **IN PERSON** – Greg Guerrettaz, Financial Services Group Representative
Present – **IN PERSON** – Jeff Cockerill, Legal Counsel
Present – **VIRTUAL** – Brianne Gregory, Auditor

1. CALL TO ORDER – 10:01 am

Deckard called the meeting to order at 10:01 am. Councilors Deckard and McKim attended the meeting in person. Councilor Hawk attended virtually.

2. ADOPTION OF AGENDA – 10:02 am

McKim moved to adopt the agenda as published. Hawk seconded.

Deckard asked for a voice vote.
Motion passed; Unanimously.

3. DISCUSSION WITH FINANCIAL SERVICES GROUP (FSG) CONSULTANTS – 10:03 am

Guerrettaz shared an agenda with the Committee. See Exhibit A.

Guerrettaz reviewed 2023 Financial Results, noting that the S&P Rating increased from AA- to AA for RDC bonds. He noted two items in the report the Council should keep their eye on, 1. The sustainability of an average 8.5% Cost of Living Increase (COLA), and 2. The possible impact of the City of Bloomington annexation plan.

Lengthy discussion ensued.

Financial Services Group (FSG) recommendations:

- Council should approve a Resolution defining the standard operating procedure for the Rainy-Day fund.
- Council should approve a Resolution establishing target fund balances.
- Monroe County should create a 5-year Capital Improvement Plan to be updated yearly.
- Council should set aside a portion of Interest Income in the Rainy-Day fund.
- Council should review the following reports monthly in a public meeting: 1. Revenue report, 2. Appropriations report, 3. Fund Balance report
- After the first quarter, Council should review the Location Budget report and the percent spent of the budget to monitor spending levels.

Monroe County received \$5.2 million of Interest income into the General Fund.

Monroe County's trust balance decreased from \$21 million to \$7 million. The Committee will be updated as new trust balances are released.

Next Steps:

- FSG has requested information from the Auditor's Office for to assist in the preparation of a sustainability analysis.
- Draft versions of Resolutions defining the standard operating procedures for the Rainy-Day fund, and target fund balances should be reviewed at the next meeting of the committee.
- The next meeting will be scheduled for late April, contingent on the availability of FSG.

4. OTHER ITEMS

None.

5. APPROVAL OF SUMMARY MINUTES AS PRESENTED – 11:38 am

- February 9th, 2024

McKim moved to approve minutes as presented. Hawk seconded.

Deckard asked for a roll call vote.

Moser called the roll:

Deckard – Yes

Hawk – Yes

McKim – Yes

Motion passed; Unanimously.

6. ADJOURNMENT – 11:39 am

The Long-Term Finance Planning Meeting Summary Minutes for **March 1, 2024**, were presented and approved on **April 26, 2024**.

LONG-TERM FINANCE PLANNING COMMITTEE

Aye Nay Abstain Not Present _____
Trent Deckard, Chair

Aye Nay Abstain Not Present _____
Marty Hawk, Councilor

Aye Nay Abstain Not Present _____
Geoff McKim, Councilor

ATTEST:

Brienne Gregory, Auditor
Monroe County, Indiana

Date