

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Original 2025 Budget

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MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Attached is our Sustainability/Revenue and Spending Plan for Martin County, Indiana (the "County"). This Sustainability Analysis utilizes historical information, on an actual basis, along with the 2024 and 2025 budget, and projects ahead for 3 years (2026-2028) to determine the possible financial condition of the County, on a going forward basis.

There are significant financial questions the County must address:

- How can the County attempt to collect PILOT (payment in lieu of tax payments) from tax exempt areas?
- How should we use our ARP money?
- What is the potential reduction in jail inmate revenue in 2024 - 2025?
- 48% of the County is tax exempt, how can the County make up for this?

County Financial Observations

1. The County has a very limited Rainy-Day Fund, with a balance of \$39,801.
2. Assessed value in the County has increased for the last 7 consecutive years and grew by 0.54% for taxes payable in 2018, almost 3.49% for 2019, 4.32% in 2020, 1.23% in 2021, 6.94% in 2022 and 27.31% in 2023. When property tax levies increase faster than assessed value, the property tax rate increases and the circuit breaker impacts increase.
3. General Fund balance increased by almost \$600,000 in 2023 and is the highest balance the General Fund has seen over the last 10 years. A higher balance will help buffer the County, going forward, in these tough times.
4. The County received a total of \$1,991,914 for the ARP Fund with \$176,472 left to spend to start 2024.
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-ways in the County. The County should use the Restricted Fund first when possible.
6. The TIF Capital Projects Fund had a 2023 ending balance of over \$900,000. The County should prepare a plan to spend this money. Beginning in July 2023, a legislative change allows TIF to be spent on Public Safety.
7. The total income tax rate in Martin County is higher than a sample of its peers (Crawford, Ohio, Switzerland, Dubois) See the, "Adjusted Corporate Tax Rate Comparison to Similar Units of Government" page in the sustainability.
8. The County estimated income tax trust balance held by the State increased to approximately \$2,714,869 estimated as of December 2023. We will continue to monitor this balance.
9. The unemployment rate, by the end of 2023, had increased to approximately 2.8%.
10. EDIT Fund #1112 ended 2023 with a balance over \$2,600,000.

Recommendations

1. The County should continue to pursue additional PILOT payments from tax exempt areas. It is our understanding a small amount comes from Hoosier National Forest currently.
2. The County should continue to brainstorm and investigate uses of the ARP monies. Possible uses include offsetting revenue loss, worker premium pay, supporting public health, supporting small business.
5. Continue to seek Community Crossings Grants.
6. The County should undergo a full personnel review. Review salaries and number of employees for each department and position.
7. The County reauthorized CCD at the max rate in 2022 and it should not need to be reauthorized in the future.
8. Consider EMS LIT and reduce EDIT rate.

General Points

1. The County has increased income taxes (LIT old EDIT) from .45% to 1.20% in 2020. The County should monitor the need for higher-than- (peer group) average income taxes and seek alternatives, such as increased PILOT payments from tax exempt entities.
2. The County should adopt minimum fund balance resolution in each of its major funds. This is considered a good fiscal management tool and provides the County with a cushion if revenue shortfalls occur. The County should review this resolution, annually, and adjust the fund balances as needed.

MARTIN 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:

	2026	2027	2028
Property Taxes	5.00%	5.00%	4.50%
FIT	0.00%	1.00%	1.00%
Vehicle Excise	0.00%	1.00%	1.00%
Income Tax	5.00%	3.00%	5.00%
CVET	0.00%	0.00%	0.00%
Excise Surtax/Wheel Tax	0.00%	2.00%	2.00%
MVH Distribution	3.00%	2.00%	2.00%
LRS Distribution	3.00%	2.00%	2.00%
Cigarette Tax	-1.50%	-1.50%	-1.50%
ABC Excise Tax	2.00%	2.00%	2.00%
E911 Revenue - Wireless	2.00%	2.00%	2.00%
E911 Revenue - Wired	-5.00%	-5.00%	-5.00%
Inheritance Tax	0.00%	0.00%	0.00%
Riverboat	0.00%	0.00%	0.00%
Interest on Investments	N/A	0.00%	2.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	2.00%	2.00%	2.00%
	2026	2027	2028
PERF	11.20%	11.20%	11.20%
FICA	7.65%	7.65%	7.65%

After 2025, budgeted appropriations are expected to increase, annually, by the following (unless otherwise noted):

	2026	2027	2028
Payroll Increase	5.00%	5.00%	2.00%
Sheriff/Jail/Dispatch Payroll Increase	5.00%	5.00%	5.00%
Juvenile Secure Detention	2.00%	3.00%	3.00%
Capital Outlays	10.00%	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%	5.00%	5.00%
Group Insurance	20.00%	10.00%	10.00%
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%	2.00%	2.00%
Sheriff Retirement	6.00%	5.50%	5.50%
EMS-Other	2.00%	2.00%	2.00%

Other Assumptions

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

NOTE TO READER

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of General Fund #1000

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 434,061	\$ 606,950	\$ 855,192	\$ 1,268,454	\$ 1,672,553	\$ 2,058,413	\$ 2,632,190	\$ 3,087,323	\$ 2,966,674	\$ 2,632,981	\$ 2,204,544
Less prior year encumbrances											
TOTAL REVENUE	<u>\$ 3,217,044</u>	<u>\$ 3,632,155</u>	<u>\$ 3,732,850</u>	<u>\$ 3,865,406</u>	<u>\$ 3,888,310</u>	<u>\$ 4,549,353</u>	<u>\$ 4,685,215</u>	<u>\$ 4,598,698</u>	<u>\$ 4,649,849</u>	<u>\$ 4,810,980</u>	<u>\$ 5,000,438</u>
APPROPRIATIONS											
General County	\$ 58,603	\$ 94,551	\$ 28,674	\$ -	\$ -	\$ 190,329	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk	138,371	141,080	127,957	101,609	89,484	90,981	106,299	112,150	117,773	123,171	125,645
Auditor	93,689	102,259	106,786	122,938	126,011	152,483	164,900	174,596	180,731	189,387	193,190
Treasurer	73,764	73,465	83,578	80,820	80,184	85,687	93,675	107,933	113,455	118,514	120,971
Recorder	78,661	79,757	80,091	77,773	76,482	84,277	88,652	94,305	102,405	106,529	108,336
Sheriff	473,192	629,315	543,386	625,403	652,187	772,909	800,885	875,922	923,178	967,674	1,014,367
Surveyor	37,556	39,002	39,361	56,782	57,373	59,996	63,428	62,928	66,114	69,255	70,622
Coroner	18,942	38,376	31,067	36,218	24,234	33,688	47,972	48,710	51,646	53,091	54,152
Assessor	64,743	67,606	65,121	73,548	62,669	72,284	85,610	90,526	95,052	99,503	101,493
Prosecuting Attorney	62,096	73,595	103,898	109,047	105,271	67,788	72,832	78,028	81,954	85,758	87,463
Co. Extension Services	53,494	55,663	66,659	65,913	63,691	73,500	87,976	166,834	175,274	180,637	184,206
Veterans Services	14,919	14,926	14,416	13,353	13,302	13,315	15,798	29,750	31,288	32,660	33,441
County Council	30,011	30,086	30,011	31,290	30,608	31,827	34,281	35,946	37,743	39,599	40,391
County Commissioner	737,748	748,622	780,523	787,064	759,848	883,030	907,839	974,955	1,042,573	1,079,876	1,101,279
Election	50,681	45,781	60,945	44,191	77,062	50,373	92,181	36,860	57,098	96,643	55,959
Court House	72,366	75,700	70,605	78,256	86,917	85,011	95,416	97,015	101,798	106,570	110,466

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

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2027
Circuit Court	\$ 270,035	\$ 279,428	\$ 303,630	\$ 298,467	\$ 253,887	\$ 258,660	\$ 349,326	\$ 374,780	\$ 380,348	\$ 398,562	\$ 406,887
Probation	104,520	129,281	138,425	89,887	94,421	104,816	128,798	295,492	310,292	325,687	332,190
Emergency Management	32,806	30,129	38,491	32,493	45,312	48,938	54,978	60,078	61,717	64,986	66,803
Jail	477,173	533,336	504,844	573,667	596,557	687,626	807,406	865,747	909,472	950,917	993,422
4D Program	73,951	74,661	76,091	82,602	78,648	92,383	97,082	100,278	105,292	110,298	112,504
Soil and Water	26,834	27,294	25,029	79,985	128,303	35,674	34,748	36,514	38,340	40,099	40,901
TOTAL	\$ 3,044,155	\$ 3,383,912	\$ 3,319,588	\$ 3,461,307	\$ 3,502,450	\$ 3,975,577	\$ 4,230,082	\$ 4,719,347	\$ 4,983,541	\$ 5,239,418	\$ 5,354,687
TOTAL SPENDABLE APPROP.	\$ 3,044,155	\$ 3,383,912	\$ 3,319,588	\$ 3,461,307	\$ 3,502,450	\$ 3,975,577	\$ 4,230,082	\$ 4,719,347	\$ 4,983,541	\$ 5,239,418	\$ 5,354,687
Assumed Spend Down Level							\$ 4,018,578	\$ 4,483,380	\$ 4,734,364	\$ 4,977,447	\$ 5,086,953
ENDING BALANCE	\$ 606,950	\$ 855,192	\$ 1,268,454	\$ 1,672,553	\$ 2,058,413	\$ 2,632,190	\$ 3,087,323	\$ 2,966,674	\$ 2,632,981	\$ 2,204,544	\$ 1,850,295
Ending Balance w/Spend Down							\$ 3,298,827	\$ 115,318	\$ 30,803	\$ (135,664)	\$ (222,178)
Per Fund Report	\$ 606,949	\$ 855,192	\$ 1,268,454	\$ 1,672,553	\$ 2,058,413	\$ 2,632,190					
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			Assumed Actual Spend Down %	95%	
Minimum Fund Balance @ 20%	\$ 643,409	\$ 726,431	\$ 746,570	\$ 773,081	\$ 777,662	\$ 909,871	\$ 937,043	\$ 919,740	\$ 929,970	\$ 962,196	\$ 1,000,088
Budget	\$ 3,075,300	\$ 3,347,744	\$ 3,544,396	\$ 3,516,008	\$ 3,459,230	\$ 4,088,895					
% Spent of Budget	99%	101%	94%	98%	101%	97%					

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027	Projected Growth Factor Used	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
0100	Property Tax	\$ 1,544,018	\$ 1,601,187	\$ 1,655,699	\$ 1,773,964	\$ 1,925,330	\$ 1,953,787	\$ 2,050,619	\$ 2,132,644	5.00%	\$ 2,239,276	5.00%	\$ 2,351,240	4.50%	\$ 2,457,046
	Circuit Breaker Impacts	(20,395)	(25,563)	(19,516)	(32,481)	(34,868)	(22,608)	(23,434)	(25,777)	N/A	(28,355)	N/A	(31,190)	N/A	(34,309)
0201	Financial Institution Tax	4,576	5,982	2,884	11,838	9,427	7,853	7,500	7,500	0.00%	7,500	1.00%	7,575	1.00%	7,651
0202	License Excise Tax	168,546	167,177	176,965	185,035	181,538	170,683	170,000	165,000	0.00%	165,000	1.00%	166,650	1.00%	168,317
0203	CVET	19,812	24,139	11,676	35,745	25,546	25,417	25,000	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000
0212	Local Income Tax	1,071,286	1,121,251	1,112,376	1,193,810	1,162,063	1,172,798	1,305,803	1,423,784	5.00%	1,494,973	3.00%	1,539,822	5.00%	1,616,814
0216	Supplemental LIT	28,698	-	-	148	7,786	-	159,179	-	0.00%	-	0.00%	-	0.00%	-
1120	Circuit Court IV-D	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1121	Clerk IV-D	20,254	18,063	19,156	11,328	13,256	7,097	8,000	8,000	2.00%	8,160	2.00%	8,323	2.00%	8,490
1122	Prosecutor IV-D	50,940	87,579	69,933	76,911	66,013	79,248	80,000	80,000	2.00%	81,600	2.00%	83,232	2.00%	84,897
1123	Sheriff Commissary Bonus	-	-	-	21,000	31,500	22,000	22,000	22,000	2.00%	22,440	2.00%	22,889	2.00%	23,347
1600	State PILOT	19,033	11,103	11,925	13,149	13,592	14,170	15,000	15,000	2.00%	15,300	2.00%	15,606	2.00%	15,918
1993	Indirect Costs	8,763	17,305	10,709	18,149	17,747	16,012	16,000	16,000	N/A	10,000	2.00%	10,200	2.00%	10,404
2105	Election Expenses	-	16,222	-	-	700	13,689	15,000	15,000	N/A	1,000	2.00%	1,020	2.00%	1,040
2106	Demand Fees	280	175	320	134	353	115	100	100	2.00%	102	2.00%	104	2.00%	106
2107	Tax Sale Costs	11,425	7,117	87	16,521	3,831	9,469	9,000	9,000	2.00%	9,180	2.00%	9,364	2.00%	9,551
2108	Recorder Fees	21,129	22,867	24,950	28,921	21,583	19,244	20,000	20,000	2.00%	20,400	2.00%	20,808	2.00%	21,224
2109	Sheriff Housing of Inmates	150,245	402,209	308,939	406,389	265,117	509,785	400,000	350,000	0.00%	350,000	0.00%	350,000	0.00%	350,000
2112	Sheriff Service Fee	10,870	8,383	3,776	2,368	389	740	500	500	2.00%	510	2.00%	520	2.00%	531
2111	Auditor Fees	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2122	SW User Fee Share	-	-	-	-	5,320	5,794	6,000	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
2718	Examination Of Records	15,545	5,266	2,117	52,219	52,096	71,093	50,000	50,000	2.00%	51,000	2.00%	52,020	2.00%	53,060
2719	ATC Fund Distribution	-	-	248	259	-	248	248	248	2.00%	252	2.00%	257	2.00%	263
2721	Franchise Fee	6,118	4,651	2,833	2,789	2,045	3,313	2,500	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
2723	Payments Made In Error	2,076	189	1,748	412	7,474	14,323	7,000	7,000	2.00%	7,140	2.00%	7,283	2.00%	7,428
2725	Refund of Sales Tax Paid	-	-	-	-	-	268	200	200	0.00%	-	0.00%	-	0.00%	-
2727	Restitution Payments	-	-	15	-	464	-	-	-	2.00%	-	2.00%	-	2.00%	-
4103	Clerk Fees	32,210	28,651	19,286	26,276	27,577	29,481	30,000	30,000	2.00%	30,600	2.00%	31,212	2.00%	31,836
5103	Insurance Reimbursement	10,838	39,726	6,725	5,029	4,087	81,368	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
5105	Sale of County Property	50	-	-	425	-	31,220	-	-	2.00%	-	2.00%	-	2.00%	-
5206	Transfer of Funds	-	-	-	-	25,000	-	-	-	N/A	-	N/A	-	N/A	-
5601	Tax Refunds	498	6,931	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6100	Interest On Investments	38,771	61,388	26,692	10,170	44,089	302,092	300,000	230,000	N/A	125,000	0.00%	125,000	2.00%	127,500
6200	Donation & Contribution	-	-	-	-	3,952	7,653	4,000	4,000	N/A	-	N/A	-	N/A	-
6301	Dormant Funds +3 yrs	-	-	-	-	4,786	-	-	-	N/A	-	N/A	-	N/A	-
6500	Miscellaneous Revenue	1,456	155	2,924	1,430	518	3,001	-	-	0.00%	-	0.00%	-	0.00%	-
6501	Miscellaneous Revenue COVID-19	-	-	280,383	3,466	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	\$ 3,217,044	\$ 3,632,155	\$ 3,732,850	\$ 3,865,406	\$ 3,888,310	\$ 4,549,353	\$ 4,685,215	\$ 4,598,698		\$ 4,649,849		\$ 4,810,980		\$ 5,000,438
	Per Revenue Report	\$ 3,217,044	\$ 3,632,155	\$ 3,732,850	\$ 3,865,406	\$ 3,888,310	\$ 4,549,353								
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 000 - County General

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
0001	Elected Official	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
Personal Services	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
Supplies	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
30150	Juvenile Detention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
909.99	Unappropriated Expenses	-	28,698	-	-	-	190,329	-	-	N/A	-	N/A	-	N/A	-
9090.99	Exam of Records	58,603	65,853	28,674	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	<u>\$ 58,603</u>	<u>\$ 94,551</u>	<u>\$ 28,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,329</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 58,603</u>	<u>\$ 94,551</u>	<u>\$ 28,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,329</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Expense Report	<u>\$ 58,603</u>	<u>\$ 94,551</u>	<u>\$ 28,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,329</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 001 - Clerk

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Clerk Salary	\$ 30,238	\$ 31,278	\$ 32,318	\$ 34,232	\$ 33,624	\$ 37,673	\$ 39,569	\$ 42,000	5.00%	\$ 44,100	5.00%	\$ 46,305	2.00%	\$ 47,231
1000.12	Deputy Clerk	23,716	24,089	24,804	25,275	21,553	21,919	30,800	32,300	5.00%	33,915	5.00%	35,611	2.00%	36,323
1000.13	Violations Clerk	23,716	24,756	25,796	5,055	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.18	Incentive Fund Match	-	-	-	-	-	2,719	-	-	0.00%	-	0.00%	-	0.00%	-
1000.14	Part Time Help	9,739	10,846	9,930	17,482	21,062	17,163	20,000	22,000	5.00%	23,100	5.00%	24,255	2.00%	24,740
Personal Services	Subtotal	<u>\$ 87,409</u>	<u>\$ 90,969</u>	<u>\$ 92,848</u>	<u>\$ 82,044</u>	<u>\$ 76,239</u>	<u>\$ 79,473</u>	<u>\$ 90,369</u>	<u>\$ 96,300</u>		<u>\$ 101,115</u>		<u>\$ 106,171</u>		<u>\$ 108,294</u>
2000.11	Office Supplies	\$ 4,600	\$ 5,000	\$ 3,361	\$ 4,755	\$ 2,549	\$ 1,942	\$ 5,000	\$ 5,000	5.00%	\$ 5,250	2.00%	\$ 5,355	2.00%	\$ 5,462
Supplies	Subtotal	<u>\$ 4,600</u>	<u>\$ 5,000</u>	<u>\$ 3,361</u>	<u>\$ 4,755</u>	<u>\$ 2,549</u>	<u>\$ 1,942</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>		<u>\$ 5,250</u>		<u>\$ 5,355</u>		<u>\$ 5,462</u>
3000.11	Postage	\$ 8,847	\$ 7,550	\$ -	\$ 7,500	\$ 7,200	\$ 6,860	\$ 7,500	\$ 7,500	5.00%	\$ 7,875	2.00%	\$ 8,033	2.00%	\$ 8,193
3000.13	Travel/Mileage	235	696	153	1,422	1,465	172	300	300	10.00%	330	5.00%	347	5.00%	364
3000.14	Training	85	253	407	649	528	734	700	500	5.00%	525	2.00%	536	2.00%	546
3000.15	Printing	325	290	106	20	-	347	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.16	Official Records	65	124	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.17	Equipment Repairs	85	265	171	265	990	343	750	750	5.00%	788	2.00%	803	2.00%	819
3000.18	Maintenance Contracts	-	85	45	-	-	50	100	100	5.00%	105	2.00%	107	2.00%	109
3000.21	Clerk Annual Support	13,250	14,000	13,450	4,000	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.23	Association Dues	362	372	384	387	396	400	500	600	5.00%	630	2.00%	643	2.00%	655
3000.25	Maintenance Agreement	10,661	10,998	10,928	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.26	Consulting Fees	9,750	7,800	3,354	494	87	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.27	Wire Transfer Fees	50	50	50	75	30	60	80	100	5.00%	105	2.00%	107	2.00%	109
Other Services/Charges	Subtotal	<u>\$ 43,716</u>	<u>\$ 42,483</u>	<u>\$ 29,048</u>	<u>\$ 14,811</u>	<u>\$ 10,696</u>	<u>\$ 8,965</u>	<u>\$ 10,930</u>	<u>\$ 10,850</u>		<u>\$ 11,408</u>		<u>\$ 11,646</u>		<u>\$ 11,889</u>
4000.12	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
Unappropriated	Subtotal	<u>\$ 2,646</u>	<u>\$ 2,628</u>	<u>\$ 2,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	10.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>
	Total	<u>\$ 138,371</u>	<u>\$ 141,080</u>	<u>\$ 127,957</u>	<u>\$ 101,609</u>	<u>\$ 89,484</u>	<u>\$ 90,981</u>	<u>\$ 106,299</u>	<u>\$ 112,150</u>		<u>\$ 117,773</u>		<u>\$ 123,171</u>		<u>\$ 125,645</u>
	Per Expense Report	<u>\$ 138,371</u>	<u>\$ 141,080</u>	<u>\$ 127,957</u>	<u>\$ 101,609</u>	<u>\$ 89,484</u>	<u>\$ 90,981</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 002 - Auditor

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Auditor Salary	\$ 30,583	\$ 31,623	\$ 34,163	\$ 36,186	\$ 34,063	\$ 38,062	\$ 39,977	\$ 41,976	5.00%	\$ 44,075	5.00%	\$ 46,279	2.00%	\$ 47,204
1000.12	Deputy Salary	21,539	24,756	25,796	27,297	32,588	30,420	31,941	33,540	5.00%	35,217	5.00%	36,978	2.00%	37,717
1000.13	Deputy Auditor	23,716	24,756	25,796	27,196	14,953	30,420	31,941	33,540	5.00%	35,217	5.00%	36,978	2.00%	37,717
1000.14	Clerical Assistant	7,646	9,637	14,760	10,075	10,185	13,481	15,600	17,000	5.00%	17,850	5.00%	18,743	2.00%	19,117
1000.15	Deputy Auditor 3	-	-	-	11,125	26,091	30,420	31,941	33,540	5.00%	35,217	5.00%	36,978	2.00%	37,717
1000.16	Auditor Meeting Admin	-	-	-	-	1,530	1,653	2,500	2,500	5.00%	2,625	5.00%	2,756	2.00%	2,811
Personal Services	Subtotal	<u>\$ 83,484</u>	<u>\$ 90,772</u>	<u>\$ 100,515</u>	<u>\$ 111,879</u>	<u>\$ 119,409</u>	<u>\$ 144,456</u>	<u>\$ 153,900</u>	<u>\$ 162,096</u>		<u>\$ 167,576</u>		<u>\$ 175,955</u>		<u>\$ 179,474</u>
2000.11	Office Supplies	\$ 2,312	\$ 1,649	\$ 1,652	\$ 3,755	\$ 3,277	\$ 2,916	\$ 3,500	\$ 3,500	5.00%	\$ 3,675	2.00%	\$ 3,749	2.00%	\$ 3,823
Supplies	Subtotal	<u>\$ 2,312</u>	<u>\$ 1,649</u>	<u>\$ 1,652</u>	<u>\$ 3,755</u>	<u>\$ 3,277</u>	<u>\$ 2,916</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>		<u>\$ 3,675</u>		<u>\$ 3,749</u>		<u>\$ 3,823</u>
3000.11	Postage	\$ 1,989	\$ 2,700	\$ 1,375	\$ 1,970	\$ -	\$ 1,986	\$ 2,200	\$ 3,000	5.00%	\$ 3,150	2.00%	\$ 3,213	2.00%	\$ 3,277
3000.13	Printing	1,144	449	381	250	378	350	500	600	5.00%	630	2.00%	643	2.00%	655
3000.14	Official Records	165	-	-	-	-	-	655	700	5.00%	735	2.00%	750	2.00%	765
3000.15	Binding Records	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.16	Equipment/ Repairs	235	125	-	1,345	270	-	195	600	5.00%	630	2.00%	643	2.00%	655
3000.17	Conference/ Training	231	2,092	160	1,473	1,660	1,495	1,700	1,800	5.00%	1,890	2.00%	1,928	2.00%	1,966
3000.18	Mileage	198	500	126	610	184	93	500	500	10.00%	550	5.00%	578	5.00%	606
3000.19	Association Dues	489	519	542	588	578	672	800	800	5.00%	840	2.00%	857	2.00%	874
3000.20	Travel Expenses	-	81	-	48	-	146	500	500	5.00%	525	2.00%	536	2.00%	546
3000.23	Harris Training	-	60	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.24	Software Rentals	-	250	255	255	255	315	350	400	5.00%	420	2.00%	428	2.00%	437
Other Services/Charges	Subtotal	<u>\$ 4,451</u>	<u>\$ 6,777</u>	<u>\$ 2,839</u>	<u>\$ 6,539</u>	<u>\$ 3,325</u>	<u>\$ 5,056</u>	<u>\$ 7,400</u>	<u>\$ 8,900</u>		<u>\$ 9,370</u>		<u>\$ 9,574</u>		<u>\$ 9,783</u>
4000.11	Fixtures and Equipment	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 54	\$ 100	\$ 100	10.00%	\$ 110	0.00%	\$ 110	0.00%	\$ 110
4000.12	Computers	2,599	1,870	-	665	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	<u>\$ 2,599</u>	<u>\$ 1,870</u>	<u>\$ -</u>	<u>\$ 765</u>	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 100</u>	<u>\$ 100</u>		<u>\$ 110</u>		<u>\$ 110</u>		<u>\$ 110</u>
Unappropriated	Subtotal	<u>\$ 843</u>	<u>\$ 1,192</u>	<u>\$ 1,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	10.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>
	Total	<u>\$ 93,689</u>	<u>\$ 102,259</u>	<u>\$ 106,786</u>	<u>\$ 122,938</u>	<u>\$ 126,011</u>	<u>\$ 152,483</u>	<u>\$ 164,900</u>	<u>\$ 174,596</u>		<u>\$ 180,731</u>		<u>\$ 189,387</u>		<u>\$ 193,190</u>
	Per Expense Report	<u>\$ 93,689</u>	<u>\$ 102,259</u>	<u>\$ 106,786</u>	<u>\$ 122,938</u>	<u>\$ 126,011</u>	<u>\$ 152,483</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 003 - County Treasurer

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Treasurer Salary	\$ 30,238	\$ 31,278	\$ 32,318	\$ 34,232	\$ 33,624	\$ 37,673	\$ 39,569	\$ 41,574	5.00%	\$ 43,653	5.00%	\$ 45,835	2.00%	\$ 46,752
1000.12	Deputy Treasurer	23,716	24,756	25,796	27,297	26,813	30,420	31,941	33,894	5.00%	35,589	5.00%	37,368	2.00%	38,115
1000.13	Part Time Clerical	7,643	7,339	6,656	6,998	7,279	8,868	10,500	10,500	5.00%	11,025	5.00%	11,576	2.00%	11,808
Personal Services	Subtotal	<u>\$ 61,597</u>	<u>\$ 63,373</u>	<u>\$ 64,770</u>	<u>\$ 68,526</u>	<u>\$ 67,716</u>	<u>\$ 76,961</u>	<u>\$ 82,010</u>	<u>\$ 85,968</u>		<u>\$ 90,266</u>		<u>\$ 94,780</u>		<u>\$ 96,675</u>
2000.11	Office Supplies	\$ 471	\$ 256	\$ 746	\$ 630	\$ 487	\$ 198	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
Supplies	Subtotal	<u>\$ 471</u>	<u>\$ 256</u>	<u>\$ 746</u>	<u>\$ 630</u>	<u>\$ 487</u>	<u>\$ 198</u>	<u>\$ 500</u>	<u>\$ 500</u>		<u>\$ 525</u>		<u>\$ 536</u>		<u>\$ 546</u>
3000.11	Postage	\$ 3,700	\$ 4,000	\$ 6,770	\$ 5,500	\$ 4,000	\$ 3,500	\$ 4,400	\$ 5,800	5.00%	\$ 6,090	2.00%	\$ 6,212	2.00%	\$ 6,336
3000.13	Travel and Training	1,057	951	665	362	327	65	1,000	2,500	10.00%	2,750	5.00%	2,888	5.00%	3,032
3000.14	Printing	3,236	2,127	2,832	2,349	3,238	4,478	4,600	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.15	Official Records	864	354	309	309	309	-	315	315	5.00%	331	2.00%	337	2.00%	344
3000.16	Equipment Repairs	-	-	818	-	1,464	-	-	7,000	5.00%	7,350	2.00%	7,497	2.00%	7,647
3000.17	Association Dues	161	166	172	172	178	198	250	250	5.00%	263	2.00%	268	2.00%	273
3000.19	Copy Machine Maintenance	250	250	258	331	966	287	600	600	5.00%	630	2.00%	643	2.00%	655
Other Services/Charges	Subtotal	<u>\$ 9,268</u>	<u>\$ 7,849</u>	<u>\$ 11,823</u>	<u>\$ 9,022</u>	<u>\$ 10,482</u>	<u>\$ 8,528</u>	<u>\$ 11,165</u>	<u>\$ 21,465</u>		<u>\$ 22,663</u>		<u>\$ 23,199</u>		<u>\$ 23,750</u>
4000.13	Computer & Equipment	\$ 1,261	\$ 979	\$ 4,971	\$ 2,642	\$ 1,500	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	<u>\$ 1,261</u>	<u>\$ 979</u>	<u>\$ 4,971</u>	<u>\$ 2,642</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
Unappropriated	Subtotal	<u>\$ 1,167</u>	<u>\$ 1,009</u>	<u>\$ 1,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	10.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>
	Total	<u>\$ 73,764</u>	<u>\$ 73,465</u>	<u>\$ 83,578</u>	<u>\$ 80,820</u>	<u>\$ 80,184</u>	<u>\$ 85,687</u>	<u>\$ 93,675</u>	<u>\$ 107,933</u>		<u>\$ 113,455</u>		<u>\$ 118,514</u>		<u>\$ 120,971</u>
	Per Expense Report	<u>\$ 73,764</u>	<u>\$ 73,465</u>	<u>\$ 83,578</u>	<u>\$ 80,820</u>	<u>\$ 80,184</u>	<u>\$ 85,687</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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

Department 004 - Recorder

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Recorder Salary	\$ 30,238	\$ 31,278	\$ 32,318	\$ 34,232	\$ 33,624	\$ 37,673	\$ 39,569	\$ 41,548	5.00%	\$ 43,625	5.00%	\$ 45,807	2.00%	\$ 46,723
1000.12	Deputy Salary	23,716	24,756	25,796	27,297	26,813	30,420	31,941	33,891	5.00%	35,586	5.00%	37,365	2.00%	38,112
1000.13	Part Time Help	714	712	613	690	605	698	700	800	5.00%	840	5.00%	882	2.00%	900
Personal Services	Subtotal	<u>\$ 54,668</u>	<u>\$ 56,746</u>	<u>\$ 58,727</u>	<u>\$ 62,219</u>	<u>\$ 61,042</u>	<u>\$ 68,791</u>	<u>\$ 72,210</u>	<u>\$ 76,239</u>		<u>\$ 80,051</u>		<u>\$ 84,053</u>		<u>\$ 85,735</u>
2000.11	Office Supplies	\$ 800	\$ 789	\$ 942	\$ 816	\$ 689	\$ 695	\$ 700	\$ 800	5.00%	\$ 840	2.00%	\$ 857	2.00%	\$ 874
Supplies	Subtotal	<u>\$ 800</u>	<u>\$ 789</u>	<u>\$ 942</u>	<u>\$ 816</u>	<u>\$ 689</u>	<u>\$ 695</u>	<u>\$ 700</u>	<u>\$ 800</u>		<u>\$ 840</u>		<u>\$ 857</u>		<u>\$ 874</u>
3000.11	Postage	\$ 100	\$ 100	\$ 99	\$ 100	\$ 100	\$ 68	\$ 100	\$ 120	5.00%	\$ 126	2.00%	\$ 129	2.00%	\$ 131
3000.13	Travel	200	127	552	1,116	1,159	995	1,200	1,300	10.00%	1,430	5.00%	1,502	5.00%	1,577
3000.14	Training	140	311	40	385	573	434	700	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.18	Association Dues	322	323	343	362	356	397	416	446	5.00%	468	2.00%	478	2.00%	487
Other Services/Charges	Subtotal	<u>\$ 762</u>	<u>\$ 861</u>	<u>\$ 1,034</u>	<u>\$ 1,963</u>	<u>\$ 2,188</u>	<u>\$ 1,893</u>	<u>\$ 2,416</u>	<u>\$ 2,866</u>		<u>\$ 3,074</u>		<u>\$ 3,179</u>		<u>\$ 3,287</u>
4000.11	Software Update	\$ 20,637	\$ 20,637	\$ 12,164	\$ 12,557	\$ 12,247	\$ 12,682	\$ 13,000	\$ 14,000	N/A	\$ 18,000	0.00%	\$ 18,000	0.00%	\$ 18,000
4000.12	Equipment	878	-	4,525	218	315	216	326	400	10.00%	440	0.00%	440	0.00%	440
Capital Outlays	Subtotal	<u>\$ 21,515</u>	<u>\$ 20,637</u>	<u>\$ 16,689</u>	<u>\$ 12,775</u>	<u>\$ 12,562</u>	<u>\$ 12,898</u>	<u>\$ 13,326</u>	<u>\$ 14,400</u>		<u>\$ 18,440</u>		<u>\$ 18,440</u>		<u>\$ 18,440</u>
Unappropriated	Subtotal	<u>\$ 916</u>	<u>\$ 724</u>	<u>\$ 2,699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	10.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>
	Total	<u>\$ 78,661</u>	<u>\$ 79,757</u>	<u>\$ 80,091</u>	<u>\$ 77,773</u>	<u>\$ 76,482</u>	<u>\$ 84,277</u>	<u>\$ 88,652</u>	<u>\$ 94,305</u>		<u>\$ 102,405</u>		<u>\$ 106,529</u>		<u>\$ 108,336</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11	Sheriff	\$ 74,624	\$ 74,624	\$ 76,863	\$ 81,416	\$ 84,332	\$ 89,420	\$ 98,362	\$ 105,248	5.00%	\$ 110,510	5.00%	\$ 116,036	5.00%	\$ 121,838
1000.12	Chief Deputy	35,842	36,882	37,922	39,917	40,491	51,550	57,034	61,027	5.00%	64,078	5.00%	67,282	5.00%	70,646
1000.13	Major Salary	33,809	28,136	36,552	38,491	29,010	49,074	55,287	59,158	5.00%	62,116	5.00%	65,222	5.00%	68,483
1000.14	Sergeant	33,378	13,238	5,465	37,368	36,725	47,602	52,667	56,354	5.00%	59,172	5.00%	62,130	5.00%	65,237
1000.15	Corporal	18,640	34,008	36,621	38,330	33,072	47,109	52,125	55,774	5.00%	58,563	5.00%	61,491	5.00%	64,565
1000.16	Patrol Deputy	58,991	107,480	117,322	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.17	Part Time Deputy	-	995	50	-	690	4,616	7,500	9,000	5.00%	9,450	5.00%	9,923	5.00%	10,419
1000.19	Full Time Officer Vacation	1,326	20,449	8,124	7,260	7,722	17,169	7,500	9,000	5.00%	9,450	5.00%	9,923	5.00%	10,419
1000.20	Merit Board	1,000	1,000	1,050	1,100	1,100	1,600	1,600	1,600	5.00%	1,680	5.00%	1,764	5.00%	1,852
1000.21	Police Pension	91,150	99,931	127,202	141,969	157,021	151,257	154,980	182,614	5.00%	191,745	5.00%	201,332	5.00%	211,399
1000.22	Medical	84	209	125	-	134	200	200	200	5.00%	210	5.00%	221	5.00%	232
1000.23	Captain	34,074	5,402	1,391	38,081	37,405	48,412	53,560	57,310	5.00%	60,176	5.00%	63,184	5.00%	66,343
1000.25	Comp Time	-	8,858	4,372	3,308	5,925	-	7,500	9,000	5.00%	9,450	5.00%	9,923	5.00%	10,419
1000.27	Sheriff Stipend	-	-	7,000	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.28	End of Life Benefits	-	-	-	-	-	-	1,000	1,000	5.00%	1,050	5.00%	1,102.50	5.00%	1,157.63
1000.33	Patrol Deputy 1	-	-	-	18,823	30,432	43,654	48,298	51,679	5.00%	54,263	5.00%	56,976	5.00%	59,825
1000.34	Patrol Deputy 2	-	-	-	45,101	33,219	43,654	48,298	51,679	5.00%	54,263	5.00%	56,976	5.00%	59,825
1000.35	Patrol Deputy 3	-	-	-	33,953	37,725	35,211	47,674	51,679	5.00%	54,263	5.00%	56,976	5.00%	59,825
1000.36	Hire Bonus	-	-	-	0	1,000	500	-	-	5.00%	-	5.00%	-	5.00%	-
1000.38	Longevity Bonus	-	-	-	7,285	17,778	15,094	-	-	5.00%	-	5.00%	-	5.00%	-
Personal Services	Subtotal	<u>\$ 382,917</u>	<u>\$ 431,212</u>	<u>\$ 460,059</u>	<u>\$ 532,401</u>	<u>\$ 553,779</u>	<u>\$ 646,120</u>	<u>\$ 693,585</u>	<u>\$ 762,322</u>		<u>\$ 800,438</u>		<u>\$ 840,460</u>		<u>\$ 882,483</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff (Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
2000.11	Postage	\$ 613	\$ 793	\$ 907	\$ 935	\$ 965	\$ 946	\$ 1,600	\$ 1,600	5.00%	\$ 1,680	2.00%	\$ 1,714	2.00%	\$ 1,748
2000.12	Official Records and Supplies	3,295	1,429	4,373	1364	1,787	385	1,800	1,800	5.00%	1,890	2.00%	1,928	2.00%	1,966
2000.15	Gas and Oil	36,974	39,147	27,655	35151	49,534	51,544	54,000	56,000	10.00%	61,600	5.00%	64,680	5.00%	67,914
2000.16	Car Maintenance and Repair	16,265	48,174	18,000	14967	9,267	42,715	10,000	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
2000.17	Uniforms	3,231	4,381	6,946	6237	5,923	6,326	7,000	7,500	10.00%	8,250	5.00%	8,663	5.00%	9,096
2000.18	Vehicles and Supplies	2,044	2,239	1,583	7480	1,979	866	2,000	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
2000.19	Field Drug Test Kits	-	-	-	0	2,952	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.24	Personal Protective Equipment	-	-	-	368	402	562	500	500	10.00%	550	5.00%	578	5.00%	606
Supplies	Subtotal	<u>\$ 62,421</u>	<u>\$ 96,164</u>	<u>\$ 59,464</u>	<u>\$ 66,502</u>	<u>\$ 72,808</u>	<u>\$ 103,344</u>	<u>\$ 76,900</u>	<u>\$ 81,900</u>		<u>\$ 89,195</u>		<u>\$ 93,091</u>		<u>\$ 97,170</u>
3000.12	Dues and Subscriptions	\$ 1,142	\$ 1,033	\$ 759	\$ 122	\$ 725	\$ 140	\$ 1,000	\$ 1,000	10.00%	\$ 1,100	2.00%	\$ 1,122	2.00%	\$ 1,144
3000.13	License and Transfers	135	255	90	0	-	45	150	200	5.00%	210	2.00%	214	2.00%	218
3000.14	IDACS	3,714	5,354	5,434	7,049	5,311	2,116	7,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
3000.15	Travel Expense	367	400	304	134	103	39	300	300	5.00%	315	2.00%	321	2.00%	328
3000.16	Telephone	6,443	4,689	4,712	4,691	6,000	1,875	6,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.17	Radio, Light, Siren	4,348	16,150	3,755	1,642	915	1,465	2,000	2,200	5.00%	2,310	2.00%	2,356	2.00%	2,403
3000.18	Training	1,952	2,000	2,300	7,881	9,079	15,983	10,000	11,000	5.00%	11,550	2.00%	11,781	2.00%	12,017
3000.28	ISA Annual Dues	-	-	-	450	154	457	450	1,800	5.00%	1,890	2.00%	1,928	2.00%	1,966
Other Services/Charges	Subtotal	<u>\$ 18,101</u>	<u>\$ 29,881</u>	<u>\$ 17,353</u>	<u>\$ 21,970</u>	<u>\$ 22,286</u>	<u>\$ 22,120</u>	<u>\$ 26,900</u>	<u>\$ 27,500</u>		<u>\$ 28,925</u>		<u>\$ 29,504</u>		<u>\$ 30,094</u>
4000.11	New Equipment	\$ 3,346	\$ 1,855	\$ 1,741	3,028.88	\$ 3,081	\$ 1,325	\$ 2,000	\$ 2,500	10.00%	\$ 2,750	0.00%	\$ 2,750	0.00%	\$ 2,750
4000.13	Computers	1,212	3,009	4,769	1,500.00	232	-	1,500	1,700	10.00%	1,870	0.00%	1,870	0.00%	1,870
Capital Outlays	Subtotal	<u>\$ 4,558</u>	<u>\$ 4,863</u>	<u>\$ 6,510</u>	<u>\$ 4,529</u>	<u>\$ 3,313</u>	<u>\$ 1,325</u>	<u>\$ 3,500</u>	<u>\$ 4,200</u>		<u>\$ 4,620</u>		<u>\$ 4,620</u>		<u>\$ 4,620</u>
Unappropriated	Subtotal	<u>\$ 5,195</u>	<u>\$ 67,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	5.00%	<u>\$ -</u>	2.00%	<u>\$ -</u>	2.00%	<u>\$ -</u>
	Total	<u>\$ 473,192</u>	<u>\$ 629,315</u>	<u>\$ 543,386</u>	<u>\$ 625,403</u>	<u>\$ 652,187</u>	<u>\$ 772,909</u>	<u>\$ 800,885</u>	<u>\$ 875,922</u>		<u>\$ 923,178</u>		<u>\$ 967,674</u>		<u>\$ 1,014,367</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

MARTIN COUNTY, INDIANA

Sustainability/ Revenue and Spending Plan

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

Department 006 - Surveyor

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2027 Estimated
1000.11	Surveyor	\$ 34,047	\$ 35,081	\$ 36,121	\$ 38,274	\$ 37,593	\$ 39,097	\$ 41,053	\$ 41,053	5.00%	\$ 43,106	5.00%	\$ 45,261	2.00%	\$ 46,166
1000.12	Deputy Surveyor	-	-	-	15,740	15,186	16,395	17,225	17,225	5.00%	18,086	5.00%	18,991	2.00%	19,370
Personal Services	Subtotal	<u>\$ 34,047</u>	<u>\$ 35,081</u>	<u>\$ 36,121</u>	<u>\$ 54,014</u>	<u>\$ 52,779</u>	<u>\$ 55,492</u>	<u>\$ 58,278</u>	<u>\$ 58,278</u>		<u>\$ 61,192</u>		<u>\$ 64,251</u>		<u>\$ 65,537</u>
2000.11	Supplies	\$ 56	\$ 365	\$ 985	\$ 137	\$ 99	\$ 225	\$ 250	\$ 250	5.00%	\$ 263	2.00%	\$ 268	2.00%	\$ 273
Supplies	Subtotal	<u>\$ 56</u>	<u>\$ 365</u>	<u>\$ 985</u>	<u>\$ 137</u>	<u>\$ 99</u>	<u>\$ 225</u>	<u>\$ 250</u>	<u>\$ 250</u>		<u>\$ 263</u>		<u>\$ 268</u>		<u>\$ 273</u>
3000.12	Mileage	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,496	\$ 2,909	\$ 2,500	\$ -	\$ -	10.00%	\$ -	5.00%	\$ -	5.00%	\$ -
3000.13	Telephone	782	717	755	750	-	-	900	900	5.00%	945	2.00%	964	2.00%	983
3000.16	Fees and Dues	206	350	-	35	401	295	300	300	5.00%	315	2.00%	321	2.00%	328
3000.17	Training	-	270	-	350	385	730	400	400	5.00%	420	2.00%	428	2.00%	437
3000.21	Cell Phones	-	-	-	-	-	-	2,500	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
Other Services/Charges	Subtotal	<u>\$ 2,487.76</u>	<u>\$ 2,837</u>	<u>\$ 2,255</u>	<u>\$ 2,631</u>	<u>\$ 3,695</u>	<u>\$ 3,525</u>	<u>\$ 4,100</u>	<u>\$ 3,600</u>		<u>\$ 3,780</u>		<u>\$ 3,856</u>		<u>\$ 3,933</u>
4000.12	Survey	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
4000.13	Equipment	833	719	-	-	800	755	800	800	10.00%	880	0.00%	880	0.00%	880
Capital Outlays	Subtotal	<u>\$ 965</u>	<u>\$ 719</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800</u>	<u>\$ 755</u>	<u>\$ 800</u>	<u>\$ 800</u>		<u>\$ 880</u>		<u>\$ 880</u>		<u>\$ 880</u>
	Total	<u>\$ 37,556</u>	<u>\$ 39,002</u>	<u>\$ 39,361</u>	<u>\$ 56,782</u>	<u>\$ 57,373</u>	<u>\$ 59,996</u>	<u>\$ 63,428</u>	<u>\$ 62,928</u>		<u>\$ 66,114</u>		<u>\$ 69,255</u>		<u>\$ 70,622</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 007 - Coroner

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Coroner	\$ 5,559	\$ 5,726	\$ 5,967	\$ 6,320	\$ 6,208	\$ 6,456	\$ 6,780	\$ 7,458	5.00%	\$ 7,831	5.00%	\$ 8,222	2.00%	\$ 8,387
1000.12	Deputy Coroner	2,066	2,127	2,500	2,648	2,601	2,705	2,842	3,127	5.00%	3,283	5.00%	3,448	2.00%	3,516
1000.13	Deputy Coroner	2,000	1,708	2,500	2,500	2,380	2,500	2,500	2,500	5.00%	2,625	5.00%	2,756	2.00%	2,811
Personal Services	Subtotal	<u>\$ 9,625</u>	<u>\$ 9,561</u>	<u>\$ 10,967</u>	<u>\$ 11,468</u>	<u>\$ 11,189</u>	<u>\$ 11,661</u>	<u>\$ 12,122</u>	<u>\$ 13,085</u>		<u>\$ 13,739</u>		<u>\$ 14,426</u>		<u>\$ 14,715</u>
2000.11	Office Supplies	\$ 213	\$ 267	\$ 233	195	\$ 214	\$ 53	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
2000.12	Operating Supplies	215	38	461	521	251	382	600	700	5.00%	735	2.00%	750	2.00%	765
Supplies	Subtotal	<u>\$ 428</u>	<u>\$ 306</u>	<u>\$ 694</u>	<u>\$ 716</u>	<u>\$ 465</u>	<u>\$ 435</u>	<u>\$ 1,100</u>	<u>\$ 1,200</u>		<u>\$ 1,260</u>		<u>\$ 1,285</u>		<u>\$ 1,311</u>
3000.11	Autopsy & Lab	\$ 6,723	\$ 25,175	\$ 17,165	\$ 21,247	\$ 10,775	\$ 19,205	\$ 28,000	\$ 28,000	N/A	\$ 28,000	2.00%	\$ 28,560	2.00%	\$ 29,131
3000.12	Telephone	544	777	868	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.14	Travel	496	907	772	564	730	144	700	1,400	5.00%	1,470	2.00%	1,499	2.00%	1,529
3000.15	ISCA Dues- Coroner	525	300	150	-	150	150	150	150	5.00%	158	2.00%	161	2.00%	164
3000.16	ISCA Dues- Deputy	-	750	450	-	300	300	300	375	5.00%	394	2.00%	402	2.00%	410
3000.17	Transport Fees	-	-	-	-	625	1,675	4,000	2,000	N/A	4,000	2.00%	4,080	2.00%	4,162
3000.20	Mileage	-	-	-	-	-	119	600	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
Other Services/Charges	Subtotal	<u>\$ 8,289</u>	<u>\$ 27,909</u>	<u>\$ 19,405</u>	<u>\$ 21,811</u>	<u>\$ 12,580</u>	<u>\$ 21,593</u>	<u>\$ 33,750</u>	<u>\$ 33,425</u>		<u>\$ 35,596</u>		<u>\$ 36,308</u>		<u>\$ 37,034</u>
4000.11	Equipment	\$ 600	\$ 600	\$ -	\$ 2,224	\$ -	\$ -	\$ 1,000	\$ 1,000	5.00%	\$ 1,050	2.00%	\$ 1,071	2.00%	\$ 1,092
Capital Outlays	Subtotal	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 2,224</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>		<u>\$ 1,050</u>		<u>\$ 1,071</u>		<u>\$ 1,092</u>
	Total	<u>\$ 18,942</u>	<u>\$ 38,376</u>	<u>\$ 31,067</u>	<u>\$ 36,218</u>	<u>\$ 24,234</u>	<u>\$ 33,688</u>	<u>\$ 47,972</u>	<u>\$ 48,710</u>		<u>\$ 51,646</u>		<u>\$ 53,091</u>		<u>\$ 54,152</u>
	Per Expense Report	<u>\$ 18,942</u>	<u>\$ 38,376</u>	<u>\$ 31,067</u>	<u>\$ 36,218</u>	<u>\$ 24,234</u>	<u>\$ 33,688</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 008 - Assessor

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Assessor	\$ 30,238	\$ 31,278	\$ 32,318	\$ 34,232	\$ 33,624	\$ 37,673	\$ 39,569	\$ 41,535	5.00%	\$ 43,612	5.00%	\$ 45,792	2.00%	\$ 46,708
1000.12	Deputy	23,716	24,756	23,315	27,297	22,749	27,874	31,941	33,891	5.00%	35,586	5.00%	37,365	2.00%	38,112
1000.13	Clerical Assistant	481	1,215	846	1,626	520	345	3,000	3,000	5.00%	3,150	5.00%	3,308	2.00%	3,374
1000.14	Level 2 Assessor	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	5.00%	1,050	5.00%	1,103	2.00%	1,125
1000.15	Level 2 Deputy	570	500	240	-	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.16	Level 3 Assessor	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
1000.17	Level 3 Deputy	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
Personal Services	Subtotal	\$ 57,506	\$ 60,249	\$ 59,220	\$ 65,654	\$ 59,393	\$ 68,392	\$ 77,010	\$ 80,926		\$ 84,972		\$ 89,221		\$ 91,005
2000.11	Office Supplies	\$ 1,383	\$ 888	\$ 733	\$ 1,358	\$ 1,100	\$ 810	\$ 1,500	\$ 1,500	5.00%	\$ 1,575	2.00%	\$ 1,607	2.00%	\$ 1,639
2000.12	Printer Supplies	479	319	370	500	309	417	550	550	5.00%	578	2.00%	589	2.00%	601
Supplies	Subtotal	\$ 1,862	\$ 1,207	\$ 1,103	\$ 1,858	\$ 1,409	\$ 1,226	\$ 2,050	\$ 2,050		\$ 2,153		\$ 2,196		\$ 2,239
3000.11	Postage	\$ 500	\$ 108	\$ -	\$ 550	\$ 550	\$ -	\$ 1,000	\$ 1,000	5.00%	\$ 1,050	2.00%	\$ 1,071	2.00%	\$ 1,092
3000.13	Training	106	954	193	1,000	45	1,000	1,202	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.14	Travel	317	188	180	605	148	406	298	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.15	Printing and Advertising	76	435	225	-	72	140	500	500	5.00%	525	2.00%	536	2.00%	546
3000.18	Association Dues	450	418	-	880	420	482	550	550	5.00%	578	2.00%	589	2.00%	601
3000.20	Computer Support	3,000	3,000	3,000	3,000	633	638	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
Other Services/Charges	Subtotal	\$ 4,449	\$ 5,103	\$ 3,598	\$ 6,035	\$ 1,867	\$ 2,666	\$ 6,550	\$ 7,550		\$ 7,928		\$ 8,086		\$ 8,248
Unappropriated	Subtotal	\$ 927	\$ 1,047	\$ 1,201	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Total	\$ 64,743	\$ 67,606	\$ 65,121	\$ 73,548	\$ 62,669	\$ 72,284	\$ 85,610	\$ 90,526		\$ 95,052		\$ 99,503		\$ 101,493
	Per Expense Report	\$ 64,743	\$ 67,606	\$ 65,121	\$ 73,548	\$ 62,669	\$ 72,284								
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

Department 009 - Prosecuting Attorney

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Legal Assistant/ Administrator	\$ 24,497	\$ 25,537	\$ 26,577	28,107	\$ 28,780	\$ 30,420	\$ 31,941	\$ 33,539	5.00%	\$ 35,216	5.00%	\$ 36,977	2.00%	\$ 37,716
1000.15	Secretary	23,716	22,331	25,796	28,578	27,328	28,773	31,941	33,539	5.00%	35,216	5.00%	36,977	2.00%	37,716
1000.16	Part Time Secretary	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.17	Deputy Prosecutor	-	-	26,656	42,820	42,820	1,647	-	-	5.00%	-	5.00%	-	2.00%	-
1000.18	Bonus Stipend	-	-	127	-	-	-	-	2,000	5.00%	2,100	5.00%	2,205	2.00%	2,249
Personal Services	Subtotal	<u>\$ 48,213</u>	<u>\$ 47,868</u>	<u>\$ 79,156</u>	<u>\$ 99,505</u>	<u>\$ 98,928</u>	<u>\$ 60,840</u>	<u>\$ 63,882</u>	<u>\$ 69,078</u>		<u>\$ 72,532</u>		<u>\$ 76,158</u>		<u>\$ 77,682</u>
2000.11	Office Supplies	\$ 3,685	\$ 2,920	\$ 1,960	\$ 2,000	\$ 2,674	\$ 1,958	\$ 2,000	\$ 2,000	5.00%	\$ 2,100	2.00%	\$ 2,142	2.00%	\$ 2,185
Supplies	Subtotal	<u>\$ 3,685</u>	<u>\$ 2,920</u>	<u>\$ 1,960</u>	<u>\$ 2,000</u>	<u>\$ 2,674</u>	<u>\$ 1,958</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>		<u>\$ 2,100</u>		<u>\$ 2,142</u>		<u>\$ 2,185</u>
3000.11	Witness Fees	\$ 117	\$ 372	\$ 60	\$ -	\$ -	\$ -	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
3000.12	Depositions	1,731	1,742	376	1,999	672	-	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.13	Postage	734	543	517	430	290	456	750	750	5.00%	788	2.00%	803	2.00%	819
3000.14	Telephone	3,857	3,208	3,484	2,802	-	-	-	-	10.00%	-	2.00%	-	2.00%	-
3000.16	Travel	1,304	1,231	36	-	-	297	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.18	Equipment Repairs	500	480	143	492	199	906	500	500	5.00%	525	2.00%	536	2.00%	546
3000.22	Association Dues	630	683	700	700	960	700	700	700	5.00%	735	2.00%	750	2.00%	765
3000.26	Conference/ Training	245	991	752	244	453	1,114	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.27	Office Cleaning Supplies	1,080	1,070	550	625	845	1,269	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
Other Services/Charges	Subtotal	<u>\$ 10,198</u>	<u>\$ 10,319</u>	<u>\$ 6,618</u>	<u>\$ 7,293</u>	<u>\$ 3,419</u>	<u>\$ 4,742</u>	<u>\$ 6,450</u>	<u>\$ 6,450</u>		<u>\$ 6,773</u>		<u>\$ 6,908</u>		<u>\$ 7,046</u>
4000.13	Equipment	\$ -	\$ 200	\$ -	\$ 250	\$ 250	\$ 247	\$ 500	\$ 500	10.00%	\$ 550	0.00%	\$ 550	0.00%	\$ 550
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 247</u>	<u>\$ 500</u>	<u>\$ 500</u>		<u>\$ 550</u>		<u>\$ 550</u>		<u>\$ 550</u>
Unappropriated	Subtotal	<u>\$ -</u>	<u>\$ 12,288</u>	<u>\$ 16,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	5.00%	<u>\$ -</u>	2.00%	<u>\$ -</u>	2.00%	<u>\$ -</u>
	Total	<u>\$ 62,096</u>	<u>\$ 73,595</u>	<u>\$ 103,898</u>	<u>\$ 109,047</u>	<u>\$ 105,271</u>	<u>\$ 67,788</u>	<u>\$ 72,832</u>	<u>\$ 78,028</u>		<u>\$ 81,954</u>		<u>\$ 85,758</u>		<u>\$ 87,463</u>
	Per Expense Report	<u>\$ 62,096</u>	<u>\$ 73,595</u>	<u>\$ 103,898</u>	<u>\$ 109,047</u>	<u>\$ 105,271</u>	<u>\$ 67,788</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 011 - Co. Extension Services

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.13	Co Extension Office Manager	\$ 20,694	\$ 20,146	\$ 25,796	\$ 27,297	\$ 23,393	\$ 28,880	\$ 31,941	\$ 33,539	5.00%	\$ 35,216	5.00%	\$ 36,977	2.00%	\$ 37,716
1000.15	Program Assistant	3,028	3,809	10,144	7,147	7,983	13,323	20,000	21,000	5.00%	22,050	5.00%	23,153	2.00%	23,616
Personal Services	Subtotal	<u>\$ 23,722</u>	<u>\$ 23,955</u>	<u>\$ 35,940</u>	<u>\$ 34,444</u>	<u>\$ 31,376</u>	<u>\$ 42,203</u>	<u>\$ 51,941</u>	<u>\$ 54,539</u>		<u>\$ 57,266</u>		<u>\$ 60,129</u>		<u>\$ 61,332</u>
2000.01	Office Supplies	\$ 2,043	\$ 3,230	\$ 2,873	\$ 3,093	\$ 2,949	\$ 2,943	\$ 3,000	\$ 3,000	5.00%	\$ 3,150	5.00%	\$ 3,308	2.00%	\$ 3,374
2000.02	Computer Supplies	-	136	-	169	92	79	100	100	5.00%	105	5.00%	110	2.00%	112
2000.03	Lesson Supplies	97	300	999	2,283	949	989	1,000	1,000	5.00%	1,050	5.00%	1,103	2.00%	1,125
2000.60	Equipment Repair and Maintenance	993	1,000	1,000	1,000	1,300	1,300	1,700	1,700	5.00%	1,785	5.00%	1,874	2.00%	1,912
Supplies	Subtotal	<u>\$ 3,134</u>	<u>\$ 4,666</u>	<u>\$ 4,871</u>	<u>\$ 6,545</u>	<u>\$ 5,290</u>	<u>\$ 5,311</u>	<u>\$ 5,800</u>	<u>\$ 5,800</u>		<u>\$ 6,090</u>		<u>\$ 6,395</u>		<u>\$ 6,522</u>
3000.11	Contractual Services	\$ 19,355	\$ 19,840	\$ 20,340	\$ 20,340	\$ 20,955	\$ 22,005	\$ 22,890	\$ 99,150	5.00%	\$ 104,108	2.00%	\$ 106,190	2.00%	\$ 108,313
3000.12	Postage	1,614	880	990	990	960	300	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.13	Travel	3,440	3,011	1,369	1,929	3,445	3,319	3,500	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.14	Telephone	-	-	-	-	-	178	700	700	5.00%	735	2.00%	750	2.00%	765
3000.15	Dues/ Fees	50	135	215	135	135	185	185	185	5.00%	194	2.00%	198	2.00%	202
Other Services/Charges	Subtotal	<u>\$ 24,459</u>	<u>\$ 23,866</u>	<u>\$ 22,914</u>	<u>\$ 23,394</u>	<u>\$ 25,495</u>	<u>\$ 25,987</u>	<u>\$ 28,275</u>	<u>\$ 104,535</u>		<u>\$ 109,762</u>		<u>\$ 111,957</u>		<u>\$ 114,196</u>
4000.11	Computers	\$ 650	\$ 885	\$ 1,530	\$ 1,530	\$ 1,530	\$ -	\$ 1,960	\$ 1,960	10.00%	\$ 2,156	0.00%	\$ 2,156	0.00%	\$ 2,156
4000.12	Equipment	-	-	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	<u>\$ 650</u>	<u>\$ 885</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ -</u>	<u>\$ 1,960</u>	<u>\$ 1,960</u>		<u>\$ 2,156</u>		<u>\$ 2,156</u>		<u>\$ 2,156</u>
Unappropriated	Subtotal	<u>\$ 1,529</u>	<u>\$ 2,291</u>	<u>\$ 1,404</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	5.00%	<u>\$ -</u>	2.00%	<u>\$ -</u>	2.00%	<u>\$ -</u>
	Total	<u>\$ 53,494</u>	<u>\$ 55,663</u>	<u>\$ 66,659</u>	<u>\$ 65,913</u>	<u>\$ 63,691</u>	<u>\$ 73,500</u>	<u>\$ 87,976</u>	<u>\$ 166,834</u>		<u>\$ 175,274</u>		<u>\$ 180,637</u>		<u>\$ 184,206</u>
	Per Expense Report	<u>\$ 53,494</u>	<u>\$ 55,663</u>	<u>\$ 66,659</u>	<u>\$ 65,913</u>	<u>\$ 63,691</u>	<u>\$ 73,500</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 012 - Veterans Service Officer

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Service Officer	\$ 9,584	\$ 9,872	\$ 10,525	\$ 11,149	\$ 10,950	\$ 11,388	\$ 11,958	\$ 20,000	5.00%	\$ 21,000	5.00%	\$ 22,050	2.00%	\$ 22,491
Personal Services	Subtotal	<u>\$ 9,584</u>	<u>\$ 9,872</u>	<u>\$ 10,525</u>	<u>\$ 11,149</u>	<u>\$ 10,950</u>	<u>\$ 11,388</u>	<u>\$ 11,958</u>	<u>\$ 20,000</u>		<u>\$ 21,000</u>		<u>\$ 22,050</u>		<u>\$ 22,491</u>
2000.11	Office Supplies	\$ 101	\$ 88	\$ 112	\$ 149	\$ 167	\$ 385	\$ 400	\$ 1,000	5.00%	\$ 1,050	2.00%	\$ 1,071	2.00%	\$ 1,092
Supplies	Subtotal	<u>\$ 101</u>	<u>\$ 88</u>	<u>\$ 112</u>	<u>\$ 149</u>	<u>\$ 167</u>	<u>\$ 385</u>	<u>\$ 400</u>	<u>\$ 1,000</u>		<u>\$ 1,050</u>		<u>\$ 1,071</u>		<u>\$ 1,092</u>
3000.12	Travel	\$ 370	\$ 241	\$ 138	\$ -	\$ -	\$ 48	\$ 200	\$ 1,000	10.00%	\$ 1,100	5.00%	\$ 1,155	5.00%	\$ 1,213
3000.13	Postage	50	50	55	55	60	63	65	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.14	School/ Training	13	15	-	-	-	-	150	1,000	5.00%	1,050	10.00%	1,155	10.00%	1,271
3000.16	Veterans Van Fuel	976	560	651	673	633	816	1,600	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.17	Conference Expenses	378	381	-	-	-	-	250	500	5.00%	525	2.00%	536	2.00%	546
3000.18	Equipment	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.19	Dues and Fees	20	100	-	50	-	-	50	50	5.00%	53	2.00%	54	2.00%	55
3000.20	Veteran Van Driver Expenses	1,657	1,600	800	493	500	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.21	Maintenance and Repair	86	60	117	-	370	190	500	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.22	Telephone	278	622	778	784	622	426	625	1,200	5.00%	1,260	2.00%	1,285	2.00%	1,311
Other Services/Charges	Subtotal	<u>\$ 3,828</u>	<u>\$ 3,628</u>	<u>\$ 2,540</u>	<u>\$ 2,055</u>	<u>\$ 2,184</u>	<u>\$ 1,542</u>	<u>\$ 3,440</u>	<u>\$ 8,750</u>		<u>\$ 9,238</u>		<u>\$ 9,539</u>		<u>\$ 9,857</u>
Unappropriated	Unappropriated	\$ 1,407	\$ 1,338	\$ 1,239	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Subtotal	<u>\$ 1,406.87</u>	<u>\$ 1,337.62</u>	<u>\$ 1,239.13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 14,919</u>	<u>\$ 14,926</u>	<u>\$ 14,416</u>	<u>\$ 13,353</u>	<u>\$ 13,302</u>	<u>\$ 13,315</u>	<u>\$ 15,798</u>	<u>\$ 29,750</u>		<u>\$ 31,288</u>		<u>\$ 32,660</u>		<u>\$ 33,441</u>
	Per Expense Report	<u>\$ 14,919</u>	<u>\$ 14,926</u>	<u>\$ 14,416</u>	<u>\$ 13,353</u>	<u>\$ 13,302</u>	<u>\$ 13,315</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 061 - County Council

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Council Member (7)	\$ 29,871	\$ 29,871	\$ 29,871	\$ 31,020	\$ 30,468	\$ 31,687	\$ 33,281	\$ 34,946	5.00%	\$ 36,693	5.00%	\$ 38,528	2.00%	\$ 39,299
Personal Services	Subtotal	<u>\$ 29,871</u>	<u>\$ 29,871</u>	<u>\$ 29,871</u>	<u>\$ 31,020</u>	<u>\$ 30,468</u>	<u>\$ 31,687</u>	<u>\$ 33,281</u>	<u>\$ 34,946</u>		<u>\$ 36,693</u>		<u>\$ 38,528</u>		<u>\$ 39,299</u>
3000.12	Association Dues	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 250	\$ 250	5.00%	\$ 263	2.00%	\$ 268	2.00%	\$ 273
3000.13	Conference & Training	-	75	-	130	-	-	750	750	5.00%	788	2.00%	803	2.00%	819
Other Services/Charges	Subtotal	<u>\$ 140</u>	<u>\$ 215</u>	<u>\$ 140</u>	<u>\$ 270</u>	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>		<u>\$ 1,050</u>		<u>\$ 1,071</u>		<u>\$ 1,092</u>
	Total	<u>\$ 30,011</u>	<u>\$ 30,086</u>	<u>\$ 30,011</u>	<u>\$ 31,290</u>	<u>\$ 30,608</u>	<u>\$ 31,827</u>	<u>\$ 34,281</u>	<u>\$ 35,946</u>		<u>\$ 37,743</u>		<u>\$ 39,599</u>		<u>\$ 40,391</u>
	Per Expense Report	<u>\$ 30,011</u>	<u>\$ 30,086</u>	<u>\$ 30,011</u>	<u>\$ 31,290</u>	<u>\$ 30,608</u>	<u>\$ 31,827</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 068 - Co. Commissioners

FUND CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Commissioners (3) Salaries	\$ 25,227	\$ 25,227	\$ 25,227	\$ 26,197	\$ 25,732	\$ 26,761	\$ 28,102	\$ 29,508	5.00%	\$ 30,983	5.00%	\$ 32,533	2.00%	\$ 33,183
1000.12	Social Security	114,971	125,411	131,535	139,377	144,186	161,235	160,000	160,000	5.00%	168,000	5.00%	176,400	2.00%	179,928
1000.13	PERF	121,468	124,519	134,376	138,783	142,887	151,211	160,000	160,000	5.00%	168,000	5.00%	176,400	2.00%	179,928
1000.14	Unemployment	-	-	1,358	688	6,539	2,365	10,000	10,000	5.00%	10,500	5.00%	11,025	2.00%	11,246
1000.17	Insurance OPT Out	99,078	99,282	115,693	114,919	100,693	118,001	120,000	132,000	5.00%	138,600	5.00%	145,530	2.00%	148,441
1000.18	Human Resource Coordinator	-	-	-	1,000	16,614	36,504	38,337	37,047	5.00%	38,899	5.00%	40,844	2.00%	41,661
1000.19	HR-Risk Management Administrator	-	-	-	1,000	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.20	Capital Asset Administrator	-	-	-	1,000	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.21	Deputy Auditor 3	-	-	-	12,185	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.22	Deputy Longevity Bonu	-	-	-	11,048	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
Personal Services	Subtotal	\$ 360,744	\$ 374,440	\$ 408,189	\$ 446,197	\$ 436,651	\$ 496,077	\$ 516,439	\$ 528,555		\$ 554,983		\$ 582,732		\$ 594,387
2000.11	Computer Supplies	\$ 489	\$ 500	\$ 766	\$ 233	\$ 641	\$ 1,765	\$ 1,750	\$ 1,750	5.00%	\$ 1,838	2.00%	\$ 1,874	2.00%	\$ 1,912
2000.12	COVID-19 Supplies	-	-	1,528	344	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.13	Safety Meeting Supplies	-	-	-	65	161	-	250	250	5.00%	263	2.00%	268	2.00%	273
Supplies	Subtotal	\$ 489	\$ 500	\$ 2,294	\$ 642	\$ 802	\$ 1,765	\$ 2,000	\$ 2,000		\$ 2,100		\$ 2,142		\$ 2,185
3000.11	Mental Health Contract	\$ 49,018	\$ 45,322	\$ 56,363	\$ 54,537	\$ 56,851	\$ 59,640	\$ 60,000	\$ 70,000	5.00%	\$ 73,500	2.00%	\$ 74,970	2.00%	\$ 76,469
3000.12	Patients In Institutions	185	341	1,657	269	116	71	500	500	5.00%	525	2.00%	536	2.00%	546
3000.13	Burial of Veterans	4,000	4,500	3,134	3,000	2,300	1,300	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.15	Animal Health Testing	-	-	-	-	-	-	50	50	5.00%	53	2.00%	54	2.00%	55
3000.16	Juveniles In Institutions	14,517	40,037	23,507	60,492	45,155	77,814	50,000	70,000	5.00%	73,500	2.00%	74,970	2.00%	76,469
3000.17	Attorney Fees- Dave Lett	3,840	4,875	6,875	6,089	4,905	10,000	15,000	17,500	5.00%	18,375	2.00%	18,743	2.00%	19,117
3000.18	Travel & Education	-	60	-	1,290	996	1,041	2,000	2,000	10.00%	2,200	5.00%	2,310	5.00%	2,426
3000.19	Legal Publications	3,445	2,706	1,383	1,991	3,109	2,634	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.20	Official Bonds	2,482	2,482	2,482	2,482	2,482	4,859	2,500	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
3000.21	Bldg./Liab./Casualty	74,221	85,646	94,257	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.22	Workman's Compensation	43,691	63,162	66,274	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.23	Commissioner/ County Dues	2,634	3,384	2,634	2,634	2,884	3,066	3,500	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.24	Maintenance Contracts	96,786	-	-	850	-	-	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.25	4-H Grounds Maintenance Request	4,500	4,500	6,500	3,500	3,500	7,500	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.27	Four Rivers Request	3,000	4,000	4,000	3,500	3,500	2,000	500	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.28	Historical Society Request	3,000	4,000	4,000	3,000	3,000	4,000	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.29	Memorial Day Flags	650	900	1,000	1,000	500	1,000	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 068 - Co. Commissioners (Continued)

FUND CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
3000.30	4-H Fair Board Requests	\$ 3,000	\$ 4,000	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	5.00%	\$ 4,200	2.00%	\$ 4,284	2.00%	\$ 4,370
3000.31	Council On Aging Request	500	500	500	500	500	500	500	500	5.00%	525	2.00%	536	2.00%	546
3000.32	Legal & Tax Sale Expense	8,440	2,872	-	17,772	2,400	8,766	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.33	Professional Services	4,617	3,292	10,002	62,070	21,164	11,657	500	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.36	Matrix Phone	2,534	2,895	949	28,676	30,883	31,120	35,000	35,000	5.00%	36,750	2.00%	37,485	2.00%	38,235
3000.37	SIDC Request	5,000	5,063	5,063	7,500	7,500	10,000	10,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.38	Ride Solutions	1,000	1,500	2,000	1,250	1,250	2,000	2,000	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.41	Office Rent	25,258	26,280	24,258	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.42	Maintenance & Repairs	-	3,457	7,265	2,542	3,006	-	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.44	Humane Society Request	5,500	10,500	11,000	9,500	15,000	15,000	17,000	17,000	5.00%	17,850	2.00%	18,207	2.00%	18,571
3000.51	SOAR Request	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.52	Community Foundation	4,000	4,000	3,000	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.53	New Wave Internet	8,768	10,755	14,084	8,940	9,229	6,616	12,000	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
3000.55	Employee Drug Screen/ Vaccines	928	1,920	231	1,616	1,555	596	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.57	Unemployment Tracker Contract	-	-	-	400	-	650	650	650	5.00%	683	2.00%	696	2.00%	710
3000.58	Prosecutor Rent	-	-	-	7,200	7,200	7,200	8,500	8,500	2.00%	8,670	2.00%	8,843	2.00%	9,020
3000.59	Community Corrections Rent	-	-	-	12,000	12,000	12,000	12,000	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
3000.60	Martin County 4-H Rental	-	-	-	5,058	5,058	5,058	5,500	5,500	5.00%	5,775	2.00%	5,891	2.00%	6,008
3000.61	Cyber Security Contract	-	-	-	-	50,465	27,853	55,000	65,000	5.00%	68,250	2.00%	69,615	2.00%	71,007
3000.62	RTC Cyber Security Contract	-	-	-	7,330	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.63	Website Maintenance	-	-	-	477	599	1,200	1,200	1,200	5.00%	1,260	2.00%	1,285	2.00%	1,311
3000.64	Google Email	-	-	-	6,136	6,475	7,505	6,500	6,500	5.00%	6,825	2.00%	6,962	2.00%	7,101
3000.65	Matrix Miassurance	-	-	-	-	-	33,204	30,000	30,000	N/A	50,000	2.00%	51,000	2.00%	52,020
3000.66	Matrix Help Desk Overages	-	-	-	-	-	12,714	15,000	15,000	5.00%	15,750	2.00%	16,065	2.00%	16,386
Other Services/Charge	Subtotal	\$ 376,514	\$ 343,949	\$ 358,418	\$ 328,601	\$ 308,582	\$ 373,563	\$ 377,400	\$ 432,400		\$ 472,290		\$ 481,802		\$ 491,507
4000.12	Building Improvements	\$ -	\$ 29,733	\$ -	\$ -	\$ 2,190	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
4000.16	Radius IRP	-	-	11,622	11,624	11,623	11,625	12,000	12,000	10.00%	13,200	0.00%	13,200	0.00%	13,200
Capital Outlays	Subtotal	\$ -	\$ 29,733	\$ 11,622	\$ 11,624	\$ 13,813	\$ 11,625	\$ 12,000	\$ 12,000		\$ 13,200		\$ 13,200		\$ 13,200
Total		\$ 737,748	\$ 748,622	\$ 780,523	\$ 787,064	\$ 759,848	\$ 883,030	\$ 907,839	\$ 974,955		\$ 1,042,573		\$ 1,079,876		\$ 1,101,279
Per Expense Report		\$ 737,748	\$ 748,622	\$ 780,523	\$ 787,064	\$ 759,848	\$ 883,030								
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 104 - Election

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Election Board	\$ 3,000	\$ 2,160	\$ 3,153	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,000	N/A	\$ 3,000	N/A	\$ 3,000	N/A	\$ -
1000.13	Inspectors	2,800	300	2,700	-	2,865	600	2,900	-	N/A	-	N/A	2,900	N/A	-
100.14	Judges	5,610	660	5,850	-	5,530	1,320	6,100	-	N/A	-	N/A	6,100	N/A	-
1000.16	Confined Board	140	1,720	35	-	-	-	200	-	N/A	200	N/A	200	N/A	-
1000.17	Absentee Board	5,165	677	4,459	-	5,570	4,902	14,400	-	N/A	14,400	N/A	14,400	N/A	-
1000.19	Election Night/ Clerical	480	160	640	-	580	320	500	-	N/A	500	N/A	500	N/A	-
1000.20	Inspector/Judge/Training	1,430	170	1,580	-	1,570	325	1,800	-	N/A	1,800	N/A	1,800	N/A	-
1000.24	Election Clerk	23,716	24,756	25,796	27,297	26,813	30,420	31,941	33,540	5.00%	35,217	5.00%	36,978	2.00%	37,717
1000.26	Clerk Voter Reg. Per Diem	-	-	-	-	-	1,220	1,220	1,220	5.00%	1,281	5.00%	1,345	2.00%	1,372
Personal Services	Subtotal	\$ 42,341	\$ 30,603	\$ 44,213	\$ 27,297	\$ 45,927	\$ 42,107	\$ 62,061	\$ 35,760		\$ 56,398		\$ 67,223		\$ 39,089
2000.11	Precinct Poll Kits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
2000.13	Supplies	189	301	-	-	646	60	2,700	500	N/A	700	N/A	-	N/A	765
Supplies	Subtotal	\$ 189	\$ 301	\$ -	\$ -	\$ 646	\$ 60	\$ 2,700	\$ 500		\$ 700		\$ -		\$ 765
3000.11	Postage	\$ -	\$ 1,150	\$ -	\$ -	\$ 3,819	\$ 2,900	\$ 2,000	\$ 500	N/A	\$ -	N/A	\$ 4,000	N/A	\$ 4,370
3000.12	Mileage For Board	52	-	110	-	40	29	200	100	N/A	-	N/A	200	N/A	243
3000.13	Travel Expense	46	36	53	-	-	-	-	-	N/A	-	N/A	-	N/A	109
3000.15	Ballots	5,006	5,835	13,281	3,300	19,219	4,211	21,000	-	N/A	-	N/A	21,000	N/A	10,924
3000.17	Polling Places	600	60	720	-	720	120	720	-	N/A	-	N/A	720	N/A	131
3000.18	Meals	2,448	379	2,568	-	3,090	946	3,500	-	N/A	-	N/A	3,500	N/A	328
3000.27	Voting Machine Lease	-	7,419	-	13,594	3,600	-	-	-	N/A	-	N/A	-	N/A	-
Other Services/Charges	Subtotal	\$ 8,152	\$ 14,878	\$ 16,732	\$ 16,894	\$ 30,489	\$ 8,206	\$ 27,420	\$ 600		\$ -		\$ 29,420		\$ 16,105
40019	Voting System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
40002	Office Furniture & Equipment	-	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
Capital Outlays	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 50,681	\$ 45,781	\$ 60,945	\$ 44,191	\$ 77,062	\$ 50,373	\$ 92,181	\$ 36,860		\$ 57,098		\$ 96,643		\$ 55,959
	Per Expense Report	\$ 50,681	\$ 45,781	\$ 60,945	\$ 44,191	\$ 77,062	\$ 50,373								
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 161 - Court House

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Courthouse- Custodian Salary	\$ 24,419	\$ 25,459	\$ 26,499	\$ 28,026	\$ 27,534	\$ 30,420	\$ 31,941	\$ 33,540	5.00%	\$ 35,217	5.00%	\$ 36,978	2.00%	\$ 37,717
1000.15	Comp time Payout	-	-	-	-	-	1,977	-	-	5.00%	-	5.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 24,419</u>	<u>\$ 25,459</u>	<u>\$ 26,499</u>	<u>\$ 28,026</u>	<u>\$ 27,534</u>	<u>\$ 32,397</u>	<u>\$ 31,941</u>	<u>\$ 33,540</u>		<u>\$ 35,217</u>		<u>\$ 36,978</u>		<u>\$ 37,717</u>
2000.11	Janitorial Supplies	\$ 4,384	\$ 5,272	\$ 4,575	\$ 4,333	\$ 4,871	\$ 4,409	\$ 6,500	\$ 6,500	5.00%	\$ 6,825	2.00%	\$ 6,962	2.00%	\$ 7,101
Supplies	Subtotal	<u>\$ 4,384</u>	<u>\$ 5,272</u>	<u>\$ 4,575</u>	<u>\$ 4,333</u>	<u>\$ 4,871</u>	<u>\$ 4,409</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>		<u>\$ 6,825</u>		<u>\$ 6,962</u>		<u>\$ 7,101</u>
3000.11	Utilities	\$ 39,243	\$ 39,973	\$ 35,519	\$ 40,219	\$ 49,975	\$ 41,956	\$ 50,000	\$ 50,000	5.00%	\$ 52,500	5.00%	\$ 55,125	5.00%	\$ 57,881
3000.12	Trash Service	1,010	1,040	1,360	2,000	1,920	2,160	2,600	2,600	5.00%	2,730	5.00%	2,867	5.00%	3,010
3000.13	Pest Treatment	576	768	874	768	840	840	900	900	5.00%	945	2.00%	964	2.00%	983
3000.14	Equipment Repairs	913	1,000	359	1,225	1,086	1,842	1,500	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500
3000.15	Mileage	92	121	-	56	-	23	150	150	10.00%	165	5.00%	173	5.00%	182
3000.16	Fire-Sprinkler Inspection	285	435	150	175	193	325	325	325	5.00%	341	2.00%	348	2.00%	355
3000.17	Elevator Contract	1,444	1,632	1,269	1,454	498	1,058	1,500	1,500	5.00%	1,575	5.00%	1,654	5.00%	1,736
3000.18	Building and Structure	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
Other Services/Charges	Subtotal	<u>\$ 43,563</u>	<u>\$ 44,969</u>	<u>\$ 39,530</u>	<u>\$ 45,897</u>	<u>\$ 54,512</u>	<u>\$ 48,204</u>	<u>\$ 56,975</u>	<u>\$ 56,975</u>		<u>\$ 59,756</u>		<u>\$ 62,630</u>		<u>\$ 65,648</u>
4000.00	Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 72,366</u>	<u>\$ 75,700</u>	<u>\$ 70,605</u>	<u>\$ 78,256</u>	<u>\$ 86,917</u>	<u>\$ 85,011</u>	<u>\$ 95,416</u>	<u>\$ 97,015</u>		<u>\$ 101,798</u>		<u>\$ 106,570</u>		<u>\$ 110,466</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 232 - Circuit Court

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Judge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
1000.12	Court Reporter L2	27,005	28,045	28,855	30,429	29,884	34,070	37,000	43,680	5.00%	45,864	5.00%	48,157	2.00%	49,120
1000.15	Public Defender	161,000	157,500	175,000	168,000	123,472	136,589	150,000	150,000	N/A	150,000	5.00%	157,500	2.00%	160,650
1000.16	Bailiff	4,242	3,378	3,558	0	-	574	22,000	25,000	5.00%	26,250	5.00%	27,563	2.00%	28,114
1000.18	GAL/CASA	21,489	24,388	26,445	31,500	31,155	7,436	32,400	32,400	5.00%	34,020	5.00%	35,721	2.00%	36,435
1000.19	Pro Tempore Judge	62	50	-	0	-	-	200	200	5.00%	210	5.00%	221	2.00%	225
1000.21	Depositions	8,928	16,683	4,014	10,473	13,650	12,989	15,000	15,000	5.00%	15,750	5.00%	16,538	2.00%	16,868
1000.22	Court Reporter L3	26,464	28,879	28,298	28,346	21,915	26,512	30,513	36,400	5.00%	38,220	5.00%	40,131	2.00%	40,934
1000.25	Court Reporter L4	-	-	-	343	-	18,014	30,513	36,400	N/A	32,039	5.00%	33,641	2.00%	34,314
1000.26	Part Time Court Reporter	-	3,327	11,946	14,112	18,437	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.27	PT Admin Assistant	-	-	-	0	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 249,190</u>	<u>\$ 262,251</u>	<u>\$ 278,116</u>	<u>\$ 283,203</u>	<u>\$ 238,514</u>	<u>\$ 236,185</u>	<u>\$ 317,626</u>	<u>\$ 339,080</u>		<u>\$ 342,353</u>		<u>\$ 359,471</u>		<u>\$ 366,660</u>
2000.11	Office Supplies	\$ 3,322	\$ 2,817	\$ 3,000	2,996	\$ 3,000	\$ 2,844	\$ 3,000	\$ 3,000	5.00%	\$ 3,150	2.00%	\$ 3,213	2.00%	\$ 3,277
Supplies	Subtotal	<u>\$ 3,322</u>	<u>\$ 2,817</u>	<u>\$ 3,000</u>	<u>\$ 2,996</u>	<u>\$ 3,000</u>	<u>\$ 2,844</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>		<u>\$ 3,150</u>		<u>\$ 3,213</u>		<u>\$ 3,277</u>
3000.11	Psychiatric/ Medical	\$ 1,400	\$ 2,925	\$ 11,083	\$ 2,525	\$ 5,600	\$ 14,250	\$ 8,000	\$ 10,000	10.00%	\$ 11,000	5.00%	\$ 11,550	5.00%	\$ 12,128
3000.13	Postage	413	300	25	32	-	17	200	200	10.00%	220	5.00%	231	5.00%	243
3000.14	Telephone and Pagers	4,241	4,555	5,000	2,197	2,257	948	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.15	Travel- Court	1,381	1,770	368	-	497	457	1,500	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.17	Witness Fees	6,500	-	-	-	-	-	1,500	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.18	Equipment Repair	293	194	2,170	-	-	50	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.19	Translation Services	-	-	-	-	-	-	-	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.21	Jury Meals & Lodging	-	-	-	-	647	500	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.23	Conference- Court	466	-	129	-	-	-	500	500	5.00%	525	2.00%	536	2.00%	546
3000.27	Maintenance Contracts	510	781	139	750	236	359	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.28	Association Dues	516	778	578	618	522	558	850	850	5.00%	893	2.00%	910	2.00%	929
3000.29	Contract Services	1,643	1,643	1,643	1,847	1,643	150	-	-	5.00%	-	2.00%	-	2.00%	-
3000.30	Professional Services	-	-	-	-	-	-	100	100	5.00%	105	2.00%	107	2.00%	109
Other Services/Charges	Subtotal	<u>\$ 17,363</u>	<u>\$ 12,946</u>	<u>\$ 21,136</u>	<u>\$ 7,968</u>	<u>\$ 11,402</u>	<u>\$ 17,289</u>	<u>\$ 22,150</u>	<u>\$ 25,650</u>		<u>\$ 27,443</u>		<u>\$ 28,328</u>		<u>\$ 29,248</u>
4000.11	Law Books	\$ 144	\$ 157	\$ 982	\$ 300	\$ 70	\$ -	\$ 300	\$ 300	5.00%	\$ 315	2.00%	\$ 321	2.00%	\$ 328
4000.12	Copy Machine	-	-	-	-	-	-	750	750	5.00%	788	2.00%	803	2.00%	819
4000.13	Computer	16	1,257	86	2,000	141	-	-	-	5.00%	-	2.00%	-	2.00%	-
4000.14	Furniture- Office	-	-	-	-	-	617	5,500	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
4000.15	Equipment	-	-	311	2,000	761	1,725	-	-	5.00%	-	2.00%	-	2.00%	-
Capital Outlays	Subtotal	<u>\$ 160</u>	<u>\$ 1,415</u>	<u>\$ 1,379</u>	<u>\$ 4,300</u>	<u>\$ 971</u>	<u>\$ 2,342</u>	<u>\$ 6,550</u>	<u>\$ 7,050</u>		<u>\$ 7,403</u>		<u>\$ 7,551</u>		<u>\$ 7,702</u>
Total		<u>\$ 270,035</u>	<u>\$ 279,428</u>	<u>\$ 303,630</u>	<u>\$ 298,467</u>	<u>\$ 253,887</u>	<u>\$ 258,660</u>	<u>\$ 349,326</u>	<u>\$ 374,780</u>		<u>\$ 380,348</u>		<u>\$ 398,562</u>		<u>\$ 406,887</u>
Per Expense Report		<u>\$ 270,035</u>	<u>\$ 279,428</u>	<u>\$ 303,630</u>	<u>\$ 298,467</u>	<u>\$ 253,887</u>	<u>\$ 258,660</u>								
Difference		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 233 - Probation

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Chief Probation Officer	\$ 51,879	\$ 64,356	\$ 69,886	45,596	\$ 41,261	\$ 50,634	\$ 63,250	\$ 77,371	5.00%	\$ 81,240	5.00%	\$ 85,302	2.00%	\$ 87,008
1000.12	Ass. Chief Probation Officer	36,928	51,220	53,781	34,448	50,965	52,662	62,448	71,640	5.00%	75,222	5.00%	78,983	2.00%	80,563
1000.13	Probation Admin Assistant	13,000	11,250	12,434	-	-	-	-	32,760	5.00%	34,398	5.00%	36,118	2.00%	36,840
1000.14	Probation Officer	-	-	-	8,074	-	-	-	66,641	5.00%	69,973	5.00%	73,472	2.00%	74,941
1000.15	Case Manager	-	-	-	-	-	-	-	43,680	5.00%	45,864	5.00%	48,157	2.00%	49,120
Personal Services	Subtotal	\$ 101,807	\$ 126,826	\$ 136,101	\$ 88,118	\$ 92,226	\$ 103,296	\$ 125,698	\$ 292,092		\$ 306,697		\$ 322,031		\$ 328,472
2000.11	Office Supplies	\$ 1,032	\$ 1,000	\$ 954	596	\$ 987	\$ 978	\$ 1,000	\$ 1,000	5.00%	\$ 1,050	2.00%	\$ 1,071	2.00%	\$ 1,092
Supplies	Subtotal	\$ 1,032	\$ 1,000	\$ 954	\$ 596	\$ 987	\$ 978	\$ 1,000	\$ 1,000		\$ 1,050		\$ 1,071		\$ 1,092
3000.12	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	5.00%	\$ 263	2.00%	\$ 268	2.00%	\$ 273
3000.13	Telephone/ Pagers	1,171	1,155	1,000	1,000	1,000	334	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.14	Postage	250	250	250	-	58	17	250	250	5.00%	263	2.00%	268	2.00%	273
3000.15	Dues	-	50	-	-	-	-	100	400	5.00%	420	2.00%	428	2.00%	437
Other Services/Charges	Subtotal	\$ 1,421	\$ 1,455	\$ 1,250	\$ 1,000	\$ 1,058	\$ 351	\$ 1,600	\$ 1,900		\$ 1,995		\$ 2,035		\$ 2,076
4000.11	Computer Software	\$ 260	\$ -	\$ 120	174	\$ 150	\$ 191	\$ 500	\$ 500	10.00%	\$ 550	0.00%	\$ 550	0.00%	\$ 550
4000.12	Furniture	-	-	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	\$ 260	\$ -	\$ 120	\$ 174	\$ 150	\$ 191	\$ 500	\$ 500		\$ 550		\$ 550		\$ 550
	Total	\$ 104,520	\$ 129,281	\$ 138,425	\$ 89,887	\$ 94,421	\$ 104,816	\$ 128,798	\$ 295,492		\$ 310,292		\$ 325,687		\$ 332,190
	Per Expense Report	\$ 104,520	\$ 129,281	\$ 138,425	\$ 89,887	\$ 94,421	\$ 104,816								
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 361 - Emergency Management

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Director	\$ 4,090	\$ 4,212	\$ 4,360	\$ 4,360	\$ 4,283	\$ 4,455	\$ 4,678	\$ 4,678	5.00%	\$ 4,912	5.00%	\$ 5,157	2.00%	\$ 5,261
1000.13	Emergency Run Compensation	5,944	6,000	6,000	6,000	6,000	6,000	6,000	6,000	5.00%	6,300	5.00%	6,615	2.00%	6,747
Personal Services	Subtotal	<u>\$ 10,034</u>	<u>\$ 10,212</u>	<u>\$ 10,360</u>	<u>\$ 10,360</u>	<u>\$ 10,283</u>	<u>\$ 10,455</u>	<u>\$ 10,678</u>	<u>\$ 10,678</u>		<u>\$ 11,212</u>		<u>\$ 11,772</u>		<u>\$ 12,008</u>
2000.11	Office Supplies	\$ 62	\$ -	\$ 302	\$ -	\$ 441	\$ 334	\$ 500	\$ 750	5.00%	\$ 788	2.00%	\$ 803	2.00%	\$ 819
2000.12	Computer Supplies	-	-	-	-	207	638	500	750	5.00%	788	2.00%	803	2.00%	819
Supplies	Subtotal	<u>\$ 62</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ -</u>	<u>\$ 648</u>	<u>\$ 972</u>	<u>\$ 1,000</u>	<u>\$ 1,500</u>		<u>\$ 1,575</u>		<u>\$ 1,607</u>		<u>\$ 1,639</u>
3000.11	Telephone and Cellular	\$ 2,102	\$ 2,089	\$ 1,493	\$ 491	\$ 673	\$ 699	\$ 1,200	\$ 1,200	10.00%	\$ 1,320	10.00%	\$ 1,452	5.00%	\$ 1,525
3000.12	Workman's Compensation	987	1,196	1,082	987	1,025	985	2,000	2,000	5.00%	2,100	5.00%	2,205	2.00%	2,249
3000.13	Utilities	7,202	6,328	5,244	6,813	7,863	9,966	11,000	11,000	5.00%	11,550	5.00%	12,128	5.00%	12,734
3000.15	Pager and Radio Repair	-	-	4,008	-	2,812	7,206	4,000	4,000	5.00%	4,200	5.00%	4,410	2.00%	4,498
3000.16	Vehicle and Maintenance Repair	5,913	2,253	5,514	3,794	6,948	5,135	6,000	7,000	5.00%	7,350	5.00%	7,718	2.00%	7,872
3000.17	Fuel For Vehicles	1,115	1,385	867	1,707	2,797	2,051	2,500	3,000	10.00%	3,300	10.00%	3,630	5.00%	3,812
3000.19	Disability Insurance	3,584	3,584	3,584	3,584	3,584	3,440	4,000	4,000	5.00%	4,200	5.00%	4,410	2.00%	4,498
3000.20	Personnel Training	-	-	1,500	-	-	281	1,500	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
3000.22	Required Medical For Staff	-	-	-	-	-	-	100	100	5.00%	105	5.00%	110	2.00%	112
3000.23	Uniforms	-	-	-	-	-	-	-	600	5.00%	630	5.00%	662	2.00%	675
3000.25	IVFA Dues	-	-	400	440	-	-	500	500	5.00%	525	5.00%	551	2.00%	562
3000.26	Office Cleaning supplies	-	-	-	-	-	-	-	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
Other Services/Charges	Subtotal	<u>\$ 20,903</u>	<u>\$ 16,834</u>	<u>\$ 23,692</u>	<u>\$ 17,815</u>	<u>\$ 25,703</u>	<u>\$ 29,763</u>	<u>\$ 32,800</u>	<u>\$ 36,400</u>		<u>\$ 36,855</u>		<u>\$ 38,929</u>		<u>\$ 40,224</u>
4000.11	Building Improvements	\$ 483	\$ 280	\$ 457	\$ 900	\$ 3,544	\$ 782	\$ 2,000	\$ 2,000	5.00%	\$ 2,100	5.00%	\$ 2,205	2.00%	\$ 2,249
4000.12	Emergence Response Equipment	-	113	770	678	3,668	1,087	2,000	2,500	5.00%	2,625	5.00%	2,756	2.00%	2,811
4000.13	Extrication Equipment	-	-	-	-	-	-	1,000	1,000	5.00%	1,050	5.00%	1,103	2.00%	1,125
4000.14	SBCA Gear	590	850	630	860	-	930	1,000	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
4000.15	Fire Gear	734	1,840	2,281	1,280	1,466	4,950	3,500	3,500	5.00%	3,675	5.00%	3,859	2.00%	3,936
4000.16	Computer/ Equipment	-	-	-	600	-	-	1,000	1,000	5.00%	1,050	5.00%	1,103	2.00%	1,125
Capital Outlays	Subtotal	<u>\$ 1,808</u>	<u>\$ 3,082</u>	<u>\$ 4,137</u>	<u>\$ 4,318</u>	<u>\$ 8,678</u>	<u>\$ 7,749</u>	<u>\$ 10,500</u>	<u>\$ 11,500</u>		<u>\$ 12,075</u>		<u>\$ 12,679</u>		<u>\$ 12,932</u>
	Total	<u>\$ 32,806</u>	<u>\$ 30,129</u>	<u>\$ 38,491</u>	<u>\$ 32,493</u>	<u>\$ 45,312</u>	<u>\$ 48,938</u>	<u>\$ 54,978</u>	<u>\$ 60,078</u>		<u>\$ 61,717</u>		<u>\$ 64,986</u>		<u>\$ 66,803</u>
	Per Expense Report	<u>\$ 32,806</u>	<u>\$ 30,129</u>	<u>\$ 38,491</u>	<u>\$ 32,493</u>	<u>\$ 45,312</u>	<u>\$ 48,938</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 380 - County Jail

ACCT CODE	EXPENSES	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth Factor	2026	Projected Growth Factor	2027	Projected Growth Factor	2028
		Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Used	Estimated	Used	Estimated	Used	Estimated
1000.11	Matron	\$ 29,466	\$ 29,333	\$ 31,546	\$ 33,060	\$ 32,735	\$ 43,281	\$ 47,674	\$ 51,679	5.00%	\$ 54,263	5.00%	\$ 56,976	5.00%	\$ 59,825
1000.12	Jail Commander	29,466	30,506	30,674	34,640	39,645	47,059	49,463	52,926	5.00%	55,572	5.00%	58,351	5.00%	61,268
1000.13	Correction Officers x7	161,444	177,738	173,352	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.14	Part Time Jail Officers	17,317	19,862	27,814	26,349	34,150	28,410	27,000	28,000	5.00%	29,400	5.00%	30,870	5.00%	32,414
1000.15	Cook/ Janitor	40,405	44,335	28,519	26,740	24,960	31,944	34,071	37,479	5.00%	39,353	5.00%	41,321	5.00%	43,387
1000.16	Part Time Cook/ Janitor	7,025	8,062	7,533	3,969	1,877	73	7,500	7,500	5.00%	7,875	5.00%	8,269	5.00%	8,682
1000.17	Vacation	3,003	26,917	4,917	12,083	9,024	21,852	9,000	10,000	5.00%	10,500	5.00%	11,025	5.00%	11,576
1000.18	Part Time Maintenance	-	-	-	7,422	-	45	15,000	20,000	5.00%	21,000	5.00%	22,050	5.00%	23,153
1000.19	Physical Exams	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.20	Communications Commander	29,466	30,506	31,546	33,750	35,485	44,710	49,463	52,926	5.00%	55,572	5.00%	58,351	5.00%	61,268
1000.21	Required Medical For Staff	101	48	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.22	Commissary Worker	3,510	2,243	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.23	Commissary Computer	1,905	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.24	Data Entry Clerk	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.25	Comp Time Payout	1,085	3,469	38	5,276	2,478	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.26	Asst Comm Commander	-	-	-	26,793	32,198	39,563	45,386	48,564	5.00%	50,992	5.00%	53,542	5.00%	56,219
1000.27	Communications Officer (1)	-	-	-	15,050	14,153	39,324	44,138	47,228	5.00%	49,589	5.00%	52,069	5.00%	54,672
1000.28	Asst Corrections Commander	-	-	-	24,491	33,562	26,861	45,386	48,564	5.00%	50,992	5.00%	53,542	5.00%	56,219
1000.29	Corrections Officer (1)	-	-	-	27,390	35,360	40,173	44,138	47,228	5.00%	49,589	5.00%	52,069	5.00%	54,672
1000.30	Corrections Officer (2)	-	-	-	22,445	29,334	34,580	44,138	47,228	5.00%	49,589	5.00%	52,069	5.00%	54,672
1000.31	Corrections Officer (3)	-	-	-	34,097	25,211	39,762	44,138	47,228	5.00%	49,589	5.00%	52,069	5.00%	54,672
1000.32	Corrections Officer (4)	-	-	-	29,696	34,848	39,832	44,138	47,228	5.00%	49,589	5.00%	52,069	5.00%	54,672
1000.33	Cook/ Janitor 2	-	-	-	21,916	26,632	16,219	34,071	37,479	5.00%	39,353	5.00%	41,321	5.00%	43,387
1000.34	Jail Stipend	-	-	11,900	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.36	Hire Bonus	-	-	-	1,000	11,500	7,500	-	-	5.00%	-	5.00%	-	5.00%	-
1000.38	Longevity Bonus	-	-	-	1,667	2,222	4,906	-	-	5.00%	-	5.00%	-	5.00%	-
1000.39	PT Jail Treatment Coordinator	-	-	-	-	-	-	-	7,500	5.00%	7,875	5.00%	8,269	5.00%	8,682
Personal Services	Subtotal	<u>\$ 324,192</u>	<u>\$ 373,019</u>	<u>\$ 347,838</u>	<u>\$ 387,834</u>	<u>\$ 425,372</u>	<u>\$ 506,094</u>	<u>\$ 584,704</u>	<u>\$ 638,757</u>		<u>\$ 670,695</u>		<u>\$ 704,230</u>		<u>\$ 739,441</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 380 - County Jail (Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
2000.11	Office Supplies	\$ 2,348	\$ 4,836	\$ 6,246	\$ 2,980	\$ 3,009	\$ 6,303	\$ 7,000	\$ 7,000	5.00%	\$ 7,350	2.00%	\$ 7,497	2.00%	\$ 7,647
2000.12	Clothing/ Bedding	1,278	4,293	5,109	1,418	3,491	2,043	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.13	Building and Structure	4,236	3,105	4,340	4,253	5,000	4,994	6,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
2000.14	Pest Control	480	480	480	480	600	550	600	600	5.00%	630	2.00%	643	2.00%	655
2000.15	Fire System Maintenance	2,782	3,699	477	7,258	3,858	1,567	6,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
2000.16	Janitorial Supplies	10,911	11,759	12,264	7,059	7,801	13,344	11,000	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
2000.17	Jail Officer Uniforms	1,060	1,618	2,400	1,033	922	908	1,500	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
2000.18	Inmate Needs	1,203	1,650	2,052	2,435	2,000	2,965	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
2000.19	Lawn Care	1,919	114	1,587	660	200	321	500	500	5.00%	525	2.00%	536	2.00%	546
2000.20	Equipment Maintenance	-	-	-	927	1,000	2,248	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
2000.21	Water Softener Salt	-	-	-	3,141	2,151	3,137	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.22	Cost Per Copy	-	-	-	1,227	1,479	1,145	1,750	1,750	5.00%	1,838	2.00%	1,874	2.00%	1,912
2000.23	Personal Protective Equipment	-	-	-	500	208	324	550	750	5.00%	788	2.00%	803	2.00%	819
Supplies	Subtotal	\$ 26,217	\$ 31,553	\$ 34,955	\$ 33,371	\$ 31,718	\$ 39,850	\$ 48,400	\$ 50,100		\$ 52,605		\$ 53,657		\$ 54,730
3000.11	Cable TV	\$ 1,137	\$ 696	\$ 788	\$ 876	\$ -	\$ 800	\$ 2,500	\$ 2,000	5.00%	\$ 2,100	2.00%	\$ 2,142	2.00%	\$ 2,185
3000.12	Personnel Openings	740	471	681	532	492	512	750	750	10.00%	825	5.00%	866	5.00%	910
3000.13	Utilities	41,812	43,977	43,727	49,809	56,792	64,913	76,000	76,000	5.00%	79,800	5.00%	83,790	5.00%	87,980
3000.14	Equipment Repair	278	3,939	7,272	26,325	3,458	3,264	4,500	4,500	5.00%	4,725	2.00%	4,820	2.00%	4,916
3000.15	Maintenance On Doors	1,333	488	1,043	3,755	1,359	877	4,500	4,500	5.00%	4,725	2.00%	4,820	2.00%	4,916
3000.16	Medical	29,522	12,384	11,946	6,030	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
3000.17	Meals	36,056	29,775	1,378	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.18	Training	325	645	410	677	837	402	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.19	Housing Inmates	-	350	-	1,210	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.2	Bookkeeping Records	800	219	810	227	359	350	400	400	5.00%	420	5.00%	441	5.00%	463
3000.21	Cooling and Generator Main.	2,700	2,749	2,796	2,222	3,000	3,383	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.22	Contractual Services	2,802	2,608	5,382	1,305	2,480	-	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.23	Professional Services	-	-	198	55	92	150	150	1,850	5.00%	1,943	2.00%	1,981	2.00%	2,021
3000.25	Hobart Annual Service Contract	-	-	-	1,700	-	-	1,700	-	5.00%	-	5.00%	-	5.00%	-
3000.26	BT Annual Service Contract	-	-	-	-	-	650	650	650	5.00%	683	2.00%	696	2.00%	710
3000.27	Live Scan Annual Fee	-	-	-	2,480	-	-	2,690	2,480	5.00%	2,604	2.00%	2,656	2.00%	2,709
3000.28	QCC Contract	-	-	-	39,943	62,917	63,234	65,962	69,260	5.00%	72,723	2.00%	74,177	2.00%	75,661
Other Services/Charges	Subtotal	\$ 117,504	\$ 98,301	\$ 76,431	\$ 137,148	\$ 131,786	\$ 138,536	\$ 166,302	\$ 168,890		\$ 177,372		\$ 183,351		\$ 189,571
4000.11	New Equipment	\$ 4,024	\$ 29,040	\$ 3,135	\$ 3,000	\$ 2,628	\$ 3,147	\$ 3,000	\$ 3,000	10.00%	\$ 3,300	10.00%	\$ 3,630	0.00%	\$ 3,630
4000.12	Building Improvements	5,236	1,423	42,485	12,314	5,053	-	5,000	5,000	10.00%	5,500	10.00%	6,050	0.00%	6,050
Capital Outlays	Subtotal	\$ 9,260	\$ 30,463	\$ 45,620	\$ 15,314	\$ 7,680	\$ 3,147	\$ 8,000	\$ 8,000		\$ 8,800		\$ 9,680		\$ 9,680
	Total	\$ 477,173	\$ 533,336	\$ 504,844	\$ 573,667	\$ 596,557	\$ 687,626	\$ 807,406	\$ 865,747		\$ 909,472		\$ 950,917		\$ 993,422
	Per Expense Report	\$ 477,173	\$ 533,336	\$ 504,844	\$ 573,667	\$ 596,557	\$ 687,626								
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 660 - 4-D Program

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	IV-D Admin Salary	\$ 24,497	\$ 25,537	\$ 26,577	\$ 28,107	\$ 27,612	\$ 30,420	\$ 31,941	\$ 33,539	5.00%	\$ 35,216	5.00%	\$ 36,977	2.00%	\$ 37,716
1000.12	Deputy	16,361	17,334	17,180	19,976	17,668	24,718	25,000	25,000	5.00%	26,250	5.00%	27,563	2.00%	28,114
1000.13	Secretary	23,716	24,280	25,796	27,600	26,813	30,420	31,941	33,539	5.00%	35,216	5.00%	36,977	2.00%	37,716
Personal Services	Subtotal	<u>\$ 64,574</u>	<u>\$ 67,151</u>	<u>\$ 69,553</u>	<u>\$ 75,683</u>	<u>\$ 72,093</u>	<u>\$ 85,558</u>	<u>\$ 88,882</u>	<u>\$ 92,078</u>		<u>\$ 96,682</u>		<u>\$ 101,516</u>		<u>\$ 103,546</u>
2000.11	Office Supplies	\$ 3,520	\$ 2,301	\$ 1,186	\$ 1,802	\$ 2,478	\$ 1,988	\$ 2,000	\$ 2,000	5.00%	\$ 2,100	2.00%	\$ 2,142	2.00%	\$ 2,185
Supplies	Subtotal	<u>\$ 3,520</u>	<u>\$ 2,301</u>	<u>\$ 1,186</u>	<u>\$ 1,802</u>	<u>\$ 2,478</u>	<u>\$ 1,988</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>		<u>\$ 2,100</u>		<u>\$ 2,142</u>		<u>\$ 2,185</u>
3000.11	Postage	\$ 486	\$ 540	\$ 249	\$ 400	\$ 351	\$ 163	\$ 1,000	\$ 1,000	5.00%	\$ 1,050	2.00%	\$ 1,071	2.00%	\$ 1,092
3000.12	Telephone	2,863	3,052	3,112	1,817	1,000	1,100	1,200	1,200	5.00%	1,260	2.00%	1,285	2.00%	1,311
3000.13	Travel	2,122	709	799	96	393	1,250	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.14	Equipment Maintenance	237	245	143	1,223	974	471	500	500	5.00%	525	2.00%	536	2.00%	546
3000.17	Conference & Training	-	331	500	715	870	983	1,500	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.18	Office Cleaning	150	333	550	865	490	870	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
Other Services/Charges	Subtotal	<u>\$ 5,858</u>	<u>\$ 5,209</u>	<u>\$ 5,353</u>	<u>\$ 5,116</u>	<u>\$ 4,078</u>	<u>\$ 4,838</u>	<u>\$ 6,200</u>	<u>\$ 6,200</u>		<u>\$ 6,510</u>		<u>\$ 6,640</u>		<u>\$ 6,773</u>
	Total	<u>\$ 73,951</u>	<u>\$ 74,661</u>	<u>\$ 76,091</u>	<u>\$ 82,602</u>	<u>\$ 78,648</u>	<u>\$ 92,383</u>	<u>\$ 97,082</u>	<u>\$ 100,278</u>		<u>\$ 105,292</u>		<u>\$ 110,298</u>		<u>\$ 112,504</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 750 - Soil and Water

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Secretary	\$ 20,694	\$ 21,370	\$ 22,202	\$ 23,458	\$ 23,484	\$ 30,075	\$ 29,048	\$ 30,514	5.00%	\$ 32,040	5.00%	\$ 33,642	2.00%	\$ 34,315
1000.13	Trainer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
1000.12	Technician	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	5.00%	\$ 1,050	5.00%	\$ 1,103	2.00%	\$ 1,125
Personal Services	Subtotal	<u>\$ 21,694</u>	<u>\$ 22,370</u>	<u>\$ 23,202</u>	<u>\$ 24,458</u>	<u>\$ 24,484</u>	<u>\$ 31,075</u>	<u>\$ 30,048</u>	<u>\$ 31,514</u>		<u>\$ 33,090</u>		<u>\$ 34,744</u>		<u>\$ 35,439</u>
2000.11	Office Supplies	\$ 3,452	\$ 3,400	\$ 939	\$ 7,957	\$ 6,500	\$ 4,600	\$ 4,700	\$ 5,000	5.00%	\$ 5,250	2.00%	\$ 5,355	2.00%	\$ 5,462
Supplies	Subtotal	<u>\$ 3,452</u>	<u>\$ 3,400</u>	<u>\$ 939</u>	<u>\$ 7,957</u>	<u>\$ 6,500</u>	<u>\$ 4,600</u>	<u>\$ 4,700</u>	<u>\$ 5,000</u>		<u>\$ 5,250</u>		<u>\$ 5,355</u>		<u>\$ 5,462</u>
30045	Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
30161	Adult Education	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charge	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
Unappropriated	Unappropriated	\$ 1,688	\$ 1,524	\$ 888	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Exam of Records / Refunds	-	-	-	47,570	97,317.80	-	-	-	10.00%	-	0.00%	-	0.00%	-
	Subtotal	<u>\$ 1,688</u>	<u>\$ 1,524</u>	<u>\$ 888</u>	<u>\$ 47,570</u>	<u>\$ 97,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Dept Total	<u>\$ 26,834</u>	<u>\$ 27,294</u>	<u>\$ 25,029</u>	<u>\$ 79,985</u>	<u>\$ 128,303</u>	<u>\$ 35,674</u>	<u>\$ 34,748</u>	<u>\$ 36,514</u>		<u>\$ 38,340</u>		<u>\$ 40,099</u>		<u>\$ 40,901</u>
	Per Fund Report	<u>\$ 26,834</u>	<u>\$ 27,294</u>	<u>\$ 25,029</u>	<u>\$ 79,985</u>	<u>\$ 128,303</u>	<u>\$ 35,674</u>	<u>\$ 34,748</u>	<u>\$ 36,514</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	Gen Fund Exp Total	<u>\$ 3,044,155</u>	<u>\$ 3,383,912</u>	<u>\$ 3,319,588</u>	<u>\$ 3,461,307</u>	<u>\$ 3,502,450</u>	<u>\$ 3,975,577</u>	<u>\$ 3,974,650</u>	<u>\$ 4,719,347</u>		<u>\$ 4,983,541</u>		<u>\$ 5,239,418</u>		<u>\$ 5,354,687</u>
	Per Fund Report	<u>\$ 3,044,155</u>	<u>\$ 3,383,912</u>	<u>\$ 3,319,588</u>	<u>\$ 3,461,307</u>	<u>\$ 3,502,450</u>	<u>\$ 3,975,577</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of LIT Economic Development Fund #1112

	ACTUALS						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 237,805	\$ 442,656	\$ 323,640	\$ 219,266	\$ 1,223,676	\$ 2,127,847	\$ 2,604,328	\$ 3,287,891	\$ 3,603,122	\$ 3,818,294	\$ 3,960,303
TOTAL REVENUE	\$ 681,103	\$ 707,757	\$ 710,314	\$ 1,992,750	\$ 1,945,369	\$ 2,444,242	\$ 2,526,262	\$ 2,469,483	\$ 2,592,957	\$ 2,670,746	\$ 2,804,283
TOTAL SPENDABLE APPROPRIATIONS	\$ 476,252	\$ 826,773	\$ 814,688	\$ 988,341	\$ 1,041,197	\$ 1,967,762	\$ 1,842,699	\$ 2,154,252	\$ 2,377,785	\$ 2,528,737	\$ 2,689,821
ENDING BALANCE	\$ 442,656	\$ 323,640	\$ 219,266	\$ 1,223,676	\$ 2,127,847	\$ 2,604,328	\$ 3,287,891	\$ 3,603,122	\$ 3,818,294	\$ 3,960,303	\$ 4,074,765
PER FUND REPORT	\$ 442,656	\$ 323,640	\$ 219,266	\$ 1,223,676	\$ 2,127,847	\$ 2,604,328					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%							\$ 505,252	\$ 493,897	\$ 518,591	\$ 534,149	\$ 560,857

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LIT Economic Development Fund #1112

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
212	Payback	\$ 389	\$ -	\$ -	\$ -	\$ -	\$ 475,000	\$ -	\$ -	N/A	\$ -	0.00%	\$ -	2.00%	\$ -
213	EDIT LIT	680,714	707,757	710,314	1,992,750	1,942,360	1,969,156	2,260,199	2,469,483	5.00%	2,592,957	3.00%	2,670,746	5.00%	2,804,283
	Supplemental LIT							266,063							
0214	Refunds	-	-	-	-	3,009	86	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 681,103</u>	<u>\$ 707,757</u>	<u>\$ 710,314</u>	<u>\$ 1,992,750</u>	<u>\$ 1,945,369</u>	<u>\$ 2,444,242</u>	<u>\$ 2,526,262</u>	<u>\$ 2,469,483</u>		<u>\$ 2,592,957</u>		<u>\$ 2,670,746</u>		<u>\$ 2,804,283</u>
	Per Revenue Report	<u>\$ 681,103</u>	<u>\$ 707,757</u>	<u>\$ 710,314</u>	<u>\$ 1,992,750</u>	<u>\$ 1,945,369</u>	<u>\$ 2,444,242</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of LIT Economic Development Fund #1112

(Continued)

Appropriations

ACCT CODE	EXPENSES	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth	2026	Projected Growth	2027	Projected Growth	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
1000.12	Health Insurance	\$ 258,000	\$ 400,000	\$ 376,527	\$ 338,310	\$ 414,103	\$ 479,373	\$ 575,000	\$ 780,000	20.0%	\$ 936,000	10.0%	\$ 1,029,600	10.0%	\$ 1,132,560
1000.19	Deputy Surveyor	12,040	13,080	14,120	-	-	-	-	-	5.0%	-	2.0%	-	2.0%	-
1000.20	Colonial Life	-	-	-	7,278	6,956	7,229	7,500	7,500	5.0%	7,875	2.0%	8,033	2.0%	8,193
1000.21	Cobra Admin	-	-	-	1,055	1,400	1,020	1,500	1,500	5.0%	1,575	2.0%	1,607	2.0%	1,639
1000.22	American United Life	-	-	-	3,109	4,255	4,428	4,000	5,000	5.0%	5,250	2.0%	5,355	2.0%	5,462
1000.23	Director	-	-	-	-	-	80,000	84,000	84,000	5.0%	88,200	5.0%	92,610	2.0%	94,462
1000.24	EMT-B1	-	-	-	-	-	38,215	40,560	40,000	5.0%	42,000	5.0%	44,100	5.0%	46,305
1000.25	EMT-B2	-	-	-	-	-	35,816	38,480	1,000	5.0%	1,050	3.0%	1,082	3.0%	1,114
1000.26	EMT-B3	-	-	-	-	-	41,601	40,560	41,600	5.0%	43,680	0.0%	43,680	0.0%	43,680
1000.27	EMT-B4	-	-	-	-	-	36,939	39,000	40,956	5.0%	43,004	4.0%	44,724	4.0%	46,513
1000.28	Part Time EMT-B	-	-	-	-	-	14,847	46,000	40,000	5.0%	42,000	5.0%	44,100	5.0%	46,305
1000.29	EMT-P1	-	-	-	-	-	41,430	50,000	50,960	5.0%	53,508	10.0%	58,859	10.0%	64,745
1000.30	EMT-P2	-	-	-	-	-	58,994	50,440	52,957	5.0%	55,605	5.0%	58,385	5.0%	61,304
1000.31	EMT-P3	-	-	-	-	-	9,424	62,400	63,336	5.0%	66,503	5.0%	69,828	5.0%	73,319
1000.32	EMT-P4	-	-	-	-	-	11,307	400	50,960	5.0%	53,508	10.0%	58,859	10.0%	64,745
1000.33	Part Time EMT-P	-	-	-	-	-	30,334	87,000	40,000	5.0%	42,000	10.0%	46,200	10.0%	50,820
1000.34	Driver	-	-	-	-	-	8,164	15,000	25,000	5.0%	26,250	5.0%	27,563	5.0%	28,941
1000.35	Stand-By	-	-	-	-	-	53,296	73,059	73,059	5.0%	76,712	5.0%	80,548	5.0%	84,575
1000.36	Overtime	-	-	-	-	-	66,979	84,000	84,000	5.0%	88,200	0.0%	88,200	0.0%	88,200
1000.37	EMT-B5	-	-	-	-	-	-	-	39,312	5.0%	41,278	2.0%	42,103	2.0%	42,945
1000.38	EMT - B6	-	-	-	-	-	-	-	39,312	2.0%	40,098	5.5%	42,304	5.5%	44,630
3000.11	Martin County Alliance	119,500	115,000	109,000	87,500	120,000	120,000	120,000	120,000	5.0%	126,000	2.0%	128,520	2.0%	131,090
3000.12	Professional Services	22,722	12,361	24,468	37,336	40,977	27,312	30,000	40,000	5.0%	42,000	2.0%	42,840	2.0%	43,697
3000.15	Martin County Tourism	3,000	3,000	3,000	-	-	-	-	-	5.0%	-	2.0%	-	2.0%	-
3000.23	Shoals Park Renovation	30,000	30,000	30,000	30,000	25,000	-	-	-	N/A	-	2.0%	-	2.0%	-
3000.24	Maintenance Contract	-	223,332	92,574	3,658	2,793	22,952	25,000	25,000	5.0%	26,250	2.0%	26,775	2.0%	27,311
3000.25	EMS Expenses	-	-	135,000	210,000	134,355	428,573	-	-	5.0%	-	2.0%	-	2.0%	-
3000.26	XSOFT Contract	-	-	-	54,060	54,060	54,060	60,000	60,000	5.0%	63,000	10.0%	69,300	10.0%	76,230
3000.27	HARRIS Contract	-	-	-	38,512	40,076	47,055	55,000	55,000	5.0%	57,750	2.0%	58,905	2.0%	60,083
3000.28	Hoosier Business Machines	-	-	-	2,852	2,907	2,636	5,000	5,000	5.0%	5,250	2.0%	5,355	2.0%	5,462
3000.29	Generator Contract	-	-	-	2,000	-	2,000	2,000	2,000	5.0%	2,100	2.0%	2,142	2.0%	2,185
3000.30	MAXIMUS	-	-	-	-	3,400	3,500	6,800	6,800	5.0%	7,140	2.0%	7,283	2.0%	7,428
3000.31	Marketing	-	-	-	-	-	-	-	-	5.0%	-	2.0%	-	2.0%	-
3000.32	Commissioners Bldg./Liab./Casualty	-	-	-	101,268	117,977	150,280	150,000	180,000	5.0%	189,000	2.0%	192,780	2.0%	196,636
3000.33	Commissioners Workman's Comp	-	-	-	71,401	71,553	90,000	90,000	100,000	5.0%	105,000	2.0%	107,100	2.0%	109,242
	Additional Appropriation	30,990	30,000	30,000	-	1,385	-	-	-	N/A	-	N/A	-	N/A	-
Other Services/Charges	Subtotal	\$ 476,252	\$ 826,773	\$ 814,688	\$ 988,341	\$ 1,041,197	\$ 1,967,762	\$ 1,842,699	\$ 2,154,252		\$ 2,377,785		\$ 2,528,737		\$ 2,689,821
	Total	\$ 476,252	\$ 826,773	\$ 814,688	\$ 988,341	\$ 1,041,197	\$ 1,967,762	\$ 1,842,699	\$ 2,154,252		\$ 2,377,785		\$ 2,528,737		\$ 2,689,821
	Per Expense Report	\$ 476,252	\$ 826,773	\$ 814,688	\$ 988,341	\$ 1,041,197	\$ 1,967,762								
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								

Note: EMS Expenses are included in 2023-2027. This will need to be maintained until the new EMS service has sufficient revenue.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Cumulative Bridge Fund #1135

	ACTUALS						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 449,575	\$ 436,259	\$ 492,662	\$ 415,472	\$ 355,526	\$ 470,223	\$ 682,551	\$ 646,414	\$ 576,670	\$ 594,557	\$ 618,734
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	\$ 233,867	\$ 165,085	\$ 215,155	\$ 289,814	\$ 327,396	\$ 300,273	\$ 290,388	\$ 291,919	\$ 299,419	\$ 310,738	\$ 323,857
TOTAL SPENDABLE APPROP.	\$ 247,183	\$ 108,682	\$ 292,345	\$ 349,760	\$ 212,700	\$ 87,945	\$ 326,525	\$ 361,663	\$ 281,531	\$ 286,561	\$ 291,767
Assumed Spend Down Level							\$ 275,757	\$ 305,432	\$ 237,759	\$ 242,007	\$ 246,403
ENDING BALANCE	\$ 436,259	\$ 492,662	\$ 415,472	\$ 355,526	\$ 470,223	\$ 682,551	\$ 646,414	\$ 576,670	\$ 594,557	\$ 618,734	\$ 650,825
Ending Balance with Spend Down							\$ 697,182	\$ (13,513)	\$ 48,147	\$ 55,218	\$ 125,601
PER FUND REPORT	\$ 436,259	\$ 492,662	\$ 415,472	\$ 355,526	\$ 470,223	\$ 682,551					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%							\$ 58,078	\$ 58,384	\$ 59,884	\$ 62,148	\$ 64,771
Budget	\$ 277,875	\$ 277,875	\$ 277,875	\$ 277,875	\$ 277,875	\$ 291,341					
% Spent of Budget	89%	39%	105%	126%	77%	30%					

Assumed Actual Spend Down Percentage

84%

NOTE: Includes Encumbrances of Additional Appropriations.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027	Projected Growth Factor Used	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
0100	Property Tax	\$ 118,889	\$ 123,635	\$ 126,483	\$ 130,274	\$ 139,661	\$ 162,973	\$ 165,631	\$ 172,256	5.00%	\$ 182,956	5.00%	\$ 194,295	4.50%	\$ 205,339
	Circuit Breaker Impact	(1,570)	(1,967)	(1,491)	(2,400)	(2,540)	(1,890)	(1,893)	(1,987)	N/A	(2,087)	N/A	(2,191)	N/A	(2,301)
0201	Financial Institution Tax	352	460	222	886	691	656	650	650	0.00%	650	1.00%	657	1.00%	663
0202	Excise Tax	12,978	12,866	13,519	13,674	13,223	14,266	14,000	14,000	0.00%	14,000	1.00%	14,140	1.00%	14,281
0203	CVET	1,932	1,858	892	2,671	1,861	2,124	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000
6100	Interest	3,360	5,287	2,700	473	1,845	14,007	15,000	10,000	N/A	5,000	0.00%	3,000	2.00%	3,060
6300	Bridge Inspection Reimb.	64,679	-	72,764	33,590	84,138	20,238	25,000	25,000	2.00%	25,500	2.00%	26,010	2.00%	26,530
6400	Bridge Engineering Reimb.	-	-	-	-	4,443	-	-	-	2.00%	-	2.00%	-	2.00%	-
6500	Miscellaneous Revenue	-	-	67	44	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6600	Bridge Replacement Reimb	33,248	22,946	-	110,602	84,074	87,898	70,000	70,000	2.00%	71,400	2.00%	72,828	2.00%	74,285
	Total	<u>\$ 233,867</u>	<u>\$ 165,085</u>	<u>\$ 215,155</u>	<u>\$ 289,814</u>	<u>\$ 327,396</u>	<u>\$ 300,273</u>	<u>\$ 290,388</u>	<u>\$ 291,919</u>		<u>\$ 299,419</u>		<u>\$ 310,738</u>		<u>\$ 323,857</u>
	Per Revenue Report	<u>\$ 233,867</u>	<u>\$ 165,085</u>	<u>\$ 215,155</u>	<u>\$ 289,814</u>	<u>\$ 327,396</u>	<u>\$ 300,273</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135
(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
2000.11	Culverts	\$ 29,397	\$ 4,649	\$ 27,015	\$ 43,886	\$ -	\$ -	\$ 20,000	\$ 20,000	5.00%	\$ 21,000	2.00%	\$ 21,420	2.00%	\$ 21,848
2000.12	Deck Lumber	-	-	-	1,546	-	1,102	2,500	3,000	10.00%	3,300	10.00%	3,630	10.00%	3,993
2000.13	Concrete	-	753	-	-	-	-	5,000	5,500	10.00%	6,050	10.00%	6,655	10.00%	7,321
2000.14	Steel	-	-	-	510	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.15	RIP Rap	-	-	-	-	-	716	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.18	Stone	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Supplies	Subtotal	<u>\$ 29,397</u>	<u>\$ 5,402</u>	<u>\$ 27,015</u>	<u>\$ 45,942</u>	<u>\$ -</u>	<u>\$ 1,819</u>	<u>\$ 32,500</u>	<u>\$ 33,500</u>		<u>\$ 35,600</u>		<u>\$ 37,060</u>		<u>\$ 38,624</u>
3000.11	Bridge Inspections	\$ 122,754	\$ 15,984	\$ 78,754	\$ 73,792	\$ 64,568	\$ 23,561	\$ 123,352	\$ 100,000	5.00%	\$ 105,000	2.00%	\$ 107,100	2.00%	\$ 109,242
3000.12	Contract Services	9,669	27,409	138,369	129,370	59,303	9,259	54,798	70,000	5.00%	73,500	2.00%	74,970	2.00%	76,469
Other Services/Charges	Subtotal	<u>\$ 132,423</u>	<u>\$ 43,393</u>	<u>\$ 217,123</u>	<u>\$ 203,162</u>	<u>\$ 123,871</u>	<u>\$ 32,820</u>	<u>\$ 178,150</u>	<u>\$ 170,000</u>		<u>\$ 178,500</u>		<u>\$ 182,070</u>		<u>\$ 185,711</u>
4000.13	GIS Software	\$ 2,875	\$ 2,875	\$ 2,875	\$ 5,750	\$ 2,875	\$ 2,875	\$ 2,875	\$ 3,163	N/A	\$ 17,000	N/A	\$ 17,000	N/A	\$ 17,000
4000.14	Bridge Construction	42,583	17,106	5,426	55,000	52,712	40,377	58,000	100,000	N/A	40,377	N/A	40,377	N/A	40,377
4000.15	Bridge Payment	39,906	39,906	39,906	39,906	33,242	10,055	55,000	55,000	N/A	10,055	N/A	10,055	N/A	10,055
Capital Outlays	Subtotal	<u>\$ 85,364</u>	<u>\$ 59,887</u>	<u>\$ 48,207</u>	<u>\$ 100,656</u>	<u>\$ 88,829</u>	<u>\$ 53,306</u>	<u>\$ 115,875</u>	<u>\$ 158,163</u>		<u>\$ 67,431</u>		<u>\$ 67,431</u>		<u>\$ 67,431</u>
	Total	<u>\$ 247,183</u>	<u>\$ 108,682</u>	<u>\$ 292,345</u>	<u>\$ 349,760</u>	<u>\$ 212,700</u>	<u>\$ 87,945</u>	<u>\$ 326,525</u>	<u>\$ 361,663</u>		<u>\$ 281,531</u>		<u>\$ 286,561</u>		<u>\$ 291,767</u>
	Per Expense Report	<u>\$ 247,183</u>	<u>\$ 108,682</u>	<u>\$ 292,345</u>	<u>\$ 349,760</u>	<u>\$ 212,700</u>	<u>\$ 87,945</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Cumulative Capital Development Fund #1138

	ACTUALS						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 94,268	\$ 119,502	\$ 88,332	\$ 109,273	\$ 73,440	\$ 86,754	\$ 254,826	\$ 223,413	\$ 175,398	\$ 230,472	\$ 295,522
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	\$ 70,739	\$ 172,136	\$ 71,690	\$ 77,774	\$ 75,810	\$ 204,920	\$ 197,587	\$ 195,985	\$ 203,274	\$ 215,014	\$ 226,479
TOTAL SPENDABLE APPROP.	\$ 45,505	\$ 203,306	\$ 50,749	\$ 113,606	\$ 62,496	\$ 36,848	\$ 229,000	\$ 244,000	\$ 148,200	\$ 149,964	\$ 151,763
Assumed Spend Down Level							\$ 206,100	\$ 219,600	\$ 133,380	\$ 134,968	\$ 136,587
ENDING BALANCE	\$ 119,502	\$ 88,332	\$ 109,273	\$ 73,440	\$ 86,754	\$ 254,826	\$ 223,413	\$ 175,398	\$ 230,472	\$ 295,522	\$ 370,238
Ending Balance with Spend Down							\$ 246,313	\$ 231,211	\$ 301,105	\$ 311,257	\$ 390,998
PER FUND REPORT	\$ 119,502	\$ 88,332	\$ 109,273	\$ 73,440	\$ 86,754	\$ 254,826					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%							\$ 39,517	\$ 39,197	\$ 40,655	\$ 43,003	\$ 45,296
Budget	\$ 95,000	\$ 107,000	\$ 118,000	\$ 84,000	\$ 84,000	\$ 109,001				Assumed Actual Spend Down Percentage	90%
% Spent of Budget	48%	190%	43%	135%	74%	34%					

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027	Projected Growth Factor Used	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated	Estimated	
0100	Property Tax	\$ 63,279	\$ 64,210	\$ 64,057	\$ 65,977	\$ 68,929	\$ 175,065	\$ 177,920	\$ 177,920	5.00%	\$ 186,816	5.00%	\$ 198,510	4.50%	\$ 209,915
	Circuit Breaker	(836)	(1,022)	(755)	(1,216)	(1,253)	(2,030)	(2,033)	(2,135)	N/A	(2,242)	N/A	(2,354)	N/A	(2,471)
0201	FIT	188	239	115	452	345	705	700	700	0.00%	700	1.00%	707	1.00%	714
0202	Excise Tax	6,908	6,682	6,847	6,925	6,526	15,324	15,000	15,000	0.00%	15,000	1.00%	15,150	1.00%	15,302
0203	CVET	406	965	452	1,353	918	2,282	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000
5500	Sale Of Investments	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	2.00%	-
6100	Interest	794	1,364	465	96	344	3,724	4,000	2,500	N/A	1,000	0.00%	1,000	2.00%	1,020
6500	Misc. Receipts	-	99,697	510	4,186	-	9,850	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 70,739</u>	<u>\$ 172,136</u>	<u>\$ 71,690</u>	<u>\$ 77,774</u>	<u>\$ 75,810</u>	<u>\$ 204,920</u>	<u>\$ 197,587</u>	<u>\$ 195,985</u>		<u>\$ 203,274</u>		<u>\$ 215,014</u>		<u>\$ 226,479</u>
	Per Revenue Report	<u>\$ 70,739</u>	<u>\$ 172,136</u>	<u>\$ 71,690</u>	<u>\$ 77,774</u>	<u>\$ 75,810</u>	<u>\$ 204,920</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138
(Continued)

COURTHOUSE

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
3000.12	Jail Repairs	\$ 18,615	\$ 89,368	\$ 14,152	\$ 35,662	\$ 23,315	\$ 11,572	\$ 25,000	\$ 30,000	5.00%	\$ 31,500	2.00%	\$ 32,130	2.00%	\$ 32,773
3000.14	Courthouse Improvements	10,168	97,650	25,761	74,100	3,350	1,101	30,000	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697
3000.16	Felts-Orange County Fiber	6,743	9,157	807	760	540	1,382	9,000	9,000	5.00%	9,450	2.00%	9,639	2.00%	9,832
3000.17	Land Bank	-	-	-	-	-	5000	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
Other Services/Charges	Subtotal	<u>\$ 35,526</u>	<u>\$ 196,175</u>	<u>\$ 40,720</u>	<u>\$ 110,521</u>	<u>\$ 27,205</u>	<u>\$ 19,055</u>	<u>\$ 69,000</u>	<u>\$ 84,000</u>		<u>\$ 88,200</u>		<u>\$ 89,964</u>		<u>\$ 91,763</u>
4000.1	Computer Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,691	\$ 120,000	\$ 120,000	N/A	\$ 20,000	0.00%	\$ 20,000	0.00%	\$ 20,000
4000.16	Equipment	9,979	7,130	10,029	3,085	17,791	102	20,000	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000
4000.19	Land	-	-	-	-	17,500	-	20,000	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000
Capital Outlays	Subtotal	<u>\$ 9,979</u>	<u>\$ 7,130</u>	<u>\$ 10,029</u>	<u>\$ 3,085</u>	<u>\$ 35,291</u>	<u>\$ 17,793</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>		<u>\$ 60,000</u>		<u>\$ 60,000</u>		<u>\$ 60,000</u>
	Total	<u>\$ 45,505</u>	<u>\$ 203,306</u>	<u>\$ 50,749</u>	<u>\$ 113,606</u>	<u>\$ 62,496</u>	<u>\$ 36,848</u>	<u>\$ 229,000</u>	<u>\$ 244,000</u>		<u>\$ 148,200</u>		<u>\$ 149,964</u>		<u>\$ 151,763</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Health Fund #1159

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 52,842	\$ 63,577	\$ 81,852	\$ 98,792	\$ 172,208	\$ 242,228	\$ 259,762	\$ 251,272	\$ 243,802	\$ 235,265	\$ 227,441
TOTAL REVENUE	\$ 62,647	\$ 68,952	\$ 68,726	\$ 128,775	\$ 123,539	\$ 101,279	\$ 66,750	\$ 68,730	\$ 71,558	\$ 74,561	\$ 77,418
TOTAL SPENDABLE APPROP.	\$ 51,912	\$ 50,678	\$ 51,786	\$ 55,358	\$ 53,520	\$ 83,745	\$ 75,240	\$ 76,200	\$ 80,095	\$ 82,385	\$ 84,035
Assumed Spend Down Level							\$ 38,192	\$ 38,679	\$ 40,656	\$ 41,818	\$ 42,656
ENDING BALANCE	\$ 63,577	\$ 81,852	\$ 98,792	\$ 172,208	\$ 242,228	\$ 259,762	\$ 251,272	\$ 243,802	\$ 235,265	\$ 227,441	\$ 220,825
Ending Balance with Spend Down							\$ 288,320	\$ 30,052	\$ 60,953	\$ 62,795	\$ 95,716
PER FUND REPORT	\$ 63,577	\$ 81,852	\$ 98,792	\$ 172,208	\$ 242,228	\$ 259,762					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%							\$ 13,350	\$ 13,746	\$ 14,312	\$ 14,912	\$ 15,484
Budget	\$ 64,552	\$ 65,514	\$ 70,179	\$ 70,621	\$ 71,602	\$ 107,874					
% Spent of Budget	80%	77%	74%	78%	75%	78%			Assumed Actual Spend Down Percentage		51%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027	Projected Growth Factor Used	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated	Estimated	
0100	Property Tax	\$ 45,254	\$ 51,049	\$ 52,633	\$ 54,631	\$ 60,820	\$ 50,469	\$ 50,224	\$ 52,233	5.00%	\$ 54,845	5.00%	\$ 57,587	4.50%	\$ 60,178
	Circuit Breaker Impact	(598)	(812)	(620)	(1,007)	(1,106)	(585)	(574)	(603)	N/A	(633)	N/A	(664)	N/A	(698)
0201	Financial Institution Tax	134	190	92	370	296	203	200	200	0.00%	200	1.00%	202	1.00%	204
0202	Excise Tax	4,940	5,312	5,626	5,734	5,758	4,418	4,000	4,000	0.00%	4,000	1.00%	4,040	1.00%	4,080
0203	CVET	581	767	371	1,117	810	658	600	600	0.00%	600	0.00%	600	0.00%	600
2401	Sewer Inspection Fees	1,125	950	1,250	1,300	1,250	1,300	1,300	1,300	2.00%	1,326	2.00%	1,353	2.00%	1,380
2402	Water Tests	19	-	-	-	3	-	-	-	2.00%	-	2.00%	-	2.00%	-
2503	Food Inspection Tests	1,840	2,538	1,600	3,080	1,138	3,300	3,000	3,000	2.00%	3,060	2.00%	3,121	2.00%	3,184
2511	Birth and Death Records	4,442	4,039	3,085	3,924	2,936	3,254	3,000	3,000	2.00%	3,060	2.00%	3,121	2.00%	3,184
2512	Immunization Fees	4,910	4,919	4,690	59,626	2,981	37,262	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
6500	Miscellaneous Revenue	-	-	-	-	48,653	1,000	-	-	0.00%	-	0.00%	-	0.00%	-
6501	Transfer of Funds	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 62,647</u>	<u>\$ 68,952</u>	<u>\$ 68,726</u>	<u>\$ 128,775</u>	<u>\$ 123,539</u>	<u>\$ 101,279</u>	<u>\$ 66,750</u>	<u>\$ 68,730</u>		<u>\$ 71,558</u>		<u>\$ 74,561</u>		<u>\$ 77,418</u>
	Per Revenue Report	<u>\$ 62,647</u>	<u>\$ 68,952</u>	<u>\$ 68,726</u>	<u>\$ 128,775</u>	<u>\$ 123,539</u>	<u>\$ 101,279</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159
(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	County Health Officer	\$ 7,808	\$ 8,039	\$ 8,848	\$ 9,372	\$ 9,206	\$ 9,574	\$ 18,000	\$ 18,900	5.00%	\$ 19,845	5.00%	\$ 20,837	2.00%	\$ 21,254
1000.12	Board Member Stipend	-	-	-	-	-	-	1,400	1,400	5.00%	1,470	5.00%	1,544	2.00%	1,574
1000.13	Social Security	597	615	677	717	704	732	1,440	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
1000.15	PT PHC	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 8,406</u>	<u>\$ 8,654</u>	<u>\$ 9,525</u>	<u>\$ 10,089</u>	<u>\$ 9,910</u>	<u>\$ 10,306</u>	<u>\$ 20,840</u>	<u>\$ 21,800</u>		<u>\$ 22,890</u>		<u>\$ 24,035</u>		<u>\$ 24,515</u>
3000.11	Mileage	\$ 223	\$ 224	\$ -	\$ 114	\$ -	\$ -	\$ 500	\$ 500	10.00%	\$ 550	5.00%	\$ 578	5.00%	\$ 606
3000.12	Malpractice Insurance	-	-	-	-	-	-	500	500	5.00%	525	2.00%	536	2.00%	546
3000.17	Membership	-	100	-	-	-	-	200	200	10.00%	220	5.00%	231	5.00%	243
3000.19	Contractual Services	37,641	37,650	41,189	41,189	41,189	44,906	45,000	45,000	5.00%	47,250	2.00%	48,195	2.00%	49,159
3000.23	Conferences	1,029	244	-	190	-	415	1,200	1,200	5.00%	1,260	2.00%	1,285	2.00%	1,311
3000.24	On-Call Coverage	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.25	Wireless Internet	(60)	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.27	Immunization Supplies	3,674	2,806	688	2,676	1,320	26,625	6,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
3000.28	Accreditation Fees	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.29	Refund of Payment	-	-	-	-	100	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	<u>\$ 42,506</u>	<u>\$ 41,024</u>	<u>\$ 41,877</u>	<u>\$ 44,169</u>	<u>\$ 42,609</u>	<u>\$ 71,946</u>	<u>\$ 53,400</u>	<u>\$ 53,400</u>		<u>\$ 56,105</u>		<u>\$ 57,250</u>		<u>\$ 58,419</u>
4000.12	Equipment	\$ 1,000	\$ 1,000	\$ 384	\$ 1,000	\$ 1,000	\$ 999	\$ 1,000	\$ 1,000	10.00%	\$ 1,100	0.00%	\$ 1,100	0.00%	\$ 1,100
9090.99	Unappropriated Expenses	-	-	-	100	1,000	494	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 384</u>	<u>\$ 1,100</u>	<u>\$ 1,000</u>	<u>\$ 1,493</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>		<u>\$ 1,100</u>		<u>\$ 1,100</u>		<u>\$ 1,100</u>
	Total	<u>\$ 51,912</u>	<u>\$ 50,678</u>	<u>\$ 51,786</u>	<u>\$ 55,358</u>	<u>\$ 53,520</u>	<u>\$ 83,745</u>	<u>\$ 75,240</u>	<u>\$ 76,200</u>		<u>\$ 80,095</u>		<u>\$ 82,385</u>		<u>\$ 84,035</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Local Public Health Services #1161

	BUDGET		PROJECTED		
	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ -	\$ (38,759)	\$ (165,017)	\$ (297,589)	\$ (432,812)
LESS PRIOR YEAR ENCUMBRANCES					
TOTAL REVENUE	<u>\$ 136,241</u>	<u>\$ 136,241</u>	<u>\$ 143,053</u>	<u>\$ 145,915</u>	<u>\$ 148,833</u>
TOTAL SPENDABLE APPROP.	<u>\$ 175,000</u>	<u>\$ 262,500</u>	<u>\$ 275,625</u>	<u>\$ 281,138</u>	<u>\$ 286,760</u>
ENDING BALANCE	<u>\$ (38,759)</u>	<u>\$ (165,017)</u>	<u>\$ (297,589)</u>	<u>\$ (432,812)</u>	<u>\$ (570,739)</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Local Public Health Services #1161

<u>ACCT CODE</u>	<u>REVENUE</u>	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	State Distribution	\$ 136,241	\$ 136,241	5.00%	\$ 143,053	2.00%	\$ 145,915	2.00%	\$ 148,833
	Total	<u>\$ 136,241</u>	<u>\$ 136,241</u>		<u>\$ 143,053</u>		<u>\$ 145,915</u>		<u>\$ 148,833</u>

MARTIN COUNTY, INDIANA
 Sustainability/Revenue and Spending P

Analysis of Local Public Health Services #1161
 (Continued)

<u>ACCT CODE</u>	<u>EXPENSES</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>Projected Growth Factor Used</u>	<u>2026 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2027 Estimated</u>	<u>Projected Growth Factor Used</u>	<u>2028 Estimated</u>
3000.11	Contractual Services	\$ 175,000	\$ 262,500	5.00%	\$ 275,625	2.00%	\$ 281,138	2.00%	\$ 286,760
Other Services/Charges Subtotal		<u>\$ 175,000</u>	<u>\$ 262,500</u>		<u>\$ 275,625</u>		<u>\$ 281,138</u>		<u>\$ 286,760</u>
Total		<u>\$ 175,000</u>	<u>\$ 262,500</u>		<u>\$ 275,625</u>		<u>\$ 281,138</u>		<u>\$ 286,760</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Local Roads & Streets Fund #1169

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 150,135	\$ 230,942	\$ 278,109	\$ 341,757	\$ 423,602	\$ 510,237	\$ 533,450	\$ 545,450	\$ 554,450	\$ 553,750	\$ 552,976
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	\$ 178,897	\$ 180,751	\$ 171,500	\$ 186,241	\$ 211,382	\$ 195,213	\$ 194,000	\$ 194,000	\$ 193,550	\$ 197,361	\$ 201,308
TOTAL SPENDABLE APPROP.	\$ 98,091	\$ 133,584	\$ 107,852	\$ 104,396	\$ 124,747	\$ 172,000	\$ 182,000	\$ 185,000	\$ 194,250	\$ 198,135	\$ 202,098
Assumed Spend Down Level							\$ 127,400	\$ 129,500	\$ 135,975	\$ 138,695	\$ 141,468
ENDING BALANCE	\$ 230,942	\$ 278,109	\$ 341,757	\$ 423,602	\$ 510,237	\$ 533,450	\$ 545,450	\$ 554,450	\$ 553,750	\$ 552,976	\$ 552,187
Ending Balance with Spend Down							\$ 600,050	\$ 64,500	\$ 122,075	\$ 180,742	\$ 240,581
PER FUND REPORT	\$ 230,942	\$ 278,109	\$ 341,757	\$ 423,602	\$ 510,237	\$ 533,450					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%							\$ 38,800	\$ 38,800	\$ 38,710	\$ 39,472	\$ 40,262
Budget	\$ 144,000	\$ 158,000	\$ 147,000	\$ 158,000	\$ 158,000	\$ 172,000					
% Spent of Budget	68%	85%	73%	66%	79%	100%			Assumed Actual Spend Down Percentage		70%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Local Roads & Streets Fund #1169

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1417	LRS Distribution	\$ 175,269	\$ 177,538	\$ 169,668	\$ 185,671	\$ 209,260	\$ 181,691	\$ 180,000	\$ 185,000	3.00%	\$ 190,550	2.00%	\$ 194,361	2.00%	\$ 198,248
5103	Insurance Reimbursements	-	-	-	-	-	-	-	-	0.00%	-	2.00%	-	2.00%	-
5104	Loan Proceeds	-	-	-	-	-	-	-	-	3.00%	-	2.00%	-	2.00%	-
6100	Interest	3,629	3,209	1,832	570	2,122	13,522	14,000	9,000	N/A	3,000	0.00%	3,000	2.00%	3,060
6200	Overpayments	-	4	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
	Total	<u>\$ 178,897</u>	<u>\$ 180,751</u>	<u>\$ 171,500</u>	<u>\$ 186,241</u>	<u>\$ 211,382</u>	<u>\$ 195,213</u>	<u>\$ 194,000</u>	<u>\$ 194,000</u>		<u>\$ 193,550</u>		<u>\$ 197,361</u>		<u>\$ 201,308</u>
	Per Revenue Report	<u>\$ 178,897</u>	<u>\$ 180,751</u>	<u>\$ 171,500</u>	<u>\$ 186,241</u>	<u>\$ 211,382</u>	<u>\$ 195,213</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
2000.11	Stone	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
2000.12	Bituminous	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.13	Culverts	-	13,238	13,105	15,607	7,956	-	-	-	5.00%	-	2.00%	-	2.00%	-
Supplies	Subtotal	<u>\$ -</u>	<u>\$ 13,328</u>	<u>\$ 13,105</u>	<u>\$ 15,607</u>	<u>\$ 7,956</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
4000.11	Equipment	\$ -	\$ 22,165	\$ 20,118	\$ -	\$ 1,325	\$ 62,149	\$ 32,000	\$ 35,000	5.00%	\$ 36,750	2.00%	\$ 37,485	2.00%	\$ 38,235
4000.12	Equipment Payments	98,091	98,091	74,628	88,789	115,466	109,851	150,000	150,000	5.00%	157,500	2.00%	160,650	2.00%	163,863
Capital Outlays	Subtotal	<u>\$ 98,091</u>	<u>\$ 120,256</u>	<u>\$ 94,746</u>	<u>\$ 88,789</u>	<u>\$ 116,791</u>	<u>\$ 172,000</u>	<u>\$ 182,000</u>	<u>\$ 185,000</u>		<u>\$ 194,250</u>		<u>\$ 198,135</u>		<u>\$ 202,098</u>
	Total	<u>\$ 98,091</u>	<u>\$ 133,584</u>	<u>\$ 107,852</u>	<u>\$ 104,396</u>	<u>\$ 124,747</u>	<u>\$ 172,000</u>	<u>\$ 182,000</u>	<u>\$ 185,000</u>		<u>\$ 194,250</u>		<u>\$ 198,135</u>		<u>\$ 202,098</u>
	Per Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Public Safety/ LIT Fund #1170

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 36,537	\$ 1,180	\$ 41,836	\$ 27,390	\$ 170,635	\$ 353,513	\$ 415,764	\$ 531,193	\$ 752,007	\$ 980,461	\$ 1,217,831
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	<u>\$ 355,382</u>	<u>\$ 372,052</u>	<u>\$ 365,308</u>	<u>\$ 393,517</u>	<u>\$ 384,113</u>	<u>\$ 390,631</u>	<u>\$ 450,163</u>	<u>\$ 492,493</u>	<u>\$ 517,118</u>	<u>\$ 532,631</u>	<u>\$ 559,263</u>
TOTAL SPENDABLE APPROP.	<u>\$ 390,739</u>	<u>\$ 331,396</u>	<u>\$ 379,754</u>	<u>\$ 250,272</u>	<u>\$ 201,235</u>	<u>\$ 328,381</u>	<u>\$ 334,734</u>	<u>\$ 271,679</u>	<u>\$ 288,663</u>	<u>\$ 295,261</u>	<u>\$ 302,107</u>
ENDING BALANCE	<u>\$ 1,180</u>	<u>\$ 41,836</u>	<u>\$ 27,390</u>	<u>\$ 170,635</u>	<u>\$ 353,513</u>	<u>\$ 415,764</u>	<u>\$ 531,193</u>	<u>\$ 752,007</u>	<u>\$ 980,461</u>	<u>\$ 1,217,831</u>	<u>\$ 1,474,987</u>
PER FUND REPORT	<u>\$ 1,180</u>	<u>\$ 41,836</u>	<u>\$ 27,390</u>	<u>\$ 170,635</u>	<u>\$ 353,513</u>	<u>\$ 415,764</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%							<u>\$ 90,033</u>	<u>\$ 98,499</u>	<u>\$ 103,424</u>	<u>\$ 106,526</u>	<u>\$ 111,853</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Public Safety Fund/ LIT #1170

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
213	Refund Supplemental LIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475	\$ - \$ 52,615.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	LIT Pub Safety	355,382	372,052	365,308	393,517	384,113	390,156	450,163	492,493	5.00%	517,118	3.00%	532,631	5.00%	559,263
	Total	<u>\$ 355,382</u>	<u>\$ 372,052</u>	<u>\$ 365,308</u>	<u>\$ 393,517</u>	<u>\$ 384,113</u>	<u>\$ 390,631</u>	<u>\$ 450,163</u>	<u>\$ 492,493</u>		<u>\$ 517,118</u>		<u>\$ 532,631</u>		<u>\$ 559,263</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending P

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

ACCT CODE	EXPENSES	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Patrol Deputy	\$ 33,231	\$ 61,647	\$ 59,346	\$ 33,450	\$ 31,916	\$ 43,654	\$ 48,298	\$ 51,679	5.00%	\$ 54,263	5.00%	\$ 56,976	5.00%	\$ 59,825
1000.12	Medicare	2,512	5,472	4,950	2,984	3,011	3,936	8,000	8,000	5.00%	8,400	5.00%	8,820	5.00%	9,261
1000.13	PT Deputy	-	-	-	-	-	-	-	9,000	5.00%	9,450	5.00%	9,923	5.00%	10,419
1000.14	PT Jail Officer	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.15	Comp Time Payout	-	7,639	1,314	1,243	4,704	4,738	5,000	5,000	5.00%	5,250	5.00%	5,513	5.00%	5,788
1000.16	Animal Control Officer	3,538	5,197	5,150	5,878	4,103	5,244	9,000	-	5.00%	-	5.00%	-	5.00%	-
1000.17	Patrol Deputy	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.18	LOIT Stipend	-	-	2,200	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
Personal Services	Subtotal	<u>\$ 39,281</u>	<u>\$ 79,955</u>	<u>\$ 72,959</u>	<u>\$ 43,555</u>	<u>\$ 43,735</u>	<u>\$ 57,571</u>	<u>\$ 70,298</u>	<u>\$ 73,679</u>		<u>\$ 77,363</u>		<u>\$ 81,231</u>		<u>\$ 85,293</u>
3000.12	Jail- Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
3000.13	Jail- Meals	64,033	90,000	112,920	125,157	152,778	140,990	158,688	100,000	5.00%	105,000	2.00%	107,100	2.00%	109,242
3000.14	Jail- Medical	44,493	74,941	74,874	31,560	4,722	10,964	40,000	30,000	5.00%	31,500	2.00%	32,130	2.00%	32,773
3000.15	Ambulance	210,000	75,000	75,000	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.18	QCC Monthly Contract	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	<u>\$ 318,526</u>	<u>\$ 239,941</u>	<u>\$ 262,795</u>	<u>\$ 156,717</u>	<u>\$ 157,500</u>	<u>\$ 151,954</u>	<u>\$ 198,688</u>	<u>\$ 130,000</u>		<u>\$ 136,500</u>		<u>\$ 139,230</u>		<u>\$ 142,015</u>
4000.11	Patrol Vehicle	\$ 32,932	\$ 11,500	\$ 44,000	\$ 50,000	\$ -	\$ 118,856	\$ 65,748	\$ 65,000	10.00%	\$ 71,500	0.00%	\$ 71,500	0.00%	\$ 71,500
4000.12	Vehicle Equipment	-	-	-	-	-	-	-	3,000	10.00%	3,300	0.00%	3,300	0.00%	3,300
Capital Outlays	Subtotal	<u>\$ 32,932</u>	<u>\$ 11,500</u>	<u>\$ 44,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 118,856</u>	<u>\$ 65,748</u>	<u>\$ 68,000</u>		<u>\$ 74,800</u>		<u>\$ 74,800</u>		<u>\$ 74,800</u>
Total		<u>\$ 390,739</u>	<u>\$ 331,396</u>	<u>\$ 379,754</u>	<u>\$ 250,272</u>	<u>\$ 201,235</u>	<u>\$ 328,381</u>	<u>\$ 334,734</u>	<u>\$ 271,679</u>		<u>\$ 288,663</u>		<u>\$ 295,261</u>		<u>\$ 302,107</u>
Per Report		<u>\$ 390,739</u>	<u>\$ 331,396</u>	<u>\$ 379,754</u>	<u>\$ 250,272</u>	<u>\$ 201,235</u>	<u>\$ 328,381</u>								
Difference		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of MVH Restricted Fund #1173

	ACTUAL					BUDGET		PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ -	\$ 4	\$ 666,545	\$ 652,272	\$ 1,107,822	\$ 1,174,682	\$ 910,325	\$ 641,325	\$ 308,200	\$ (53,219)
LESS PRIOR YEAR ENCUMBRANCES										
TOTAL REVENUE	<u>\$ 999,099</u>	<u>\$ 1,236,702</u>	<u>\$ 880,818</u>	<u>\$ 992,023</u>	<u>\$ 884,391</u>	<u>\$ 890,000</u>	<u>\$ 895,000</u>	<u>\$ 921,850</u>	<u>\$ 940,287</u>	<u>\$ 959,093</u>
TOTAL SPENDABLE APPROP.	<u>\$ 999,095</u>	<u>\$ 570,160</u>	<u>\$ 895,091</u>	<u>\$ 536,473</u>	<u>\$ 817,531</u>	<u>\$ 1,154,358</u>	<u>\$ 1,164,000</u>	<u>\$ 1,254,975</u>	<u>\$ 1,301,706</u>	<u>\$ 1,350,453</u>
ENDING BALANCE	<u>\$ 4</u>	<u>\$ 666,545</u>	<u>\$ 652,272</u>	<u>\$ 1,107,822</u>	<u>\$ 1,174,682</u>	<u>\$ 910,325</u>	<u>\$ 641,325</u>	<u>\$ 308,200</u>	<u>\$ (53,219)</u>	<u>\$ (444,580)</u>
PER FUND REPORT	<u>\$ 4</u>	<u>\$ 666,545</u>	<u>\$ 652,272</u>	<u>\$ 1,107,822</u>	<u>\$ 1,174,682</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%						<u>\$ 178,000</u>	<u>\$ 179,000</u>	<u>\$ 184,370</u>	<u>\$ 188,057</u>	<u>\$ 191,819</u>

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

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of MVH Restricted Fund #1173

ACCT CODE	REVENUE	2019	2020	2021	2022	2023	2024	2025	Projected	2026	Projected	2027	Projected	2028
		Actual	Actual	Actual	Actual	Actual	Budget	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
1416	MVH Distribution	\$ 838,389	\$ 797,202	\$ 880,818	\$ 992,023	\$ 884,391	\$ 890,000	\$ 895,000	3.00%	\$ 921,850	2.00%	\$ 940,287	2.00%	\$ 959,093
	Transfer In	160,710	439,500	-	-	-	-	-	N/A	-	N/A	-	N/A	-
	Total	<u>\$ 999,099</u>	<u>\$ 1,236,702</u>	<u>\$ 880,818</u>	<u>\$ 992,023</u>	<u>\$ 884,391</u>	<u>\$ 890,000</u>	<u>\$ 895,000</u>		<u>\$ 921,850</u>		<u>\$ 940,287</u>		<u>\$ 959,093</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of MVH Restricted Fund #1173 (Continued)

GENERAL & UNDISTRIBUTED

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
2000.11	Stone	\$ 155,410	\$ 177,415	\$ 118,157	\$ 183,372	\$ 219,088	\$ 274,358	\$ 275,000	10.00%	\$ 302,500	5.00%	\$ 317,625	5.00%	\$ 333,506
533.2000.11	Gas, Diesel, Oil, Etc.	68,561	28,674	57,548	83,346	66,149	-	-	10.00%	-	5.00%	-	5.00%	-
2000.12	Culverts	21,021	-	20,873	87,361	61,375	90,000	95,000	10.00%	104,500	5.00%	109,725	5.00%	115,211
533.2000.12	Tires	8,128	10,360	-	560	-	-	-	10.00%	-	5.00%	-	5.00%	-
2000.13	Bituminous	512,792	219,708	82,620	97,843	141,992	270,000	280,000	10.00%	308,000	5.00%	323,400	5.00%	339,570
2000.14	Concrete	-	-	-	2,632	4,191	5,000	5,500	10.00%	6,050	5.00%	6,353	5.00%	6,670
2000.16	Road Signs	1,928	2,003	8,407	6,239	3,640	5,000	5,500	5.00%	5,775	2.00%	5,891	2.00%	6,008
2000.19	Weed Spray	-	-	-	340	-	-	-	5.00%	-	2.00%	-	2.00%	-
Supplies	Subtotal	<u>\$ 767,840</u>	<u>\$ 438,160</u>	<u>\$ 287,605</u>	<u>\$ 461,692</u>	<u>\$ 496,436</u>	<u>\$ 644,358</u>	<u>\$ 661,000</u>		<u>\$ 726,825</u>		<u>\$ 762,993</u>		<u>\$ 800,966</u>
3000.16	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
3000.17	Local Match 2023	-	-	607,486	74,780	204,102	335,000	503,000	5.00%	528,150	2.00%	538,713	2.00%	549,487
3000.18	Local Match 2022	-	-	-	-	116,993	175,000	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 607,486</u>	<u>\$ 74,780</u>	<u>\$ 321,095</u>	<u>\$ 510,000</u>	<u>\$ 503,000</u>		<u>\$ 528,150</u>		<u>\$ 538,713</u>		<u>\$ 549,487</u>
4000.17	Local Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
4000.11	Equipment	67,797	132,000	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
		163,458	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Capital Outlays	Subtotal	<u>\$ 231,255</u>	<u>\$ 132,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Department Total	<u>\$ 999,095</u>	<u>\$ 570,160</u>	<u>\$ 895,091</u>	<u>\$ 536,473</u>	<u>\$ 817,531</u>	<u>\$ 1,154,358</u>	<u>\$ 1,164,000</u>		<u>\$ 1,254,975</u>		<u>\$ 1,301,706</u>		<u>\$ 1,350,453</u>
	Per Expense Report	<u>\$ 999,095</u>	<u>\$ 570,160</u>	<u>\$ 895,091</u>	<u>\$ 536,473</u>	<u>\$ 817,531</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of MVH Non-Restricted Fund #1176

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 371,793	\$ 1,054,805	\$ 1,039,822	\$ 1,280,911	\$ 1,555,547	\$ 1,821,248	\$ 2,115,336	\$ 2,040,148	\$ 1,862,097	\$ 1,592,919	\$ 1,273,741
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	<u>\$ 2,251,638</u>	<u>\$ 875,530</u>	<u>\$ 1,662,297</u>	<u>\$ 1,312,054</u>	<u>\$ 1,494,370</u>	<u>\$ 1,464,478</u>	<u>\$ 1,426,541</u>	<u>\$ 1,422,150</u>	<u>\$ 1,431,343</u>	<u>\$ 1,459,820</u>	<u>\$ 1,489,016</u>
TOTAL SPENDABLE APPROP.	<u>\$ 1,568,625</u>	<u>\$ 890,513</u>	<u>\$ 1,421,208</u>	<u>\$ 1,037,417</u>	<u>\$ 1,228,669</u>	<u>\$ 1,170,389</u>	<u>\$ 1,501,729</u>	<u>\$ 1,600,201</u>	<u>\$ 1,700,521</u>	<u>\$ 1,778,998</u>	<u>\$ 1,837,966</u>
Assumed Spend Down Level							<u>\$ 1,276,470</u>	<u>\$ 1,360,171</u>	<u>\$ 1,445,443</u>	<u>\$ 1,512,148</u>	<u>\$ 1,562,271</u>
ENDING BALANCE	<u>\$ 1,054,805</u>	<u>\$ 1,039,822</u>	<u>\$ 1,280,911</u>	<u>\$ 1,555,547</u>	<u>\$ 1,821,248</u>	<u>\$ 2,115,336</u>	<u>\$ 2,040,148</u>	<u>\$ 1,862,097</u>	<u>\$ 1,592,919</u>	<u>\$ 1,273,741</u>	<u>\$ 924,791</u>
Ending Balance with Spend Down							<u>\$ 2,265,407</u>	<u>\$ 61,979</u>	<u>\$ 47,879</u>	<u>\$ (4,449)</u>	<u>\$ (77,704)</u>
PER FUND REPORT	<u>\$ 1,054,805</u>	<u>\$ 1,039,822</u>	<u>\$ 1,280,911</u>	<u>\$ 1,555,547</u>	<u>\$ 1,821,248</u>	<u>\$ 2,115,336</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%							<u>\$ 285,308</u>	<u>\$ 284,430</u>	<u>\$ 286,269</u>	<u>\$ 291,964</u>	<u>\$ 297,803</u>
Budget	<u>\$ 1,971,642</u>	<u>\$ 1,746,079</u>	<u>\$ 1,713,049</u>	<u>\$ 1,786,832</u>	<u>\$ 1,176,161</u>	<u>\$ 1,326,671</u>					
% Spent of Budget	<u>80%</u>	<u>51%</u>	<u>83%</u>	<u>58%</u>	<u>104%</u>	<u>88%</u>					
										Assumed Actual Spend Down Percentage	<u>85%</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of MVH Non-Restricted Fund #1176

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027	Projected Growth Factor Used	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
1416	MVH Distribution	\$ 1,817,539	\$ 838,389	\$ 797,202	\$ 880,818	\$ 992,023	\$ 880,391	\$ 884,391	\$ 895,000	3.00%	\$ 921,850	2.00%	\$ 940,287	2.00%	\$ 959,093
1424	Crane Timber Money	376,562	-	785,503	335,131	479,201	450,817	450,000	450,000	2.00%	459,000	2.00%	468,180	2.00%	477,544
1425	National Forest Money	10,719	10,361	9,451	9,559	10,636	9,469	10,000	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
1427	DNR Timber Sales	12,789	-	12,179	31,677	-	73,441	30,000	30,000	2.00%	30,600	2.00%	31,212	2.00%	31,836
2710	Supply Reimbursements	-	294	97	1,441	-	185	100	100	2.00%	102	2.00%	104	2.00%	106
2711	Overpayments	833	60	12,258	1,599	385	57	50	50	2.00%	51	2.00%	52	2.00%	53
2713	Surplus Sales	255	-	-	6,512	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2715	Scrap Metal	5,077	3,599	1,695	4,049	3,594	2,097	2,000	2,000	2.00%	2,040	2.00%	2,081	2.00%	2,122
2716	Generator Maintenance	-	-	-	2,000	-	2,000	-	-	2.00%	-	2.00%	-	2.00%	-
5103	Insurance Reimbursements	21,371	7,491	35,405	-	-	500	-	-	2.00%	-	2.00%	-	2.00%	-
6100	Interest	6,494	13,044	6,542	1,805	6,464	45,521	50,000	35,000	N/A	7,500	0.00%	7,500	2.00%	7,650
6500	Miscellaneous Revenue	-	2,292	1,964	37,463	2,068	-	-	-	2.00%	-	2.00%	-	2.00%	-
Total		<u>\$ 2,251,638</u>	<u>\$ 875,530</u>	<u>\$ 1,662,297</u>	<u>\$ 1,312,054</u>	<u>\$ 1,494,370</u>	<u>\$ 1,464,478</u>	<u>\$ 1,426,541</u>	<u>\$ 1,422,150</u>		<u>\$ 1,431,343</u>		<u>\$ 1,459,820</u>		<u>\$ 1,489,016</u>
Per Revenue Report		<u>\$ 2,251,638</u>	<u>\$ 875,530</u>	<u>\$ 1,662,297</u>	<u>\$ 1,312,054</u>	<u>\$ 1,494,370</u>	<u>\$ 1,464,478</u>								
Difference		<u>\$ -</u>	<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.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Administration 530

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Superintendent Salary	\$ 38,318	\$ 39,358	\$ 38,844	\$ 36,998	\$ 42,634	\$ 48,307	\$ 52,242	\$ 55,377	5.00%	\$ 58,146	5.00%	\$ 61,053	2.00%	\$ 62,274
1000.12	Administrative Assistance	27,925	28,931	29,967	31,692	31,536	35,452	39,541	42,120	5.00%	44,226	5.00%	46,437	2.00%	47,366
Personal Services	Subtotal	<u>\$ 66,243</u>	<u>\$ 68,289</u>	<u>\$ 68,811</u>	<u>\$ 68,690</u>	<u>\$ 74,170</u>	<u>\$ 83,759</u>	<u>\$ 91,783</u>	<u>\$ 97,497</u>		<u>\$ 102,372</u>		<u>\$ 107,490</u>		<u>\$ 109,640</u>
2000.11	Office Supplies	\$ 1,369	\$ 1,470	\$ 1,285	\$ 1,340	\$ 1,542	\$ 1,358	\$ 2,000	\$ 2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
Supplies	Subtotal	<u>\$ 1,369</u>	<u>\$ 1,470</u>	<u>\$ 1,285</u>	<u>\$ 1,340</u>	<u>\$ 1,542</u>	<u>\$ 1,358</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>		<u>\$ 2,100</u>		<u>\$ 2,142</u>		<u>\$ 2,185</u>
3000.11	Postage	\$ 248	\$ 55	\$ 197	\$ 177	\$ -	\$ 92	\$ 200	\$ 200	5.00%	\$ 210	2.00%	\$ 214	2.00%	\$ 218
3000.12	Telephone	5,542	4,624	5,616	5,718	5,964	3,834	5,500	5,500	5.00%	5,775	2.00%	5,891	2.00%	6,008
3000.13	Utilities	10,180	10,232	8,455	9,660	11,145	11,412	14,000	14,000	5.00%	14,700	5.00%	15,435	5.00%	16,207
3000.14	Repairs/ Bldg. & Equipment	3,335	-	4,504	279	1,200	4,469	3,500	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.15	Trash Service	1,013	1,121	1,126	1,197	1,503	1,625	2,000	2,300	5.00%	2,415	2.00%	2,463	2.00%	2,513
3000.16	Business and Travel Expenses	996	617	1,704	1,227	849	1,737	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.17	Security	-	-	-	543	-	-	300	500	5.00%	525	2.00%	536	2.00%	546
3000.18	Local Match	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.19	Software	-	-	-	-	-	-	1,900	2,100	5.00%	2,205	10.00%	2,426	10.00%	2,668
Other Services/Charges	Subtotal	<u>\$ 21,313</u>	<u>\$ 16,650</u>	<u>\$ 21,601</u>	<u>\$ 18,802</u>	<u>\$ 20,661</u>	<u>\$ 23,168</u>	<u>\$ 29,900</u>	<u>\$ 31,100</u>		<u>\$ 32,655</u>		<u>\$ 33,926</u>		<u>\$ 35,261</u>
4000.11	Office Equipment	\$ 1,508	\$ 1,650	\$ 1,503	\$ 1,484	\$ 2,016	\$ 1,295	\$ 1,500	\$ 1,500	1.00%	\$ 1,515	2.00%	\$ 1,545	2.00%	\$ 1,576
Capital Outlays	Subtotal	<u>\$ 1,508</u>	<u>\$ 1,650</u>	<u>\$ 1,503</u>	<u>\$ 1,484</u>	<u>\$ 2,016</u>	<u>\$ 1,295</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>		<u>\$ 1,515</u>		<u>\$ 1,545</u>		<u>\$ 1,576</u>
	Department Total	<u>\$ 90,433</u>	<u>\$ 88,059</u>	<u>\$ 93,201</u>	<u>\$ 90,316</u>	<u>\$ 98,390</u>	<u>\$ 109,580</u>	<u>\$ 125,183</u>	<u>\$ 132,097</u>		<u>\$ 138,642</u>		<u>\$ 145,103</u>		<u>\$ 148,662</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Construction and Reconstruction 531

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.12	Operators with CDL	\$ 281,608	\$ 138,694	\$ 288,465	\$ 315,466	\$ 332,898	\$ 357,450	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
1000.15	Comp Time Payout	3,142	10,767	4,621	-	2,250	7,898	3,000	5,000	5.00%	5,250	5.00%	5,513	2.00%	5,623
1000.16	Operators W/O CDL	32,781	27,228	34,793	42,147	36,968	42,406	46,052	48,818	5.00%	51,259	5.00%	53,822	2.00%	54,898
1000.18	Part Time	-	-	-	10,872	17,529	10,132	14,500	14,500	5.00%	15,225	5.00%	15,986	2.00%	16,306
1000.19	Driver w/CDL	-	-	-	8,715	2,736	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.20	Operator W/CDL (1)	-	-	-	-	-	-	46,634	49,442	5.00%	51,914	5.00%	54,510	2.00%	55,600
1000.21	Operator W/CDL (2)	-	-	-	-	-	-	46,634	49,442	5.00%	51,914	5.00%	54,510	2.00%	55,600
1000.22	Operator W/CDL (3)	-	-	-	-	-	-	46,634	49,442	5.00%	51,914	5.00%	54,510	2.00%	55,600
1000.23	Operator W/CDL (4)	-	-	-	-	-	-	46,634	49,442	5.00%	51,914	5.00%	54,510	2.00%	55,600
1000.24	Operator W/CDL (5)	-	-	-	-	-	-	46,634	49,442	5.00%	51,914	5.00%	54,510	2.00%	55,600
1000.25	Operator W/CDL (6)	-	-	-	-	-	-	46,634	49,442	5.00%	51,914	5.00%	54,510	2.00%	55,600
1000.26	Operator W/CDL (7)	-	-	-	-	-	-	46,634	49,442	5.00%	51,914	5.00%	54,510	2.00%	55,600
1000.27	Operator W/CDL (8)	-	-	-	-	-	-	46,634	49,442	5.00%	51,914	5.00%	54,510	2.00%	55,600
1000.28	Operator W/CDL (9)	-	-	-	-	-	-	46,634	51,647	5.00%	54,229	5.00%	56,941	2.00%	58,080
Personal Services	Subtotal	\$ 317,531	\$ 176,689	\$ 327,879	\$ 377,200	\$ 392,382	\$ 417,886	\$ 483,258	\$ 515,501		\$ 541,276		\$ 568,340		\$ 579,707
2000.11	Stone	\$ 206,350	\$ 27,991	\$ 153,762	\$ 52,639	\$ 28,128	\$ 15,173	\$ 25,000	\$ 30,000	5.00%	\$ 31,500	2.00%	\$ 32,130	2.00%	\$ 32,773
2000.12	Culverts	30,874	18,516	19,147	1,688	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.13	Bituminous	203,263	4,603	154,000	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.14	Concrete	7,063	57	-	2,460	737	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.16	Road Signs	2,738	1,894	1,256	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.17	Winter Mix	9,534	728	7,523	8,404	10,123	10,210	15,000	20,000	5.00%	21,000	2.00%	21,420	2.00%	21,848
2000.18	Hardware and Tools	5,228	5,115	2,662	7,890	6,829	6,007	8,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
2000.19	Weed Spray	-	108	55	-	-	81	300	400	5.00%	420	2.00%	428	2.00%	437
Supplies	Subtotal	\$ 465,050	\$ 59,012	\$ 338,405	\$ 73,081	\$ 45,816	\$ 31,471	\$ 48,300	\$ 60,400		\$ 63,420		\$ 64,688		\$ 65,982
3000.12	Tower Rental	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	5.00%	\$ 1,134	2.00%	\$ 1,157	2.00%	\$ 1,180
3000.13	Health/ Safety	160	749	1,638	2,101	3,505	502	6,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
3000.14	CDL Testing	1,181	1,256	894	1,473	992	1,366	2,800	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.16	Professional Services	6,325	3,375	8,292	42,471	41,042	68,181	50,000	55,000	5.00%	57,750	2.00%	58,905	2.00%	60,083
Other Services/Charges	Subtotal	\$ 8,746	\$ 6,460	\$ 11,903	\$ 47,125	\$ 46,619	\$ 71,129	\$ 59,880	\$ 65,080		\$ 68,334		\$ 69,701		\$ 71,095
	Department Total	\$ 791,327	\$ 242,162	\$ 678,187	\$ 497,406	\$ 484,817	\$ 520,486	\$ 591,438	\$ 640,981		\$ 673,030		\$ 702,729		\$ 716,784

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

General & Undistributed 533

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Mechanic	\$ 35,175	\$ 30,866	\$ 31,843	\$ 38,662	\$ 40,061	\$ 42,535	\$ 50,108	\$ 53,623	5.00%	\$ 56,304	5.00%	\$ 59,119	2.00%	\$ 60,302
1000.12	Social Security	31,120	21,434	31,863	36,213	37,470	41,037	43,000	46,000	5.00%	48,300	2.00%	49,266	2.00%	50,251
1000.13	PERF / Retirement	42,162	38,203	35,965	44,484	46,439	48,303	55,000	55,000	5.00%	57,750	5.00%	60,638	2.00%	61,850
1000.14	Unemployment	-	-	-	-	-	-	3,000	3,000	0.00%	3,000	0.00%	3,000	0.00%	3,000
1000.15	Health Insurance	110,477	117,098	124,632	92,989	148,854	125,958	180,000	180,000	7.65%	193,770	7.65%	208,593	7.65%	224,551
1000.16	HAS/ Opt Outs	11,693	13,846	12,148	13,185	12,000	17,231	16,000	16,500	5.00%	17,325	2.00%	17,672	2.00%	18,025
Personal Services	Subtotal	\$ 230,627	\$ 221,446	\$ 236,451	\$ 225,534	\$ 284,824	\$ 275,065	\$ 347,108	\$ 354,123		\$ 376,449		\$ 398,288		\$ 417,979
2000.11	Gas/ Oil/ Diesel	\$ 99,479	\$ 24,291	\$ 78,263	\$ 28,692	\$ 50,937	\$ 26,286	\$ 150,000	\$ 150,000	10.00%	\$ 165,000	5.00%	\$ 173,250	5.00%	\$ 181,913
2000.12	Tires	22,292	2,229	13,245	16,327	19,415	13,942	20,000	22,000	5.00%	23,100	2.00%	23,562	2.00%	24,033
2000.13	Other Garage Supplies	6,602	3,121	2,754	5,166	3,164	5,995	6,000	8,000	5.00%	8,400	2.00%	8,568	2.00%	8,739
2000.14	Employee Apparel	10,109	7,107	7,025	8,000	7,967	7,143	8,500	8,500	5.00%	8,925	2.00%	9,104	2.00%	9,286
Supplies	Subtotal	\$ 138,482	\$ 36,747	\$ 101,287	\$ 58,184	\$ 81,482	\$ 53,365	\$ 184,500	\$ 188,500		\$ 205,425		\$ 214,484		\$ 223,971
3000.11	Liability and Casualty	\$ 28,624	\$ 22,624	\$ 30,398	\$ 31,537	\$ 34,369	\$ 38,028	\$ 45,000	\$ 55,000	20.00%	\$ 66,000	10.00%	\$ 72,600	10.00%	\$ 79,860
3000.12	Workman's Compensation	36,084	647	-	-	-	19,067	25,000	25,000	5.00%	26,250	2.00%	26,775	2.00%	27,311
3000.13	Truck and Tractor Repair	50,941	37,856	33,766	45,586	64,276	32,152	70,000	75,000	5.00%	78,750	2.00%	80,325	2.00%	81,932
3000.14	Equipment Repair	60,022	60,804	74,073	50,053	58,870	69,714	65,000	70,000	5.00%	73,500	2.00%	74,970	2.00%	76,469
3000.17	Contract Services	-	17,450	27,000	-	-	900	-	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.20	Radios & Maintenance	2,085	2,009	2,844	4,671	-	2,032	3,500	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.21	DNR Timber Sales	-	-	-	-	3,217	20,000	15,000	20,000	5.00%	21,000	2.00%	21,420	2.00%	21,848
Other Services/Charges	Subtotal	\$ 177,756	\$ 141,390	\$ 168,081	\$ 131,847	\$ 160,732	\$ 181,894	\$ 223,500	\$ 249,500		\$ 270,225		\$ 280,910		\$ 292,336
4000.11	Equipment	\$ 128,000	\$ -	\$ 132,000	\$ 19,900	\$ 118,424	\$ 30,000	\$ 30,000	\$ 35,000	5.00%	\$ 36,750	2.00%	\$ 37,485	2.00%	\$ 38,235
Capital Outlays	Subtotal	\$ 128,000	\$ -	\$ 132,000	\$ 19,900	\$ 118,424	\$ 30,000	\$ 30,000	\$ 35,000		\$ 36,750		\$ 37,485		\$ 38,235
	Unappropriated Transfer	\$ 12,000	\$ -	\$ 12,000	\$ 14,230	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
		-	160,710	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
Unappropriated	Subtotal	\$ 12,000	\$ 160,710	\$ 12,000	\$ 14,230	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Department Total	\$ 686,866	\$ 560,293	\$ 649,820	\$ 449,695	\$ 645,462	\$ 540,323	\$ 785,108	\$ 827,123		\$ 888,849		\$ 931,166		\$ 972,520
	Fund Total	\$ 1,568,625	\$ 890,513	\$ 1,421,208	\$ 1,037,417	\$ 1,228,669	\$ 1,170,389	\$ 1,501,729	\$ 1,600,201		\$ 1,700,521		\$ 1,778,998		\$ 1,837,966
	Per Expense Report Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Rainy Day Fund #1186

	Actuals						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 25,801	\$ 801	\$ (24,199)	\$ (49,199)
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
ENDING BALANCE	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 25,801	\$ 801	\$ (24,199)	\$ (49,199)	\$ (74,199)
PER FUND REPORT	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance											

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #1186

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
0840	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
0960	Transfer	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
0990	Miscellaneous Receipts	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<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>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #1186
(Continued)

ACCT CODE	EXPENSES	2018	2019	2020	2021	2022	2023	2024	2025	Projected	2026	Projected	2027	Projected	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Growth Factor Used	Estimated
10018	Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
10019	Overtime	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
10200	Social Security	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
36023	Emergency	-	-	-	-	-	-	14,000	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000
36208	Truck Repair	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
36520	LOIT Infrastructure - HWY	-	-	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
46101	CCMG - Bassett Road	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
51000	Investment	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
58000	Misc.	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
Other Services/Charges	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,000</u>	<u>\$ 25,000</u>		<u>\$ 25,000</u>		<u>\$ 25,000</u>		<u>\$ 25,000</u>
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,000</u>	<u>\$ 25,000</u>		<u>\$ 25,000</u>		<u>\$ 25,000</u>		<u>\$ 25,000</u>
	Per Expense 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>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of E911 General Fund #1222

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 632,116	\$ 594,020	\$ 647,872	\$ 636,541	\$ 620,341	\$ 361,890	\$ 331,170	\$ 203,956	\$ 58,331	\$ (98,834)	\$ (265,209)
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	<u>\$ 175,033</u>	<u>\$ 203,932</u>	<u>\$ 246,114</u>	<u>\$ 170,619</u>	<u>\$ 223,387</u>	<u>\$ 194,447</u>	<u>\$ 180,300</u>	<u>\$ 165,300</u>	<u>\$ 170,306</u>	<u>\$ 175,352</u>	<u>\$ 184,048</u>
TOTAL SPENDABLE APPROP.	<u>\$ 213,128</u>	<u>\$ 150,081</u>	<u>\$ 257,444</u>	<u>\$ 186,820</u>	<u>\$ 481,838</u>	<u>\$ 225,167</u>	<u>\$ 307,514</u>	<u>\$ 310,925</u>	<u>\$ 327,471</u>	<u>\$ 341,727</u>	<u>\$ 356,653</u>
ENDING BALANCE	<u>\$ 594,020</u>	<u>\$ 647,872</u>	<u>\$ 636,541</u>	<u>\$ 620,341</u>	<u>\$ 361,890</u>	<u>\$ 331,170</u>	<u>\$ 203,956</u>	<u>\$ 58,331</u>	<u>\$ (98,834)</u>	<u>\$ (265,209)</u>	<u>\$ (437,813)</u>
PER FUND REPORT	<u>\$ 594,020</u>	<u>\$ 647,872</u>	<u>\$ 636,541</u>	<u>\$ 620,341</u>	<u>\$ 361,890</u>	<u>\$ 331,170</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%							<u>\$ 36,060</u>	<u>\$ 33,060</u>	<u>\$ 34,061</u>	<u>\$ 35,070</u>	<u>\$ 36,810</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of E911 General Fund #1222

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1412	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ 1,950	\$ 8,395	\$ 10,000	\$ 5,000	N/A	\$ 2,000	0.00%	\$ 2,000	2.00%	\$ 2,040
4105	E911 Fees	143,198	169,234	184,340	170,517	195,426	185,635	170,000	160,000	5.00%	168,000	3.00%	173,040	5.00%	181,692
4106	911 Maps	90	48	72	102	66	120	100	100	2.00%	102	2.00%	104	0.00%	104
6500	Misc. Revenue	31,745	34,650	61,702	-	25,945	296	200	200	2.00%	204	2.00%	208	2.00%	212
	Total	<u>\$ 175,033</u>	<u>\$ 203,932</u>	<u>\$ 246,114</u>	<u>\$ 170,619</u>	<u>\$ 223,387</u>	<u>\$ 194,447</u>	<u>\$ 180,300</u>	<u>\$ 165,300</u>		<u>\$ 170,306</u>		<u>\$ 175,352</u>		<u>\$ 184,048</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of E911 General Fund #1222
(Continued)

ACCT CODE	EXPENSES	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth	2026	Projected Growth	2027	Projected Growth	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
1000.11	Dispatcher	\$ 12,352	\$ 47,092	\$ 20,777	\$ 29,685	\$ 30,945	\$ 38,321	\$ 44,138	\$ 47,228	5.00%	\$ 49,589	5.00%	\$ 52,069	5.00%	\$ 54,672
1000.12	Dispatcher 1	40,215	11,200	27,174	32,367	31,200	37,327	44,138	47,228	5.00%	49,589	5.00%	52,069	5.00%	54,672
1000.13	Dispatcher 2	-	-	26,541	27,247	31,200	23,197	44,138	47,228	5.00%	49,589	5.00%	52,069	5.00%	54,672
1000.14	PT Dispatcher	13,745	22,344	25,794	18,805	23,936	9,430	20,000	20,000	5.00%	21,000	5.00%	22,050	5.00%	23,153
1000.15	Social Security	4,802	6,594	8,306	8,688	9,000	8,324	8,000	8,000	5.00%	8,400	5.00%	8,820	5.00%	9,261
1000.16	PERF	5,644	6,765	8,796	10,524	10,656	11,104	8,000	8,000	5.00%	8,400	5.00%	8,820	5.00%	9,261
1000.17	Health Insurance	16,830	3,571	-	9,551	28,903	26,075	32,000	32,000	5.00%	33,600	5.00%	35,280	5.00%	37,044
1000.18	OPT Out Pay	-	7,846	6,758	1,926	4,000	3,231	12,000	12,000	5.00%	12,600	5.00%	13,230	5.00%	13,892
1000.19	Vacation/ PDO Pay Out	-	2,569	1,049	7,770	1,800	294	2,000	2,000	5.00%	2,100	5.00%	2,205	5.00%	2,315
1000.20	911 Stipend	-	-	3,900	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
Personal Services	Subtotal	<u>\$ 93,587</u>	<u>\$ 107,980</u>	<u>\$ 129,095</u>	<u>\$ 146,563</u>	<u>\$ 171,640</u>	<u>\$ 157,303</u>	<u>\$ 214,414</u>	<u>\$ 223,684</u>		<u>\$ 234,868</u>		<u>\$ 246,612</u>		<u>\$ 258,942</u>
2000.12	Office Supplies	\$ -	\$ -	\$ -	\$ 1,040	\$ 2,593	\$ 1,094	\$ 2,500	\$ 2,500	5.00%	\$ 2,625	2.00%	\$ 2,678	2.00%	\$ 2,731
Supplies	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,040</u>	<u>\$ 2,593</u>	<u>\$ 1,094</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>		<u>\$ 2,625</u>		<u>\$ 2,678</u>		<u>\$ 2,731</u>
3000.11	Public Service Answering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,493	\$ 1,000	\$ 20,000	10.00%	\$ 22,000	5.00%	\$ 23,100	5.00%	\$ 24,255
3000.12	Equipment/ Computers	3,200	82	3,075	3,997	-	500	4,000	20,000	5.00%	21,000	2.00%	21,420	2.00%	21,848
3000.13	WTH Maintenance Fee	3,850	3,850	3,850	4,236	3,850	5,050	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.14	Network Monthly Fee	18,864	23,527	19,265	15,732	30,000	6,218	30,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.15	Training/ Education	5,994	1,245	677	787	9,816	4,092	10,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.16	Travel Expense	-	-	-	-	800	79	800	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.17	Telephone	3,299	2,704	-	1,749	-	2,266	5,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.18	Maintenance Contracts	1,200	1,400	6,400	1,200	1,200	1,608	2,800	2,800	5.00%	2,940	2.00%	2,999	2.00%	3,059
3000.19	Onsolve Maintenance	-	-	-	-	8,320	8,500	-	4,941	5.00%	5,188	2.00%	5,292	2.00%	5,398
3000.2	Utilities 7%	-	-	-	1,183	4,675	55	5,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.21	Computer Upgrades	59,283	-	-	-	-	15,248	12,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
3000.22	Professional Services	8,320	9,292	27,859	10,332	248,929	14,990	12,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
Other Services/Charges	Subtotal	<u>\$ 104,010</u>	<u>\$ 42,101</u>	<u>\$ 61,125</u>	<u>\$ 39,217</u>	<u>\$ 307,590</u>	<u>\$ 64,099</u>	<u>\$ 86,600</u>	<u>\$ 82,741</u>		<u>\$ 87,878</u>		<u>\$ 90,296</u>		<u>\$ 92,795</u>
4000.12	Equipment	\$ 15,531	\$ -	\$ 67,223	\$ -	\$ 15	\$ 2,376	\$ 4,000	\$ 2,000	5.00%	\$ 2,100	2.00%	\$ 2,142	2.00%	\$ 2,185
Capital Outlays	Subtotal	<u>\$ 15,531</u>	<u>\$ -</u>	<u>\$ 67,223</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 2,376</u>	<u>\$ 4,000</u>	<u>\$ 2,000</u>		<u>\$ 2,100</u>		<u>\$ 2,142</u>		<u>\$ 2,185</u>
9090.99	MISC Expenses	-	-	-	-	-	296	-	-	N/A	-	N/A	-	N/A	-
Unappropriated	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 213,128</u>	<u>\$ 150,081</u>	<u>\$ 257,444</u>	<u>\$ 186,820</u>	<u>\$ 481,838</u>	<u>\$ 225,167</u>	<u>\$ 307,514</u>	<u>\$ 310,925</u>		<u>\$ 327,471</u>		<u>\$ 341,727</u>		<u>\$ 356,653</u>
	Per Expense Report	<u>\$ 213,128</u>	<u>\$ 150,081</u>	<u>\$ 257,444</u>	<u>\$ 186,820</u>	<u>\$ 481,838</u>	<u>\$ 225,167</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Reassessment Fund #1224

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 567,205	\$ 552,445	\$ 624,513	\$ 678,549	\$ 701,430	\$ 691,479	\$ 697,213	\$ 656,397	\$ 552,397	\$ 436,148	\$ 316,864
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	<u>\$ 250,858</u>	<u>\$ 253,232</u>	<u>\$ 230,235</u>	<u>\$ 230,330</u>	<u>\$ 182,952</u>	<u>\$ 190,766</u>	<u>\$ 190,499</u>	<u>\$ 189,777</u>	<u>\$ 190,477</u>	<u>\$ 195,795</u>	<u>\$ 201,366</u>
Circuit Breaker Reduc. (Memo Only)											
TOTAL SPENDABLE APPROP.	<u>\$ 265,618</u>	<u>\$ 181,163</u>	<u>\$ 176,199</u>	<u>\$ 207,450</u>	<u>\$ 192,903</u>	<u>\$ 185,031</u>	<u>\$ 231,316</u>	<u>\$ 293,777</u>	<u>\$ 306,726</u>	<u>\$ 315,079</u>	<u>\$ 321,398</u>
Assumed Spend Down Level						\$ 120,270	\$ 150,355	\$ 190,955	\$ 199,372	\$ 204,801	\$ 208,908
ENDING BALANCE	<u>\$ 552,445</u>	<u>\$ 624,513</u>	<u>\$ 678,549</u>	<u>\$ 701,430</u>	<u>\$ 691,479</u>	<u>\$ 697,213</u>	<u>\$ 656,397</u>	<u>\$ 552,397</u>	<u>\$ 436,148</u>	<u>\$ 316,864</u>	<u>\$ 196,833</u>
Ending Balance with Spend Down							\$ 737,357	\$ 736,180	\$ 727,285	\$ 718,278	\$ 710,736
PER FUND REPORT	<u>\$ 552,445</u>	<u>\$ 624,513</u>	<u>\$ 678,549</u>	<u>\$ 701,430</u>	<u>\$ 691,479</u>	<u>\$ 697,213</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%							<u>\$ 38,100</u>	<u>\$ 37,955</u>	<u>\$ 38,095</u>	<u>\$ 39,159</u>	<u>\$ 40,273</u>
Budget	<u>\$ 651,501</u>	<u>\$ 723,752</u>	<u>\$ 878,412</u>	<u>\$ 469,972</u>	<u>\$ 338,381</u>	<u>\$ 274,045</u>					
% Spent of Budget	<u>41%</u>	<u>25%</u>	<u>20%</u>	<u>44%</u>	<u>57%</u>	<u>68%</u>			Assumed Actual Spend Down Percentage		<u>65%</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Reassessment Fund #1224

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	2024	2025	Projected Growth Factor Used	2026	Projected Growth Factor Used	2027	Projected Growth Factor Used	2028
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
0100	Property Tax	\$ 222,053	\$ 222,941	\$ 200,740	\$ 205,917	\$ 164,439	\$ 158,768	\$ 159,219	\$ 165,588	3.50%	\$ 171,383	3.00%	\$ 176,525	3.00%	\$ 181,821
	Circuit Breaker Impacts	(2,933)	(3,548)	(2,366)	(3,794)	(2,990)	(1,841)	(1,820)	(1,910)	N/A	(2,006)	N/A	(2,106)	N/A	(2,212)
0201	FIT	658	842	400	1,462	933	639	600	600	0.00%	600	1.00%	606	1.00%	612
0202	Excise Tax	24,239	23,201	21,456	21,613	15,569	13,898	13,500	13,500	0.00%	13,500	2.00%	13,770	2.00%	14,045
0203	CVET	2,849	3,410	1,416	4,227	2,191	2,070	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000
0204	Certificate of Deposit	-	-	-	-	-	-	-	-	N/A	-	0.00%	-	2.00%	-
0205	Transfer of Funds	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
0206	Exemption Application	-	-	-	-	-	250	-	-	0.00%	-	0.00%	-	0.00%	-
6100	Interest	3,991	6,386	8,589	904	2,809	16,983	17,000	10,000	N/A	5,000	0.00%	5,000	2.00%	5,100
	Total	<u>\$ 250,858</u>	<u>\$ 253,232</u>	<u>\$ 230,235</u>	<u>\$ 230,330</u>	<u>\$ 182,952</u>	<u>\$ 190,766</u>	<u>\$ 190,499</u>	<u>\$ 189,777</u>		<u>\$ 190,477</u>		<u>\$ 195,795</u>		<u>\$ 201,366</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Reassessment Fund #1224

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	PTABOA	\$ 720	\$ 480	\$ 1,050	\$ 1,050	\$ 960	\$ 800	\$ 4,000	\$ 5,000	5.00%	\$ 5,250	5.00%	\$ 5,513	2.00%	\$ 5,623
1000.12	Level 2 Coordinator	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.13	Clerical	1,391	412	296	-	-	828	2,500	2,500	5.00%	2,625	5.00%	2,756	2.00%	2,811
1000.14	Social Security	3,479	3,434	3,544	3,561	3,574	3,329	4,000	4,000	5.00%	4,200	5.00%	4,410	2.00%	4,498
1000.15	PERF	4,392	4,509	4,625	4,787	4,685	4,430	5,000	5,000	5.00%	5,250	5.00%	5,513	2.00%	5,623
1000.16	Deputy Assessor	23,716	11,426	25,796	27,297	26,347	24,055	31,941	33,891	5.00%	35,586	5.00%	37,365	2.00%	38,112
1000.18	Health Savings Account	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	5.00%	4,200	5.00%	4,410	2.00%	4,498
1000.19	Contract Coordinator	1,000	1,000	1,000	19	1,500	-	-	-	5.00%	-	5.00%	-	2.00%	-
1000.20	Deputies Level 2	500	13,830	500	426	481	500	500	500	5.00%	525	5.00%	551	2.00%	562
1000.21	Deputy Surveyor	15,000	15,000	15,000	15,000	15,000	15,000	15,750	15,000	5.00%	15,750	5.00%	16,538	2.00%	16,868
Personal Services	Subtotal	\$ 54,198	\$ 54,090	\$ 55,811	\$ 56,139	\$ 56,547	\$ 52,942	\$ 67,691	\$ 69,891		\$ 73,386		\$ 77,055		\$ 78,596
2000.11	Office Supplies	\$ 337	\$ -	\$ -	\$ 299	\$ 71	\$ 500	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
2000.12	Operating Supplies	275	-	450	219	-	500	500	500	5.00%	525	2.00%	536	2.00%	546
Supplies	Subtotal	\$ 612	\$ -	\$ 450	\$ 518	\$ 71	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,050		\$ 1,071		\$ 1,092
3000.11	Sales Disclosure Database	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
3000.12	Ratio Study & Equalization	10,010	12,285	145	1,560	2,145	10,000	10,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.13	Plat Map Data	-	46,084	31,399	21,007	23,300	38,157	32,036	32,064	5.00%	33,667	2.00%	34,341	2.00%	35,027
3000.14	Mileage	392	-	269	40	-	226	-	500	10.00%	550	5.00%	578	5.00%	606
3000.15	Training	147	2,893	-	76	-	724	1,000	500	5.00%	525	2.00%	536	2.00%	546
3000.17	Printing & Advertising	1,153	141	168	11	-	-	500	500	5.00%	525	2.00%	536	2.00%	546
3000.18	Professional Services	108,716	38,335	52,848	55,754	44,250	18,525	60,000	120,000	5.00%	126,000	2.00%	128,520	2.00%	131,090
3000.19	Postage	500	-	-	495	-	10	500	500	5.00%	525	2.00%	536	2.00%	546
3000.20	Retainage	43,010	-	-	6,620	10,845	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	\$ 163,928	\$ 99,738	\$ 84,829	\$ 85,564	\$ 80,540	\$ 67,641	\$ 104,036	\$ 164,064		\$ 172,292		\$ 175,755		\$ 179,287
4000.11	Computer Update	\$ 25,913	\$ 24,890	\$ 28,220	\$ 28,961	\$ 25,461	\$ 26,225	\$ 26,225	\$ 27,536	2.00%	\$ 28,087	2.00%	\$ 28,648	2.00%	\$ 29,221
4000.14	GIS System	16,352	-	5,262	31,392	30,284	31,286	32,364	31,286	2.00%	31,912	2.00%	32,550	2.00%	33,201
4000.15	New Printer- Maps	-	-	-	4,819	-	-	-	-	N/A	-	N/A	-	N/A	-
Capital Outlays	Subtotal	\$ 42,265	\$ 24,890	\$ 33,482	\$ 65,172	\$ 55,745	\$ 57,511	\$ 58,589	\$ 58,822		\$ 59,998		\$ 61,198		\$ 62,422
9090.99	Assessor Expenses	\$ 4,615	\$ 2,445	\$ 1,626	\$ 56	\$ -	\$ 5,937	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Unappropriated	Subtotal	\$ 4,615	\$ 2,445	\$ 1,626	\$ 56	\$ -	\$ 5,937	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 265,618	\$ 181,163	\$ 176,199	\$ 207,450	\$ 192,903	\$ 185,031	\$ 231,316	\$ 293,777		\$ 306,726		\$ 315,079		\$ 321,398
	Per Expense Fund	\$ 265,618	\$ 181,163	\$ 176,199	\$ 207,450	\$ 192,903	\$ 185,031								
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of TIF Capital Projects Fund # 4500

	ACTUALS						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ 222,615	\$ 292,149	\$ 407,390	\$ 500,311	\$ 641,738	\$ 780,351	\$ 906,995	\$ 906,995	\$ 881,995	\$ 855,745	\$ 830,440
TOTAL REVENUE	\$ 94,534	\$ 115,241	\$ 110,691	\$ 141,426	\$ 140,113	\$ 131,144	\$ 140,000	\$ 140,000	\$ 147,000	\$ 151,410	\$ 158,981
TOTAL SPENDABLE APPROP.	\$ 25,000	\$ -	\$ 17,769	\$ -	\$ 1,500	\$ 4,500	\$ 140,000	\$ 165,000	\$ 173,250	\$ 176,715	\$ 180,249
ENDING BALANCE	\$ 292,149	\$ 407,390	\$ 500,311	\$ 641,738	\$ 780,351	\$ 906,995	\$ 906,995	\$ 881,995	\$ 855,745	\$ 830,440	\$ 809,171
PER FUND REPORT	\$ 292,149	\$ 407,390	\$ 500,311	\$ 641,738	\$ 780,351	\$ 906,995					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%							\$ 28,000	\$ 28,000	\$ 29,400	\$ 30,282	\$ 31,796

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of TIF Capital Projects Fund # 4500

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
6500	TIF Revenue	\$ 94,534	\$ 115,241	\$ 110,691	\$ 141,426	\$ 140,113	\$ 131,144	\$ 140,000	\$ 140,000	5.00%	\$ 147,000	3.00%	\$ 151,410	5.00%	\$ 158,981
	Total	<u>\$ 94,534</u>	<u>\$ 115,241</u>	<u>\$ 110,691</u>	<u>\$ 141,426</u>	<u>\$ 140,113</u>	<u>\$ 131,144</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>		<u>\$ 147,000</u>		<u>\$ 151,410</u>		<u>\$ 158,981</u>
	Per Revenue Report	<u>\$ 94,534</u>	<u>\$ 115,241</u>	<u>\$ 110,691</u>	<u>\$ 141,426</u>	<u>\$ 140,113</u>	<u>\$ 131,144</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of TIF Capital Projects Fund # 4500

(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
3000.11	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 50,000	\$ 50,000	5.00%	\$ 52,500	2.00%	\$ 53,550	2.00%	\$ 54,621
3000.12	Martin County Alliance	-	-	-	-	-	-	15,000	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697
4000.11	WG Projects	25,000	-	17,769	-	1,500	-	75,000	75,000	5.00%	78,750	2.00%	80,325	2.00%	81,932
Capital Outlays	Subtotal	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 17,769</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 4,500</u>	<u>\$ 140,000</u>	<u>\$ 165,000</u>		<u>\$ 173,250</u>		<u>\$ 176,715</u>		<u>\$ 180,249</u>
9090.99	Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Unappropriated	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	TOTAL	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 17,769</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 4,500</u>	<u>\$ 140,000</u>	<u>\$ 165,000</u>		<u>\$ 173,250</u>		<u>\$ 176,715</u>		<u>\$ 180,249</u>
	Per Expense Report	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 17,769</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 4,500</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Riverboat Revenue Sharing Fund #7303

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ 16,024	\$ 30,106	\$ 50,096	\$ 84,053	\$ 114,173	\$ 168,007	\$ 168,007	\$ 169,149	\$ 224,325	\$ 279,501	\$ 334,677
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	\$ 61,218	\$ 61,304	\$ 61,218	\$ 61,146	\$ 55,248	\$ 55,176	\$ 55,176	\$ 55,176	\$ 55,176	\$ 55,176	\$ 55,176
Circuit Breaker Reduc. (Memo Only)											
TOTAL SPENDABLE APPROP.	\$ 47,135	\$ 41,315	\$ 27,260	\$ 31,026	\$ 1,414	\$ 54,034	\$ 25,000	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 30,106	\$ 50,096	\$ 84,053	\$ 114,173	\$ 168,007	\$ 169,149	\$ 198,183	\$ 224,325	\$ 279,501	\$ 334,677	\$ 389,853
PER FUND REPORT	\$ 30,106	\$ 50,096	\$ 84,053	\$ 114,173	\$ 168,007	\$ 169,149					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%							\$ 11,035	\$ 11,035	\$ 11,035	\$ 11,035	\$ 11,035

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Riverboat Revenue Sharing Fund #7303

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
6500	Miscellaneous Revenue	\$ 61,218	\$ 61,304	\$ 61,218	\$ 61,146	\$ 55,248	\$ 55,176	\$ 55,176	\$ 55,176	0.00%	\$ 55,176	0.00%	\$ 55,176	0.00%	\$ 55,176
0081	Riverboat	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
0186	Professional Service	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 61,218</u>	<u>\$ 61,304</u>	<u>\$ 61,218</u>	<u>\$ 61,146</u>	<u>\$ 55,248</u>	<u>\$ 55,176</u>	<u>\$ 55,176</u>	<u>\$ 55,176</u>		<u>\$ 55,176</u>		<u>\$ 55,176</u>		<u>\$ 55,176</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Riverboat Revenue Sharing Fund #7303

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.19	Turn Out Gear	\$ -	\$ -	\$ -	\$ 8,350	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	5.00%	\$ -	2.00%	\$ -
1000.12	CC Road Crew	-	-	4,209	-	473	5,820	-	-	5.00%	-	5.00%	-	2.00%	-
1000.13	FICA/ Medicare	13,700	13,687	315	-	36	445	-	-	5.00%	-	5.00%	-	2.00%	-
1000.14	PERF	1,048	1,025	-	-	-	-	-	-	10.00%	-	5.00%	-	2.00%	-
Personal Services	Subtotal	\$ 14,748	\$ 14,712	\$ 4,524	\$ 8,350	\$ 509	\$ 6,265	\$ -	\$ -		\$ -		\$ -		\$ -
2000.11	CC Road Crew Supplies	\$ 786	\$ 338	\$ 491	\$ -	\$ 122	\$ 1,586	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
Supplies	Subtotal	\$ 786	\$ 338	\$ 491	\$ -	\$ 122	\$ 1,586	\$ -	\$ -		\$ -		\$ -		\$ -
3000.11	CC Motor Vehicle Supplies	\$ 1,105	\$ 1,023	\$ 273	\$ 836	\$ -	\$ 449	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
3000.12	CC Preventative Maintenance	632	3,377	107	-	758	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.13	Road Crew Equipment	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.39	Software	-	-	-	-	-	7,000	-	-	5.00%	-	10.00%	-	10.00%	-
	Computer Equipment	-	-	-	-	-	-	25,000	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	\$ 1,736	\$ 4,400	\$ 380	\$ 836	\$ 758	\$ 7,449	\$ 25,000	\$ -		\$ -		\$ -		\$ -
9090.99	Unappropriated	\$ 29,865	\$ 21,865	\$ 21,865	\$ 21,839	\$ 26	\$ 38,734	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Unappropriated	Subtotal	\$ 29,865	\$ 21,865	\$ 21,865	\$ 21,839	\$ 26	\$ 38,734	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 47,135	\$ 41,315	\$ 27,260	\$ 31,026	\$ 1,414	\$ 54,034	\$ 25,000	\$ -		\$ -		\$ -		\$ -
	Per Expense Fund Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of ARP Coronavirus Local Fiscal Recovery Fund #8951

	ACTUAL				BUDGET		PROJECTED		
	2020	2021	2022	2023	2024	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 995,957	\$ 681,027	\$ 176,472	\$ 176,472	\$ 77,472	\$ 77,472	\$ 77,472
TOTAL REVENUE	\$ -	\$ 995,957	\$ 995,957	\$ 2,005	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ -	\$ 1,310,887	\$ 506,560	\$ -	\$ 99,000	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ 995,957	\$ 681,027	\$ 176,472	\$ 176,472	\$ 77,472	\$ 77,472	\$ 77,472	\$ 77,472
PER FUND REPORT	\$ -	\$ 995,957	\$ 681,027	\$ 176,472					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					

NOTE: Money must be obligated by 12/31/2024

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of ARP Coronavirus Local Fiscal Recovery Fund #8951

ACCT CODE	REVENUE	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
02709	State Reimbursement	\$ -	\$ 995,957	\$ 995,957	\$ 2,005	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
	Total	<u>\$ -</u>	<u>\$ 995,957</u>	<u>\$ 995,957</u>	<u>\$ 2,005</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Revenue Report	<u>\$ -</u>	<u>\$ 995,957</u>	<u>\$ 995,957</u>	<u>\$ 2,005</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of ARP Coronavirus Local Fiscal Recovery Fund #8951
(Continued)

ACCT CODE	EXPENSES	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Administration	\$ -	\$ -	\$ 3,330	\$ -	\$ -	\$ -	N/A	\$ -	0.00%	\$ -	0.00%	\$ -
1000.14	Director	-	-	35,385	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.15	EMT-B1	-	-	7,707	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.15	EMT-B2	-	-	15,285	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.17	EMT - B3	-	-	13,110	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.18	EMT - B4	-	-	12,950	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.19	Part Time EMT - B	-	-	7,984	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.2	EMT - P1	-	-	11,703	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.21	EMT - P2	-	-	17,094	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.24	Part Time EMT - P	-	-	4,726	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.25	Driver	-	-	11,644	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.26	Stand-by	-	-	7,712	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.27	PERF	-	-	-	2,456	-	-	0.00%	-	0.00%	-	0.00%	-
1000.28	FICA	-	-	12,760	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.29	Insurance OPT out	-	-	2,923	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.30	Health Insurance	-	-	8,923	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.31	Overtime	-	-	20,778	-	-	-	0.00%	-	0.00%	-	0.00%	-
Personal Services	Subtotal	\$ -	\$ -	\$ 194,014	\$ 2,456	\$ -	\$ -		\$ -		\$ -		\$ -
2000.11	Supplies	\$ -	\$ -	\$ 57,427	\$ 44,041	\$ -	\$ 33,000	N/A	\$ -	0.00%	\$ -	0.00%	\$ -
2000.12	Uniforms	-	-	1,542	-	-	-	0.00%	-	0.00%	-	0.00%	-
2000.13	Gas and Oil	-	-	6,144	-	-	-	0.00%	-	0.00%	-	0.00%	-
2000.14	Office Supplies	-	-	575	-	-	-	0.00%	-	0.00%	-	0.00%	-
2000.15	Vehicle Maintenance	-	-	14,451	810	-	-	0.00%	-	0.00%	-	0.00%	-
2000.17	ALS Supplies	-	-	12,053	(311.97)	-	-	0.00%	-	0.00%	-	0.00%	-
Supplies	Subtotal	\$ -	\$ -	\$ 92,191	\$ 44,539	\$ -	\$ 33,000		\$ -		\$ -		\$ -
3000.11	Miscellaneous Expense	\$ -	\$ -	\$ 41,553	\$ 123,986	\$ -	\$ 33,000	N/A	\$ -	0.00%	\$ -	0.00%	\$ -
3000.15	Radio, Lights, Sirens	-	-	1,074	-	-	-	0.00%	-	0.00%	-	0.00%	-
3000.17	Liability & Work Comp	-	-	33,966	-	-	-	0.00%	-	0.00%	-	0.00%	-
3000.18	Hospital & Director Sponsor	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
3000.19	EMS Billing	-	-	1,500	-	-	-	0.00%	-	0.00%	-	0.00%	-
3000.20	Heart Monitor Lease	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
Other Services/Charges	Subtotal	\$ -	\$ -	\$ 78,093	\$ 123,986	\$ -	\$ 33,000		\$ -		\$ -		\$ -
4000.11	Infrastructure	\$ -	\$ -	\$ 691,658	\$ 335,578	\$ -	\$ 33,000	N/A	\$ -	0.00%	\$ -	0.00%	\$ -
4000.12	New Equipment	-	-	91,031	-	-	-	0.00%	-	0.00%	-	0.00%	-
4000.13	Ambulance Vehicles	-	-	163,900	-	-	-	0.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	\$ -	\$ -	\$ 946,589	\$ 335,578	\$ -	\$ 33,000		\$ -		\$ -		\$ -
9090.99	Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Unappropriated	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ -	\$ -	\$ 1,310,887	\$ 506,560	\$ -	\$ 99,000		\$ -		\$ -		\$ -
	Per Expense Report Difference	\$ -	\$ -	\$ 1,310,887	\$ 506,560				\$ -		\$ -		\$ -
		\$ -	\$ -	\$ -	\$ -				\$ -		\$ -		\$ -

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary Of Community Crossings Grant Fund #9127

	ACTUAL						BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2024	2025	2026	2027
BEGINNING CASH BALANCE	\$ (1,840)	\$ 35,245	\$ 444,434	\$ 1,188,352	\$ -	\$ -	\$ 116,694	\$ 116,694	\$ (1,383,306)	\$ (1,383,306)	\$ (1,383,306)
LESS PRIOR YEAR ENCUMBRANCES											
TOTAL REVENUE	\$ 670,000	\$ 467,343	\$ 1,412,920	\$ 818,751	\$ 189,239	\$ 1,099,860	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ 632,915	\$ 58,155	\$ 669,001	\$ 2,007,103	\$ 189,239	\$ 983,166	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 35,245	\$ 444,434	\$ 1,188,352	\$ -	\$ -	\$ 116,694	\$ 116,694	\$ (1,383,306)	\$ (1,383,306)	\$ (1,383,306)	\$ (1,383,306)
PER FUND REPORT	\$ 35,245	\$ 444,434	\$ 1,188,352	\$ -	\$ -	\$ 116,694					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%							\$ -	\$ -	\$ -	\$ -	\$ -

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Community Crossings Grant Fund #9127

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1412	Local Grant	\$ 670,000	\$ 232,843	\$ 1,412,920	\$ 818,751	\$ 189,239	\$ 1,099,860	\$ -	\$ 1,500,000	N/A	\$ -	N/A	\$ -	N/A	\$ -
1413	Local Match	-	234,500	-	-	-	-	-	-		-		-		-
	Total	<u>\$ 670,000</u>	<u>\$ 467,343</u>	<u>\$ 1,412,920</u>	<u>\$ 818,751</u>	<u>\$ 189,239</u>	<u>\$ 1,099,860</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Community Crossings Grant Fund #9127
(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
4000.11	Bridge #34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
4000.12	Bridge #12	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
4000.13	Bridge #70	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
4000.14	Bridge #62	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
4000.15	Bridge #3	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
4000.16	Paving Project	632,915	58,155	669,001	2,007,103	189,239	983,166	-	1,500,000	N/A	-	N/A	-	N/A	-
Capital Outlays	Subtotal	<u>\$ 632,915</u>	<u>\$ 58,155</u>	<u>\$ 669,001</u>	<u>\$ 2,007,103</u>	<u>\$ 189,239</u>	<u>\$ 983,166</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 632,915</u>	<u>\$ 58,155</u>	<u>\$ 669,001</u>	<u>\$ 2,007,103</u>	<u>\$ 189,239</u>	<u>\$ 983,166</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Expense Fund	<u>\$ 632,915</u>	<u>\$ 58,155</u>	<u>\$ 669,001</u>	<u>\$ 2,007,103</u>	<u>\$ 189,239</u>	<u>\$ 983,166</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Proposed EMS Fund #4002

	ACTUAL		BUDGET		PROJECTED		
	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 76,875	\$ 152,205	\$ 221,181	\$ 283,941	\$ 339,167
TOTAL REVENUE	\$ -	\$ 369,452	\$ 572,600	\$ 647,600	\$ 660,552	\$ 672,947	\$ 686,406
SPENDABLE APPROPRIATIONS	\$ -	\$ 292,576	\$ 497,271	\$ 578,624	\$ 597,791	\$ 617,722	\$ 630,076
SPENDABLE APPROPRIATIONS	\$ -	\$ 292,576	\$ 497,271	\$ 578,624	\$ 597,791	\$ 617,722	\$ 630,076
ENDING BALANCE	\$ -	\$ 76,875	\$ 152,205	\$ 221,181	\$ 283,941	\$ 339,167	\$ 395,497
PER FUND REPORT	\$ -	\$ 76,875					
DIFFERENCE	\$ -	\$ -					
Minimum Fund Balance @ 20%	\$ -	\$ 73,890	\$ 114,520	\$ 129,520	\$ 132,110	\$ 134,589	\$ 137,281

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of EMS Fund #4002

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Budget	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
211	Patient Revenue - Medicare	-	140,876	150,000	150,000	175,000	2.00%	178,500	2.00%	182,070	2.00%	185,711
212	Patient Revenue - Medicaid	-	8,477	10,000	30,000	40,000	2.00%	40,800	2.00%	40,800	2.00%	41,616
213	Patient Revenue - Other Insurance	-	179,114	200,000	320,000	350,000	2.00%	357,000	2.00%	364,140	2.00%	371,423
214	Patient Revenue - Patient Payments	-	35,997	40,000	70,000	80,000	2.00%	81,600	2.00%	83,232	2.00%	84,897
215	Donations	-	4,976	2,500	2,500	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
217	Miscellaneous Revenue	-	12	100	100	100	2.00%	102	2.00%	104	2.00%	106
	Total	<u>\$ -</u>	<u>\$ 369,452</u>	<u>\$ 402,600</u>	<u>\$ 572,600</u>	<u>\$ 647,600</u>		<u>\$ 660,552</u>		<u>\$ 672,947</u>		<u>\$ 686,406</u>
	Per Revenue Report	<u>\$ -</u>	<u>\$ 369,452</u>									
	Difference	<u>\$ -</u>	<u>\$ -</u>									

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of EMS Fund #4002
(Continued)

Appropriations

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10011	Director	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	5.00%	\$ -	2.00%	\$ -
10012	EMT - B1	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10013	EMT - B2	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10014	EMT - B3	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10015	EMT - B4	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10016	Part Time EMT - B	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10017	EMT - P1	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10018	EMT - P2	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10019	EMT - P3	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10020	EMT - P4	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10021	Part Time EMT- P	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10022	Driver	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10023	Stand-by	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
10024	PERF	-	50,845	100,000	75,000	5.00%	78,750	5.00%	82,688	2.00%	84,341
10025	FICA	-	40,535	56,000	56,000	5.00%	58,800	5.00%	61,740	2.00%	62,975
10026	Insurance OPT Out	-	6,308	8,000	8,000	5.00%	8,400	5.00%	8,820	2.00%	8,996
10027	Health Insurance	-	54,193	100,000	100,000	5.00%	105,000	5.00%	110,250	2.00%	112,455
10029	Holiday Pay	-	4,270	14,616	14,161	5.00%	14,869	5.00%	15,613	2.00%	15,925
	Subtotal	\$ -	\$ 156,150	\$ 278,616	\$ 253,161		\$ 265,819		\$ 279,110		\$ 284,692
SUPPLIES											
200011	Uniforms	-	3,462	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
200012	Fuel	-	23,766	40,000	40,000	2.00%	40,800	2.00%	41,616	2.00%	42,448
200013	Office Supplies	-	5,308	3,500	3,500	2.00%	3,570	2.00%	3,641	2.00%	3,714
200014	Vehicle Maintenance	-	23,951	21,708	25,000	2.00%	25,500	2.00%	26,010	2.00%	26,530
200015	In Service and Recruiting	-	558	1,500	1,500	2.00%	1,530	2.00%	1,561	2.00%	1,592
200016	Medical Supplies	-	11,089	41,383	40,000	2.00%	40,800	2.00%	41,616	2.00%	42,448
200017	Tires	-	1,253	3,600	3,600	2.00%	3,672	2.00%	3,745	2.00%	3,820
	Subtotal	\$ -	\$ 69,387	\$ 116,692	\$ 118,600		\$ 120,972		\$ 123,391		\$ 125,859
SERVICES & CHARGES											
300011	Dues and Subscriptions	-	224	1,000	3,100	2.00%	3,162	2.00%	3,225	2.00%	3,290
300012	Travel Expense	-	72	2,500	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
300013	Telephone	-	1,968	2,600	3,100	2.00%	3,162	2.00%	3,225	2.00%	3,290
300014	Radio, Lights, Sirens	-	570	2,000	3,500	2.00%	3,570	2.00%	3,641	2.00%	3,714
300015	Training	-	406	2,200	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
300016	Liability and Work Comp	-	21,204	30,000	22,000	2.00%	22,440	2.00%	22,889	2.00%	23,347
300017	Hospital and Director Sponsor	-	7,500	9,000	9,000	2.00%	9,180	2.00%	9,364	2.00%	9,551
300018	EMS Billing	-	22,883	32,000	36,000	2.00%	36,720	2.00%	37,454	2.00%	38,203
300019	Heart Monitor Lease	-	-	16,163	16,163	2.00%	16,486	2.00%	16,816	2.00%	17,152
300020	Intercept Fees	-	11,628	2,500	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
	Subtotal	\$ -	\$ 66,456	\$ 99,963	\$ 101,863		\$ 103,900		\$ 105,978		\$ 108,098
Capitol Outlays											
400011	New Equipment	-	583	2,000	105,000	2.00%	107,100	2.00%	109,242	2.00%	111,427
	Subtotal	\$ -	\$ 583	\$ 2,000	\$ 105,000		\$ 107,100		\$ 109,242		\$ 111,427
	Total	\$ -	\$ 292,576	\$ 497,271	\$ 578,624		\$ 597,791		\$ 617,722		\$ 630,076
	Per Expense Report	\$ -	\$ 292,576								
	Difference	\$ -	\$ -								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Circuit Breaker Impact by Fund

Fund	ACTUAL							ESTIMATED			
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
General	\$ 20,395	\$ 25,563	\$ 19,516	\$ 32,481	\$ 34,868	\$ 22,608	\$ 23,434	\$ 25,777	\$ 28,355	\$ 31,190	\$ 34,309
2015 Reassessment	2,933	3,548	2,366	3,794	2,990	1,841	1,820	1,910	2,006	2,106	2,212
Cum. Bridge	1,570	1,967	1,491	2,400	2,540	1,890	1,893	1,987	2,087	2,191	2,301
Health	598	812	620	1,007	1,106	585	574	603	633	664	698
CCD	836	1,022	755	1,216	1,253	2,030	2,033	2,135	2,242	2,354	2,471
Total (1)	\$ 26,332	\$ 32,911	\$ 24,749	\$ 40,897	\$ 42,757	\$ 28,953	\$ 29,753	\$ 32,413	\$ 35,322	\$ 38,506	\$ 41,991
Annual Increase		\$ 6,580	\$ (8,163)	\$ 16,148	\$ 1,861	\$ (11,943)	\$ (13,004)	\$ 2,659	\$ 2,909	\$ 3,184	\$ 3,485

(1) The totals are actual for 2018-2024. 2025-2028 are estimates.

NOTE: The distribution of the impact is based on the "1782 Notice".

Beginning with taxes payable in 2014, per the DLGF, only Over 65 Circuit Breaker credits can be allocated to debt funds.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Estimated Circuit Breaker Threshold - Perry Township Taxing District
(24.23% 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%	\$ 1.4165	\$ 36.83	\$ 100.00	\$ 63.17
20,000	12,000	2,800	5,200	26.00%	1.4165	73.66	200.00	126.34
30,000	18,000	4,200	7,800	26.00%	1.4165	110.49	300.00	189.51
40,000	24,000	5,600	10,400	26.00%	1.4165	147.32	400.00	252.68
50,000	30,000	7,000	13,000	26.00%	1.4165	184.15	500.00	315.86
60,000	36,000	8,400	15,600	26.00%	1.4165	220.97	600.00	379.03
70,000	42,000	9,800	18,200	26.00%	1.4165	257.80	700.00	442.20
80,000	45,000	12,250	22,750	28.44%	1.4165	322.25	800.00	477.75
90,000	45,000	15,750	29,250	32.50%	1.4165	414.33	900.00	485.67
100,000	45,000	19,250	35,750	35.75%	1.4165	506.40	1,000.00	493.60
110,000	45,000	22,750	42,250	38.41%	1.4165	598.47	1,100.00	501.53
125,000	45,000	28,000	52,000	41.60%	1.4165	736.58	1,250.00	513.42
150,000	45,000	36,750	68,250	45.50%	1.4165	966.76	1,500.00	533.24
200,000	45,000	54,250	100,750	50.38%	1.4165	1,427.12	2,000.00	572.88
250,000	45,000	71,750	133,250	53.30%	1.4165	1,887.49	2,500.00	612.51
300,000	45,000	89,250	165,750	55.25%	1.4165	2,347.85	3,000.00	652.15

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

The County tax rate represents 35% of the total tax rate in this District.

MARTIN 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	\$ 0.4212	\$ 0.4026	\$ 0.4028	\$ 0.4058	\$ 0.4195	\$ 0.4256	\$ 0.3709	\$ 0.3838
2015 Reassessment	0.0224	0.0579	0.0559	0.0492	0.0490	0.0365	0.0302	0.0298
Cum. Bridge	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310
Health	0.0119	0.0118	0.0128	0.0129	0.0130	0.0135	0.0096	0.0094
CCD	0.0165	0.0165	0.0161	0.0157	0.0157	0.0153	0.0333	0.0333
Total Rate	\$ 0.5030	\$ 0.5198	\$ 0.5186	\$ 0.5146	\$ 0.5282	\$ 0.5219	\$ 0.4750	\$ 0.4873

PROJECTED			
Fund	2025	2026	2027
General	\$ 0.3992	\$ 0.4069	\$ 0.4128
2015 Reassessment	0.0305	0.0305	0.0305
Cum. Bridge	0.0326	0.0336	0.0345
Health	0.0098	0.0100	0.0101
CCD	0.0333	0.0344	0.0353
Total Rate	\$ 0.5054	\$ 0.5154	\$ 0.5233

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Actual and Projected Values

	ACTUAL							
	2017	2018	2019	2020	2021	2022	2023	2024
Net Assessed Value	\$ 377,809,571	\$ 379,850,081	\$ 393,088,867	\$ 410,073,450	\$ 415,107,627	\$ 438,515,163	\$ 528,479,684	\$ 534,293,593
% Change		0.54%	3.49%	4.32%	1.23%	5.64%	20.52%	1.10%
.667% Bond Limit (after 2002)	\$ 2,519,990	\$ 2,533,600	\$ 2,621,903	\$ 2,735,190	\$ 2,768,768	\$ 2,924,896	\$ 3,524,959	\$ 3,563,738

	PROJECTED		
	2025	2026	2027
Growth Factor Used	5.00%	3.00%	3.00%
Net Assessed Value	\$ 561,008,273	\$ 577,838,521	\$ 595,173,676
.667% Bond Limit (after 2002)	\$ 3,741,925	\$ 3,854,183	\$ 3,969,808

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.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Projections for Settlement

<u>Allocation of Settlement</u>	ACTUAL	PROJECTED		
	2024	2025	2026	2027
General	\$ 2,132,644	\$ 2,239,276	\$ 2,351,240	\$ 2,457,046
2015 Reassessment	165,588	171,383	176,525	181,821
Cumulative Bridge	172,256	182,956	194,295	205,339
Health	52,233	54,845	57,587	60,178
CCD	177,920	186,816	198,510	209,915
Total	<u><u>\$ 2,700,641</u></u>	<u><u>\$ 2,835,276</u></u>	<u><u>\$ 2,978,157</u></u>	<u><u>\$ 3,114,298</u></u>
Increase (Decrease)		<u><u>\$ 134,635</u></u>	<u><u>\$ 142,881</u></u>	<u><u>\$ 136,141</u></u>

MARTIN 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	0.5030	0.5198	0.5186	0.5146	0.5282	0.5219	0.4750	0.4873	0.5054	0.5154	0.5233
Total	<u>\$ 492</u>	<u>\$ 508</u>	<u>\$ 507</u>	<u>\$ 503</u>	<u>\$ 516</u>	<u>\$ 510</u>	<u>\$ 464</u>	<u>\$ 476</u>	<u>\$ 494</u>	<u>\$ 504</u>	<u>\$ 511</u>
Less: State PTRC and Homestead Credits	-	-	-	-	-	-	-	-	-	-	-
Equals: Tax Liability for the County	<u>\$ 492</u>	<u>\$ 508</u>	<u>\$ 507</u>	<u>\$ 503</u>	<u>\$ 516</u>	<u>\$ 510</u>	<u>\$ 464</u>	<u>\$ 476</u>	<u>\$ 494</u>	<u>\$ 504</u>	<u>\$ 511</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.**

MARTIN 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				
	Martin	Crawford	Ohio	Switzerland	Dubois
General	\$ 0.3838	\$ 0.9328	\$ 0.3401	\$ 0.4934	\$ 0.2253
2015 Reassessment	0.0298	0.0306	0.0305	0.0242	0.0072
Cumulative Bridge	0.0310	-	0.0421	0.0471	0.0349
Election/Regist.	-	0.0270	-	-	-
Health	0.0094	0.0540	0.0259	0.0027	0.0100
Ambulance/ Fire	-	0.0165	-	-	-
Planning		-	-	-	0.0008
CCD	0.0333	0.0186	0.0133	0.0157	0.0275
Parks		-	-	-	0.0034
Total	\$ 0.4873	\$ 1.0795	\$ 0.4519	\$ 0.5831	\$ 0.3091
Assessed Value	\$ 534,293,593	\$ 412,103,740	\$ 326,975,058	\$ 528,112,291	\$3,288,606,252
General Fund Balance (2023)	\$ 2,632,190	\$ 469,638	\$ 1,044,068	\$ 1,734,583	\$ 8,377,015
Total Income Tax Rate	2.50%	1.00%	1.50%	1.25%	1.20%
Per Capita Income (2022)	\$ 52,671	\$ 41,854	\$ 51,321	\$ 42,481	\$ 60,954
Population (2023)	9,897	10,536	6,114	10,006	43,632

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

	<u>Martin</u>	<u>Crawford</u>	<u>Ohio</u>	<u>Switzerland</u>	<u>Dubois</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	0.4873	1.0795	0.4519	0.5831	0.3091
Equals: Tax Liability for the County	<u>\$ 476</u>	<u>\$ 1,055</u>	<u>\$ 442</u>	<u>\$ 570</u>	<u>\$ 302</u>

MARTIN 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

Loogootee Taxing District	\$ 2.1489
English Taxing District	\$ 3.4755
Rising Sun Taxing District	\$ 2.0973
Vevay Taxing District	\$ 2.4782
Jasper Taxing District	\$ 2.2278

NOTE

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

MARTIN, 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**

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Income Tax (LIT) - Expenditure Rate

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

Current Situation

LIT (Old CAGIT)	0.80%
LIT (Old EDIT)	1.20%
LIT - Public Safety	<u>0.25%</u>
Total Expenditure Rate	<u><u>2.25%</u></u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Income Tax - Property Tax Relief

Adopting Body: County Council

Adopting Period: January 1 - November 1

Tax Rate Effective Date: October 1, November 1 or December 1 of Year Adopted
(depending on month of adoption)

Revenue Allocated to: Property Tax Credits throughout the County

Maximum Tax Rate: 1.25%

Current Situation

LIT - Property Tax Relief 0.25%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Projected Local Option Income Tax Revenue

2017 Certified Old CAGIT Distribution	1,577,397
2018 Certified Old CAGIT Distribution	1,579,985
2019 Certified Old CAGIT Distribution	1,641,943
2020 Certified Old CAGIT Distribution	1,654,677
2021 Certified Old CAGIT Distribution	1,779,843
2022 Certified Old CAGIT Distribution	1,741,153
2023 Certified Old CAGIT Distribution	1,767,968
2024 Certified Old CAGIT Distribution	2,015,516

	<u>Expected Future Period Revenue</u>			
Estimated Distribution for New .05% Rate	\$ 125,000	to	\$ 150,000	
Estimated Distribution for New .10% Rate	250,000	to	300,000	
Estimated Distribution for New .25% Rate	625,000	to	750,000	
Estimated Distribution for New .50% Rate	1,250,000	to	1,500,000	

NOTES

Historical distributions are based upon a 0.8% CAGIT rate and include distributions to all units and funds used for PTRC.

Estimated distributions are based upon the incremental tax rate shown.

MARTIN 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)	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%
LIT (Old EDIT)	0.20%	0.45%	0.45%	0.45%	1.20%	1.20%	1.20%	1.20%
LIT - Property Tax Relief	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
LIT - Public Safety	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
LIT - EMS								0.20%
E911 - Public Safety	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total County Income Tax Rate	<u>1.50%</u>	<u>1.75%</u>	<u>1.75%</u>	<u>1.75%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.70%</u>
<u>Estimated Income Taxes Paid</u>								
County Median Household Income (2019)	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726
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	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726
Total County Income Tax Rate	<u>1.50%</u>	<u>1.75%</u>	<u>1.75%</u>	<u>1.75%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.70%</u>
Estimated County Median Income Taxes Paid	<u>\$ 700.89</u>	<u>\$ 817.71</u>	<u>\$ 817.71</u>	<u>\$ 817.71</u>	<u>\$ 1,168.15</u>	<u>\$ 1,168.15</u>	<u>\$ 1,168.15</u>	<u>\$ 1,261.60</u>

MARTIN 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.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

All Income Taxes - (as of 12/31)

<u>Year</u>	<u>Estimated Balance</u>	<u>Percent Change</u>
2010	\$ (39,219)	
2011	164,239	518.77%
2012	(61,965)	-137.73%
2013	(19,571)	68.42%
2014	168,238	959.63%
2015	435,130	158.64%
2016	(22,509)	-105.17%
2017	(238,456)	-959.38%
2018	(312,077)	-30.87%
2019	59,186	118.97%
2020	262,270	343.13%
2021	848,601	223.56%
2022	1,837,413	116.52%
2023	2,714,869	47.75%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Historical Income Amounts

Personal Income

Year	Personal Income	Percent Change
2009	\$ 551,392	
2010	563,814	2.25%
2011	612,248	8.59%
2012	633,244	3.43%
2013	681,254	7.58%
2014	671,807	-1.39%
2015	657,318	-2.16%
2016	691,452	5.19%
2017	734,090	6.17%
2018	760,145	3.55%
2019	786,693	3.49%
2020	889,410	13.06%
2021	905,820	1.85%
2022	1,037,095	14.49%

Per Capita Income

Year	Per Capita Income	Percent Change
2009	\$ 31,299	
2010	32,588	4.12%
2011	34,413	5.60%
2012	33,090	-3.84%
2013	33,482	1.18%
2014	34,109	1.87%
2015	35,823	5.03%
2016	35,114	-1.98%
2017	36,864	4.98%
2018	38,201	3.63%
2019	39,207	2.63%
2020	44,160	12.63%
2021	49,082	11.15%
2022	52,671	7.31%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

County Historical Workforce and Unemployment

Workforce		
<u>Year</u>	<u>Workforce</u>	<u>Percent Change</u>
2015	5,047	
2016	4,986	-1.21%
2017	5,091	2.11%
2018	5,187	1.89%
2019	5,374	3.61%
2020	5,410	0.67%
2021	5,389	-0.39%
2022	5,486	1.80%
2023	5,315	-3.12%

Unemployment Rate		
<u>Year</u>	<u>Unemployment Rate</u>	<u>Percent Change</u>
2015	3.90%	
2016	3.40%	-12.82%
2017	2.40%	-29.41%
2018	2.50%	4.17%
2019	2.00%	-20.00%
2020	4.20%	110.00%
2021	2.50%	-40.48%
2022	2.70%	8.00%
2023	2.80%	3.70%

Unemployed Workers		
<u>Year</u>	<u>Number of Unemployed</u>	<u>Percent Change</u>
2015	198	
2016	171	-13.64%
2017	124	-27.49%
2018	132	6.45%
2019	110	-16.67%
2020	229	108.18%
2021	137	-40.17%
2022	149	8.76%
2023	151	1.34%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Historical EDIT Revenue

Unit	2020 Revenues	2021 Revenues	2022 Revenues	2023 Revenues	2024 Revenues
Martin County	\$ 694,946	\$ 1,992,750	\$ 1,942,360	\$ 1,969,156	\$ 2,260,199
Loogootee Civil City	164,112	473,579	465,816	475,083	531,442
Crane Civil Town	12,961	33,985	36,796	37,547	41,873
Shoals Civil Town	58,737	169,451	166,757	170,166	189,760
Total	\$ 930,756	\$ 2,669,765	\$ 2,611,729	\$ 2,651,952	\$ 3,023,274

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Estimated Future EDIT/EMS LIT Revenue

Unit	No Changes in Rate 2024 EDIT Revenues	With Changes in LIT Rate	
		EDIT Revenues	EMS Revenues
Martin County	\$ 2,260,199	\$ 1,883,499	\$ 503,879
Loogootee Civil City	531,442	442,868	
Crane Civil Town	41,873	34,894	
Shoals Civil Town	189,760	158,133	
Total	\$ 3,023,274	\$ 2,519,395	\$ 503,879

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

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

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

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

ESTIMATED

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

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Cash Working Capital

	<u>General Fund</u>	<u>EDIT</u>	<u>Highway Unrestricted</u>	<u>Public Safety</u>
2024 Budget	\$ 4,719,347	\$ 2,154,252	\$ 1,600,201	\$ 271,679
Days	<u>365</u>	<u>365</u>	<u>365</u>	<u>365</u>
Cost of General Fund Per Day	12,930	5,902	4,384	744
Days wanted	<u>182</u>	<u>182</u>	<u>182</u>	<u>182</u>
Cash Working Capital 182 Days	<u>\$ 2,353,209</u>	<u>\$ 1,074,175</u>	<u>\$ 797,908</u>	<u>\$ 135,467</u>
Cash Balance 12/31/2023	\$ 2,632,190	\$ 2,604,328	\$ 2,115,336	\$ 415,764
Cost Per Day	<u>12,930</u>	<u>5,902</u>	<u>4,384</u>	<u>744</u>
Days Available	<u>\$ 204</u>	<u>\$ 441</u>	<u>\$ 483</u>	<u>\$ 559</u>
Minimum Number of Days	<u>\$ 100.00</u>	<u>\$ 100.00</u>	<u>\$ 100.00</u>	<u>\$ 100.00</u>
Min. Balance Fund	<u>\$ 1,292,972</u>	<u>\$ 590,206</u>	<u>\$ 438,411</u>	<u>\$ 74,433</u>