LONG-TERM FINANCE PLANNING COMMITTEE

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

Jennifer Crossley
Liz Feitl
Marty Hawk

LONG-TERM FINANCE PLANNING COMMITTEE
Friday, February 21st, 2025 at 2:00 PM
HR-Council Conference Room and Teams Connection

Join the meeting now
Meeting ID: 240 464 643 820
Passcode: 7Fm3ju6Q

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

* * * * * * *

"Anyone who requires an auxiliary aid or service for effective communication, or a modification of policies or procedures to participate in a program, service, or activity of Monroe County, should contact the Monroe County Title VI Coordinator, E Sensenstein, (812) 349-7314, esensenstein@co.monroe.in.us, as soon as possible, but no later than forty-eight (48) hours before the scheduled event. Individuals requiring special language services should, if possible, contact the Monroe County Title VI Coordinator at last seventy-two (72) hours prior to the date on which the services will be needed. The meeting is open to the public."

1. CALL TO ORDER

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2. ADOPTION OF AGENDA

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3. APPROVAL OF SUMMARY MINUTES AS PRESENTED
-June 21, 2024 pg. 2
-August 27, 2024 pg.5

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4. LONG-TERM FINANCE COMMITTEE RECURRING MEETING TIME

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5. OVERVIEW OF SENATE BILL 1 AND IMPACTS ON MONROE COUNTY pg.8

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6. PENDING ANNEXATION AND IMPACTS ON MONROE COUNTY

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7. MERIT DEPUTY SALARY INCREASE PROPOSAL pg.60

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8. DISCUSSION OF POTENTIAL COUNTY SPENDING RESTRICTIONS

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9. ADJOURNMENT

LONG-TERM FINANCE PLANNING COMMITTEE

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Trent Deckard, Chair
Marty Hawk
Geoff McKim

LONG-TERM FINANCE PLANNING COMMITTEE SUMMARY MINUTES
Friday, June 21, 2024 at 10:00am
Nat U Hill Room and Teams Connection

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

OTHER COUNCILORS IN ATTENDANCE
Present – **IN PERSON** – Cheryl Munson
Present – **IN PERSON** – Peter Iversen
Present – **VIRTUAL** – Kate Wiltz
Present – **VIRTUAL** – Jennifer Crossley

STAFF
Present – **IN PERSON** – Carley Woodruff, County Financial Director
Present – **IN PERSON** – Kim Shell, Council Administrator
Present – **IN PERSON** – Molly Turner-King, Legal Counsel

OTHERS IN ATTENDANCE
Present – **IN PERSON** – Greg Guerrettaz, Financial Services Group President
Present – **IN PERSON** – Mike Guerrettaz, Financial Services Group Representative

1. CALL TO ORDER – 10:02 am

Deckard called the meeting to order at 10:02 am. Councilors Deckard, Hawk and McKim attended the meeting in person.
**Councilors Munson and Iversen attended the meeting in person. Crossley and Wiltz attended the meeting virtually.*

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2. ADOPTION OF AGENDA – 10:02 am

No changes.

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3. Financial Solutions Group (FSG) PRESENTATIONS – 10:03 am
-Justice Center/LIT Discussion Agenda
-Estimated Bond Size and Debt Service Review
-Monroe County Estimated Bond Size & Debt Service 20 Year Bonds

-Monroe County Estimated Maximum Bond Size & Debt Service 25 Year Bonds

Greg Guerrettaz and Mike Guerrettaz presented. Discussion ensued.

Catherine Smith, Monroe County Treasurer, commented on property tax.

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4. APPROVAL OF SUMMARY MINUTES AS PRESENTED – 11:36 am
-April 26, 2024

No changes.

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5. ADJOURNMENT – 11:37 am

The Long-Term Finance Planning Meeting Summary Minutes for **June 21, 2024,** were presented and approved on **February 21, 2025.**

LONG-TERM FINANCE PLANNING COMMITTEE

☐Aye ☐Nay ☐Abstain ☐Not Present ______________________________
Jennifer Crossley, Chair

☐Aye ☐Nay ☐Abstain ☐Not Present ______________________________
Liz Feitl, Councilor

☐Aye ☐Nay ☐Abstain ☐Not Present ______________________________
Marty Hawk, Councilor

ATTEST:

______________________________ ______________________________
Brianne Gregory, Auditor Date
Monroe County, Indiana

LONG-TERM FINANCE PLANNING COMMITTEE

Monroe County Courthouse, Room 306
100 W Kirkwood Avenue
Bloomington, Indiana 47404
Office: 812-349-7312
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Trent Deckard, Chair
Marty Hawk
Geoff McKim

LONG-TERM FINANCE PLANNING COMMITTEE SUMMARY MINUTES
Tuesday, August 27, 2024 at 4:00pm
Council Conference Room and Teams Connection

MEMBERS
Present– **IN PERSON** – Trent Deckard, Chair
Present– **IN PERSON** – Geoff McKim
*Not Present– Marty Hawk

OTHER COUNCILORS IN ATTENDANCE
Present– **IN PERSON** – Cheryl Munson

STAFF
Present – **IN PERSON** – Bri Gregory, Auditor
Present – **IN PERSON** – Courtney Moser, Assistant Council Administrator
Present – **IN PERSON** – Molly Turner-King, Legal Counsel

1. CALL TO ORDER – 4:05pm

Deckard called the meeting to order at 4:05 pm. Councilors Deckard and McKim attended the meeting in person.
**Councilor Munson attended the meeting in person.*

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2. ADOPTION OF AGENDA – 4:06 pm

McKim moved to adopt the agenda as presented. Deckard seconded.

Voice vote; Unanimous

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3. TARGET FUND RESOLUTION– 4:06 pm

Brianne Gregory, Auditor, presented Resolution 2024-18, Target Fund Balances, per a recommendation by Financial Services Group (FSG).

**Hawk arrived at 4:08pm.*

Molly Turner-King, Legal, presented more information on the Resolution.

Discussion ensued.

McKim moved to recommend Resolution 2024-28 for approval by the County Council. Deckard seconded.

Deckard asked for a Roll Call Vote.
Moser called the roll.
McKim- Yes
Hawk-Yes
Deckard-Yes
Motion passed; Unanimous

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4. RAINY DAY ORDINANCE PROPOSAL AMENDMENT– 4:17 pm

Turner-King presented Ordinance 2024-38 to Amend the Monroe County Code regarding the Rainy-Day Fund.

Discussion ensued.

Deckard asked for unanimous consent from the committee to strike item 4 on the draft resolution, and re-number the following items accordingly. No objections.

Discussion ensued.

McKim moved to recommend Ordinance 2024-38 for presentation to the County Council. Hawk seconded.

Deckard asked for a Roll Call vote.
Moser called the roll.
Hawk- Yes
Deckard- Yes
McKim- Yes
Motion passed; Unanimous

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5. RAINY DAY TRANSFER RESOLUTION– 4:24 pm

Gregory presented a Resolution to Transfer Cash from the General Fund to the Rainy-Day Fund.

Discussion ensued.

McKim moved to recommend the Resolution to the County Council for approval. Hawk seconded.

Deckard asked for a Roll Call vote.
Moser called the roll.
Deckard- Yes
Hawk- Yes
McKim- Yes
Motion passed; Unanimous

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6. ADJOURNMENT – 4:33 pm

The Long-Term Finance Planning Meeting Summary Minutes for **August 27, 2024,** were presented and approved on **February 21, 2025.**

LONG-TERM FINANCE PLANNING COMMITTEE

☐Aye ☐Nay ☐Abstain ☐Not Present ____
Jennifer Crossley, Chair

☐Aye ☐Nay ☐Abstain ☐Not Present ____
Liz Feitl, Councilor

☐Aye ☐Nay ☐Abstain ☐Not Present ____
Marty Hawk, Councilor

ATTEST:

___________________________________ ___________________________________
Brianne Gregory, Auditor Date
Monroe County, Indiana

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

(General Fund Only- 2025 Approved Budget)

February 19, 2025

DRAFT: THIS DOCUMENT IS FOR PLANNING PURPOSES ONLY.

FSG Corp
Financial Solutions
Group Inc.

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

February 19, 2025

Attached is our updated Sustainability/Revenue and Spending Plan for Monroe County, Indiana (the "County"). This Sustainability Analysis is updated at least 3 times per year and utilizes historical information, on an actual basis, along with the 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:

2026 budget to discuss:

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

▪ LIT revenue fluctuations and City of Bloomington Annexation impacts
▪ Review Correctional Facilities LIT and future uses of EDIT

County Financial Observations

1. LIT Special Purpose Juvenile balance increased in 2024 to $6,690,213 at the end of 2024. The county lowered this income tax rate from .0950 to .0850 in 2024 and to .0300 for 2025, and should continue to monitor this LIT rate.

2. The County should continue to maintain a strong Rainy-Day Fund, with a balance of over $10,042,663 at the end of 2024.

3. Assessed value in the County has increased for taxes payable in 2018 by 2.06%, 3.77% for 2019, 3.84% for 2020, 6.69% for 2021, 6.05% for 2022, 17.99% for 2023, 1.74% for 2024 and 11.46% for Pay in 2025.

4. General Fund balance increased by over 12,000,000 from 2020 to 2024. The balance is over $30,000,000 and will help buffer the County, going forward in these times of increasing costs.

5. The County created and funded an MVH Restricted Sub-Fund (#1173) in 2019 as directed by the State, to help construction, reconstruction, and preservation efforts of pavement, bridges, and right-of-way's in the County. The County should use the Restricted Fund first when possible.

6. The County has maintained a good balance in the 4700 Self-Insurance Fund, and will need to continue to be cautious with this fund.

7. The Public Safety portion of LIT was reduced by 15.3% in 2022 as revenue is shifted to the PSAP LIT Fund. The County should review this allocation in the future and work with the City of Bloomington on equitable sharing.

8. E911 General Fund #1222 must be reviewed on an annual basis.

9. ARPA Fund balance is $13,177,403 as of 12/31/2024. The County must obligate the full amount by 12/31/2025.

Recommendations

1. The County shifted some property tax levy out of the General Fund and into other funds in 2025. This levy must be returned to the General Fund in 2026.

2. FSG Corp. recommends the County close unused Funds. See proposed list.

3. This analysis assumes the County continues to issue one-year G.O. Bonds for capital improvements.

4. The County will need to review expected 2026 LIT revenues and cash balances before determining the size of employee raises in 2026.

5. Create or update target fund balance resolution, debt management policy and investment policy.

General Points

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

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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	0.00%	1.00%	2.00%
FIT	-5.00%	0.00%	0.00%
Vehicle Excise	-5.00%	0.00%	0.00%
Income Tax	5.00%	-5.00%	2.00%
CVET	-5.00%	0.00%	0.00%
Excise Surtax/Wheel Tax	-5.00%	0.00%	2.00%
Highway Distribution	-15.00%	0.00%	2.00%
LRS Distribution	-15.00%	0.00%	2.00%
Cigarette Tax	-1.50%	-1.50%	-1.50%
ABC Excise Tax	2.00%	2.00%	2.00%
E911 Revenue - Wireless	2.00%	2.00%	2.00%
E911 Revenue - Wired	-5.00%	-5.00%	-5.00%
Cable/Franchise Fees	-15.00%	-1.00%	-1.00%
Inheritance Tax	0.00%	0.00%	0.00%
Riverboat	0.00%	0.00%	0.00%
Food & Beverage	-20.00%	5.00%	5.00%
Interest on Investments	0.00%	N/A	5.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	2.00%	2.00%	2.00%

Note: Revenues are expected to decrease beginning in 2026 as a result of the City of Bloomington annexation.

	2026	2027	2028
PERF	11.50%	11.50%	11.50%
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	3.20%	4.00%	4.00%
Juvenile Secure Detention	2.00%	3.00%	3.00%
Capital Outlays	10.00%	0.00%	0.00%
Prisoner Meals	3.50%	4.00%	4.00%
Medical - Jail	5.00%	5.00%	5.00%
Computer Software	5.00%	10.00%	10.00%
Paving	6.00%	5.00%	5.00%
Gasoline & Mileage	10.00%	10.00%	10.00%
Group Insurance	5.00%	7.00%	7.00%
Concrete Bridges	10.00%	10.00%	10.00%
Utilities	5.00%	5.00%	5.00%
Property/Liability Insurance	5.00%	5.00%	5.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	5.00%	3.00%	3.00%
Sheriff Retirement	6.00%	5.50%	5.50%

NOTE TO READER

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

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of General Fund #1000

	ACTUAL						BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 12,153,406	$ 16,245,871	$ 17,946,452	$ 20,848,694	$ 22,637,858	$ 25,552,428	$ 30,172,939	$ 24,551,964	$ 19,504,958	$ 8,220,327
Less prior year encumbrances										
TOTAL REVENUE	$ 38,862,317	$ 43,433,712	$ 41,738,023	$ 41,174,893	$ 46,311,458	$ 56,068,568	$ 48,309,803	$ 50,955,452	$ 47,071,827	$ 48,077,579
APPROPRIATIONS										
General County	$ 1,004,325	$ 5,546,654	$ 400,259	$ 290,403	$ 466,241	$ 2,542,953	$ -	$ -	$ -	$ -
Clerk	1,847,517	1,941,425	1,930,446	1,885,635	1,866,117	2,192,709	2,572,100	2,665,272	2,782,471	2,905,184
Auditor	807,709	958,742	962,316	1,051,924	1,213,929	1,185,808	1,402,454	1,452,733	1,514,790	1,579,661
Treasurer	441,433	459,840	455,400	535,904	534,893	577,848	610,855	631,382	656,066	681,720
Recorder	302,630	311,502	302,334	325,199	363,066	347,970	412,790	427,169	446,304	466,347
Sheriff	4,025,647	4,273,307	4,534,802	4,916,848	5,442,543	5,973,912	6,758,683	7,021,765	7,354,194	7,703,950
Surveyor	124,825	104,747	100,344	115,070	156,717	307,137	331,912	343,479	358,304	373,805
Coroner	287,882	330,383	352,325	389,270	373,921	456,442	529,437	552,675	571,655	591,317
Assessor	723,345	773,437	780,721	856,836	893,596	1,018,495	1,289,729	1,336,076	1,394,202	1,455,023
Prosecuting Attorney	2,120,988	2,168,560	2,226,757	2,333,796	2,455,613	2,790,120	3,075,772	3,184,220	3,323,319	3,468,864
Co. Extension Services	248,468	238,647	234,416	257,710	277,587	361,085	398,523	416,098	431,104	446,694
Veterans Services	123,462	124,766	120,534	133,527	144,473	170,522	182,656	189,070	197,422	206,167
Co. Council	445,323	457,236	566,446	567,979	670,171	688,714	756,871	788,173	820,483	854,256
Co. Commissioners	3,148,041	3,338,515	3,532,447	3,666,715	3,907,758	4,138,939	4,310,385	4,513,974	4,660,622	4,812,250
Co. Commissioners COVID	-	408,516	1,571,008	-	-	-	-	-	-	-
Plan Commission	577,790	671,096	662,162	657,451	761,480	840,935	887,712	918,100	958,206	1,000,156
Tech Services	290,462	360,078	422,481	417,411	408,115	442,098	564,300	588,436	609,520	631,406
County Buildings	1,690,219	1,883,003	1,943,479	2,247,642	2,328,264	2,502,342	2,372,795	2,490,736	2,598,222	2,710,621
Courts	3,306,422	3,260,487	3,315,269	3,649,141	3,990,899	4,230,252	4,730,129	4,908,597	5,113,973	5,328,581
Probation	2,400,712	2,479,975	2,485,648	2,570,859	2,720,206	2,949,444	3,084,142	3,189,693	3,329,114	3,474,942
Public Defender	1,248,681	1,316,636	1,348,489	1,476,681	1,612,130	1,972,279	2,372,991	2,455,733	2,559,619	2,668,119
Legal	547,858	713,872	659,514	760,367	770,806	758,141	857,547	888,266	925,161	963,671
Fleet Maintenance	140,146	38,780	72,252	94,111	101,336	109,689	122,750	127,535	132,546	137,767
Weights & Measures	66,302	68,739	68,375	76,118	82,363	85,587	92,395	95,876	100,183	104,704
Human Resources	76,844	127,643	320,502	277,350	231,777	323,576	350,719	364,006	379,546	395,803

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of General Fund #1000

	ACTUAL						BUDGET	PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Building Department	$ 637,780	$ 628,794	$ 603,731	$ 576,270	$ 609,208	$ 665,804	$ 828,107	$ 858,244	$ 896,845	$ 937,331
Emergency Management	165,399	170,571	159,289	160,964	244,254	534,508	348,866	363,469	380,543	395,130
Jail	5,263,362	5,807,878	5,616,627	5,877,800	7,336,011	8,168,796	9,006,398	9,339,018	9,726,744	10,131,925
Highway Administration	-	-	-	-	-	1,425,585	1,500,000	1,548,000	1,609,920	1,674,317
Animal Control	449,657	286,987	644,469	472,639	489,143	570,607	700,691	734,221	760,247	787,358
Child Support	1,095,923	1,167,788	1,131,670	1,217,536	1,226,512	1,416,543	1,521,537	1,575,101	1,644,543	1,717,235
Parks and Recreation	1,047,497	1,196,911	1,188,718	1,422,404	1,608,379	1,585,461	1,839,206	1,911,099	1,992,621	2,077,955
Fairgrounds	113,203	117,615	122,555	104,172	109,380	113,755	118,326	124,242	127,970	131,809
Circuit Breaker (Memo Only)	-	-	-	-	-	-	-	-	-	-
TOTAL	$ 34,769,852	$ 41,733,131	$ 38,835,781	$ 39,385,730	$ 43,396,888	$ 51,448,056	$ 53,930,778	$ 56,002,457	$ 58,356,459	$ 60,814,065
TOTAL SPENDABLE APPROP.	$ 34,769,852	$ 41,733,131	$ 38,835,781	$ 39,385,730	$ 43,396,888	$ 51,448,056	$ 53,930,778	$ 56,002,457	$ 58,356,459	$ 60,814,065
Assumed Spend Down Level							$ 51,773,547	$ 53,762,359	$ 56,022,201	$ 58,381,503
ENDING BALANCE	$ 16,245,871	$ 17,946,452	$ 20,848,694	$ 22,637,858	$ 25,552,428	$ 30,172,939	$ 24,551,964	$ 19,504,958	$ 8,220,327	$ (4,516,160)
Ending Balance w/Spend Down							$ 26,709,195	$ 21,745,057	$ 10,554,585	$ (2,083,597)
Per Fund Report	$ 16,245,871	$ 17,946,452	$ 20,848,694	$ 22,637,858	$ 25,552,428	$ 30,172,939				
								Assumed Actual Spend Down %		**96%**
Difference	$ -	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%	$ 7,772,463	$ 8,686,742	$ 8,347,605	$ 8,234,979	$ 9,262,292	$ 11,213,714	$ 9,661,961	$ 10,191,090	$ 9,414,365	$ 9,615,516
Budget	$ 36,435,560	$ 39,381,816	$ 40,284,822	$ 41,680,747	$ 45,154,402	$ 48,777,223				
% Spent of Budget	**95%**	**106%**	**96%**	**94%**	**96%**	**105%**				

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
0010	Property Tax	$ 17,971,759	$ 18,489,218	$ 20,006,288	$ 19,428,053	$ 20,084,870	$ 21,350,227	$ 17,819,153	N/A	$ 21,350,000	1.00%	$ 21,563,500	2.00%	$ 21,994,770
	Circuit Breaker Impacts	(253,186)	(262,797)	(253,342)	(292,398)	(175,438)	(121,006)	(124,636)	N/A	(211,881)	N/A	(218,238)	N/A	(224,785)
0050	In Lieu of Taxes	72,725	77,429	80,113	83,996	87,509	-	89,000	0.00%	89,000	0.00%	89,000	0.00%	89,000
0330	Demand Fees	3,974	6,501	2,737	2,044	2,115	1,548	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
0340	County Tax Sales Cost	27,286	48,475	20,350	15,925	22,550	22,400	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000
0532	National Forestry	-	-	-	-	75	333	100	2.00%	102	2.00%	104	2.00%	106
0801	Fish & Wildlife Refuge	255	221	208	206	230	96,864	210	2.00%	214	2.00%	218	2.00%	223
0830	Tax Refund	594,062	183,567	57,155	138,955	-	-	-	2.00%	-	2.00%	-	2.00%	-
0850	Bad Check/Copies	980	700	362	193	175	-	-	0.00%	-	0.00%	-	0.00%	-
0851	Indirect Cost Recovery	138,172	218,302	236,342	144,801	64,648	84,468	100,000	2.00%	102,000	2.00%	104,040	2.00%	106,121
0852	NSF Retrned Check Fee (TR)	1,960	1,440	1,400	1,720	1,240	1,080	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
0890	Refunds & Reimbursements	-	-	-	-	101,510	-	-	0.00%	-	0.00%	-	0.00%	-
0891	Reimburse-Parent Aid	-	200	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
0894	Reimburse-Field Examiner	116,244	4,411	190,782	66,185	183,780	218,403	200,000	2.00%	204,000	2.00%	208,080	2.00%	212,242
0903	Reimburse-Liability Insurance	22,761	4,083	20,119	6,010	-	5,181	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
0990	Misc. Revenue	7,711	61	4,639	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2019	EMGT Salary Reimbursement	46,263	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2109	ATC Excise Tax Dist	8,052	5,709	11,468	5,742	7,244	9,059	9,000	2.00%	9,180	2.00%	9,364	2.00%	9,551
2110	Casino/Riverboat Dist	302,078	302,079	301,722	302,284	301,928	307,491	305,000	0.00%	305,000	0.00%	305,000	0.00%	305,000
2112	FIT	99,150	107,653	137,850	144,677	124,991	104,979	100,000	-5.00%	95,000	0.00%	95,000	0.00%	95,000
2114	Vehicle/Aircraft Excise Tax Dist	1,256,738	1,303,652	1,302,686	1,191,921	1,095,822	1,068,866	1,050,000	-5.00%	997,500	0.00%	997,500	0.00%	997,500
2128	Inheritance Tax	287	46	71	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2134	Fed Grant/Disbursement Other	965,981	1,031,562	1,011,843	841,917	1,001,814	1,423,014	1,100,000	N/A	1,000,000	N/A	1,000,000	N/A	1,000,000
2135	CVET	93,061	88,496	93,870	90,122	94,062	94,236	95,000	-5.00%	90,250	0.00%	90,250	0.00%	90,250
2138	LIT Certified Shares	12,574,517	13,280,519	14,524,171	13,366,875	15,098,427	15,677,764	16,157,989	5.00%	16,965,888	-5.00%	16,117,594	2.00%	16,439,946
	Supplemental LIT	936,631	1,447,488	1,064,650	1,388,305	465,138	3,936,789	1,500,000	N/A	-	N/A	-	N/A	-
2154	State Grant Disbursement - Other	21,857	21,857	-	21,857	21,857	21,857	21,857	0.00%	21,857	0.00%	21,857	0.00%	21,857
2203	Plan/Zone/Bldg Permits/Fees	914,291	825,647	768,677	1,051,400	541,241	665,107	700,000	2.00%	714,000	2.00%	728,280	2.00%	742,846
2320	State/ local Reimb for Service	-	23,438	66,075	66,375	34,988	-	-	2.00%	-	2.00%	-	2.00%	-
2321	YSB Per Diems	-	-	-	127,932	815,064	954,938	900,000	2.00%	918,000	2.00%	936,360	2.00%	955,087
2401	County Auditor Services	21	17	1	2	-	-	-	2.00%	-	2.00%	-	2.00%	-
2402	County Recorder Services	265,625	340,517	373,653	264,591	193,836	183,522	200,000	2.00%	204,000	2.00%	208,080	2.00%	212,242
2403	Sheriff Services	188,923	76,732	105,007	99,945	129,265	115,946	120,000	2.00%	122,400	2.00%	124,848	2.00%	127,345
2404	County Treasurer Services	4,641	3,874	5,296	3,853	4,665	3,911	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
2410	Rental of Shower Building	-	288,488	379,192	258,691	277,711	182,161	250,000	2.00%	255,000	2.00%	260,100	2.00%	265,302
2413	Rental of Property	6	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2414	Fed/St/Loc Reimburse for Services	288,490	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2415	Reimbursment- F6 Felony Housing	-	56,530	56,530	56,530	56,530	139,030	56,530	0.00%	56,530	0.00%	56,530	0.00%	56,530
2420	Sewage Fees	2,066	1,605	3,278	3,705	3,225	3,786	3,000	2.00%	3,060	2.00%	3,121	2.00%	3,184
2502	Court Costs & Fees	208,616	148,488	158,825	168,256	172,826	169,611	170,000	2.00%	173,400	2.00%	176,868	2.00%	180,405
2503	Other Fines and Forfeitures	1,850	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2504	Judgement Fees - CoGen	7,900	6,945	5,791	16,987	12,093	9,239	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
2505	Other Court & Clerk Receipts	53,848	35,427	29,689	22,947	22,000	35,167	35,000	2.00%	35,700	2.00%	36,414	2.00%	37,142
2506	Solid Waste Ord. Violation	-	106	503	-	350	100	100	2.00%	102	2.00%	104	2.00%	106
2507	Health Ord. Violation	-	700	2,000	1,520	1,350	-	-	2.00%	-	2.00%	-	2.00%	-
2508	Planning Ord. Violation	-	-	300	750	1,250	800	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
2851	Indirect Cost Recovery	75,150	500	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2900	County Surplus Sale Revenue	-	-	-	16,016	50,500	-	-	2.00%	-	2.00%	-	2.00%	-
2902	Earnings on Investments/Deposits	1,341,333	573,692	179,576	273,462	5,236,736	8,873,784	7,300,000	0.00%	7,300,000	N/A	4,000,000	5.00%	4,200,000
2903	Proceeds from Tax Ant Warrants	-	-	42	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2906	Refunds & Reimbursements	51,079	44,464	137,214	92,562	77,093	83,779	90,000	2.00%	91,800	2.00%	93,636	2.00%	95,509
2908	Donations, Gifts and Bequeths	-	-	4,860	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2913	Other Receipts	41,526	135,377	282,194	34,980	64,118	16,545	20,000	2.00%	20,400	2.00%	20,808	2.00%	21,224
2915	TRECS Refunds	10,354	1,898	2,103	2,030	-	-	-	2.00%	-	2.00%	-	2.00%	-
2916	Reimburse - Municipal Election	-	-	190	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2917	Returned Direct Deposits	-	-	3,210	1,469	3,619	3,534	3,000	2.00%	3,060	2.00%	3,121	2.00%	3,184
2919	Sheriff Held Funds	-	-	-	-	405	-	-	2.00%	-	2.00%	-	2.00%	-
2921	Sheriff Unclaimed Funds	-	-	-	-	631	-	-	0.00%	-	2.00%	-	2.00%	-
2922	PCB Settlement Funds	-	-	-	-	27,414	-	-	0.00%	-	2.00%	-	2.00%	-
9322	941 Taxes	-	56	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
50000	Misc. Revenue	21,399	766	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6567	06567 Innkeeper	-	-	-	2,348	-	-	-	0.00%	-	0.00%	-	0.00%	-
0992	Transfer Funds into Fund	375,389	4,505,999	356,655	1,659,123	-	324,054	-	0.00%	-	0.00%	-	0.00%	-
0000	Unappropriated Expense	490	1,575	1,679	28	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 38,862,317	$ 43,433,712	$ 41,738,023	$ 41,174,893	$ 46,311,458	$ 56,068,568	$ 48,309,803		$ 50,955,452		$ 47,071,827		$ 48,077,579
	Per Revenue Report	$ 38,862,317	$ 43,433,712	$ 41,738,023	$ 41,174,893	$ 46,311,458	$ 56,068,568	$ 47,855,176						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

Note: $4,000,000 of levy has been returned to the General Fund in 2026.

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 000 - County General Unapp

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
30028	Training/Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
32750	Interest Payment	30,045	2,543	2,536	7,064	2,591	1,374	-	5.00%	-	3.00%	-	3.00%	-
39920	Tax Refunds	564,201	68,636	54,619	131,891	98,919	68,512	-	5.00%	-	3.00%	-	3.00%	-
39990	Exam of Records	119,050	4,411	263,763	65,267	323,140	218,403	-	5.00%	-	3.00%	-	3.00%	-
50000	Unappropriated Expense	290,589	44,185	79,341	86,181	41,590	27,151	-	N/A	-	N/A	-	N/A	-
50001	Tax Sale	440	1,082	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
60100	Transfer Out	-	5,425,797	-	-	-	2,227,512	-	N/A	-	N/A	-	N/A	-
	Subtotal	$ 1,004,325	$ 5,546,654	$ 400,259	$ 290,403	$ 466,241	$ 2,542,953	$ -		$ -		$ -		$ -
	Total	$ 1,004,325	$ 5,546,654	$ 400,259	$ 290,403	$ 466,241	$ 2,542,953	$ -		$ -		$ -		$ -
	Per Expense Report	$ 1,004,325	$ 5,546,654	$ 400,259	$ 290,403	$ 466,241	$ 2,542,953	$ -						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

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

Department 001 - Clerk

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10002	Assistant Property Director	$ -	$ -	$ -	$ -	$ -	$ -	$ -	3.20%	$ -	4.00%	$ -	4.00%	$ -
10003	County Financial Director	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10008	Criminal Case Manager	35,936	36,815	37,055	38,002	32,913	40,495	43,990	3.20%	45,398	4.00%	47,214	4.00%	49,102
10009	Traffic Clerk	26,346	29,786	31,964	34,726	17,382	35,267	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10010	Basement/Offsite Records Clerk	32,076	33,982	34,453	38,002	39,913	40,316	45,755	3.20%	47,219	4.00%	49,108	4.00%	51,072
10011	Deputy 1	-	-	-	32,427	-	-	-	3.20%	-	4.00%	-	4.00%	-
10125	Historical Records Clerk B	32,076	34,461	33,250	-	35,646	-	-	3.20%	-	4.00%	-	4.00%	-
10012	Election Training Specialist	34,615	36,609	36,732	22,422	28,921	43,579	45,337	3.20%	46,788	4.00%	48,659	4.00%	50,606
10013	Deputy 2	-	-	-	39,476	-	-	-	3.20%	-	4.00%	-	4.00%	-
10126	Adoptions/Juvenile Case Mgr	33,482	35,438	35,162	-	41,441	-	-	3.20%	-	4.00%	-	4.00%	-
10014	Accounting Manager	29,589	32,508	32,724	36,546	38,366	42,624	43,990	3.20%	45,398	4.00%	47,214	4.00%	49,102
10015	Accounting Manager	32,319	34,700	34,453	38,002	39,913	44,335	47,502	3.20%	49,022	4.00%	50,983	4.00%	53,022
10016	Accounts Payable Administrator	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10017	Econ Development Coordinator	-	-	-	-				3.20%	-	4.00%	-	4.00%	-
10031	Deputy 3	-	-	-	38,002	-	-	-	3.20%	-	4.00%	-	4.00%	-
10032	Deputy 4	-	-	-	39,277	-	-	-	3.20%	-	4.00%	-	4.00%	-
10033	Deputy 5	-	-	-	31,273	-	-	-	3.20%	-	4.00%	-	4.00%	-
10035	Deputy 7	-	-	-	34,726	-	-	-	3.20%	-	4.00%	-	4.00%	-
10036	Deputy 8	-	-	-	31,789	-	-	-	3.20%	-	4.00%	-	4.00%	-
10037	Deputy 9	-	-	-	37,666	-	-	-	3.20%	-	4.00%	-	4.00%	-
10038	Civil/CHINS Case Manager	-	-	-	-	-	39,656	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10039	Deputy 10	-	-	-	36,546	-	-	-	3.20%	-	4.00%	-	4.00%	-
10040	Deputy 11	-	-	-	36,546	-	-	-	3.20%	-	4.00%	-	4.00%	-
10041	Deputy 12	-	-	-	34,726	-	-	-	3.20%	-	4.00%	-	4.00%	-
10046	Deputy 14	-	-	-	32,524	-	-	-	3.20%	-	4.00%	-	4.00%	-
10047	Deputy 15	-	-	-	34,435	-	-	-	3.20%	-	4.00%	-	4.00%	-
10048	Deputy 16	-	-	-	37,386	-	-	-	3.20%	-	4.00%	-	4.00%	-
10049	Phones Clerk	-	-	-	-	-	38,366	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10051	Small Claims Case Manager	-	-	-	-	-	39,430	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10052	Civil/Probate Case Manager	-	-	-	-	-	39,931	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10054	Front Counter Clerk	-	-	-	-	-	26,170	45,755	3.20%	47,219	4.00%	49,108	4.00%	51,072
10060	Records Clerk	-	-	-	-	-	38,740	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10125	Historical Clerk B	-	-	-	-	-	40,495	43,990	3.20%	45,398	4.00%	47,214	4.00%	49,102
10126	Adoptons/Juvenile Case Mgr	-	-	-	-	-	47,221	48,831	3.20%	50,394	4.00%	52,409	4.00%	54,506
10127	Records Clerk	32,509	34,700	32,995	-	38,048	46,028	47,502	3.20%	49,022	4.00%	50,983	4.00%	53,022
10128	Civil/Family Law Case Mgr	32,779	34,700	34,453	-	30,480	40,495	43,990	3.20%	45,398	4.00%	47,214	4.00%	49,102
10129	Cashier Clerk	29,913	30,373	32,018	-	23,915	39,758	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10034	Deputy 6	-	-	-	-	-	-	-	3.00%	-	2.00%	-	2.00%	-
10130	Cashier Clerk	27,817	31,376	32,554	-	29,026	39,185	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10131	Child Support Case Mgr	32,779	35,383	35,291	-	33,136	39,512	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10132	Mail Clerk	32,076	34,301	34,453	-	38,366	42,624	45,755	3.20%	47,219	4.00%	49,108	4.00%	51,072
10038	Civil/CHINS Case Mgr	29,734	31,322	31,856	34,311	32,069	-	-	3.20%	-	4.00%	-	4.00%	-
10133	Criminal Case Manager	28,945	32,454	32,341	-	27,662	44,335	45,755	3.20%	47,219	4.00%	49,108	4.00%	51,072
10134	Historical Records Clerk A	30,075	32,508	33,014	-	37,770	35,967	43,990	3.20%	45,398	4.00%	47,214	4.00%	49,102
10135	Protection Order Case Mgr	31,149	31,430	32,234	-	38,219	42,624	43,990	3.20%	45,398	4.00%	47,214	4.00%	49,102
10136	Traffic Clerk	29,064	19,956	19,475	-	41,441	46,028	47,502	3.20%	49,022	4.00%	50,983	4.00%	53,022
10137	Small Claims Case Manager	34,497	36,609	36,291	-	30,567	27,446	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
10138	Front Counter Clerk	30,670	33,818	33,761	-	39,913	44,335	45,755	3.20%	47,219	4.00%	49,108	4.00%	51,072
10049	Phones Clerk	25,554	24,762	28,997	33,594	19,548	-	-	3.20%	-	4.00%	-	4.00%	-
10051	Small Claims Case Manager	28,210	30,470	32,341	27,030	31,249	-	-	3.20%	-	4.00%	-	4.00%	-
10052	Civil/Probate Case Manager	29,885	32,508	31,796	34,134	35,463	-	-	3.20%	-	4.00%	-	4.00%	-
10054	Front Counter Clerk	29,913	32,508	33,051	30,576	30,406	-	-	3.20%	-	4.00%	-	4.00%	-
10060	Records Clerk	30,940	33,982	33,761	36,546	27,962	-	-	3.20%	-	4.00%	-	4.00%	-
	Subtotal	$ 802,948	$ 847,460	$ 856,474	$ 900,684	$ 859,734	$ 1,044,963	$ 1,147,269		$ 1,183,982		$ 1,231,341		$ 1,280,595

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

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10061	Training Specialist	-	-	-	46,220	-	-	-	3.20%	-	4.00%	-	4.00%	-
10139	Clerk's Administrator	40,755	42,982	42,722	-	47,657	54,592	56,420	3.20%	58,225	4.00%	60,554	4.00%	62,977
11000	Elected Official	62,700	65,806	64,411	68,869	70,459	76,263	78,959	3.20%	81,486	4.00%	84,745	4.00%	88,135
11002	Administrative Assistant	-	-	-	39,895	-	-	-	3.20%	-	4.00%	-	4.00%	-
11014	Executive Assistant	34,846	36,378	36,291	-	43,371	48,103	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
12000	Chief Deputy	55,015	57,796	56,693	62,135	45,157	58,381	71,064	3.20%	73,338	4.00%	76,272	4.00%	79,322
16000	Financial Director	39,326	41,504	41,005	47,975	50,378	56,202	58,586	3.20%	60,461	4.00%	62,879	4.00%	65,394
17101	Overtime	5,522	11,391	1,284	9,757	14,244	13,382	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
17601	Longevity	13,200	14,200	15,600	14,400	12,000	13,200	15,200	3.20%	15,686	4.00%	16,314	4.00%	16,966
17801	Part-Time	80,761	73,461	72,810	31,947	61,695	38,567	136,000	3.20%	140,352	4.00%	145,966	4.00%	151,805
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	316,200	325,500	325,500	341,000	372,000	381,796	403,000	5.00%	423,150	7.00%	452,771	7.00%	484,464
18101	FICA	80,634	85,498	85,029	88,636	88,089	102,046	124,935	3.20%	128,933	4.00%	134,090	4.00%	139,454
18501	Comp Time Payout	-	-	-	-	230	-	-	3.20%	-	4.00%	-	4.00%	-
18201	PERF	147,838	156,672	156,042	166,681	159,552	191,966	210,435	3.20%	217,169	4.00%	225,856	4.00%	234,890
Personal Services	**Subtotal**	$ 876,797	$ 911,192	$ 897,387	$ 917,515	$ 964,830	$ 1,034,497	$ 1,224,231		$ 1,270,660		$ 1,334,181		$ 1,401,132

Department 001 - Clerk		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
20001	Office Supplies	$ 16,974	$ 27,936	$ 17,664	$ 12,194	$ 9,369	$ 17,870	$ 35,000	5.00%	$ 36,750	3.00%	$ 37,853	3.00%	$ 38,988
20030	Binders and Forms	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Supplies	**Subtotal**	$ 16,974	$ 27,936	$ 17,664	$ 12,194	$ 9,369	$ 17,870	$ 35,000		$ 36,750		$ 37,853		$ 38,988
30003	Printing & Subscriptions	$ 5,423	$ 12,155	$ 4,347	$ 2,896	$ 6,008	$ 2,814	$ 15,000	5.00%	$ 15,750	3.00%	$ 16,223	3.00%	$ 16,709
30004	Repairs - Equip/Vehicle	-	-	-	443	-	-	2,600	5.00%	2,730	3.00%	2,812	3.00%	2,896
30006	Contractual	91,033	91,082	107,000	13,020	19,485	89,863	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
30008	Bank Service Fees	1,875	1,640	1,420	1,200	1,200	1,200	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
30028	Training / Travel	2,808	198	368	241	2,471	355	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30800	Postage	49,658	49,762	45,785	30,726	3,019	1,146	40,000	5.00%	42,000	3.00%	43,260	3.00%	44,558
Other Services/Charges	**Subtotal**	$ 150,798	$ 154,837	$ 158,921	$ 48,526	$ 32,184	$ 95,379	$ 165,600		$ 173,880		$ 179,096		$ 184,469
40002	Furniture	$ -	$ -	$ -	$ 6,716	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
Capital Outlays	**Subtotal**	$ -	$ -	$ -	$ 6,716	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$1,847,517	$ 1,941,425	$1,930,446	$1,885,635	$1,866,117	$ 2,192,709	$ 2,572,100		$ 2,665,272		$ 2,782,471		$ 2,905,184
	Per Expense Report	$1,847,517	$ 1,941,425	$1,930,446	$1,885,635	$1,866,117	$ 2,192,709	$ 2,572,100						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 002 - Auditor

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10002	Assistant Property Director	$ 29,643	$ 30,100	$ 44,496	$ 47,733	$ 50,397	$ 55,085	$ 58,573	3.20%	$ 60,447	4.00%	$ 62,865	4.00%	$ 65,380
10003	County Financial Director	54,100	58,034	53,894	62,067	65,166	26,004	75,879	3.20%	78,307	4.00%	81,439	4.00%	84,697
10016	Accounts Payable Administrator	45,468	49,700	49,546	54,829	57,108	62,445	64,480	3.20%	66,543	4.00%	69,205	4.00%	71,973
10017	Econ Development Coordinator	27,238	34,353	42,444	48,412	55,742	55,448	58,573	3.20%	60,447	4.00%	62,865	4.00%	65,380
10018	Property Transfer Coordinator	25,112	19,863	26,680	28,392	59,638	54,230	66,789	3.20%	68,926	4.00%	71,683	4.00%	74,551
10019	Property Director	52,926	58,946	57,949	64,686	65,166	70,699	72,967	3.20%	75,302	4.00%	78,314	4.00%	81,447
10020	General Ledger Manager	32,623	50,220	49,546	56,379	60,000	55,586	67,434	3.20%	69,592	4.00%	72,376	4.00%	75,271
10022	Council Administrator	29,616	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10024	Payroll Administrator	48,101	23,050	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
10044	Audit Coordinator	32,926	30,654	38,748	43,309	44,538	55,384	61,984	3.20%	63,967	4.00%	66,526	4.00%	69,187
10045	GIS Representative	-	-	-	-	-	-	30,992	3.20%	31,984	4.00%	33,263	4.00%	34,594
11000	Elected Official	62,700	65,806	64,411	68,869	70,459	72,073	78,959	3.20%	81,486	4.00%	84,745	4.00%	88,135
11001	Admin Asst. Commissioners	-	-	-	-	54,330	60,258	-	3.20%	-	4.00%	-	4.00%	-
11002	Administrative Asst - Comissioners	33,482	35,438	43,243	51,730	-	-	62,172	3.20%	64,162	4.00%	66,728	4.00%	69,397
11013	Administrative Asst-Council	2,796	20,138	36,453	35,226	37,758	37,491	54,538	3.20%	56,283	4.00%	58,535	4.00%	60,876
11017	Asst. Co Financial Director	-	-	-	-	44,870	50,898	58,573	3.20%	60,447	4.00%	62,865	4.00%	65,380
12000	Chief Deputy	50,365	53,796	55,146	62,135	63,463	75,471	71,064	3.20%	73,338	4.00%	76,272	4.00%	79,322
16800	Transitional Temp Training Pos	-	-	-	-	4,149	-	-	3.20%	-	4.00%	-	4.00%	-
17101	Overtime	693	1,471	-	554	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	5,800	5,800	6,400	7,000	9,000	7,100	9,000	3.20%	9,288	4.00%	9,660	4.00%	10,046
17794	Clerk for Commiss/Council Supp	-	-	-	-	4,808	4,712	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17801	Part-Time	10,241	35,189	-	9,427	10,265	10,112	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	127,500	128,625	120,750	126,500	156,000	160,108	169,000	5.00%	177,450	7.00%	189,872	7.00%	203,163
18101	FICA	38,489	40,485	40,903	46,116	54,089	58,028	69,384	3.20%	71,604	4.00%	74,468	4.00%	77,447
18501	Comp Time Payout	-	-	-	-	487	-	-	3.20%	-	4.00%	-	4.00%	-
18201	PERF	74,992	75,756	80,014	88,560	103,523	111,076	126,093	3.20%	130,128	4.00%	135,333	4.00%	140,746
Personal Services	**Subtotal**	$ 784,810	$ 817,422	$ 810,621	$ 901,924	$ 1,070,957	$ 1,082,207	$ 1,271,454		$ 1,315,183		$ 1,373,113		$ 1,433,734
20003	Printing / Copy Supplies	$ 2,828	$ 3,723	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
Supplies	**Subtotal**	$ 2,828	$ 3,723	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
30005	Dues	$ 1,000	$ 1,035	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
30006	Contractual	8,225	131,775	151,695	150,000	139,973	96,428	125,000	5.00%	131,250	3.00%	135,188	3.00%	139,243
30800	Postage	-	-	-	-	3,000	6,385	6,000	5.00%	6,300	3.00%	6,489	3.00%	6,684
30028	Training / Travel	2,300	398	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
33010	Refunds	-	-	-	-	-	225	-	5.00%	-	3.00%	-	3.00%	-
40002	Furniture	-	-	-	-	-	563	-	5.00%	-	3.00%	-	3.00%	-
32005	Legal Notices	8,545	4,388	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 20,070	$ 137,596	$ 151,695	$ 150,000	$ 142,973	$ 103,601	$ 131,000		$ 137,550		$ 141,677		$ 145,927
	Total	$ 807,709	$ 958,742	$ 962,316	$ 1,051,924	$ 1,213,929	$ 1,185,808	$ 1,402,454		$ 1,452,733		$ 1,514,790		$ 1,579,661
	Per Expense Report	$ 807,709	$ 958,742	$ 962,316	$ 1,051,924	$ 1,213,929	$ 1,185,808	$ 1,402,454						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 003 - County Treasurer

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
11000	Elected Official	$ 59,425	$ 62,404	$ 61,135	$ 66,944	$ 70,387	$ 72,059	$ 78,959	3.20%	$ 81,486	4.00%	$ 84,745	4.00%	$ 88,135
12000	Chief Deputy	53,614	56,341	55,292	60,442	63,463	68,851	71,064	3.20%	73,338	4.00%	76,272	4.00%	79,322
13200	Financial - Cashbook	44,044	46,400	45,718	50,177	55,451	59,368	61,280	3.20%	63,241	4.00%	65,771	4.00%	68,401
13500	Financial Banking	36,735	39,277	40,121	43,589	48,448	54,910	51,525	3.20%	53,174	4.00%	55,301	4.00%	57,513
13600	Deputy Mortgage	31,932	35,433	36,291	39,712	36,085	39,444	51,813	3.20%	53,471	4.00%	55,610	4.00%	57,834
13700	Deputy Collections	33,482	35,438	35,162	39,476	41,441	47,221	47,320	3.20%	48,834	4.00%	50,788	4.00%	52,819
17601	Longevity	3,800	4,000	4,000	4,600	4,000	4,100	4,700	3.20%	4,850	4.00%	5,044	4.00%	5,246
17801	Part Time	22,309	18,386	8,634	25,606	25,206	32,044	30,000	3.20%	30,960	4.00%	32,198	4.00%	33,486
47899	Retention Bonus Splmnt	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	61,200	63,000	63,000	66,000	72,000	73,896	78,000	3.20%	80,496	4.00%	83,716	4.00%	87,064
18101	FICA	19,860	20,604	19,585	22,903	24,364	26,759	30,345	3.20%	31,316	4.00%	32,569	4.00%	33,871
18201	PERF	36,811	39,091	38,868	42,649	44,769	44,238	51,399	3.20%	53,044	4.00%	55,166	4.00%	57,372
Personal Services	**Subtotal**	$ 403,212	$ 420,373	$ 407,807	$ 462,098	$ 485,615	$ 522,890	$ 556,405		$ 574,210		$ 597,178		$ 621,065
20001	Office Supplies	$ 2,203	$ 1,170	$ 3,327	$ 1,778	$ 3,434	$ 1,517	$ 2,800	5.00%	$ 2,940	3.00%	$ 3,028	3.00%	$ 3,119
Supplies	**Subtotal**	$ 2,203	$ 1,170	$ 3,327	$ 1,778	$ 3,434	$ 1,517	$ 2,800		$ 2,940		$ 3,028		$ 3,119
30003	Printing & Subscriptions	$ 17,547	$ 13,991	$ 16,065	$ 16,384	$ 17,590	$ 17,445	$ 18,000	5.00%	$ 18,900	3.00%	$ 19,467	3.00%	$ 20,051
30004	Repairs - Equip & Vehicles	40	-	-	-	-	-	600	5.00%	630	3.00%	649	3.00%	668
30005	Dues	357	372	356	386	413	443	500	5.00%	525	3.00%	541	3.00%	557
30006	Contractual	-	-	-	24,312	-	-	-	3.20%	-	4.00%	-	4.00%	-
30008	Bank Service Fee	-	-	52	-	-	-	300	5.00%	315	3.00%	324	3.00%	334
30028	Training / Travel	89	135	1,214	1,380	465	248	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
30276	Maintenance Agreement	-	1,356	3,579	3,565	3,875	4,095	4,250	5.00%	4,463	3.00%	4,596	3.00%	4,734
38001	Judgements	-	-	-	-	-	4,244	-	5.00%	-	3.00%	-	3.00%	-
30800	Postage	17,986	22,443	23,000	26,000	23,500	26,967	26,000	5.00%	27,300	3.00%	28,119	3.00%	28,963
Other Services/Charges	**Subtotal**	$ 36,019	$ 38,297	$ 44,266	$ 72,027	$ 45,843	$ 53,441	$ 51,650		$ 54,233		$ 55,859		$ 57,535
	Total	$ 441,433	$ 459,840	$ 455,400	$ 535,904	$ 534,893	$ 577,848	$ 610,855		$ 631,382		$ 656,066		$ 681,720
	Per Expense Report	$ 441,433	$ 459,840	$ 455,400	$ 535,904	$ 534,893	$ 577,848	$ 610,855						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 004 - Recorder

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10011	Deputy 1	$ -	$ -	$ -	$ 38,002	$ -	$ -	$ -	3.20%	$ -	4.00%	$ -	4.00%	$ -
10013	Deputy 2	-	-	-	34,726	-	-	-	3.20%	-	4.00%	-	4.00%	-
10031	Deputy 3	-	-	-	33,877	-	-	-	3.20%	-	4.00%	-	4.00%	-
10149	Recorder Deputy	32,779	34,700	34,453	-	41,441	17,500	47,502	3.20%	49,022	4.00%	50,983	4.00%	53,022
10150	Recorder Deputy	32,076	32,016	31,802	-	37,631	42,040	43,990	3.20%	45,398	4.00%	47,214	4.00%	49,102
10151	Recorder Deputy	30,670	28,318	23,231	-	35,754	35,256	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644
11000	Elected Official	59,425	62,404	61,135	66,944	70,387	76,263	78,959	3.20%	81,486	4.00%	84,745	4.00%	88,135
12000	Chief Deputy	50,678	54,810	53,817	47,252	63,463	68,851	71,064	3.20%	73,338	4.00%	76,272	4.00%	79,322
17601	Longevity	2,000	1,200	1,600	2,000	1,600	1,800	2,400	3.20%	2,477	4.00%	2,576	4.00%	2,679
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	51,000	52,500	52,500	55,000	60,000	55,422	65,000	5.00%	68,250	7.00%	73,028	7.00%	78,139
18101	FICA	14,804	15,416	14,766	16,045	17,478	16,771	21,857	3.20%	22,556	4.00%	23,459	4.00%	24,397
18201	PERF	29,199	30,139	29,030	31,354	35,312	34,067	40,230	3.20%	41,517	4.00%	43,178	4.00%	44,905
Personal Services	**Subtotal**	$ 302,630	$ 311,502	$ 302,334	$ 325,199	$ 363,066	$ 347,970	$ 412,790		$ 427,169		$ 446,304		$ 466,347
	Total	$ 302,630	$ 311,502	$ 302,334	$ 325,199	$ 363,066	$ 347,970	$ 412,790		$ 427,169		$ 446,304		$ 466,347
	Per Expense Report	$ 302,630	$ 311,502	$ 302,334	$ 325,199	$ 363,066	$ 347,970	$ 412,790						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10005	Deputy 17	$ 49,830	$ 53,719	$ 58,906	$ 60,192	$ 70,637	$ 78,525	$ 82,264	3.20%	$ 84,896	4.00%	$ 88,292	4.00%	$ 91,824
10011	Deputy 1	52,868	32,117	54,618	57,834	-	-	-	3.20%	-	4.00%	-	4.00%	-
10013	Deputy 2	50,992	53,719	59,121	62,224	-	-	-	3.20%	-	4.00%	-	4.00%	-
10031	Deputy 3	50,992	54,159	60,299	62,224	-	-	-	3.20%	-	4.00%	-	4.00%	-
10032	Deputy 4	50,404	38,001	-	7,761	-	-	-	3.20%	-	4.00%	-	4.00%	-
10033	Deputy 5	48,669	52,375	58,906	60,192	-	-	-	3.20%	-	4.00%	-	4.00%	-
10034	Merit Deputy	50,992	42,776	58,906	57,473	56,066	35,603	79,103	3.20%	81,634	4.00%	84,900	4.00%	88,296
10035	Deputy 7	49,242	53,719	58,906	60,192	-	-	-	3.20%	-	4.00%	-	4.00%	-
10036	Deputy 8	50,992	54,335	60,299	62,224	-	-	-	3.20%	-	4.00%	-	4.00%	-
10037	Deputy 9	6,595	49,329	56,118	59,840	-	-	-	3.20%	-	4.00%	-	4.00%	-
10039	Deputy 10	44,736	49,329	56,118	59,840	-	-	-	3.20%	-	4.00%	-	4.00%	-
10040	Deputy 11	53,315	56,117	61,693	66,418	-	-	-	3.20%	-	4.00%	-	4.00%	-
10041	Deputy 12	51,618	54,907	60,299	62,224	-	-	-	3.20%	-	4.00%	-	4.00%	-
10046	Deputy 14	47,266	53,321	35,811	60,605	-	-	-	3.20%	-	4.00%	-	4.00%	-
10047	Deputy 15	50,992	53,719	40,566	55,362	-	-	-	3.20%	-	4.00%	-	4.00%	-
10048	Deputy 16	50,992	53,719	59,120	62,224	-	-	-	3.20%	-	4.00%	-	4.00%	-
10153	Merit Deputy	-	-	-	-	68,461	49,403	79,103	3.20%	81,634	4.00%	84,900	4.00%	88,296
10154	Merit Deputy - Canine Unit	-	-	-	-	73,466	80,164	82,264	3.20%	84,896	4.00%	88,292	4.00%	91,824
10155	Merit Deputy - Detective	-	-	-	-	73,465	80,032	82,264	3.20%	84,896	4.00%	88,292	4.00%	91,824
10156	Merit Deputy	-	-	-	-	67,101	73,798	75,151	3.20%	77,556	4.00%	80,658	4.00%	83,884
10157	Merit Deputy	-	-	-	-	70,637	77,090	79,103	3.20%	81,634	4.00%	84,900	4.00%	88,296
10158	Merit Deputy	-	-	-	-	70,093	78,467	82,264	3.20%	84,896	4.00%	88,292	4.00%	91,824
10159	Merit Deputy	-	-	-	-	46,405	79,612	82,264	3.20%	84,896	4.00%	88,292	4.00%	91,824
10160	Merit Deputy	-	-	-	-	70,637	77,147	79,103	3.20%	81,634	4.00%	84,900	4.00%	88,296
10161	Merit Deputy	-	-	-	-	70,637	77,291	79,103	3.20%	81,634	4.00%	84,900	4.00%	88,296
10162	Merit Deputy	-	-	-	-	78,395	84,148	87,797	3.20%	90,607	4.00%	94,231	4.00%	98,000
10163	Merit Deputy - Detective	-	-	-	-	73,466	79,866	82,264	3.20%	84,896	4.00%	88,292	4.00%	91,824
10164	Merit Deputy	-	-	-	-	73,466	80,358	82,264	3.20%	84,896	4.00%	88,292	4.00%	91,824
10165	Merit Deputy	-	-	-	-	67,101	73,011	79,103	3.20%	81,634	4.00%	84,900	4.00%	88,296
10166	Merit Deputy	-	-	-	-	16,301	72,096	75,151	3.20%	77,556	4.00%	80,658	4.00%	83,884
11000	Elected Official	148,921	156,950	157,775	162,429	171,226	180,627	183,513	3.20%	189,385	4.00%	196,961	4.00%	204,839
12000	Chief Deputy Drake	68,502	71,906	82,389	85,859	100,298	108,118	111,322	3.20%	114,884	4.00%	119,480	4.00%	124,259
12170	Merit Deputy	53,315	56,117	61,693	64,939	78,395	85,590	87,797	3.20%	90,607	4.00%	94,231	4.00%	98,000
15110	Civil Process Server 1	33,836	35,205	30,903	38,918	40,629	40,505	53,228	3.20%	54,931	4.00%	57,129	4.00%	59,414
15120	Civil Process Server 2	35,829	38,329	37,947	42,788	44,936	51,973	57,492	3.20%	59,332	4.00%	61,705	4.00%	64,173
15130	Captain of Operations	59,095	62,122	71,178	86,926	95,098	102,918	106,122	3.20%	109,518	4.00%	113,899	4.00%	118,455
15132	Evidence Technician	44,985	48,881	48,256	56,056	58,843	63,856	65,916	3.20%	68,025	4.00%	70,746	4.00%	73,576
15136	Sergeant	55,204	56,845	64,459	69,501	82,035	89,337	91,853	3.20%	94,792	4.00%	98,584	4.00%	102,527
15137	Sergeant	55,616	58,298	62,878	68,722	84,323	90,794	94,412	3.20%	97,433	4.00%	101,331	4.00%	105,384
15138	Lieutenant	57,052	60,005	68,370	73,819	87,131	104,737	97,577	3.20%	100,699	4.00%	104,727	4.00%	108,917
15139	Sergeant - Canine Unit	54,895	58,514	61,934	66,926	78,998	74,442	88,442	3.20%	91,272	4.00%	94,923	4.00%	98,720
15140	Sergeant	54,629	56,434	62,758	66,926	78,998	86,360	88,442	3.20%	91,272	4.00%	94,923	4.00%	98,720
15141	Detective Lieutenant	57,052	60,005	68,370	73,819	87,131	94,927	97,577	3.20%	100,699	4.00%	104,727	4.00%	108,917
15142	Lieutenant	58,052	61,042	68,370	73,043	83,907	91,214	93,954	3.20%	96,961	4.00%	100,839	4.00%	104,873
15143	Lieutenant	58,052	61,042	68,370	73,899	83,907	91,426	97,577	3.20%	100,699	4.00%	104,727	4.00%	108,917
15160	Administrative Data Analyst	-	-	9,732	45,208	54,392	59,554	63,274	3.20%	65,299	4.00%	67,911	4.00%	70,627
15161	Administrative Coordinator	36,152	38,216	37,838	45,263	47,538	56,202	62,172	3.20%	64,162	4.00%	66,728	4.00%	69,397
15162	Administrative Coordinator	34,615	36,609	36,644	41,296	43,371	51,274	56,722	3.20%	58,537	4.00%	60,879	4.00%	63,314
15163	Administrative Coordinator	34,615	36,609	36,291	41,296	43,371	51,274	56,722	3.20%	58,537	4.00%	60,879	4.00%	63,314

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
15164	Administrative Coordinator	$ 35,383	$ 37,403	$ 37,055	$ 47,195	$ 49,566	$ 56,752	$ 58,906	3.20%	$ 60,791	4.00%	$ 63,223	4.00%	$ 65,752
15165	Administrative Coordinator	35,383	33,784	29,227	40,851	45,282	50,211	51,813	3.20%	53,471	4.00%	55,610	4.00%	57,834
15166	Administrative Coordinator	36,152	38,216	37,839	45,263	34,995	35,687	56,722	3.20%	58,537	4.00%	60,879	4.00%	63,314
15167	Administrative Coordinator	31,508	35,022	30,192	37,423	39,621	48,940	54,538	3.20%	56,283	4.00%	58,535	4.00%	60,876
15177	Merit Deputy	50,992	53,719	58,906	60,605	73,466	75,779	82,264	3.20%	84,896	4.00%	88,292	4.00%	91,824
15178	Merit Deputy	50,992	53,719	59,066	15,027	65,868	24,735	82,264	3.20%	84,896	4.00%	88,292	4.00%	91,824
15179	Merit Deputy - Canine Unit	51,528	54,500	60,299	48,530	-	67,838	75,151	3.20%	77,556	4.00%	80,658	4.00%	83,884
15180	Merit Deputy	53,315	56,117	61,693	39,949	-	26,058	75,151	3.20%	77,556	4.00%	80,658	4.00%	83,884
15181	Administrative Coordinator	34,615	36,609	36,291	39,712	42,727	45,313	56,722	3.20%	58,537	4.00%	60,879	4.00%	63,314
15182	Merit Deputy	50,992	41,029	23,745	55,832	59,358	27,590	79,103	3.20%	81,634	4.00%	84,900	4.00%	88,296
16000	Financial Director	42,597	44,906	50,606	60,112	63,107	61,480	61,984	3.20%	63,967	4.00%	66,526	4.00%	69,187
17020	Detective & Canine Ofr Supp	7,916	8,400	8,089	8,089	7,301	8,040	9,800	3.20%	10,114	4.00%	10,518	4.00%	10,939
17101	Overtime	-	-	-	-	8,262	9,992	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17102	Deputies Overtime	54,069	48,597	65,671	88,423	102,252	97,896	80,000	3.20%	82,560	4.00%	85,862	4.00%	89,297
17104	Clerical Overtime	20,589	16,564	10,402	10,342	10,907	13,270	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17106	Officer in Charge Supplemental	-	-	-	2,550	350	-	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17203	Shift Pay	23,980	28,650	26,890	29,330	27,690	34,882	32,000	3.20%	33,024	4.00%	34,345	4.00%	35,719
17205	Field Training Officer Pay	10,617	10,092	11,000	9,500	9,417	20,171	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17206	Training Instructors	6,750	7,167	8,000	7,500	8,833	18,202	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17207	Specialty Units	7,875	8,375	5,458	6,042	12,500	24,552	18,500	3.20%	19,092	4.00%	19,856	4.00%	20,650
17208	Uniforms	57,600	54,400	56,000	56,000	57,600	50,400	89,500	3.20%	92,364	4.00%	96,059	4.00%	99,901
17212	Education Incentive- Merit Deputy	-	-	-	23,000	25,500	45,025	33,000	3.20%	34,056	4.00%	35,418	4.00%	36,835
17301	Board Members	1,030	1,030	1,030	1,030	1,030	206	1,500	3.20%	1,548	4.00%	1,610	4.00%	1,674
17302	Crossing Guard	3,548	2,634	8,375	8,225	8,625	8,250	13,000	3.20%	13,416	4.00%	13,953	4.00%	14,511
17601	Longevity	34,700	34,300	35,600	36,800	35,900	28,600	40,500	3.20%	41,796	4.00%	43,468	4.00%	45,207
17801	Part-Time	53,853	53,712	51,259	35,234	34,761	17,942	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17802	Part-Time (Sheriff's Deputy)	981	8,950	8,624	3,212	-	-	10,000	3.20%	10,320	4.00%	10,733	4.00%	11,162
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	459,000	472,500	472,500	506,000	552,000	566,536	598,000	5.00%	627,900	7.00%	671,853	7.00%	718,883
18004	Sheriff Pension	531,010	641,443	748,224	731,118	851,020	1,004,528	1,088,831	6.00%	1,154,161	5.50%	1,217,640	5.50%	1,284,610
18101	FICA	182,231	189,572	198,998	217,781	243,375	268,025	311,133	3.20%	321,089	4.00%	333,933	4.00%	347,290
18201	PERF	64,923	67,942	66,776	86,608	105,607	97,452	108,802	3.20%	112,284	4.00%	116,775	4.00%	121,446
Personal Services	**Subtotal**	$ 3,755,041	$ 3,997,843	$ 4,243,651	$ 4,551,745	$ 5,067,780	$ 5,586,093	$ 6,173,863		$ 6,414,704		$ 6,707,361		$ 7,013,996
20001	Office Supplies	$ -	$ -	$ -	$ -	$ 9,962	$ 12,086	$ 20,000	5.00%	$ 21,000	3.00%	$ 21,630	3.00%	$ 22,279
20002	Office Supplies	5,311	8,681	8,263	9,104	-	-	-	5.00%	-	3.00%	-	3.00%	-
20007	Other Supplies - Canine	-	-	-	-	-	-	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
20011	Other Supplies	1,083	1,083	373	34	-	7,662	1,100	5.00%	1,155	3.00%	1,190	3.00%	1,225
20100	Fuel	175,065	126,548	174,405	239,828	207,410	186,330	280,000	10.00%	308,000	10.00%	338,800	10.00%	372,680
21003	Computer Supplies	3,934	5,710	2,027	4,780	9,813	9,109	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
21124	Safety Supplies / Equipment	5,341	5,670	5,500	6,918	5,554	11,112	11,500	5.00%	12,075	3.00%	12,437	3.00%	12,810
24900	Ammo/Film Processing	2,184	108	963	1,775	-	4,054	5,100	5.00%	5,355	3.00%	5,516	3.00%	5,681
Supplies	**Subtotal**	$ 192,918	$ 147,801	$ 191,532	$ 262,440	$ 232,739	$ 230,354	$ 330,700		$ 340,235		$ 372,002		$ 406,878

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
30003	Printing & Subscriptions	$ 5,810	$ 3,373	$ 4,412	$ 1,492	$ 6,310	$ 11,847	$ 10,500	5.00%	$ 11,025	3.00%	$ 11,356	3.00%	$ 11,696
30025	Maintenance	11,933	22,126	8,711	8,365	16,917	7,000	22,000	5.00%	23,100	3.00%	23,793	3.00%	24,507
30028	Training / Travel	31,539	17,685	21,774	44,695	30,683	16,164	56,000	5.00%	58,800	3.00%	60,564	3.00%	62,381
30800	Postage	6,064	5,511	8,294	2,612	8,185	11,812	12,000	5.00%	12,600	3.00%	12,978	3.00%	13,367
31510	Litigation/Settlement/Mediation	-	-	-	-	-	4,016	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
31530	Film Processing	-	64	-	-	-	-	1,020	5.00%	1,071	3.00%	1,103	3.00%	1,136
31540	General Communication Services	19,677	71,993	52,393	37,830	67,330	100,541	124,600	5.00%	130,830	3.00%	134,755	3.00%	138,798
31580	Professional Evaluations	-	-	449	5,746	10,243	2,938	6,000	5.00%	6,300	3.00%	6,489	3.00%	6,684
31590	Dictaphone	1,446	5,901	1,935	1,158	715	-	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
36003	Utilities	-	-	-	-	-	71	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
33010	Refunds	-	-	-	-	-	84	-	5.00%	-	3.00%	-	3.00%	-
35800	Vet Care	1,220	1,010	1,652	766	1,640	2,992	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
Other Services/Charges	**Subtotal**	$ 77,688	$ 127,662	$ 99,619	$ 102,663	$ 142,024	$ 157,465	$ 254,120		$ 266,826		$ 274,831		$ 283,076
	Total	$ 4,025,647	$ 4,273,307	$ 4,534,802	$ 4,916,848	$ 5,442,543	$ 5,973,912	$ 6,758,683		$ 7,021,765		$ 7,354,194		$ 7,703,950
	Per Expense Report	$ 4,025,647	$ 4,273,307	$ 4,534,802	$ 4,916,848	$ 5,442,543	$ 5,973,912	$ 6,758,683						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 006 - Surveyor

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
11000	Elected Official	$ 35,407	$ 37,277	$ 36,678	$ 44,037	$ 47,472	$ 51,609	$ 53,298	3.20%	$ 55,004	4.00%	$ 57,204	4.00%	$ 59,492
12001	Professional Surveyor	44,299	4,675	-	-	-	64,190	70,093	3.20%	72,336	4.00%	75,229	4.00%	78,239
12009	Survey Technician	-	-	15,355	21,795	23,625	30,035	30,992	3.20%	31,984	4.00%	33,263	4.00%	34,594
12010	GIS Technician	-	-	-	-	15,156	57,803	60,925	3.20%	62,875	4.00%	65,390	4.00%	68,005
17403	Administrative Assistant PT	-	17,495	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17404	Office Manager PT	9,074	10,259	11,736	10,145	14,067	14,691	15,000	3.20%	15,480	4.00%	16,099	4.00%	16,743
17601	Longevity	400	200	-	200	400	600	800	3.20%	826	4.00%	859	4.00%	893
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	15,300	21,000	21,000	22,000	31,000	36,948	39,000	5.00%	40,950	7.00%	43,817	7.00%	46,884
18101	FICA	6,059	4,907	4,549	5,491	7,265	15,977	17,680	3.20%	18,246	4.00%	18,976	4.00%	19,735
18201	PERF	11,318	8,441	7,388	9,348	12,248	28,916	30,574	3.20%	31,552	4.00%	32,814	4.00%	34,127
Personal Services	**Subtotal**	$ 121,857	$ 104,255	$ 96,706	$ 113,016	$ 151,233	$ 300,769	$ 318,362		$ 329,252		$ 343,650		$ 358,711
20001	Office Supplies	$ 120	$ 237	$ 130	$ 287	$ 101	$ 346	$ 350	5.00%	$ 368	3.00%	$ 379	3.00%	$ 390
20086	Drainage Board / Postage	-	55	-	-	-	132	200	5.00%	210	3.00%	216	3.00%	223
Supplies	**Subtotal**	$ 120	$ 292	$ 130	$ 287	$ 101	$ 478	$ 550		$ 578		$ 595		$ 613
30005	Dues	$ -	$ -	$ 1,310	$ 1,483	$ 1,778	$ 2,296	$ 3,000	5.00%	$ 3,150	3.00%	$ 3,245	3.00%	$ 3,342
30028	Training / Travel	2,848	200	2,198	285	3,605	3,594	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
Other Services/Charges	**Subtotal**	$ 2,848	$ 200	$ 3,508	$ 1,768	$ 5,382	$ 5,890	$ 13,000		$ 13,650		$ 14,060		$ 14,481
	Total	$ 124,825	$ 104,747	$ 100,344	$ 115,070	$ 156,717	$ 307,137	$ 331,912		$ 343,479		$ 358,304		$ 373,805
	Per Expense Report	$ 124,825	$ 104,747	$ 100,344	$ 115,070	$ 156,717	$ 307,137	$ 331,912						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 007 - Coroner

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
11000	Elected Official	$ 31,499	$ 33,355	$ 33,161	$ 39,023	$ 48,973	$ 53,384	$ 55,272	3.20%	$ 57,041	4.00%	$ 59,322	4.00%	$ 61,695
17031	Chief Deputy Coroner	23,648	25,047	20,119	35,316	44,426	48,194	49,745	3.20%	51,337	4.00%	53,390	4.00%	55,526
17032	Deputy Coroner	10,000	10,000	10,000	12,000	12,000	12,000	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17033	Deputy Coroner	10,000	10,000	13,121	12,000	12,000	12,000	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17034	Deputy Coroner	10,000	10,000	10,000	11,500	12,000	12,000	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17035	Deputy Coroner	10,000	10,000	7,500	12,000	12,000	8,250	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	10,200	10,500	10,500	11,000	12,000	12,316	13,000	5.00%	13,650	7.00%	14,606	7.00%	15,628
18101	FICA	7,121	7,366	6,891	8,911	10,588	10,899	11,707	3.20%	12,082	4.00%	12,565	4.00%	13,067
18201	PERF	4,473	4,736	4,709	5,541	6,954	7,581	14,913	3.20%	15,390	4.00%	16,006	4.00%	16,646
Personal Services	**Subtotal**	$ 116,941	$ 121,005	$ 116,001	$ 147,292	$ 170,942	$ 176,623	$ 192,637		199,035		$ 207,406		$ 216,141
20001	Office Supplies	$ 420	$ 737	$ 399	$ 715	$ 1,598	$ 2,084	$ 2,500	5.00%	$ 2,625	3.00%	$ 2,704	3.00%	$ 2,785
20011	Other Supplies	2,141	1,901	4,244	3,685	4,440	5,459	7,500	5.00%	7,875	3.00%	8,111	3.00%	8,355
22218	Clothing Allotment	-	-	-	-	-	275	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
Supplies	**Subtotal**	$ 2,561	$ 2,638	$ 4,642	$ 4,400	$ 6,038	$ 7,818	$ 12,000		$ 12,600		$ 12,978		$ 13,367
30001	Anthropology Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ 900	5.00%	$ 945	3.00%	$ 973	3.00%	$ 1,003
30005	Dues	600	675	600	525	675	750	750	5.00%	788	3.00%	811	3.00%	835
30015	Toxicology Fees	12,362	11,502	10,717	11,327	9,156	8,245	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30016	X-Rays & Misc	-	-	-	-	-	450	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30017	Photography	-	-	-	-	-	-	500	5.00%	525	3.00%	541	3.00%	557
30018	Autopsies	109,200	152,500	182,242	180,192	153,500	214,750	250,000	5.00%	262,500	3.00%	270,375	3.00%	278,486
30020	Transport Bodies	46,060	42,063	37,531	45,068	32,832	46,820	50,000	5.00%	52,500	3.00%	54,075	3.00%	55,697
30021	Phones and Pagers	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30028	Travel and Training	159	-	592	465	778	986	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
30800	Postage	-	-	-	-	-	-	150	5.00%	158	3.00%	162	3.00%	167
Other Services/Charges	**Subtotal**	$ 168,381	$ 206,740	$ 231,681	$ 237,578	$ 196,941	$ 272,001	$ 324,800		$ 341,040		$ 351,271		$ 361,809
	Total	$ 287,882	$ 330,383	$ 352,325	$ 389,270	$ 373,921	$ 456,442	$ 529,437		$ 552,675		$ 571,655		$ 591,317
	Per Expense Report	$ 287,882	$ 330,383	$ 352,325	$ 389,270	$ 373,921	$ 456,442	$ 529,437						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 008 - Assessor

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10025	Real Estate Reass. Spec/Deputy	$ 29,361	$ 35,438	$ 35,109	$ 37,055	$ 38,875	$ 11,613	$ 49,088	3.20%	$ 50,659	4.00%	$ 52,685	4.00%	$ 54,793
10026	Reass. Prop. Sepc. Supevisor	36,152	38,216	37,838	45,773	48,048	72,593	83,180	3.20%	85,842	4.00%	89,275	4.00%	92,846
10027	Real Estate Reass Specialist	30,945	30,832	32,340	33,279	35,028	46,944	54,517	3.20%	56,262	4.00%	58,512	4.00%	60,852
10028	Sales Disclosure Spec/Deputy	15,734	23,743	23,450	13,670	4,650	-	-	3.20%	-	4.00%	-	4.00%	-
10029	Personal Property Specialist Sup	30,670	33,928	33,815	44,499	46,792	59,082	63,690	3.20%	65,728	4.00%	68,357	4.00%	71,091
10030	Personal Property Specialist	30,670	29,049	33,761	27,973	35,646	47,222	54,538	3.20%	56,283	4.00%	58,535	4.00%	60,876
10092	First Deputy / GIS Specialist	35,383	37,403	36,688	43,085	45,230	57,658	61,984	3.20%	63,967	4.00%	66,526	4.00%	69,187
10093	Admin Asst to PTABOA L3	36,152	38,216	37,838	44,590	46,792	62,663	70,679	3.20%	72,941	4.00%	75,858	4.00%	78,893
10094	Admin Asst to PTABOA L2	33,482	35,438	35,162	44,499	46,792	62,524	68,807	3.20%	71,009	4.00%	73,849	4.00%	76,803
10095	Personal Property Specialist	21,385	28,753	32,288	35,235	38,802	39,538	49,088	3.20%	50,659	4.00%	52,685	4.00%	54,793
10096	Sales Disclosure Spec/Deputy	33,482	32,131	32,341	35,048	35,426	45,033	51,813	3.20%	53,471	4.00%	55,610	4.00%	57,834
10097	Sales Disclosure Supervisor	32,347	35,328	35,162	46,082	42,206	54,087	58,573	3.20%	60,447	4.00%	62,865	4.00%	65,380
11000	Elected Official	59,425	62,404	61,135	66,944	70,387	76,263	78,959	3.20%	81,486	4.00%	84,745	4.00%	88,135
12000	Chief Deputy	53,614	56,043	55,170	60,952	63,973	69,360	71,064	3.20%	73,338	4.00%	76,272	4.00%	79,322
17601	Longevity	10,800	10,800	11,700	12,500	11,600	11,300	12,500	3.20%	12,900	4.00%	13,416	4.00%	13,953
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	139,434	143,535	143,535	150,370	164,040	160,108	182,000	5.00%	191,100	7.00%	204,477	7.00%	218,790
18101	FICA	32,974	35,770	36,098	40,817	42,184	50,536	63,379	3.20%	65,407	4.00%	68,023	4.00%	70,744
18201	PERF	61,334	66,413	67,291	74,464	77,125	91,970	115,870	3.20%	119,578	4.00%	124,361	4.00%	129,335
Personal Services	**Subtotal**	$ 723,345	$ 773,437	$ 780,721	$ 856,836	$ 893,596	$ 1,018,495	$ 1,189,729		$ 1,231,076		$ 1,286,052		$ 1,343,629
30028	Training / Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
30006	Contractual	-	-	-	-	-	-	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
Other Services/Charg	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000		$ 105,000		$ 108,150		$ 111,395
	Total	$ 723,345	$ 773,437	$ 780,721	$ 856,836	$ 893,596	$ 1,018,495	$ 1,289,729		$ 1,336,076		$ 1,394,202		$ 1,455,023
	Per Expense Report	$ 723,345	$ 773,437	$ 780,721	$ 856,836	$ 893,596	$ 1,018,495	$ 1,289,729						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 009 - Prosecutor

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10004	Deputy	$ 73,808	$ 77,509	$ 69,631	$ 74,764	$ 76,276	$ 86,875	$ 97,615	3.20%	$ 100,739	4.00%	$ 104,768	4.00%	$ 108,959
10007	First Deputy	78,886	86,375	80,553	80,494	84,339	104,582	107,932	3.20%	111,386	4.00%	115,841	4.00%	120,475
10700	Check Deception/Expungement Coord	42,597	44,906	44,281	52,598	55,219	59,933	61,844	3.20%	63,823	4.00%	66,376	4.00%	69,031
11002	Administrative Assistant	-	-	-	36,916	-	-	-	3.20%	-	4.00%	-	4.00%	-
13001	Administrative Manager	-	28,622	29,383	-	48,001	56,527	60,206	3.20%	62,133	4.00%	64,618	4.00%	67,203
13002	Felony Supervising Attorney	70,702	72,425	67,966	69,276	39,710	71,458	101,504	3.20%	104,752	4.00%	108,942	4.00%	113,300
13003	Executive Director	50,867	53,326	44,263	44,925	49,016	51,264	52,910	3.20%	54,603	4.00%	56,787	4.00%	59,059
13004	Victim Assistance Director	30,173	31,401	35,175	37,433	40,937	49,713	45,925	3.20%	47,395	4.00%	49,290	4.00%	51,262
13005	Victim Assistance Assistant	25,367	26,360	30,279	32,126	34,930	42,446	39,155	3.20%	40,408	4.00%	42,024	4.00%	43,705
13006	Office Administrator	28,540	30,087	30,996	34,635	35,058	38,033	40,338	3.20%	41,629	4.00%	43,294	4.00%	45,026
13007	Felony Supervising DPA	70,513	72,425	70,780	72,636	76,276	97,781	101,504	3.20%	104,752	4.00%	108,942	4.00%	113,300
13008	Misdemeanor DPA	63,254	58,022	24,871	57,656	63,081	69,678	84,989	3.20%	87,709	4.00%	91,217	4.00%	94,866
13009	Deputy Prosecutor	53,153	62,446	61,170	63,245	13,422	74,902	80,725	3.20%	83,308	4.00%	86,641	4.00%	90,106
13010	Deputy Prosecutor - Juv/Mental	63,655	66,774	65,338	70,197	65,769	78,229	84,989	3.20%	87,709	4.00%	91,217	4.00%	94,866
13011	Felony Super Attorney - Drug	67,626	72,425	70,780	62,739	61,754	94,578	97,615	3.20%	100,739	4.00%	104,768	4.00%	108,959
13012	Deputy Prosecutor	59,486	62,685	60,074	59,280	62,572	78,229	84,989	3.20%	87,709	4.00%	91,217	4.00%	94,866
13013	Deputy Prosecutor	41,270	54,091	61,078	45,019	52,584	64,508	80,725	3.20%	83,308	4.00%	86,641	4.00%	90,106
13014	Felony Supervising Attorney	69,020	77,665	75,676	78,442	82,373	102,149	108,348	3.20%	111,815	4.00%	116,288	4.00%	120,939
13015	Deputy Prosecutor, Dom Violence	48,378	196	3,720	(1,361)	8,172	-	1	3.20%	1	4.00%	1	4.00%	1
13016	Investigator	-	-	-	44,055	-	-	-	3.20%	-	4.00%	-	4.00%	-
13017	Investigator	-	-	-	47,229	-	-	-	3.20%	-	4.00%	-	4.00%	-
13033	Criminal Investigator	41,431	43,697	43,116	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
13034	Criminal Investigator	39,644	41,879	42,224	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
13018	Senior Legal Secretary	37,689	39,803	39,367	45,172	47,429	52,543	55,729	3.20%	57,512	4.00%	59,813	4.00%	62,205
13019	Legal Secretary	35,383	37,403	37,055	41,481	45,027	49,941	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
13020	Legal Secretary	24,239	38,216	37,838	44,080	47,104	52,725	54,400	3.20%	56,141	4.00%	58,386	4.00%	60,722
13021	Legal Secretary	34,615	36,609	36,291	39,712	17,401	23,123	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
13022	Legal Secretary	32,456	31,861	34,946	38,103	41,696	46,246	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 009 - Prosecutor (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
13023	Legal Secretary	$ 36,034	$ 38,216	$ 36,383	$ 36,157	$ 40,419	$ 42,335	$ 45,337	3.20%	$ 46,788	4.00%	$ 48,659	4.00%	$ 50,606
13024	Victim Assistance Assistant	25,367	26,360	30,279	32,126	34,930	43,193	39,155	3.20%	40,408	4.00%	42,024	4.00%	43,705
13025	Legal Secretary	36,152	38,216	36,459	42,638	41,563	39,131	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
13028	Paralegal	34,395	36,483	37,274	34,998	37,160	45,134	-	3.20%	-	4.00%	-	4.00%	-
13029	Case Management / Tech Specialist	27,923	29,896	30,996	33,387	35,058	38,033	39,253	3.20%	40,509	4.00%	42,129	4.00%	43,815
13032	Victim Assistance Assistant	-	-	28,462	28,757	31,592	38,683	33,584	3.20%	34,659	4.00%	36,045	4.00%	37,487
13033	Criminal Investigator	-	-	-	-	52,926	58,324	59,278	3.20%	61,175	4.00%	63,622	4.00%	66,167
13034	Criminal Investigator	-	-	-	-	49,595	53,799	55,529	3.20%	57,306	4.00%	59,598	4.00%	61,982
13037	Intake Legal Secretary	-	-	-	-	-	5,924	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
13425	Sex Crimes DPA	15,355	196	9,501	(1,361)	2,584	-	1	3.20%	1	4.00%	1	4.00%	1
15115	Director	-	-	-	-	-	-	61,844	3.20%	63,823	4.00%	66,376	4.00%	69,031
17021	Prosecutor / Public Defender Supp	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17022	Chief Dep Pros/PD Supplemental	3,750	3,750	3,750	3,750	3,750	3,750	3,500	3.20%	3,612	4.00%	3,756	4.00%	3,907
17100	Transcripts	-	-	-	-	-	596	600	3.20%	619	4.00%	644	4.00%	670
17101	Overtime	-	751	-	-	2,863	4,348	3,000	3.20%	3,096	4.00%	3,220	4.00%	3,349
17601	Longevity	22,467	25,267	24,833	27,639	28,800	28,300	26,000	3.20%	26,832	4.00%	27,905	4.00%	29,021
17801	Part-Time	17,147	12,764	29,665	28,096	41,319	21,415	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
17899	Retention Bonus Supplement	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	290,392	285,724	304,823	334,946	419,545	390,130	416,000	5.00%	436,800	7.00%	467,376	7.00%	500,092
18101	FICA	103,255	107,913	108,981	117,332	116,860	140,656	158,810	3.20%	163,892	4.00%	170,448	4.00%	177,266
18201	PERF	199,273	205,032	194,619	211,860	217,338	260,296	286,961	3.20%	296,144	4.00%	307,990	4.00%	320,309
Personal Services	**Subtotal**	$ 1,999,261	$ 2,062,778	$ 2,077,874	$ 2,206,179	$ 2,309,447	$ 2,664,508	$ 2,937,722		$ 3,039,217		$ 3,173,890		$ 3,314,867
20001	Office Supplies	$ 10,764	$ 9,818	$ 8,043	$ 9,024	$ 10,544	$ 8,242	$ 10,500	5.00%	$ 11,025	3.00%	$ 11,356	3.00%	$ 11,696
20100	Fuel	144	19	27	151	83	68	1,000	10.00%	1,100	10.00%	1,210	10.00%	1,331
Supplies	**Subtotal**	$ 10,909	$ 9,838	$ 8,070	$ 9,175	$ 10,628	$ 8,310	$ 11,500		$ 12,125		$ 12,566		$ 13,027
30003	Printing & Subscriptions	$ 7,791	$ 3,976	$ 2,200	$ 2,893	$ 3,416	$ 2,002	$ 7,000	5.00%	$ 7,350	3.00%	$ 7,571	3.00%	$ 7,798
30004	Repairs - Equip/Vehicle	184	246	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30006	Contractual	-	-	58,000	-	-	10,000	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30021	Phones & Pagers	267	144	246	225	376	304	500	5.00%	525	3.00%	541	3.00%	557
30024	Depositions	13,755	12,557	15,494	18,158	18,743	10,089	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
30025	Maintenance	2,273	2,129	3,306	1,879	2,964	2,347	5,800	5.00%	6,090	3.00%	6,273	3.00%	6,461

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 009 - Prosecutor (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
30026	Library	$ 26,532	$ 21,716	$ 15,857	$ 14,915	$ 26,795	$ 21,314	$ 20,000	5.00%	$ 21,000	3.00%	$ 21,630	3.00%	$ 22,279
30028	Traning / Travel	23,841	12,796	14,114	21,899	30,155	28,461	13,250	5.00%	13,913	3.00%	14,330	3.00%	14,760
30037	Trial Preparation	3,916	6,090	11,372	16,817	9,536	1,752	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30038	Extradition	16,875	20,354	6,688	19,719	17,088	25,061	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
30039	Professional Memberships	2,845	2,620	3,080	3,160	3,024	3,557	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
30040	Vehicle Registration	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30041	Software	4,265	3,740	4,920	4,547	5,008	9,205	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30042	Technical Services	303	652	635	-	453	383	500	5.00%	525	3.00%	541	3.00%	557
30800	Postage	7,971	8,922	4,901	14,230	17,981	2,828	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
Other Services/Charg	**Subtotal**	$ 110,818	$ 95,944	$ 140,813	$ 118,442	$ 135,539	$ 117,301	$ 126,550		$ 132,878		$ 136,864		$ 140,970
	Total	$ 2,120,988	$ 2,168,560	$ 2,226,757	$ 2,333,796	$ 2,455,613	$ 2,790,120	$ 3,075,772		$ 3,184,220		$ 3,323,319		$ 3,468,864
	Per Expense Report	$ 2,120,988	$ 2,168,560	$ 2,226,757	$ 2,333,796	$ 2,455,613	$ 2,790,120	$ 3,075,772						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 011 - Co. Extension Services

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10068	Office Manager	$ 36,152	$ 37,359	$ 35,956	$ -	$ 43,371	$ 46,784	$ 51,543	3.20%	$ 53,192	4.00%	$ 55,320	4.00%	$ 57,533
11103	Business Manager	-	-	-	40,229	-	-	-	3.20%	-	4.00%	-	4.00%	-
11104	Education Assistant	30,861	28,797	33,761	33,032	38,366	42,624	43,990	3.20%	45,398	4.00%	47,214	4.00%	49,102
17601	Longevity	1,800	800	1,000	800	1,000	1,200	1,200	3.20%	1,238	4.00%	1,288	4.00%	1,339
17801	Part Time	5,481	6,870	3,332	9,704	8,104	5,526	12,000	3.20%	12,384	4.00%	12,879	4.00%	13,395
17899	Retention Bonus Supplemental	-	-	-	-	-	-		3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	26,000	5.00%	27,300	7.00%	29,211	7.00%	31,256
18101	FICA	5,513	5,091	5,073	5,508	5,861	6,240	8,318	3.20%	8,584	4.00%	8,928	4.00%	9,285
18201	PERF	9,516	9,394	9,900	10,403	11,607	12,696	13,566	3.20%	14,000	4.00%	14,560	4.00%	15,143
Personal Services	**Subtotal**	$ 109,723	$ 109,311	$ 110,022	$ 121,677	$ 132,307	$ 139,703	$ 156,617		$ 162,097		$ 169,400		$ 177,052
20010	Office Supplies	$ 6,793	$ 2,814	$ 3,281	$ 4,855	$ 6,562	$ 5,802	$ 7,100	5.00%	$ 7,455	4.00%	$ 7,753	4.00%	$ 8,063
20012	Educational Supplies	740	479	-	-	-	-	816	5.00%	857	4.00%	891	4.00%	927
Supplies	**Subtotal**	$ 7,533	$ 3,293	$ 3,281	$ 4,855	$ 6,562	$ 5,802	$ 7,916		$ 8,312		$ 8,644		$ 8,990
30004	Repairs - Equip/Vehicle	$ 846	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
30006	Contractual	116,105	119,900	119,526	123,825	128,740	207,260	213,490	5.00%	224,165	3.00%	230,889	3.00%	237,816
30013	Professional Services	605	200	341	520	470	855	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30027	Citizens Academy	-	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30028	Training / Travel	8,407	3,944	1,238	4,833	6,603	6,148	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
30800	Postage	5,249	2,000	8	2,000	2,904	1,318	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
Other Services/Charges	**Subtotal**	$ 131,212	$ 126,043	$ 121,114	$ 131,178	$ 138,717	$ 215,581	$ 233,990		$ 245,690		$ 253,060		$ 260,652
	Total	$ 248,468	$ 238,647	$ 234,416	$ 257,710	$ 277,587	$ 361,085	$ 398,523		$ 416,098		$ 431,104		$ 446,694
	Per Expense Report	$ 248,468	$ 238,647	$ 234,416	$ 257,710	$ 277,587	$ 361,085	$ 398,523						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 012 - Veterans Service Officer

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10043	Veterans Benefit Coordinator	$ 32,752	$ 34,700	$ 34,453	$ 38,002	$ 41,294	$ 56,770	$ 60,924	3.20%	$ 62,874	4.00%	$ 65,389	4.00%	$ 68,004
15115	Director	46,334	49,140	45,604	52,728	55,370	60,070	61,984	3.20%	63,967	4.00%	66,526	4.00%	69,187
17601	Longevity	1,000	600	1,200	1,000	1,200	1,200	1,200	3.20%	1,238	4.00%	1,288	4.00%	1,339
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	26,000	5.00%	27,300	7.00%	29,211	7.00%	31,256
18101	FICA	6,000	6,329	6,082	6,473	7,332	8,917	9,495	3.20%	9,799	4.00%	10,191	4.00%	10,598
18201	PERF	11,230	11,905	11,368	12,157	13,726	16,591	17,453	3.20%	18,011	4.00%	18,732	4.00%	19,481
Personal Services	**Subtotal**	$ 117,716	$ 123,674	$ 119,707	$ 132,360	$ 142,922	$ 168,180	$ 177,056		$ 183,190		$ 191,336		$ 199,866
20001	Office Supplies	$ 461	$ 593	$ 254	$ 233	$ 387	$ 377	$ 800	5.00%	$ 840	3.00%	$ 865	3.00%	$ 891
Supplies	**Subtotal**	$ 461	$ 593	$ 254	$ 233	$ 387	$ 377	$ 800		$ 840		$ 865		$ 891
30003	Printing & Subscriptions	$ 1,453	$ -	$ 20	$ 379	$ 364	$ 832	$ 1,500	5.00%	$ 1,575	3.00%	$ 1,622	3.00%	$ 1,671
30005	Dues	599	499	100	90	100	100	400	5.00%	420	3.00%	433	3.00%	446
30028	Training / Travel	2,902	-	453	465	700	875	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
30800	Postage	331	-	-	-	-	160	400	5.00%	420	10.00%	462	10.00%	508
Other Services/Charges	**Subtotal**	$ 5,285	$ 499	$ 573	$ 934	$ 1,164	$ 1,966	$ 4,800		$ 5,040		$ 5,221		$ 5,410
	Total	$ 123,462	$ 124,766	$ 120,534	$ 133,527	$ 144,473	$ 170,522	$ 182,656		$ 189,070		$ 197,422		$ 206,167
	Per Expense Report	$ 123,462	$ 124,766	$ 120,534	$ 133,527	$ 144,473	$ 170,522	$ 182,656						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 061 - County Council

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10022	Council Administrator	$ 15,144	$ 51,862	$ 55,494	$ 62,067	$ 65,166	$ 70,808	$ 75,879	3.20%	$ 78,307	4.00%	$ 81,439	4.00%	$ 84,697
10098	Asst Council Administrator	-	-	-	-	11,768	52,550	55,661	3.20%	57,442	4.00%	59,740	4.00%	62,129
11004	Council Member	15,218	16,931	17,345	18,040	21,036	22,879	23,688	3.20%	24,446	4.00%	25,424	4.00%	26,441
11005	Council Member	15,151	16,931	17,345	18,040	21,036	22,879	23,688	3.20%	24,446	4.00%	25,424	4.00%	26,441
11006	Council Member	15,695	16,931	17,345	18,040	21,036	22,879	23,688	3.20%	24,446	4.00%	25,424	4.00%	26,441
11007	Council Member	15,695	16,931	17,345	18,040	21,036	22,879	23,688	3.20%	24,446	4.00%	25,424	4.00%	26,441
11008	Council Member	15,695	16,931	16,476	18,040	21,036	22,879	23,688	3.20%	24,446	4.00%	25,424	4.00%	26,441
11009	Council Member	15,695	16,931	17,345	18,040	21,036	22,879	23,688	3.20%	24,446	4.00%	25,424	4.00%	26,441
11010	Council Member	15,695	16,931	17,345	18,040	21,036	22,879	23,688	3.20%	24,446	4.00%	25,424	4.00%	26,441
11011	Council Attorney	39,903	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
11013	Administrative Assistant	22,693	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	1,000	800	600	600	600	800	1,000	3.20%	1,032	4.00%	1,073	4.00%	1,116
17801	Part-Time	-	-	29,702	34,194	34,642	-	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	86,700	84,000	84,000	88,000	99,000	110,844	117,000	5.00%	122,850	7.00%	131,450	7.00%	140,651
18101	FICA	13,936	13,639	15,641	16,888	19,593	21,379	22,825	3.20%	23,555	4.00%	24,498	4.00%	25,478
18201	PERF	24,267	23,088	22,535	24,182	32,936	37,695	42,225	3.20%	43,576	4.00%	45,319	4.00%	47,132
18501	Comp Time Payout	-	9,146	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	**Subtotal**	$ 312,486	$ 301,049	$ 328,518	$ 352,209	$ 410,956	$ 454,229	$ 480,406		$ 497,885		$ 521,486		$ 546,289
20001	Office Supplies	$ 1,441	$ 223	$ 136	$ 778	$ 466	$ 582	$ 650	5.00%	$ 683	3.00%	$ 703	3.00%	$ 724
20003	Printing / Copy Supplies	-	71	411	230	565	361	700	5.00%	735	3.00%	757	3.00%	780
Supplies	**Subtotal**	$ 1,441	$ 294	$ 546	$ 1,009	$ 1,031	$ 943	$ 1,350		$ 1,418		$ 1,460		$ 1,504
30005	Dues	$ 363	$ 140	$ 577	$ 500	$ 620	$ 630	$ 800	5.00%	$ 840	3.00%	$ 865	3.00%	$ 891
30006	Contractual	6,223	19,014	95,383	40,062	58,514	23,424	60,000	5.00%	63,000	3.00%	64,890	3.00%	66,837
30013	Professional Services	-	250	-	900	-	-	400	5.00%	420	3.00%	433	3.00%	446
30028	Training / Travel	1,283	1,139	700	1,521	2,424	4,704	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
30029	Books & Research	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30030	Office Expenses	361	100	-	252	-	393	500	5.00%	525	3.00%	541	3.00%	557
30031	Community Services	117,900	130,000	135,400	151,220	160,830	163,300	131,903	5.00%	138,498	3.00%	142,653	3.00%	146,933
30032	BEDC	5,250	5,250	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30800	Postage	17	-	-	-	-	-	65	5.00%	68	3.00%	70	3.00%	72
32005	Legal Notices	-	-	70	57	46	-	100	5.00%	105	3.00%	108	3.00%	111
32776	Principal/ Other Debt	-	-	-	-	-	5,342	-	5.00%	-	3.00%	-	3.00%	-
33032	B.E.D.C.	-	-	5,250	20,250	35,750	35,750	35,750	5.00%	37,538	3.00%	38,664	3.00%	39,824
36709	ARPA Rural Housing	-	-	-	-	-	-	42,097	5.00%	44,202	3.00%	45,528	3.00%	46,894
36999	COVID-19 Emergency Response	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 131,396	$ 155,893	$ 237,381	$ 214,761	$ 258,184	$ 233,543	$ 275,115		$ 288,871		$ 297,537		$ 306,463
	Total	$ 445,323	$ 457,236	$ 566,446	$ 567,979	$ 670,171	$ 688,714	$ 756,871		$ 788,173		$ 820,483		$ 854,256
	Per Expense Report	$ 445,323	$ 457,236	$ 566,446	$ 567,979	$ 670,171	$ 688,714	$ 756,871						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 068 - Co. Commissioners

FUND CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10042	Secretary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	3.20%	$ -	4.00%	$ -	4.00%	$ -
10067	Financial Manager	42,597	44,906	44,281	51,215	55,164	59,933	61,844	3.20%	63,823	4.00%	66,376	4.00%	69,031
10068	Office Manager	35,276	37,403	37,055	41,296	43,371	48,880	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
10201	Commissioner's Administrator	72,748	76,313	74,672	94,141	98,842	107,266	110,677	3.20%	114,219	4.00%	118,787	4.00%	123,539
10300	Commissioner	35,221	37,230	45,650	48,782	59,514	64,824	67,116	3.20%	69,264	4.00%	72,034	4.00%	74,916
10400	Commissioner	33,187	37,230	45,650	48,782	59,514	64,824	67,116	3.20%	69,264	4.00%	72,034	4.00%	74,916
11012	County Commissioner Presiden	35,303	37,230	45,650	48,782	59,514	64,824	67,116	3.20%	69,264	4.00%	72,034	4.00%	74,916
11016	Soil & Water Dist Manager	42,597	44,906	44,281	49,832	52,325	58,349	62,991	3.20%	65,007	4.00%	67,607	4.00%	70,311
11018	Conservation Resource Spec	-	-	-	-	-	-	48,813	3.20%	50,375	4.00%	52,390	4.00%	54,486
12701	Board Members	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17301	Board Members	500	-	300	450	-	4,050	2,000	3.20%	2,064	4.00%	2,147	4.00%	2,232
17601	Longevity	4,600	4,600	4,600	4,900	5,400	5,800	5,600	3.20%	5,779	4.00%	6,010	4.00%	6,251
17801	Part-Time	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	71,400	73,500	73,500	77,000	84,000	98,528	104,000	5.00%	109,200	7.00%	116,844	7.00%	125,023
18101	FICA	21,970	23,481	24,857	22,800	31,878	35,051	41,678	3.20%	43,012	4.00%	44,732	4.00%	46,521
18201	PERF	41,926	45,225	47,888	54,319	60,811	66,584	76,285	3.20%	78,726	4.00%	81,875	4.00%	85,150
Personal Services	**Subtotal**	$ 437,324	$ 462,024	$ 488,383	$ 542,299	$ 610,331	$ 678,913	$ 766,779		$ 793,188		$ 828,191		$ 864,824
20014	SWCD Supplies	$ 1,227	$ 887	$ 1,347	$ 1,386	$ 1,107	$ 947	$ 2,000	5.00%	$ 2,100	3.00%	$ 2,163	3.00%	$ 2,228
20016	Comm Supplies	3,465	1,587	3,787	3,641	3,647	3,622	3,600	5.00%	3,780	3.00%	3,893	3.00%	4,010
21121	ADA Title VI Comp Supp	-	697	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Supplies	**Subtotal**	$ 4,692	$ 3,172	$ 5,134	$ 5,028	$ 4,754	$ 4,568	$ 5,600		$ 5,880		$ 6,056		$ 6,238
30003	Printing & Subscriptions	$ 799	$ 241	$ 1,638	$ 1,170	$ 685	$ -	$ 1,000	5.00%	$ 1,050	3.00%	$ 1,082	3.00%	$ 1,114
30005	Dues	11,201	11,362	11,367	14,007	11,989	15,010	15,500	5.00%	16,275	3.00%	16,763	3.00%	17,266
30007	Official Bond	3,455	3,541	3,455	2,511	1,968	3,210	4,000	5.00%	4,200	3.00%	4,326	3.00%	4,456
30013	Professional Services	32,353	30,264	121,823	97,130	60,889	96,688	60,000	5.00%	63,000	3.00%	64,890	3.00%	66,837
30028	Training / Travel	1,570	5,531	6,707	1,507	7,350	4,550	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30078	Contract - Election Equipment	-	-	-	-	-		-	5.00%	-	3.00%	-	3.00%	-
30500	Printing & Advertising	-	-	50	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
30800	Postage	2,070	548	664	872	957	22,524	1,000	5.00%	1,050	5.00%	1,103	5.00%	1,158
31121	ADA Title IV Compliance Serv	-	2,400	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32005	Legal Notices	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
33002	Indirect Cost Recovery	9,000	18,000	9,000	9,200	9,200	9,200	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 068 - Co. Commissioners

FUND CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
33008	Other Insurance (Non-Health)	$ 703,660	$ 832,357	$ 834,429	$ 841,393	$ 978,153	$ 1,095,831	$ 1,000,000	5.00%	$ 1,050,000	3.00%	$ 1,081,500	3.00%	$ 1,113,945
33013	Devel. Disabl. - Stonebelt	496,215	513,583	535,154	558,166	561,912	584,388	607,764	5.00%	638,152	3.00%	657,297	3.00%	677,016
33014	Care of Patients & Inmates	1,907	1,651	1,918	2,618	4,935	4,052	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
33015	Burial of Soldiers/ Govt T Mar	7,800	7,600	7,656	5,600	4,500	5,000	8,000	5.00%	8,400	3.00%	8,652	3.00%	8,912
33016	Memorial Day Expense	5,437	5,794	5,901	5,335	5,335	5,886	6,200	5.00%	6,510	3.00%	6,705	3.00%	6,906
33020	Animal Testing	-	-	-	-	-	-	500	5.00%	525	3.00%	541	3.00%	557
33022	4H Clubs	4,000	6,000	6,000	6,000	6,000	-	6,000	5.00%	6,300	3.00%	6,489	3.00%	6,684
33023	Mental Health - Centerstone	715,278	740,415	771,071	803,884	843,457	876,918	911,794	5.00%	957,384	3.00%	986,105	3.00%	1,015,688
33025	HealthNet, Inc	-	250,000	-	250,000	250,000	150,000	250,000	5.00%	262,500	3.00%	270,375	3.00%	278,486
33028	Volunteers in Medicine	250,000	-	250,000	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
33029	Historical Record Preservation	8,700	4,000	-	-	6,732	-	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
33030	Historical Museum	4,000	-	4,000	4,000	4,000	4,000	4,000	5.00%	4,200	3.00%	4,326	3.00%	4,456
33031	Area 10 / Rural Transit	30,000	30,000	7,500	66,000	80,000	80,000	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
33032	B.E.D.C.	5,250	-	10,500	5,250	5,750	5,750	5,750	5.00%	6,038	3.00%	6,219	3.00%	6,405
33034	Support for Boards	10,229	3,500	6,015	5,479	5,267	35,033	50,000	5.00%	52,500	3.00%	54,075	3.00%	55,697
33036	SWCD Overhead Expenses	382	418	-	-	-	22	500	5.00%	525	3.00%	541	3.00%	557
33042	Devel. Disabl. - Life Design	372,161	385,187	401,365	418,624	421,433	438,290	455,998	5.00%	478,798	3.00%	493,162	3.00%	507,957
33043	SBDC	-	10,000	10,000	10,000	10,000	10,000	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
33046	Extension Building	8,558	10,816	10,716	10,641	12,161	9,105	12,000	5.00%	12,600	3.00%	12,978	3.00%	13,367
33049	Emergency Services / Housing	22,000	-	22,000	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 2,706,025	$ 2,873,209	$ 3,038,930	$ 3,119,388	$ 3,292,672	$ 3,455,458	$ 3,538,006		$ 3,714,906		$ 3,826,374		$ 3,941,188
41121	ADA Title IV Compliance Cap	$ -	$ 110	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
Capital Outlays	**Subtotal**	$ -	$ 110	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 3,148,041	$ 3,338,515	$ 3,532,447	$ 3,666,715	$ 3,907,758	$ 4,138,939	$ 4,310,385		$ 4,513,974		$ 4,660,622		$ 4,812,250
	Per Expense Report	$ 3,148,041	$ 3,338,515	$ 3,532,447	$ 3,666,715	$ 3,907,758	$ 4,138,939	$ 4,310,385						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 069 - Co. Commissioners COVID

FUND CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
26999	COVID-19 Emergency Supplies	$ -	$ 15,594	$ 49,608	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -
Supplies	**Subtotal**	$ -	$ 15,594	$ 49,608	$ -	$ -	$ -	$ -		$ -		$ -		$ -
30006	Contractual	$ -	$ -	$ 275,058	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
33049	Emergency Services/ Housing	-	-	275,000	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
36996	COVID Business Social Services	-	-	662,565	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
36997	COVID Food Bank Support	-	-	59,410	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
36999	COVID Emergency Response	-	392,923	249,368	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ -	$ 392,923	$ 1,521,400	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ -	$ 408,516	$ 1,571,008	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Per Expense Report	$ -	$ 408,516	$ 1,571,008	$ -	$ -	$ -	$ -						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 079 - Plan Commission

FUND CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10068	Office Manager	$ 31,211	$ 33,982	$ 36,915	$ 45,386	$ 47,653	$ 53,750	$ 56,722	3.20%	$ 58,537	4.00%	$ 60,879	4.00%	$ 63,314
14003	Assistant Director	64,284	71,366	69,909	65,687	77,605	84,219	86,903	3.20%	89,684	4.00%	93,271	4.00%	97,002
14006	Planner 2	29,330	46,290	46,384	54,396	57,907	62,837	64,855	3.20%	66,930	4.00%	69,608	4.00%	72,392
14007	Planner 2	43,161	45,240	46,300	39,715	54,439	59,696	64,855	3.20%	66,930	4.00%	69,608	4.00%	72,392
14008	Senior Planner	41,560	51,991	52,250	60,720	65,166	70,699	72,967	3.20%	75,302	4.00%	78,314	4.00%	81,447
14010	Zoning Inspector	40,150	46,937	47,037	42,867	57,405	62,483	64,480	3.20%	66,543	4.00%	69,205	4.00%	71,973
14013	Planner 2	38,344	45,542	46,384	42,361	53,216	59,696	64,855	3.20%	66,930	4.00%	69,608	4.00%	72,392
15115	Director	81,773	85,666	83,678	85,001	86,715	97,698	100,964	3.20%	104,195	4.00%	108,363	4.00%	112,697
17301	Board Members	10,650	12,000	14,050	11,400	12,100	13,050	16,200	3.20%	16,718	4.00%	17,387	4.00%	18,083
17601	Longevity	3,400	3,400	3,800	3,200	3,800	4,600	4,800	3.20%	4,954	4.00%	5,152	4.00%	5,358
17801	Part-Time	9,006	-	2,751	5,150	-	1,794	5,750	3.20%	5,934	4.00%	6,171	4.00%	6,418
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	81,600	84,000	84,000	88,000	96,000	98,528	104,000	5.00%	109,200	7.00%	116,844	7.00%	125,023
18101	FICA	28,275	32,117	32,225	32,372	37,220	40,765	46,157	3.20%	47,634	4.00%	49,539	4.00%	51,521
18201	PERF	51,985	60,636	60,898	61,045	71,015	78,336	81,878	3.20%	84,498	4.00%	87,878	4.00%	91,393
Personal Services	**Subtotal**	$ 554,728	$ 619,168	$ 626,581	$ 637,299	$ 720,241	$ 788,152	$ 835,386		$ 863,990		$ 901,826		$ 941,404
20001	Office Supplies	$ 3,091	$ 1,981	$ 1,118	$ 2,029	$ 1,788	$ 1,137	$ 5,000	3.20%	$ 5,160	4.00%	$ 5,366	4.00%	$ 5,581
20100	Fuel	262	183	268	444	357	292	1,606	10.00%	1,767	10.00%	1,943	10.00%	2,138
27150	Staff Apparel	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
Supplies	**Subtotal**	$ 3,353	$ 2,163	$ 1,386	$ 2,473	$ 2,145	$ 1,428	$ 6,606		$ 6,927		$ 7,310		$ 7,719
30003	Printing & Subscriptions	$ 6,073	$ 6,451	$ 3,354	$ 2,511	$ 3,075	$ 8,588	$ 5,000	3.20%	$ 5,160	4.00%	$ 5,366	4.00%	$ 5,581
30004	Repairs: Equipment / Vehicle	2,220	125	96	236	-	-	2,000	3.20%	2,064	4.00%	2,147	4.00%	2,232
30013	Professional Services	-	838	-	3,258	-	12,909	2,000	3.20%	2,064	4.00%	2,147	4.00%	2,232
30028	Training / Travel	9,801	6,334	5,385	4,071	19,653	11,244	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
30800	Postage	539	300	1,006	1,475	1,034	344	1,600	3.20%	1,651	4.00%	1,717	4.00%	1,786
33010	Refunds	1,076	417	817	717	800	250	1,500	3.20%	1,548	4.00%	1,610	4.00%	1,674
34007	Consultant Fees	-	35,300	23,536	5,411	14,532	18,020	13,620	3.20%	14,056	4.00%	14,618	4.00%	15,203
Other Services/Charges	**Subtotal**	$ 19,708	$ 49,765	$ 34,195	$ 17,680	$ 39,095	$ 51,355	$ 45,720		$ 47,183		$ 49,070		$ 51,033
	Total	$ 577,790	$ 671,096	$ 662,162	$ 657,451	$ 761,480	$ 840,935	$ 887,712		$ 918,100		$ 958,206		$ 1,000,156
	Per Expense Report	$ 577,790	$ 671,096	$ 662,162	$ 657,451	$ 761,480	$ 840,935	$ 887,712						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 106 - Technical Services

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10077	Training Specialist/Web Maste	$ 48,682	$ 51,322	$ 53,325	$ -	$ 53,440	$ 60,070	$ 61,984	3.20%	$ 63,967	4.00%	$ 66,526	4.00%	$ 69,187
10078	Telecom Spl/Office Manager	40,776	43,675	43,243	-	51,459	57,075	60,549	3.20%	62,487	4.00%	64,986	4.00%	67,585
10061	Training Specialist	-	-	-	52,728	-	-	-	3.20%	-	4.00%	-	4.00%	-
10068	Office Manager	-	-	-	49,026	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	2,800	3,200	3,800	1,800	1,200	1,400	1,800	3.20%	1,858	4.00%	1,932	4.00%	2,009
17801	Part-Time	36,485	34,174	37,612	34,090	39,813	43,392	70,000	3.20%	72,240	4.00%	75,130	4.00%	78,135
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	26,000	5.00%	27,300	7.00%	29,211	7.00%	31,256
18101	FICA	9,195	9,661	10,092	9,573	10,590	11,811	14,867	3.20%	15,343	4.00%	15,956	4.00%	16,595
18201	PERF	12,703	13,489	13,713	14,449	14,740	16,635	17,400	3.20%	17,957	4.00%	18,675	4.00%	19,422
Personal Services	**Subtotal**	$ 171,041	$ 176,521	$ 182,784	$ 183,667	$ 195,241	$ 215,015	$ 252,600		$ 261,151		$ 272,416		$ 284,189
20001	Office Supplies	$ 1,200	$ 1,152	$ 1,189	$ 1,060	$ 1,179	$ 992	$ 1,200	5.00%	$ 1,260	3.00%	$ 1,298	3.00%	$ 1,337
20003	Printing/Copy Supplies	959	990	873	405	652	-	1	5.00%	1	3.00%	1	3.00%	1
20085	Postage Supplies	-	220	165	-	-	-	1	5.00%	1	3.00%	1	3.00%	1
21003	Computer Supplies	1,697	2,075	3,289	2,990	3,476	3,065	4,499	5.00%	4,724	3.00%	4,866	3.00%	5,012
21005	Repair & Maint Supplies	4,561	2,112	4,989	2,976	4,919	3,518	5,999	5.00%	6,299	3.00%	6,488	3.00%	6,683
Supplies	**Subtotal**	$ 8,417	$ 6,549	$ 10,505	$ 7,431	$ 10,226	$ 7,574	$ 11,700		$ 12,285		$ 12,654		$ 13,033
30022	Long Distance	$ 588	$ 558	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -
30025	Maintenance	91,581	15,493	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30028	Training / Travel	5,394	6,354	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30072	Telephone Maintenance	-	129,133	229,192	226,313	202,648	219,508	300,000	5.00%	315,000	3.00%	324,450	3.00%	334,184
35003	Reprographics	13,441	25,469	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 111,004	$ 177,007	$ 229,192	$ 226,313	$ 202,648	$ 219,508	$ 300,000		$ 315,000		$ 324,450		$ 334,184
	Total	$ 290,462	$ 360,078	$ 422,481	$ 417,411	$ 408,115	$ 442,098	$ 564,300		$ 588,436		$ 609,520		$ 631,406
	Per Expense Report	$ 290,462	$ 360,078	$ 422,481	$ 417,411	$ 408,115	$ 442,098	$ 564,300						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 161 - County Buildings

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10100	Maintenance	$ -	$ 37,195	$ 39,562	$ 34,366	$ 39,520	$ 44,678	$ 48,527	5.00%	$ 50,953	3.00%	$ 52,482	3.00%	$ 54,056
10200	Maintenance & Sec Super	-	48,362	47,757	57,616	60,507	67,670	64,189	5.00%	67,398	3.00%	69,420	3.00%	71,503
16003	Maint & Sec Bldg Asst Sup	41,022	43,351	42,931	44,720	50,773	55,078	56,868	5.00%	59,711	3.00%	61,503	3.00%	63,348
16005	Maint & Sec Bldg Asst	36,836	39,010	38,750	42,881	45,094	45,371	43,680	5.00%	45,864	3.00%	47,240	3.00%	48,657
17101	Overtime	836	303	-	-	-			5.00%	-	3.00%	-	3.00%	-
17601	Longevity	3,900	3,500	4,300	4,600	4,800	3,800	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
17801	Part-Time	7,222	3,004	-	-	-	4,640	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
18001	FT Self Insurance	20,400	42,000	42,000	44,000	48,000	49,264	52,000	5.00%	54,600	7.00%	58,422	7.00%	62,512
18101	FICA	6,252	11,937	11,902	18,309	14,417	16,220	16,850	3.20%	17,389	4.00%	18,085	4.00%	18,808
18201	PERF	11,140	23,423	23,998	25,501	27,817	30,648	30,283	3.20%	31,252	4.00%	32,502	4.00%	33,802
Personal Services	**Subtotal**	$ 127,607	$ 252,085	$ 251,200	$ 271,993	$ 290,929	$ 317,370	$ 319,397		$ 334,518		$ 347,224		$ 360,484
20100	Fuel	$ 1,343	$ 1,091	$ 1,878	$ 3,246	$ 2,826	$ 2,806	$ 3,000	10.00%	$ 3,300	10.00%	$ 3,630	10.00%	$ 3,993
23001	Materials & Parts	15,600	8,854	11,648	17,923	19,092	16,491	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
23002	Cleaning / Supplies	31,252	25,814	36,859	54,755	51,931	56,304	50,000	5.00%	52,500	3.00%	54,075	3.00%	55,697
23003	Grounds	4,718	2,762	7,114	18,537	353	14,993	25,000	5.00%	26,250	3.00%	27,038	3.00%	27,849
23004	Uniforms & Mats	2,930	2,027	1,129	1,490	666	290	3,150	5.00%	3,308	3.00%	3,407	3.00%	3,509
23006	Parts & Sup J Bldg	8,421	8,833	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Supplies	**Subtotal**	$ 64,264	$ 49,382	$ 58,628	$ 95,952	$ 74,868	$ 90,885	$ 91,150		$ 95,858		$ 98,964		$ 102,187
30004	Repairs: Equipment / Vehicle	$ 3,766	$ 2,769	$ -	$ -	$ -	$ -	$ 4,000	5.00%	$ 4,200	3.00%	$ 4,326	3.00%	$ 4,456
31430	Maintenance Johnson Bldg	-	41,449	28,909	78,387	94,125	103,206	102,695	5.00%	107,830	3.00%	111,065	3.00%	114,397
36001	Bldg Mgt / Cleaning	163,787	164,684	177,362	185,718	188,180	208,416	188,180	5.00%	197,589	3.00%	203,517	3.00%	209,622
36002	Trash Pickup Etc	16,022	19,629	21,277	23,065	46,908	75,925	76,000	5.00%	79,800	3.00%	82,194	3.00%	84,660
36003	Utilities	-	-	437,983	544,385	531,606	530,991	520,000	5.00%	546,000	5.00%	573,300	5.00%	601,965
36005	Bldg / Clock Winder	3,084	-	3,084	3,217	3,378	3,378	3,378	5.00%	3,547	3.00%	3,653	3.00%	3,763
36006	Utilities Health Bldg	16,967	15,106	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36007	Utilities Justice Bldg	328,066	289,334	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36008	Justice Bldg Mgmt	655,032	694,930	756,310	677,780	648,916	707,464	652,001	5.00%	684,601	5.00%	718,831	5.00%	754,773
36009	Justice Bldg Maint	-	-	-	-	-	25,674	-	5.00%	-	5.00%	-	5.00%	-
36012	Service Contracts ALL Bldgs	155,531	194,619	168,671	228,593	295,791	272,212	250,000	5.00%	262,500	5.00%	275,625	5.00%	289,406
36017	Utilities Johnson Bldg	-	15,340	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36018	Utilities Court House	56,009	54,181	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36019	Utilities Curry Bldg	30,522	19,375	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36020	Utilities Fiscus Bldg	6,155	6,509	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
36021	Maintenance Curry Bldg	38,340	42,036	25,920	81,210	94,185	102,316	101,810	5.00%	106,901	3.00%	110,108	3.00%	113,411
36022	Maintenance Fiscus Bldg	19,886	21,575	14,135	57,343	59,378	64,504	64,184	5.00%	67,393	3.00%	69,415	3.00%	71,497
38000	Repair Bldg & Structure	4,440	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 1,497,607	$ 1,581,536	$ 1,633,651	$ 1,879,698	$ 1,962,467	$ 2,094,087	$ 1,962,248		$ 2,060,360		$ 2,152,033		$ 2,247,949
40001	Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
41121	ADA Title IV Compliance Cap	741	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
42375	Parking Garage	-	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	**Subtotal**	$ 741.00	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 1,690,219	$ 1,883,003	$ 1,943,479	$ 2,247,642	$ 2,328,264	$ 2,502,342	$ 2,372,795		$ 2,490,736		$ 2,598,222		$ 2,710,621
	Per Expense Report	$ 1,690,219	$ 1,883,003	$ 1,943,479	$ 2,247,642	$ 2,328,264	$ 2,502,342	$ 2,372,795						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 225 - Courts

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
12047	Official Court Reporter	$ 42,597	$ 44,906	$ 44,281	$ 52,598	$ 55,219	$ 59,933	$ 61,844	3.20%	$ 63,823	4.00%	$ 66,376	4.00%	$ 69,031
12071	Associate Court Reporter	36,152	38,216	37,838	42,897	46,234	51,342	52,981	3.20%	54,676	4.00%	56,863	4.00%	59,138
12075	Associate Court Reporter	34,615	36,698	37,055	41,296	41,282	46,246	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
14012	Official Court Reporter	42,597	44,906	44,281	52,598	49,012	53,617	56,420	3.20%	58,225	4.00%	60,554	4.00%	62,977
14119	Associate Court Reporter	34,615	37,344	35,939	39,712	41,696	46,246	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
14120	Associate Court Reporter	35,383	37,403	37,055	42,836	45,027	43,935	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
14121	Baliff	34,135	36,091	35,818	33,034	34,128	37,801	41,060	3.20%	42,374	4.00%	44,069	4.00%	45,832
14122	Baliff	32,696	34,625	34,380	32,777	31,797	32,437	42,698	3.20%	44,064	4.00%	45,827	4.00%	47,660
14123	Baliff	-	-	-	-	20,563	42,970	45,573	3.20%	47,031	4.00%	48,913	4.00%	50,869
14140	Title IV D Court Commissioner	88,725	90,994	90,498	92,912	97,853	103,148	109,575	3.20%	113,081	4.00%	117,605	4.00%	122,309
14147	Official Court Reporter	10,649	11,227	11,070	13,150	19,830	14,587	15,052	3.20%	15,534	4.00%	16,155	4.00%	16,801
14148	Official Court Reporter	42,597	44,906	44,282	52,598	55,219	59,933	61,844	3.20%	63,823	4.00%	66,376	4.00%	69,031
14149	Official Court Reporter	42,597	44,906	44,281	51,215	54,942	59,933	61,844	3.20%	63,823	4.00%	66,376	4.00%	69,031
14150	Deputy Court Administrator	54,999	58,946	57,949	66,979	70,387	76,357	80,996	3.20%	83,588	4.00%	86,931	4.00%	90,409
14151	Official Court Reporter	42,597	44,906	44,281	52,598	55,219	59,933	61,844	3.20%	63,823	4.00%	66,376	4.00%	69,031
14152	Official Court Reporter	41,424	41,081	42,932	47,975	50,378	54,673	56,420	3.20%	58,225	4.00%	60,554	4.00%	62,977
14153	Official Court Reporter	42,526	44,906	44,281	49,832	52,325	56,766	60,206	3.20%	62,133	4.00%	64,618	4.00%	67,203
14154	Official Court Reporter	37,278	40,999	40,586	46,048	48,009	52,562	54,236	3.20%	55,972	4.00%	58,210	4.00%	60,539
14155	Official Court Reporter	42,597	44,906	44,281	51,215	48,654	52,562	54,236	3.20%	55,972	4.00%	58,210	4.00%	60,539
14158	Associate Court Reporter	34,615	36,609	36,291	40,319	43,371	31,707	45,337	3.20%	46,788	4.00%	48,659	4.00%	50,606
14159	Associate Court Reporter	34,615	36,756	37,055	41,296	43,371	48,103	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
14160	Associate Court Reporter	31,081	37,554	37,838	36,893	40,074	49,941	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
14161	Associate Court Reporter	35,397	35,022	36,056	39,712	40,100	44,735	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
14162	Associate Court Reporter	35,383	37,403	37,778	42,897	45,027	49,941	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
14163	Associate Court Reporter	32,190	30,287	36,291	39,712	41,696	47,674	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
14164	Associate Court Reporter	34,024	36,609	36,291	39,712	41,696	47,389	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
14165	Associate Court Reporter	31,028	37,403	37,055	40,106	41,696	46,246	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
14166	Associate Court Reporter	34,615	36,609	36,291	40,991	43,371	48,103	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
14167	Associate Court Reporter	36,152	38,216	37,838	42,897	45,027	50,480	52,981	3.20%	54,676	4.00%	56,863	4.00%	59,138
14168	Associate Court Reporter	34,615	36,609	36,291	39,712	36,000	40,163	45,337	3.20%	46,788	4.00%	48,659	4.00%	50,606
14169	Associate Court Reporter	35,265	37,403	37,055	39,135	40,093	46,246	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
14170	Associate Court Reporter	36,152	38,216	37,838	45,263	42,344	48,103	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
14171	Associate Court Reporter	8,654	9,152	9,264	9,542	10,826	12,026	12,408	3.20%	12,805	4.00%	13,317	4.00%	13,850
14172	Associate Court Reporter	33,559	34,367	31,240	37,500	39,621	45,980	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
14173	Associate Court Reporter	33,787	36,609	27,945	37,423	39,621	45,891	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
14174	Associate Court Reporter	36,152	38,216	37,838	42,897	45,268	51,342	52,981	3.20%	54,676	4.00%	56,863	4.00%	59,138
14175	Associate Court Reporter	6,531	8,607	8,691	9,756	10,826	12,026	12,408	3.20%	12,805	4.00%	13,317	4.00%	13,850
14177	Case Management Coordinator	48,682	51,322	50,606	56,950	59,800	64,945	68,807	3.20%	71,009	4.00%	73,849	4.00%	76,803
14178	Financial Coordinator	48,520	50,220	49,546	54,829	57,574	62,483	66,956	3.20%	69,099	4.00%	71,863	4.00%	74,737
14179	Courts Program Coordinator	48,682	51,322	49,901	59,930	68,786	66,685	68,807	3.20%	71,009	4.00%	73,849	4.00%	76,803
14181	Court Baliff	34,135	36,118	35,818	39,822	41,805	45,354	46,811	3.20%	48,309	4.00%	50,241	4.00%	52,251
14182	Court Baliff	35,418	38,065	37,947	39,917	41,605	45,136	48,449	3.20%	49,999	4.00%	51,999	4.00%	54,079
14183	Court Baliff	33,664	35,876	35,109	36,373	39,326	42,474	45,573	3.20%	47,031	4.00%	48,913	4.00%	50,869
14184	Court Baliff	31,536	34,625	34,380	34,926	37,467	41,387	42,698	3.20%	44,064	4.00%	45,827	4.00%	47,660
14185	Court Baliff	28,940	31,841	32,924	33,447	36,406	39,785	41,060	3.20%	42,374	4.00%	44,069	4.00%	45,832
14187	Public Service Coordinator	33,482	35,438	35,162	40,568	37,712	38,857	41,788	3.20%	43,125	4.00%	44,850	4.00%	46,644

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

Department 225 - Courts (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
14188	Family Court Coordinator	$ 45,023	$ 47,420	$ 46,701	$ 53,563	$ 56,238	$ 61,025	$ 62,991	3.20%	$ 65,007	4.00%	$ 67,607	4.00%	$ 70,311
15115	Director	84,567	88,582	86,486	94,141	98,842	107,266	110,677	3.20%	114,219	4.00%	118,787	4.00%	123,539
17001	Judge 1	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17002	Judge 2	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17003	Judge 3	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17004	Judge 4	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17005	Judge 5	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17006	Judge 6	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17008	Judge 8	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17009	Judge 9	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17100	Transcripts	5,185	4,688	7,774	3,629	14,351	538	15,000	3.20%	15,480	4.00%	16,099	4.00%	16,743
17601	Longevity	36,575	39,775	41,425	42,200	38,650	40,050	42,450	3.20%	43,808	4.00%	45,561	4.00%	47,383
17801	Part-Time	47,560	39,893	44,205	39,652	28,211	25,924	50,000	3.20%	51,600	4.00%	53,664	4.00%	55,811
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	454,410	467,460	467,250	489,500	540,000	560,378	591,500	5.00%	621,075	7.00%	664,550	7.00%	711,069
18101	FICA	135,974	141,844	140,501	154,566	163,858	177,910	203,748	3.20%	210,268	4.00%	218,679	4.00%	227,426
18201	PERF	251,323	267,023	264,206	294,169	309,165	338,787	357,260	3.20%	368,692	4.00%	383,440	4.00%	398,778
Personal Services	**Subtotal**	$ 2,746,270	$ 2,881,127	$ 2,865,970	$ 3,136,215	$ 3,317,598	$ 3,570,056	$ 3,815,870		$ 3,948,625		$ 4,125,202		$ 4,310,147
20001	Office Supplies	$ 9,438	$ 8,605	$ 7,065	$ 13,044	$ 11,116	$ 4,460	$ 15,376	5.00%	$ 16,145	3.00%	$ 16,629	3.00%	$ 17,128
20003	Printing / Copy Supplies	6,667	8,350	11,872	7,255	10,683	14,060	7,255	5.00%	7,618	3.00%	7,846	3.00%	8,082
20300	Transcript Tapes & Comp Supp	50	-	-	1,049	2,353	1,000	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
22218	Clothing Allotment	2,852	3,856	3,105	4,013	2,966	5,458	5,420	5.00%	5,691	3.00%	5,862	3.00%	6,038
Supplies	**Subtotal**	$ 19,008	$ 20,810	$ 22,043	$ 25,362	$ 27,117	$ 24,978	$ 29,051		$ 30,504		$ 31,419		$ 32,361
30003	Printing & Subscriptions	$ 6,832	$ 8,053	$ 3,290	$ 5,677	$ 7,626	$ 2,319	$ 12,954	5.00%	$ 13,602	3.00%	$ 14,010	3.00%	$ 14,430
30004	Repairs: Equipment / Vehicle	554	473	140	570	2,568	545	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30024	Depositions	-	-	-	-	-	42,911	75,000	5.00%	78,750	3.00%	81,113	3.00%	83,546
30028	Training / Travel	6,353	900	3,518	8,568	3,889	7,990	12,060	5.00%	12,663	3.00%	13,043	3.00%	13,434
30029	Books & Research	30,348	26,680	40,224	17,821	16,648	16,675	31,280	5.00%	32,844	3.00%	33,829	3.00%	34,844
30800	Postage	25,428	32,533	54,664	33,941	32,342	42,042	28,000	5.00%	29,400	3.00%	30,282	3.00%	31,190
32101	Judges' Liability Insurance	15,719	15,719	11,790	16,703	17,294	17,294	17,294	5.00%	18,159	3.00%	18,703	3.00%	19,265
32212	Lodging / Meals Jurors	515	591	296	607	1,581	90	1,550	5.00%	1,628	3.00%	1,676	3.00%	1,727
32215	Special Services	58,521	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
32218	Juvenile Detention	-	-	-	107,015	82,252	69,264	300,000	5.00%	315,000	3.00%	324,450	3.00%	334,184
32260	Pauper Attorneys	370,082	72,472	89,457	81,819	156,279	160,393	125,000	5.00%	131,250	3.00%	135,188	3.00%	139,243
32265	Guardian Ad Litem	-	131,905	145,241	122,043	171,093	185,179	125,000	5.00%	131,250	3.00%	135,188	3.00%	139,243
32290	Maint-Transcribes & Comp	17,357	17,357	2,200	-	539	-	18,190	5.00%	19,100	3.00%	19,672	3.00%	20,263
32710	Special Services	-	48,403	74,420	85,088	30,658	8,496	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
32711	Mental Health Evaluations	-	-	-	-	109,677	71,922	100,000	5.00%	105,000	3.00%	108,150	3.00%	111,395
35300	Special Judges - Pro Tem	1,663	500	925	1,000	550	575	2,880	5.00%	3,024	3.00%	3,115	3.00%	3,208
35500	Petit Jurors	7,773	2,965	1,091	6,711	13,188	9,523	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
Other Services/Charges	**Subtotal**	$ 541,145	$ 358,550	$ 427,256	$ 487,564	$ 646,184	$ 635,218	$ 885,208		$ 929,468		$ 957,352		$ 986,073
	Total	$ 3,306,422	$ 3,260,487	$ 3,315,269	$ 3,649,141	$ 3,990,899	$ 4,230,252	$ 4,730,129		$ 4,908,597		$ 5,113,973		$ 5,328,581
	Per Expense Report	$ 3,306,422	$ 3,260,487	$ 3,315,269	$ 3,649,141	$ 3,990,899	$ 4,230,252	$ 4,730,129						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 226 - Probation

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10144	Office Manager-Curry Bldg	$ 40,190	$ 42,393	$ 41,860	$ -	$ 49,484	$ 55,128	$ 56,894	3.20%	$ 58,715	4.00%	$ 61,063	4.00%	$ 63,506
11002	Administrative Assistant	-	-	-	47,083	-	-	-	3.20%	-	4.00%	-	4.00%	-
10145	Legal Secretary-Adult Prob	35,383	38,186	37,838	-	45,027	49,941	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
10146	Adult intake Probation Officer	63,489	67,397	66,849	-	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
10147	Adult Intake Probation Officer	57,719	61,274	63,575	-	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
10148	Adut Intake Probation Officer	63,489	67,397	66,849	-	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
12558	Adult Supervision Prob Ofc	35,431	41,089	45,296	43,798	53,508	58,058	59,915	3.20%	61,832	4.00%	64,306	4.00%	66,878
12559	Adult Supervision Prob Ofc	51,988	55,698	57,791	61,680	64,756	70,252	72,509	3.20%	74,829	4.00%	77,822	4.00%	80,935
13019	Legal Secretary	-	-	-	42,897	-	-	-	3.20%	-	4.00%	-	4.00%	-
14230	Chief Probation Officer	89,702	94,824	93,538	94,682	98,550	105,456	108,285	3.20%	111,750	4.00%	116,220	4.00%	120,869
14280	Probation Office Administrator	48,682	51,322	50,606	58,531	62,538	68,978	70,679	3.20%	72,941	4.00%	75,858	4.00%	78,893
14290	Adult Division Probation Super	68,489	72,576	71,835	72,836	76,222	82,282	84,758	3.20%	87,470	4.00%	90,969	4.00%	94,608
14291	Court Alcohol Drug Prog Sup	68,489	72,576	71,835	74,262	72,246	74,225	84,758	3.20%	87,470	4.00%	90,969	4.00%	94,608
14292	Probation Officer	-	-	-	67,850	-	-	-	3.20%	-	4.00%	-	4.00%	-
14293	Probation Officer	63,489	67,397	66,849	67,850	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
14294	Probation Officer	-	-	-	67,850	-	-	-	3.20%	-	4.00%	-	4.00%	-
14295	Legal Secretary-Bookkeeper	32,265	34,427	34,762	38,701	40,334	43,757	45,337	3.20%	46,788	4.00%	48,659	4.00%	50,606
14296	Probation Officer	63,489	67,397	66,849	67,850	60,071	45,815	58,040	3.20%	59,897	4.00%	62,293	4.00%	64,785
14297	Probation Officer	57,719	63,542	66,849	49,666	53,444	58,058	59,915	3.20%	61,832	4.00%	64,306	4.00%	66,878
14299	Adult Supervision Prob Ofc.	-	-	-	-	34,619	45,017	51,943	3.20%	53,605	4.00%	55,749	4.00%	57,979
14300	Probation Officer	-	-	-	67,850	-		-	3.20%	-	4.00%	-	4.00%	-
14301	Probation Officer	66,663	70,762	70,179	71,235	74,784	81,154	83,739	3.20%	86,419	4.00%	89,875	4.00%	93,470
14302	Probation Officer	57,719	61,274	60,770	67,850	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
14303	Adult Supervision Prob Ofc.	63,489	67,397	66,849	67,850	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
14304	Adult Supervision Prob Ofc.	57,719	61,274	60,770	54,573	52,478	44,068	59,915	3.20%	61,832	4.00%	64,306	4.00%	66,878
14305	Adult Supervision Prob Ofc.	57,719	61,274	60,770	65,714	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
14306	Adult Supervision Prob Ofc.	57,719	61,274	61,705	67,850	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
14307	Probation Officer	63,489	67,397	66,849	67,850	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
14318	Deputy Chief Probation Officer	88,187	93,334	92,206	93,413	97,469	108,274	107,703	3.20%	111,149	4.00%	115,595	4.00%	120,219
14323	Adult Supervision Prob Ofc.	53,884	55,698	55,237	60,261	52,800	58,058	59,915	3.20%	61,832	4.00%	64,306	4.00%	66,878
14324	Adult Supervision Prob Ofc.	66,663	70,762	61,396	55,041	54,228	60,574	83,739	3.20%	86,419	4.00%	89,875	4.00%	93,470
14325	Adult Supervision Prob Ofc.	63,489	67,397	66,849	67,850	71,235	77,277	79,753	3.20%	82,305	4.00%	85,597	4.00%	89,021
14326	Adult Supervision Prob Ofc.	63,489	57,567	58,003	58,877	61,807	67,067	72,509	3.20%	74,829	4.00%	77,822	4.00%	80,935
14327	Adult Supervision Prob Ofc.	63,489	63,043	48,747	48,790	48,894	49,526	59,915	3.20%	61,832	4.00%	64,306	4.00%	66,878
16800	Transitional Temp Training Pos	-	-	11,869	6,046	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	3,800	4,800	3,000	5,400	33,200	28,600	32,800	3.20%	33,850	4.00%	35,204	4.00%	36,612
17801	Part-Time	32,208	46,323	69,248	95,613	68,239	124,044	67,800	3.20%	69,970	4.00%	72,768	4.00%	75,679
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	285,600	294,000	294,000	308,000	348,000	357,164	377,000	5.00%	395,850	7.00%	423,560	7.00%	453,209
18101	FICA	120,432	128,960	129,021	134,384	140,807	154,468	170,606	3.20%	176,065	4.00%	183,108	4.00%	190,432
18201	PERF	236,251	249,943	245,001	250,880	264,356	282,776	302,395	3.20%	312,072	4.00%	324,555	4.00%	337,537
Personal Services	**Subtotal**	$ 2,342,022	$ 2,479,975	$ 2,485,648	$ 2,570,859	$ 2,720,206	$ 2,945,511	$ 3,080,142		$ 3,185,493		$ 3,324,788		$ 3,470,486
30041	Software	$ -	$ -	$ -	$ -	$ -	$ 2,933	$ 3,000	5.00%	$ 3,150	3.00%	$ 3,245	3.00%	$ 3,342
30800	Postage	-	-	-	-	-	1,000	1,000	5.00%	1,050	0	1,082	0	1,114
32114	Electronic Monitoring	58,690	-	-	-	-	-	-	5.00%	$ -	3.00%	$ -	3.00%	$ -
Other Services/Charges	**Subtotal**	$ 58,690	$ -	$ -	$ -	$ -	$ 3,933	$ 4,000		$ 4,200		$ 4,326		$ 4,456
	Total	$ 2,400,712	$ 2,479,975	$ 2,485,648	$ 2,570,859	$ 2,720,206	$ 2,949,444	$ 3,084,142		$ 3,189,693		$ 3,329,114		$ 3,474,942
	Per Expense Report	$ 2,400,712	$ 2,479,975	$ 2,485,648	$ 2,570,859	$ 2,720,206	$ 2,949,444	$ 3,084,142						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 271 - Public Defender

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10001	Chief Public Defender	$ 56,583	$ 61,397	$ 64,446	$ 64,971	$ 69,086	$ 180,826	$ 183,513	3.20%	$ 189,385	4.00%	$ 196,961	4.00%	$ 204,839
10007	First Deputy	-	-	-	67,726	-	-	-	3.20%	-	4.00%	-	4.00%	-
12101	First Deputy Public Defender	62,428	65,108	63,567	-	38,295	-	-	3.20%	-	4.00%	-	4.00%	-
10065	Investigator	41,431	49,939	49,275	40,556	54,496	59,134	61,028	3.20%	62,981	4.00%	65,500	4.00%	68,120
11014	Executive Assistant	41,350	26,514	26,125	29,521	31,262	-	-	3.20%	-	4.00%	-	4.00%	-
12000	Chief Deputy	58,262	61,606	64,001	64,566	68,412	135,617	137,635	3.20%	142,039	4.00%	147,721	4.00%	153,630
12100	Senior Trial Attorney	61,550	64,463	62,968	64,971	68,212	99,819	105,415	3.20%	108,788	4.00%	113,140	4.00%	117,665
12101	First Deputy Public Defender	-	-	-	-	-	41,615	105,415	3.20%	108,788	4.00%	113,140	4.00%	117,665
12105	Senior Trial Attorney	60,046	64,463	62,968	64,971	68,212	88,102	80,725	3.20%	83,308	4.00%	86,641	4.00%	90,106
12110	Senior Trial Attorney	63,995	66,658	65,081	69,338	72,888	107,287	111,260	3.20%	114,820	4.00%	119,413	4.00%	124,190
12115	Senior Trial Attorney	63,995	66,658	65,081	69,338	72,813	104,978	111,260	3.20%	114,820	4.00%	119,413	4.00%	124,190
12120	Senior Trial Attorney	59,106	62,285	60,871	64,682	68,212	98,363	101,504	3.20%	104,752	4.00%	108,942	4.00%	113,300
12125	Senior Trial Attorney	63,995	66,658	46,756	62,467	65,597	94,578	97,615	3.20%	100,739	4.00%	104,768	4.00%	108,959
12130	Senior Trial Attorney	63,995	66,658	49,327	62,467	65,392	-	-	3.20%	-	4.00%	-	4.00%	-
12135	Senior Trial Attorney	59,486	58,655	61,170	72,636	65,093	94,578	97,615	3.20%	100,739	4.00%	104,768	4.00%	108,959
12140	Deputy Public Defender	-	-	-	52,990	-	-	-	3.20%	-	4.00%	-	4.00%	-
12141	Public Defender Atty (Def/Sen)	-	-	-	-	-	-	16,510	3.20%	17,038	4.00%	17,720	4.00%	18,429
12142	Senior Trial Attorney	-	-	-	-	65,607	18,188	-	3.20%	-	4.00%	-	4.00%	-
12150	Public Defender Atty (Def/Sen)	-	-	-	-	-	98,363	101,504	3.20%	104,752	4.00%	108,942	4.00%	113,300
12155	Deputy Public Defender	-	52,581	56,984	57,117	61,807	78,229	97,615	3.20%	100,739	4.00%	104,768	4.00%	108,959
13016	Investigator	-	-	-	-	-	-	31,731	3.20%	32,746	4.00%	34,056	4.00%	35,418
13017	Investogator	-	-	-	-	-	-	30,514	3.20%	31,490	4.00%	32,750	4.00%	34,060
13020	Legal Secretary	34,615	42,041	42,349	43,130	43,442	50,211	54,538	3.20%	56,283	4.00%	58,535	4.00%	60,876
13028	Paralegal	35,598	39,754	27,736	13,384	52,420	60,050	61,964	3.20%	63,947	4.00%	66,505	4.00%	69,165
17021	Prosec/Pub Def Supplemental	5,000	5,000	5,000	5,000	5,000	4,808	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17022	Chief Dep Pros/PD Supplement	3,750	3,750	3,750	3,750	3,750	3,606	3,750	3.20%	3,870	4.00%	4,025	4.00%	4,186
17100	Transcripts	-	-	687	18,860	4,038	17,449	16,000	3.20%	16,512	4.00%	17,172	4.00%	17,859
17601	Longevity	11,400	12,000	11,400	10,800	10,500	6,200	9,700	3.20%	10,010	4.00%	10,411	4.00%	10,827
17801	Part-Time	-	-	12,867	19,472	-	-	25,000	3.20%	25,800	4.00%	26,832	4.00%	27,905
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	129,846	139,335	139,545	146,190	190,000	171,792	227,500	5.00%	238,875	7.00%	255,596	7.00%	273,488
18101	FICA	61,114	67,940	65,635	73,807	76,336	94,976	125,982	3.20%	130,013	4.00%	135,214	4.00%	140,623
18201	PERF	118,473	131,235	123,845	137,825	147,536	200,849	226,648	3.20%	233,901	4.00%	243,257	4.00%	252,987
Personal Services	**Subtotal**	$ 1,156,018	$ 1,274,696	$ 1,231,433	$ 1,380,536	$ 1,468,405	$ 1,909,617	$ 2,226,941		$ 2,302,298		$ 2,401,556		$ 2,505,286
20001	Office Supplies	$ 2,962	$ 2,276	$ 1,485	$ 1,977	$ 2,992	$ 3,134	$ 4,000	5.00%	$ 4,200	3.00%	$ 4,326	3.00%	$ 4,456
20003	Printing / Copy Supplies	3,140	802	2,657	2,584	2,009	1,167	3,000	5.00%	3,150	5.50%	3,323	5.50%	3,506
Supplies	**Subtotal**	$ 6,102	$ 3,078	$ 4,142	$ 4,561	$ 5,002	$ 4,301	$ 7,000		$ 7,350		$ 7,649		$ 7,962
30004	Repairs: Equipment / Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500	10.00%	$ 1,650	0.00%	$ 1,650	0.00%	$ 1,650
30007	Official Bond	-	-	-	-	-	49	150	10.00%	165	0.00%	165	0.00%	165
30009	Training	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30010	Travel	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
30026	Library	12,446	5,241	3,591	-	-	4,395	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30028	Training / Travel	6,139	9,243	3,030	4,004	2,953	15,505	9,000	5.00%	9,450	3.00%	9,734	3.00%	10,026
30029	Books & Research	-	-	10,650	430	10,440	450	5,900	5.00%	6,195	3.00%	6,381	3.00%	6,572
30039	Professional Memberships	-	-	-	2,520	2,160	2,636	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
30060	Malpractice Insurance	26,760	-	28,388	15,621	31,242	15,621	17,000	5.00%	17,850	3.00%	18,386	3.00%	18,937
30800	Postage	2,481	15	2,493	2,444	2,499	2,466	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
32710	Special Services	25,757	18,591	50,958	66,564	89,429	17,238	90,000	5.00%	94,500	3.00%	97,335	3.00%	100,255
32720	Transcripts	12,977	5,771	13,804	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 86,561	$ 38,861	$ 112,913	$ 91,583	$ 138,724	$ 58,360	$ 139,050		$ 146,085		$ 150,413		$ 154,871
	Total	$ 1,248,681	$ 1,316,636	$ 1,348,489	$ 1,476,681	$ 1,612,130	$ 1,972,279	$ 2,372,991		$ 2,455,733		$ 2,559,619		$ 2,668,119
	Per Expense Report	$ 1,248,681	$ 1,316,636	$ 1,348,489	$ 1,476,681	$ 1,612,130	$ 1,972,279	$ 2,372,991						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 277 - Legal

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
12771	Administrative Attorney	$ 84,567	$ 88,582	$ 86,486	$ 100,630	$ 105,664	$ 114,650	$ 118,311	3.20%	$ 122,097	4.00%	$ 126,981	4.00%	$ 132,060
12772	County Attorney	81,773	85,666	85,298	89,648	94,141	102,149	105,415	3.20%	108,788	4.00%	113,140	4.00%	117,665
12776	Admin Attorney (Dept Head) Sup	9,779	10,908	11,690	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
12777	County Attorney	78,979	85,451	83,678	80,436	90,646	98,363	101,504	3.20%	104,752	4.00%	108,942	4.00%	113,300
12778	County Attorney	30,377	82,771	80,891	83,013	72,107	98,377	101,504	3.20%	104,752	4.00%	108,942	4.00%	113,300
13019	Legal Secretary	40,878	43,675	43,243	49,026	47,842	54,974	58,906	3.20%	60,791	4.00%	63,223	4.00%	65,752
13020	Legal Secretary	36,247	41,839	42,181	47,195	49,784	60,258	62,172	3.20%	64,162	4.00%	66,728	4.00%	69,397
17601	Longevity	4,000	4,800	5,700	6,900	7,200	7,400	7,400	3.20%	7,637	4.00%	7,942	4.00%	8,260
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	51,000	63,000	63,000	66,000	72,000	73,896	78,000	5.00%	81,900	7.00%	87,633	7.00%	93,767
18101	FICA	26,884	33,016	32,478	33,781	33,829	38,398	42,474	3.20%	43,833	4.00%	45,586	4.00%	47,410
18201	PERF	51,489	62,323	61,552	63,476	64,684	74,590	77,790	3.20%	80,279	4.00%	83,490	4.00%	86,830
Personal Services	**Subtotal**	$ 495,971	$ 602,030	$ 596,199	$ 620,105	$ 637,897	$ 723,055	$ 753,476		$ 778,991		$ 812,608		$ 847,741
20001	Office Supplies	$ 1,348	$ 1,096	$ 1,118	$ 1,070	$ 866	$ 1,140	$ 1,145	5.00%	$ 1,202	3.00%	$ 1,238	3.00%	$ 1,275
Supplies	**Subtotal**	$ 1,348	$ 1,096	$ 1,118	$ 1,070	$ 866	$ 1,140	$ 1,145		$ 1,202		$ 1,238		$ 1,275
30003	Printing & Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ 200	5.00%	$ 210	3.00%	$ 216	3.00%	$ 223
30028	Training / Travel	2,663	1,978	1,414	3,107	1,364	1,760	4,600	5.00%	4,830	3.00%	4,975	3.00%	5,124
30029	Books & Research	5,734	1,873	3,607	3,961	3,481	4,556	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30030	Office Expenses	1,621	1,726	1,931	1,957	1,096	1,594	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
30039	Professional Membership	-	-	-	85	598	614	720	5.00%	756	3.00%	779	3.00%	802
30800	Postage	864	61	796	855	652	685	906	5.00%	951	3.00%	980	3.00%	1,009
31211	Litigation	-	74,598	24,430	92,854	58,341	30,270	30,000	5.00%	31,500	3.00%	32,445	3.00%	33,418
31213	Litigation Deduction	39,657	30,510	5,019	36,372	38,261	19,467	30,000	5.00%	31,500	3.00%	32,445	3.00%	33,418
31214	Claims Settlement	-	-	25,000	-	28,250	(25,000)	30,000	5.00%	31,500	3.00%	32,445	3.00%	33,418
Other Services/Charges	**Subtotal**	$ 50,539	$ 110,746	$ 62,197	$ 139,191	$ 132,043	$ 33,946	$ 102,926		$ 108,072		$ 111,314		$ 114,654
	Total	$ 547,858	$ 713,872	$ 659,514	$ 760,367	$ 770,806	$ 758,141	$ 857,547		$ 888,266		$ 925,161		$ 963,671
	Per Expense Report	$ 547,858	$ 713,872	$ 659,514	$ 760,367	$ 770,806	$ 758,141	$ 857,547						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 307 - Fleet Maintenance

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
15880	Fleet/ Building Admin	$ -	$ -	$ 30,925	$ 50,279	$ 53,467	$ 58,247	$ 60,747	3.20%	$ 62,691	4.00%	$ 65,199	4.00%	$ 67,806
17601	Longevity	-	-	600	-	-	1,050	1,050	3.20%	1,084	4.00%	1,127	4.00%	1,172
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	-	-	3,465	8,250	9,000	9,237	9,750	5.00%	10,238	7.00%	10,954	7.00%	11,721
18101	FICA	-	-	2,069	3,501	3,539	4,171	4,727	3.20%	4,878	4.00%	5,073	4.00%	5,276
18201	PERF	-	-	4,391	7,140	7,592	8,479	8,626	3.20%	8,902	4.00%	9,258	4.00%	9,628
Personal Services	**Subtotal**	$ -	$ -	$ 41,450	$ 69,169	$ 73,599	$ 81,185	$ 84,900		$ 87,792		$ 91,611		$ 95,604

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
30040	Vehicle Registration	$ -	$ -	$ -	$ -	$ -	$ 75	$ 2,000	5.00%	$ 2,100	3.00%	$ 2,163	3.00%	$ 2,228
31001	Plan Dept Maint	148	-	323	90	55	294	500	5.00%	525	3.00%	541	3.00%	557
31002	Courthouse Maintenance	2,083	11,671	411	2,444	2,695	1,417	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
31003	Weights & Measures Maint	1,263	2,908	358	366	293	148	1,200	5.00%	1,260	3.00%	1,298	3.00%	1,337
31004	Animal Control Maint	1,914	2,006	-	-	-	228	-	5.00%	-	3.00%	-	3.00%	-
31005	Bldg Control Maint	2,131	3,175	1,941	3,178	2,683	4,645	4,000	5.00%	4,200	3.00%	4,326	3.00%	4,456
31006	Sheriff Maint	89,801	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31007	Jail Maint	582	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
31008	Surveyor Maint	358	376	45	45	422	300	500	5.00%	525	3.00%	541	3.00%	557
31010	Parks Maint	3,201	3,107	3,147	4,227	6,696	5,204	8,000	5.00%	8,400	3.00%	8,652	3.00%	8,912
31011	Emergency Mgmt Maint	162	1,049	679	302	1,486	1,120	1,200	5.00%	1,260	3.00%	1,298	3.00%	1,337
31015	Coroner Maintenance	-	-	919	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
31016	TSD Maintenance	-	-	-	-	-	434	500	5.00%	525	3.00%	541	3.00%	557
31017	Assessoe Maintenance	-	-	-	-	-	135	450	5.00%	473	3.00%	487	3.00%	501
38020	Replacement / Repair	38,501	14,489	22,980	14,288	13,407	14,504	16,000	5.00%	16,800	3.00%	17,304	3.00%	17,823
Other Services/Charges	**Subtotal**	$ 140,146	$ 38,780	$ 30,802	$ 24,941	$ 27,737	$ 28,504	$ 37,850		$ 39,743		$ 40,935		$ 42,163
	Total	$ 140,146	$ 38,780	$ 72,252	$ 94,111	$ 101,336	$ 109,689	$ 122,750		$ 127,535		$ 132,546		$ 137,767
	Per Expense Report	$ 140,146	$ 38,780	$ 72,252	$ 94,111	$ 101,336	$ 109,689	$ 122,750						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 308 - Weights and Measures

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
12004	Inspector	$ 41,676	$ 43,943	$ 43,352	$ 48,761	$ 52,325	$ 56,497	$ 56,420	3.20%	$ 58,225	4.00%	$ 60,554	4.00%	$ 62,977
17601	Longevity	800	800	800	800	1,200	-	600	3.20%	619	4.00%	644	4.00%	670
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	10,200	10,500	10,500	11,000	12,000	12,316	13,000	5.00%	13,650	7.00%	14,606	7.00%	15,628
18101	FICA	3,153	3,137	3,207	3,641	3,941	3,973	4,363	3.20%	4,503	4.00%	4,683	4.00%	4,870
18201	PERF	5,918	6,240	6,156	6,924	7,430	7,823	8,012	3.20%	8,268	4.00%	8,599	4.00%	8,943
Personal Services	**Subtotal**	$ 61,747	$ 64,620	$ 64,015	$ 71,125	$ 76,896	$ 80,608	$ 82,395		$ 85,266		$ 89,086		$ 93,087
20001	Office Supplies	$ 396	$ 767	$ 290	$ 452	$ 571	$ 393	$ 800	5.00%	$ 840	3.00%	$ 865	3.00%	$ 891
20011	Other Supplies	382	-	851	490	140	318	600	5.00%	630	3.00%	649	3.00%	668
20085	Postage Supplies	100	-	-	-	-	-	100	5.00%	105	3.00%	108	3.00%	111
20100	Fuel	1,735	1,015	1,139	1,688	1,579	980	2,200	10.00%	2,420	10.00%	2,662	10.00%	2,928
21124	Safety Supplies / Equipment	246	-	-	89	233	373	800	5.00%	840	3.00%	865	3.00%	891
22101	Tare Wt Supplies	-	-	-	-	-	88	300	5.00%	315	3.00%	324	3.00%	334
22400	Hardware	778	1,353	599	818	1,218	740	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
26400	Uniforms	130	209	430	254	393	569	600	5.00%	630	3.00%	649	3.00%	668
Supplies	**Subtotal**	$ 3,766	$ 3,343	$ 3,309	$ 3,791	$ 4,134	$ 3,460	$ 6,900		$ 7,355		$ 7,745		$ 8,164
30003	Printing & Subscriptions	$ 348	$ 377	$ 393	$ 433	$ 482	$ 410	$ 1,100	5.00%	$ 1,155	3.00%	$ 1,190	3.00%	$ 1,225
30025	Maintenance	-	-	-	-	-	-	500	5.00%	525	3.00%	541	3.00%	557
30028	Training / Travel	441	399	657	769	851	1,109	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
Other Services/Charges	**Subtotal**	$ 789	$ 776	$ 1,051	$ 1,202	$ 1,333	$ 1,518	$ 3,100		$ 3,255		$ 3,353		$ 3,453
	Total	$ 66,302	$ 68,739	$ 68,375	$ 76,118	$ 82,363	$ 85,587	$ 92,395		$ 95,876		$ 100,183		$ 104,704
	Per Expense Report	$ 66,302	$ 68,739	$ 68,375	$ 76,118	$ 82,363	$ 85,587	$ 92,395						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 309 - Human Resources Personnel

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10024	Payroll Administrator	$ -	$ 28,812	$ 51,126	$ 55,141	$ 53,716	$ 65,333	$ 67,434	3.20%	$ 69,592	4.00%	$ 72,376	4.00%	$ 75,271
10089	ESD Administrator	-	-	-	-	11,057	56,850	59,676	3.20%	61,586	4.00%	64,049	4.00%	66,611
15116	HR Specialist	48,392	51,862	51,526	55,141	60,978	72,405	62,879	3.20%	64,891	4.00%	67,487	4.00%	70,186
17601	Longevity	800	1,400	600	1,000	1,200	1,400	1,600	3.20%	1,651	4.00%	1,717	4.00%	1,786
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17801	Part-Time	3,585	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	10,200	15,750	21,000	22,000	29,000	36,948	52,000	5.00%	54,600	7.00%	58,422	7.00%	62,512
18101	FICA	3,743	6,006	7,608	8,055	9,093	14,052	15,652	3.20%	16,153	4.00%	16,799	4.00%	17,471
18201	PERF	6,872	11,183	14,520	15,660	17,857	27,631	28,825	3.20%	29,747	4.00%	30,937	4.00%	32,175
Personal Services	**Subtotal**	$ 73,592	$ 115,012	$ 146,380	$ 156,996	$ 182,901	$ 274,618	$ 288,066		$ 298,220		$ 311,787		$ 326,011
20001	Office Supplies	$ 286	$ 685	$ 812	$ 877	$ 814	$ 2,054	$ 1,500	5.00%	$ 1,575	3.00%	$ 1,622	3.00%	$ 1,671
Supplies	**Subtotal**	$ 286	$ 685	$ 812	$ 877	$ 814	$ 2,054	$ 1,500		$ 1,575		$ 1,622		$ 1,671
30028	Training / Travel	$ 1,416	$ 78	$ 672	$ 1,285	$ 3,076	$ 3,510	$ 5,000	5.00%	$ 5,250	3.00%	$ 5,408	3.00%	$ 5,570
30043	Publications	1,550	2,643	1,038	-	3,834	2,241	3,000	5.00%	3,150	3.00%	3,245	3.00%	3,342
30080	County Wide Employee Trng	-	9,225	171,600	118,192	41,152	41,152	53,153	5.00%	55,811	3.00%	57,485	3.00%	59,210
Other Services/Charges	**Subtotal**	$ 2,966	$ 11,946	$ 173,310	$ 119,477	$ 48,062	$ 46,903	$ 61,153		$ 64,211		$ 66,137		$ 68,121
	Total	$ 76,844	$ 127,643	$ 320,502	$ 277,350	$ 231,777	$ 323,576	$ 350,719		$ 364,006		$ 379,546		$ 395,803
	Per Expense Report	$ 76,844	$ 127,643	$ 320,502	$ 277,350	$ 231,777	$ 323,576	$ 350,719						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 312 - Building Department

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10042	Secretary	$ -	$ -	$ -	$ 9,699	$ -	$ -	$ -	3.20%	$ -	4.00%	$ -	4.00%	$ -
11002	Administrative Assistant	-	-	-	42,897	-	-	-	3.20%	-	4.00%	-	4.00%	-
13101	Building Commissioner	63,655	66,774	60,312	61,040	70,525	76,513	78,970	3.20%	81,497	4.00%	84,757	4.00%	88,147
13102	Deputy Building Commissioner	44,044	46,400	45,718	30,321	65,010	70,525	72,782	3.20%	75,111	4.00%	78,115	4.00%	81,240
13104	Lead Commercial Bldg Inspector	44,458	47,420	46,701	52,107	54,709	59,368	62,991	3.20%	65,007	4.00%	67,607	4.00%	70,311
13106	Residential Building Inspector	36,044	-	-	-	-	-	1	3.20%	1	4.00%	1	4.00%	1
13107	Lead Residential Building Insp	45,023	47,420	46,701	50,288	50,669	56,998	59,005	3.20%	60,893	4.00%	63,329	4.00%	65,862
13109	Residential Building Inspector	40,542	42,998	42,442	28,392	38,396	47,716	51,525	3.20%	53,174	4.00%	55,301	4.00%	57,513
13110	Commerical Bldg Insp	40,472	42,998	42,442	46,137	44,136	40,239	54,236	3.20%	55,972	4.00%	58,210	4.00%	60,539
13111	Commerical Bldg Insp	36,714	41,070	40,729	46,885	11,609	1,921	48,813	3.20%	50,375	4.00%	52,390	4.00%	54,486
13112	Commercial Office Manager	35,501	38,216	37,838	-	38,577	42,601	45,337	3.20%	46,788	4.00%	48,659	4.00%	50,606
13113	Residential Office Manager	28,100	33,982	27,576	-	21,616	43,935	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
17601	Longevity	8,300	8,100	8,200	6,100	5,300	5,700	7,500	3.20%	7,740	4.00%	8,050	4.00%	8,372
17801	Part-Time	1,859	-	842	-	-	-	20,000	3.20%	20,640	4.00%	21,466	4.00%	22,324
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	102,000	105,000	105,000	99,000	108,000	110,844	117,000	5.00%	122,850	7.00%	131,450	7.00%	140,651
18101	FICA	29,759	28,917	27,900	26,495	28,168	31,474	41,990	3.20%	43,334	4.00%	45,067	4.00%	46,870
18201	PERF	53,748	57,833	55,445	52,891	56,111	62,444	74,036	3.20%	76,405	4.00%	79,461	4.00%	82,640
Personal Services	**Subtotal**	$ 610,219	$ 607,126	$ 587,848	$ 552,252	$ 592,827	$ 650,278	$ 781,907		$ 809,034		$ 845,081		$ 882,828
20001	Office Supplies	$ 1,274	$ 1,766	$ 682	$ 497	$ 1,362	$ 1,292	$ 2,000	5.00%	$ 2,100	3.00%	$ 2,163	3.00%	$ 2,228
20301	Code Books & Pub	950	648	972	845	-	526	2,650	5.00%	2,783	3.00%	2,866	3.00%	2,952
24200	Operational Supplies	928	443	14	66	1,840	1,028	3,250	5.00%	3,413	3.00%	3,515	3.00%	3,620
Supplies	**Subtotal**	$ 3,153	$ 2,857	$ 1,668	$ 1,408	$ 3,201	$ 2,846	$ 7,900		$ 8,295		$ 8,544		$ 8,800
30004	Repairs: Equipment/Vehicle	$ -	$ -	$ -	$ -	$ -	$ 13	$ 100	5.00%	$ 105.00	3.00%	$ 108.15	3.00%	$ 111.39
30028	Training / Travel	622	552	1,988	3,496	1,222	2,198	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30500	Printing & Advertising	2,654	2,657	2,219	1,814	2,764	1,519	3,300	5.00%	3,465	3.00%	3,569	3.00%	3,676
30700	Gas, Oil & Lube	11,222	5,719	6,940	8,282	8,168	6,775	14,000	10.00%	15,400	10.00%	16,940	10.00%	18,634
30800	Postage	-	550	-	-	-	-	100	5.00%	105	3.00%	108	3.00%	111
31100	Computer Equip Maint	7,731	7,731	-	6,475	-	-	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
31201	Exam Cost	-	-	219	230	-	480	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
33010	Refunds	831	562	1,600	1,897	100	350	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
33070	Permits	669	385	595	391	-	-	-	5.00%	-	3.00%	-	3.00%	-
33100	Code Organization	680	655	655	25	925	1,345	1,800	5.00%	1,890	3.00%	1,947	3.00%	2,005
Other Services/Charges	**Subtotal**	$ 24,408	$ 18,811	$ 14,216	$ 22,610	$ 13,180	$ 12,680	$ 38,300		$ 40,915		$ 43,220		$ 45,703
	Total	$ 637,780	$ 628,794	$ 603,731	$ 576,270	$ 609,208	$ 665,804	$ 828,107		$ 858,244		$ 896,845		$ 937,331
	Per Expense Report	$ 637,780	$ 628,794	$ 603,731	$ 576,270	$ 609,208	$ 665,804	$ 828,107						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 361 - Emergency Management

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
13701	Deputy Director	$ -	$ 43,819	$ 37,044	$ 42,354	$ 52,390	$ 32,075	$ 61,984	3.20%	$ 63,967	4.00%	$ 66,526	4.00%	$ 69,187
14003	Asst Director	37,349	-	-	-	-		-	3.20%	-	4.00%	-	4.00%	-
15115	Director	53,583	56,398	54,222	44,896	60,414	37,163	72,967	3.20%	75,302	4.00%	78,314	4.00%	81,446.58
15118	CEM Certification Supp	-	-	3,846	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17601	Longevity	400	400	600	400	400	800	800	3.20%	826	4.00%	859	4.00%	893
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	24,632	26,000	5.00%	27,300	7.00%	29,211	7.00%	31,256
18101	FICA	6,534	7,103	6,996	6,573	8,377	9,275	10,385	3.20%	10,717	4.00%	11,146	4.00%	11,592
18201	PERF	12,917	14,231	13,600	12,352	16,018	17,642	19,164	3.20%	19,777	4.00%	20,568	4.00%	21,391
18501	Comp Time Payout	-	-	662	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
Personal Services	**Subtotal**	$ 131,183	$ 142,951	$ 137,970	$ 128,574	$ 161,600	$ 121,588	$ 191,300		$ 197,890		$ 206,624		$ 215,765
20001	Office Supplies	$ 618	$ 672	$ 460	$ 542	$ 246	$ 245	$ 700	5.00%	$ 735	3.00%	$ 757	3.00%	$ 780
20100	Fuel	2,021	1,465	1,037	988	1,929	1,768	2,700	10.00%	2,970	10.00%	3,267	10.00%	3,594
20210	Program Supplies	5,000	975	1,445	747	981	1,092	3,500	5.00%	3,675	3.00%	3,785	3.00%	3,899
Supplies	**Subtotal**	$ 7,638	$ 3,112	$ 2,942	$ 2,277	$ 3,156	$ 3,105	$ 6,900		$ 7,380		$ 7,809		$ 8,272
30025	Maintenance	$ -	$ 1,236	$ 316	$ 312	$ -	$ 175	$ 900	5.00%	$ 945	5.00%	992	3.00%	1,022
30028	Training / Travel	6,341	2,077	4,359	6,359	6,846	5,480	9,500	5.00%	9,975	5.00%	10,474	3.00%	10,788
30800	Postage	44	49	55	-	-	46	50	5.00%	53	5.00%	55	3.00%	57
35050	Radio & CD Sirens	20,193	21,146	13,647	23,442	23,089	30,100	39,716	5.00%	41,702	5.00%	43,787	3.00%	45,100
35051	EM Structure Engineering Srvc	-	-	-	-	-	-	500	5.00%	525	5.00%	551	3.00%	568
35053	EM Responses	-	-	-	-	-	-	100,000	5.00%	105,000	5.00%	110,250	3.00%	113,558
35052	EM Heavy Equip Services	-	-	-	-	49,562	374,015		5.00%	-	5.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 26,578	$ 24,509	$ 18,377	$ 30,113	$ 79,497	$ 409,816	$ 150,666		$ 158,199		$ 166,109		$ 171,093
	Total	$ 165,399	$ 170,571	$ 159,289	$ 160,964	$ 244,254	$ 534,508	$ 348,866		$ 363,469		$ 380,543		$ 395,130
	Per Expense Report	$ 165,399	$ 170,571	$ 159,289	$ 160,964	$ 244,254	$ 534,508	$ 348,866						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 380 - County Jail

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10636	Sergeant 4	$ 42,169	$ 46,194	$ 54,487	$ 48,448	$ 58,293	$ 67,932	$ 70,249	3.20%	$ 72,497	4.00%	$ 75,397	4.00%	$ 78,413
10637	Sergeant 5	44,566	48,451	44,537	51,430	60,399	70,164	75,397	3.20%	77,810	4.00%	80,922	4.00%	84,159
10638	Sergeant 6	41,041	46,220	46,177	50,505	59,047	67,607	74,368	3.20%	76,748	4.00%	79,818	4.00%	83,010
10639	Sergeant 7	41,725	46,661	50,437	56,665	58,669	75,014	77,456	3.20%	79,935	4.00%	83,132	4.00%	86,457
10640	Sergeant 8	42,210	46,986	47,246	51,434	56,099	65,201	70,249	3.20%	72,497	4.00%	75,397	4.00%	78,413
10641	Sergeant 9	40,279	46,764	47,728	51,182	56,927	67,395	78,242	3.20%	80,746	4.00%	83,976	4.00%	87,335
10642	Sergeant 10	42,138	47,441	53,259	56,828	65,833	74,895	80,545	3.20%	83,122	4.00%	86,447	4.00%	89,905
10643	Correction Officer	37,362	44,276	43,882	7,609	49,753	60,894	66,560	3.20%	68,690	4.00%	71,438	4.00%	74,295
10644	Correction Officer	35,461	41,088	39,156	42,176	49,925	57,049	60,943	3.20%	62,893	4.00%	65,409	4.00%	68,025
10645	Correction Officer	36,694	42,270	50,754	52,548	59,779	71,548	74,328	3.20%	76,706	4.00%	79,775	4.00%	82,966
10646	Correction Officer	38,948	45,001	56,391	60,398	68,844	73,924	77,417	3.20%	79,894	4.00%	83,090	4.00%	86,414
10647	Correction Officer	36,585	41,363	39,763	35,040	37,033	60,688	67,121	3.20%	69,269	4.00%	72,040	4.00%	74,921
10648	Correction Officer	32,875	40,770	43,097	41,550	52,023	60,221	64,032	3.20%	66,081	4.00%	68,724	4.00%	71,473
10649	Correction Officer	37,245	41,351	41,804	21,329	48,836	58,275	60,943	3.20%	62,893	4.00%	65,409	4.00%	68,025
10650	Correction Officer	22,923	38,669	39,574	22,171	40,429	55,092	63,474	3.20%	65,505	4.00%	68,125	4.00%	70,850
10651	Correction Officer	37,898	43,772	36,614	26,584	59,401	71,596	76,859	3.20%	79,318	4.00%	82,491	4.00%	85,791
10652	Correction Officer	36,690	38,259	31,454	40,864	48,585	56,111	59,913	3.20%	61,830	4.00%	64,303	4.00%	66,876
10653	Correction Officer	39,768	43,350	51,456	55,838	53,036	51,074	58,884	3.20%	60,768	4.00%	63,199	4.00%	65,727
10654	Correction Officer	25,033	39,725	39,935	43,506	51,658	57,224	63,002	3.20%	65,018	4.00%	67,619	4.00%	70,324
10655	Correction Officer	37,290	42,986	45,994	47,650	49,304	55,495	59,913	3.20%	61,830	4.00%	64,303	4.00%	66,876
10656	Correction Officer	35,650	35,857	25,778	17,842	40,931	49,711	57,854	3.20%	59,705	4.00%	62,094	4.00%	64,577
10657	Correction Officer	31,922	41,188	39,435	41,710	42,665	54,653	58,884	3.20%	60,768	4.00%	63,199	4.00%	65,727
10658	Correction Officer	34,126	39,324	35,918	15,971	47,430	56,134	60,943	3.20%	62,893	4.00%	65,409	4.00%	68,025
10659	Correction Officer	37,952	44,361	51,736	57,785	66,054	72,292	77,417	3.20%	79,894	4.00%	83,090	4.00%	86,414
10660	Correction Officer	37,166	36,829	43,078	41,289	50,224	47,565	61,973	3.20%	63,956	4.00%	66,514	4.00%	69,175
10661	Correction Officer	37,696	44,281	44,225	53,724	62,476	68,696	72,738	3.20%	75,066	4.00%	78,068	4.00%	81,191
10662	Correction Officer	36,702	40,595	32,146	42,218	44,737	54,794	58,884	3.20%	60,768	4.00%	63,199	4.00%	65,727
10663	Correction Officer	39,576	44,363	45,402	50,431	57,532	60,326	67,121	3.20%	69,269	4.00%	72,040	4.00%	74,921
10664	Correction Officer	36,710	40,620	35,847	41,749	31,535	75,548	77,417	3.20%	79,894	4.00%	83,090	4.00%	86,414

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 380 - County Jail

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10665	Correction Officer	$ 41,193	$ 46,787	$ 46,946	$ 50,542	$ 59,550	$ 65,838	$ 66,091	3.20%	$ 68,206	4.00%	$ 70,934	4.00%	$ 73,772
10666	Correction Officer	41,632	47,486	50,736	53,791	16,970	44,531	58,884	3.20%	60,768	4.00%	63,199	4.00%	65,727
10667	Correction Officer	35,221	48,195	33,014	42,541	12,078	62,808	67,121	3.20%	69,269	4.00%	72,040	4.00%	74,921
10668	Correction Officer	36,891	38,559	40,859	36,637	70,043	77,458	78,915	3.20%	81,440	4.00%	84,698	4.00%	88,086
10669	Correction Officer	38,901	44,456	50,964	55,980	63,956	70,651	73,298	3.20%	75,644	4.00%	78,669	4.00%	81,816
10670	Correction Officer	34,613	40,719	38,673	19,181	49,159	54,686	59,913	3.20%	61,830	4.00%	64,303	4.00%	66,876
10671	Correction Officer	40,127	45,478	47,496	16,503	49,233	54,433	59,913	3.20%	61,830	4.00%	64,303	4.00%	66,876
10672	Correction Officer	38,329	40,819	46,108	46,209	51,874	58,593	62,442	3.20%	64,440	4.00%	67,018	4.00%	69,698
10673	Correction Officer	29,498	40,773	33,745	-	69,219	77,833	77,417	3.20%	79,894	4.00%	83,090	4.00%	86,414
10674	Correction Officer	32,611	33,376	43,462	49,915	70,285	76,920	77,417	3.20%	79,894	4.00%	83,090	4.00%	86,414
10675	Correction Officer	36,341	40,550	41,223	45,405	45,690	53,058	58,884	3.20%	60,768	4.00%	63,199	4.00%	65,727
10676	Correction Officer	36,706	44,061	42,066	47,909	56,136	60,771	66,560	3.20%	68,690	4.00%	71,438	4.00%	74,295
10677	Correction Officer	35,868	39,739	38,269	42,947	38,881	18,446	70,209	3.20%	72,456	4.00%	75,354	4.00%	78,368
10678	Correction Officer	31,637	46,375	47,473	47,590	44,354	53,457	58,884	3.20%	60,768	4.00%	63,199	4.00%	65,727
10679	Correction Officer	32,002	44,052	51,895	55,376	63,516	68,417	74,328	3.20%	76,706	4.00%	79,775	4.00%	82,966
10680	Correction Officer	38,497	45,036	42,608	46,085	77,955	59,026	70,678	3.20%	72,940	4.00%	75,857	4.00%	78,892
10681	Administrative Coordinator	34,459	40,219	44,320	46,229	60,013	64,319	75,214	3.20%	77,621	4.00%	80,726	4.00%	83,955
10683	Correction Officer	38,811	43,643	45,517	29,492	47,243	54,265	58,884	3.20%	60,768	4.00%	63,199	4.00%	65,727
10684	Correction Officer	35,997	40,196	35,369	44,810	34,977	63,228	69,180	3.20%	71,394	4.00%	74,250	4.00%	77,219
10685	Correction Officer	36,240	46,718	38,910	30,467	53,213	59,489	65,061	3.20%	67,143	4.00%	69,829	4.00%	72,622
10686	Correction Officer	37,569	44,046	38,969	39,236	58,885	63,919	69,649	3.20%	71,878	4.00%	74,753	4.00%	77,743
10687	Correction Officer	32,785	40,100	40,666	19,625	52,105	58,814	66,091	3.20%	68,206	4.00%	70,934	4.00%	73,772
10688	Correction Officer	36,656	34,098	41,444	36,552	51,331	56,653	61,412	3.20%	63,377	4.00%	65,912	4.00%	68,549
10689	Correction Officer	23,697	45,862	35,093	22,700	42,225	75,186	61,973	3.20%	63,956	4.00%	66,514	4.00%	69,175
10690	Correction Officer	38,152	38,855	43,643	49,222	59,423	82,079	78,915	3.20%	81,440	4.00%	84,698	4.00%	88,086
10697	Correction Officer	-	-	-	-	-	27,122	57,854	3.20%	59,705	4.00%	62,094	4.00%	64,577
10698	Correction Officer	-	-	-	-	-	-	57,854	3.20%	59,705	4.00%	62,094	4.00%	64,577
10699	Corrections Officer	-	-	-	-	-	27,258	57,854	3.20%	59,705	4.00%	62,094	4.00%	64,577
10701	Corrections Officer	-	-	-	-	-	27,294	57,854	3.20%	59,705	4.00%	62,094	4.00%	64,577
14178	Financial Director	40,897	43,278	51,515	-	62,514	67,187	70,596	3.20%	72,855	4.00%	75,769	4.00%	78,800
16000	Financial Director	-	-	-	52,468	-	-	-	3.20%	-	4.00%	-	4.00%	-
16020	Jail Commander	68,502	71,906	82,389	85,859	101,134	108,118	111,322	3.20%	114,884	4.00%	119,480	4.00%	124,259
16021	Facilities Manager	45,843	48,362	61,818	68,636	77,272	71,721	84,137	3.20%	86,829	4.00%	90,303	4.00%	93,915
16022	Facilities Coordinator	-	-	-	-	36,946	51,634	60,943	3.20%	62,893	4.00%	65,409	4.00%	68,025
16028	Chief Cook	36,836	39,010	43,186	49,862	58,182	48,119	55,308	3.20%	57,078	4.00%	59,361	4.00%	61,735
16030	Asst Jail Commander	60,366	63,439	72,696	80,651	95,098	102,918	106,122	3.20%	109,518	4.00%	113,899	4.00%	118,455

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 380 - County Jail

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
16031	Captain	$ 47,644	$ 50,933	$ 56,095	$ 63,186	$ 73,291	$ 81,774	$ 85,265	3.20%	$ 87,993	4.00%	$ 91,513	4.00%	$ 95,174
16032	Captain 2	40,124	51,455	50,709	61,095	68,083	76,162	75,757	3.20%	78,181	4.00%	81,308	4.00%	84,561
16033	Captain 3	48,923	52,056	62,677	70,252	78,053	74,567	77,028	3.20%	79,493	4.00%	82,673	4.00%	85,980
16034	Sergeant 2	42,323	45,857	41,605	49,700	58,323	65,863	72,308	3.20%	74,622	4.00%	77,607	4.00%	80,711
16035	Sergeant 3	42,938	45,112	43,934	46,195	58,371	65,567	71,279	3.20%	73,560	4.00%	76,502	4.00%	79,562
16070	Correction Officer Sup Trans	-	-	12,317	1,894	2,466	-	3,000	3.20%	3,096	4.00%	3,220	4.00%	3,349
16071	Correction Officer Sup Trans	-	-	10,423	-	-	-	3,000	3.20%	3,096	4.00%	3,220	4.00%	3,349
17101	Overtime	88,945	52,038	51,968	185,049	129,245	128,536	136,500	3.20%	140,868	4.00%	146,503	4.00%	152,363
17203	Shift Pay	62,845	69,570	68,320	57,380	60,285	28,284	75,000	3.20%	77,400	4.00%	80,496	4.00%	83,716
17205	Field Training Officer Pay	4,125	-	-	-	-	-		3.20%	-	4.00%	-	4.00%	-
17208	Uniforms	64,425	67,333	72,274	64,200	72,000	82,800	75,000	3.20%	77,400	4.00%	80,496	4.00%	83,716
17303	Volunteer Coord/ Chaplain	6,167	5,482	6,167	6,167	6,167	5,456	6,167	3.20%	6,364	4.00%	6,619	4.00%	6,884
17304	EMT Specialty Pay	1,000	1,000	1,000	1,000	1,000	1,287	6,000	3.20%	6,192	4.00%	6,440	4.00%	6,697
17305	Cook PT	15,636	18,994	14,557	18,385	19,225	16,553		3.20%	-	4.00%	-	4.00%	-
17306	Training Officer Specialty Pay	1,875	9,125	3,500	3,500	3,000	6,839	5,500	3.20%	5,676	4.00%	5,903	4.00%	6,139
17307	Facilities Clothing Allowance	700	700	700	700	1,400	1,050	700	3.20%	722	4.00%	751	4.00%	781
17308	CERT Specialty Pay	4,083	5,500	4,500	5,000	4,625	16,686	17,000	3.20%	17,544	4.00%	18,246	4.00%	18,976
17309	Investigator Specialty Pay	500	-	3,000	3,000	1,000	5,644	4,500	3.20%	4,644	4.00%	4,830	4.00%	5,023
17310	Training Bonus	-	16,250	14,250	14,000	12,250	15,250	17,000	3.20%	17,544	4.00%	18,246	4.00%	18,976
17313	Hearing Officer Team Member	-	-	-	-	-	2,578	1,500	3.20%	1,548	4.00%	1,610	4.00%	1,674
17601	Longevity	27,000	33,700	2,900	2,100	-	400	800	3.20%	826	4.00%	859	4.00%	893
17801	Part-Time	-	23,689	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	652,800	672,000	672,000	704,000	777,000	800,540	897,000	5.00%	941,850	7.00%	1,007,780	7.00%	1,078,324
18101	FICA	196,474	223,336	226,139	231,371	283,274	329,934	391,191	3.20%	403,709	4.00%	419,857	4.00%	436,652
18201	PERF	367,263	416,311	429,590	435,527	520,022	627,372	715,493	3.20%	738,389	4.00%	767,924	4.00%	798,641
Personal Services	**Subtotal**	$ 3,939,065	$ 4,425,647	$ 4,477,007	$ 4,562,599	$ 5,485,997	$ 6,316,510	$ 7,117,291		$ 7,361,190		$ 7,683,893		$ 8,021,483

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
20001	Office Supplies	$ 11,810	$ 14,862	$ 12,526	$ 8,547	$ 6,304	$ 5,786	$ 21,957	5.00%	$ 23,055	3.00%	$ 23,746	3.00%	$ 24,459
20085	Postage Supplies	1,237	1,178	619	683	806	1,228	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
20100	Fuel	6,888	3,287	5,003	10,316	7,966	8,644	10,000	10.00%	11,000	10.00%	12,100	10.00%	13,310
20700	Maintenance/Repair Sup	-	-	-	-	70,253	57,940	70,300	10.00%	77,330	10.00%	85,063	10.00%	93,569
21060	Training Supplies	-	-	-	-	71	1,914	7,000	5.00%	7,350	3.00%	7,571	3.00%	7,798
24200	Operating Supplies	103,404	182,137	102,929	138,200	127,758	162,744	120,000	5.00%	126,000	3.00%	129,780	3.00%	133,673
24300	Locks, Keys, ETC	18	11	108	120	334	-	350	5.00%	368	3.00%	379	3.00%	390
24400	Inmate Clothing	14,351	11,707	4,610	6,967	25,626	10,957	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
24500	Mattresses	471	6,394	6,668	4,820	15,278	9,555	12,000	5.00%	12,600	3.00%	12,978	3.00%	13,367
24800	Training For Staff	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
24900	Ammo/ Film Processing	-	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
Supplies	**Subtotal**	$ 138,177	$ 219,576	$ 132,463	$ 169,652	$ 254,395	$ 258,767	$ 264,107		$ 281,327		$ 295,950		$ 311,630

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
30006	Contractual	$ -	$ -	$ -	$ -	$ 15,238	$ 4,118	$ 10,000	5.00%	$ 10,500	3.00%	$ 10,815	3.00%	$ 11,139
30025	Maintenance	21,818	35,348	34,515	20,114	-	-	-	5.00%	-	3.00%	-	3.00%	-
30028	Training/ Travel	9,240	8,304	13,366	16,313	-	-	-	5.00%	-	3.00%	-	3.00%	-
31380	Inmate Offsite Housing	-	1,108	1,540	4,690	-	-	-	5.00%	-	3.00%	-	3.00%	-
34100	Medical Services	738,991	766,129	941,554	1,085,305	1,562,582	1,572,529	1,600,000	5.00%	1,680,000	3.00%	1,730,400	3.00%	1,782,312
34110	Maint.- Video Imaging	11,699	5,804	4,885	4,265	-	-	-	5.00%	-	3.00%	-	3.00%	-
34140	Jail Diversion Services	3,885	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
34150	Uniforms Corr Officers	2,178	464	1,144	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
34170	Legal Services	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
34300	Comm Repair, Services	3,030	3,549	1,337	5,119	-	-	-	5.00%	-	3.00%	-	3.00%	-
34400	Booking, Printing, Signs	3,770	4,594	4,816	5,744	-	-	-	5.00%	-	3.00%	-	3.00%	-
34700	Meals for Prisoners	387,509	333,355	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
34800	Inmate Library Services	4,000	4,000	4,000	4,000	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 1,186,119	$ 1,162,655	$ 1,007,157	$ 1,145,550	$ 1,577,820	$ 1,576,646	$ 1,610,000		$ 1,680,000		$ 1,730,400		$ 1,782,312
40001	Equipment	$ -	$ -	$ -	$ -	$ 17,800.00	$ 16,872	$ 15,000	10.00%	$ 16,500	0.00%	$ 16,500	0.00%	$ 16,500
Capital Outlays	**Subtotal**	$ -	$ -	$ -	$ -	$ 17,800.00	$ 16,872	$ 15,000		$ 16,500		$ 16,500		$ 16,500
	Total	$ 5,263,362	$ 5,807,878	$ 5,616,627	$ 5,877,800	$ 7,336,011	$ 8,168,796	$ 9,006,398		$ 9,339,018		$ 9,726,744		$ 10,131,925
	Per Expense Report	$ 5,263,362	$ 5,807,878	$ 5,616,627	$ 5,877,800	$ 7,336,011	$ 8,168,796	$ 9,006,398						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 530 - Highway Administration

ACCT CODE	EXPENSES	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
23402	Bituminous CC Grant	$ 1,425,585	$ 1,500,000	3.20%	$ 1,548,000	4.00%	$ 1,609,920	4.00%	$ 1,674,317
	Total	$ 1,425,585	$ 1,500,000		$ 1,548,000		$ 1,609,920		$ 1,674,317
	Per Expense Report	$ 1,425,585	$ 1,500,000						
	Difference	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 626 - Animal Control

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10682	Animal Management Officer	$ -	$ -	$ -	$ -	$ -	$ 33,845	$ 44,575	3.20%	$ 46,001	4.00%	$ 47,841	4.00%	$ 49,755
15400	Animal Management Officer	37,178	38,918	39,083	39,452	41,912	36,790	46,925	3.20%	48,427	4.00%	50,364	4.00%	52,378
15500	Animal Management Officer	34,064	36,257	37,544	39,364	38,195	43,202	46,925	3.20%	48,427	4.00%	50,364	4.00%	52,378
17101	Overtime	253	1,227	460	698	2,432	1,979	5,000	3.20%	5,160	4.00%	5,366	4.00%	5,581
17102	Deputies Overtime	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17208	Uniforms	-	-	-	-	-	2,400	4,800	3.20%	4,954	4.00%	5,152	4.00%	5,358
17601	Longevity	800	1,000	400	-	600	1,600	800	3.20%	826	4.00%	859	4.00%	893
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	20,400	21,000	21,000	22,000	24,000	36,948	39,000	5.00%	40,950	7.00%	43,817	7.00%	46,884
18101	FICA	4,721	5,178	5,170	5,521	6,095	8,723	11,401	3.20%	11,766	4.00%	12,236	4.00%	12,726
18201	PERF	10,190	10,849	10,947	11,291	11,720	16,446	20,367	3.20%	21,019	4.00%	21,859	4.00%	22,734
Personal Services	**Subtotal**	$ 107,606	$ 114,429	$ 114,604	$ 118,326	$ 124,954	$ 181,933	$ 219,793		$ 227,528		$ 237,858		$ 248,687
20001	Office Supplies	$ 112	1,392	125	1,531	1,408	214	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
20008	Animal Contral Equipment	-	-	-	-	-	-	8,275	5.00%	8,689	3.00%	8,949	3.00%	9,218
20100	Fuel	9,457	5,081	7,475	9,086	8,339	8,695	15,000	10.00%	16,500	10.00%	18,150	10.00%	19,965
26200	Bags, Towels, Gloves	118	646	34	784	975	8,546	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
Supplies	**Subtotal**	$ 9,687.13	$ 7,118.94	$ 7,634.68	$ 11,401.03	$ 10,722.05	$ 17,454.62	$ 26,775.00		$ 28,863.75		$ 30,884.66		$ 33,081.70
35040	Animal Shelter Interlocal	$ 332,215	$ 165,439	$ 522,229	$ 342,912	$ 353,467	$ 371,220	$ 433,123	5.00%	$ 454,779	3.00%	$ 468,423	3.00%	$ 482,475
35800	Vet Care	150	-	-	-	-	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
Other Services/Charges	**Subtotal**	$ 332,364	$ 165,439	$ 522,229	$ 342,912	$ 353,467	$ 371,220	$ 434,123		$ 455,829		$ 469,504		$ 483,589
47100	Equipment - Law Enforcement	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	10.00%	$ 22,000	0.00%	$ 22,000	0.00%	$ 22,000
Capital Outlays	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000		$ 22,000		$ 22,000		$ 22,000
	Total	$ 449,657	$ 286,987	$ 644,469	$ 472,639	$ 489,143	$ 570,607	$ 700,691		$ 734,221		$ 760,247		$ 787,358
	Per Expense Report	$ 449,657	$ 286,987	$ 644,469	$ 472,639	$ 489,143	$ 570,607	$ 700,691						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

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

Department 660 - Child Support

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
12710	Child Support Case Worker	$ 36,152	$ 38,216	$ 37,838	$ 44,080	$ 46,283	$ 51,342	$ 54,400	3.20%	$ 56,141	4.00%	$ 58,386	4.00%	$ 60,722
12711	Child Support Case Worker	34,615	37,109	37,055	41,296	43,371	48,103	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
12712	Child Support Case Worker	36,123	38,216	37,027	30,246	39,299	43,935	47,721	3.20%	49,248	4.00%	51,218	4.00%	53,267
12713	Child Support Case Worker	34,615	36,609	36,291	39,712	42,791	48,103	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
12714	Child Support Case Worker	36,152	38,216	37,838	44,080	45,027	49,941	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
12716	Child Support Case Worker	34,097	36,517	29,940	22,684	25,044	49,941	51,543	3.20%	53,192	4.00%	55,320	4.00%	57,533
12717	Child Support Case Worker	36,152	38,216	37,838	27,126	26,668	45,268	45,337	3.20%	46,788	4.00%	48,659	4.00%	50,606
12718	Child Support Case Worker	34,497	36,609	36,291	39,712	41,696	48,031	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
12720	Supervising Child Support Dep	72,303	77,509	75,676	78,442	82,373	89,380	94,804	3.20%	97,838	4.00%	101,751	4.00%	105,821
12730	Child Support Division Dir	43,065	45,379	47,580	52,107	54,709	59,368	62,991	3.20%	65,007	4.00%	67,607	4.00%	70,311
12750	Child Support Dep Prosecutor	55,318	58,582	61,170	63,245	45,679	79,989	82,537	3.20%	85,178	4.00%	88,585	4.00%	92,129
12760	Child Support Dep Prosecutor	50,334	62,446	60,229	63,245	66,412	72,054	74,366	3.20%	76,746	4.00%	79,816	4.00%	83,008
12770	Child Support Dep Prosecutor	61,570	64,600	64,533	68,305	71,726	77,823	80,317	3.20%	82,887	4.00%	86,203	4.00%	89,651
12780	Child Support Case Worker	36,152	38,216	37,838	44,080	46,283	52,140	54,400	3.20%	56,141	4.00%	58,386	4.00%	60,722
12790	Child Support Case Worker	36,152	38,216	37,838	45,263	43,741	42,513	45,337	3.20%	46,788	4.00%	48,659	4.00%	50,606
13000	Child Support Investigator	38,577	41,845	41,332	45,409	47,684	51,743	53,399	3.20%	55,108	4.00%	57,312	4.00%	59,605
13003	Executive Director	16,956	17,775	18,970	22,127	21,509	25,249	26,060	3.20%	26,894	4.00%	27,970	4.00%	29,088
13006	Office Administrator	14,057	14,819	13,284	17,059	17,267	18,733	19,867	3.20%	20,503	4.00%	21,323	4.00%	22,176
13029	Case Management/ Tech Specialist	13,753	14,725	13,284	16,444	17,267	18,733	19,333	3.20%	19,952	4.00%	20,750	4.00%	21,580
17601	Longevity	12,833	14,233	15,867	15,561	11,400	14,100	15,400	3.20%	15,893	4.00%	16,529	4.00%	17,190
17801	Part-Time	496	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	172,858	186,776	178,177	196,754	187,880	209,249	221,000	5.00%	232,050	7.00%	248,294	7.00%	265,674
18101	FICA	52,272	56,342	54,341	58,156	59,780	71,342	78,661	3.20%	81,178	4.00%	84,425	4.00%	87,802
18201	PERF	102,329	109,875	108,182	110,082	111,534	131,840	143,825	3.20%	148,427	4.00%	154,364	4.00%	160,539
Personal Services	**Subtotal**	$ 1,061,428	$ 1,141,045	$ 1,118,418	$ 1,185,217	$ 1,195,423	$ 1,398,919	$ 1,471,737		$ 1,522,811		$ 1,590,685		$ 1,661,761
20001	Office Supplies	$ 3,842	$ 3,999	$ 3,785	$ 3,558	$ 3,672	$ 3,190	$ 4,000	5.00%	$ 4,200	3.00%	$ 4,326	3.00%	$ 4,456
Supplies	**Subtotal**	$ 3,842	$ 3,999	$ 3,785	$ 3,558	$ 3,672	$ 3,190	$ 4,000		$ 4,200		$ 4,326		$ 4,456
30006	Contractual	$ 3,206	$ 3,155	$ 3,762	$ 4,162	$ 3,957	$ 4,475	$ 5,000	5.00%	$ 5,250	3.00%	$ 5,408	3.00%	$ 5,570
30021	Phones and Pagers	-	-	-	-	-	-	1,700	5.00%	1,785	3.00%	1,839	3.00%	1,894
30026	Library	-	-	-	-	-	-	1,500	5.00%	1,575	3.00%	1,622	3.00%	1,671
30028	Training/ Travel	18,653	2,836	2,711	12,209	9,276	582	9,400	5.00%	9,870	3.00%	10,166	3.00%	10,471
30037	Trial Preparation	2,122	1,633	1,090	892	653	725	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
30038	Extradition	3,487	1,858	-	-	-	-	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30042	Technical Services	1,544	-	404	298	1,809	1,894	800	5.00%	840	3.00%	865	3.00%	891
30276	Maintenance Agreement	326	-	-	-	320	-	1,400	5.00%	1,470	3.00%	1,514	3.00%	1,560
30800	Postage	1,315	13,263	1,501	11,200	11,404	6,758	15,000	5.00%	15,750	3.00%	16,223	3.00%	16,709
Other Services/Charges	**Subtotal**	$ 30,653	$ 22,744	$ 9,468	$ 28,761	$ 27,418	$ 14,435	$ 45,800		$ 48,090		$ 49,533		$ 51,019
	Total	$ 1,095,923	$ 1,167,788	$ 1,131,670	$ 1,217,536	$ 1,226,512	$ 1,416,543	$ 1,521,537		$ 1,575,101		$ 1,644,543		$ 1,717,235
	Per Expense Report	$ 1,095,923	$ 1,167,788	$ 1,131,670	$ 1,217,536	$ 1,226,512	$ 1,416,543	$ 1,521,537						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 803 - Parks & Recreation

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
10067	Financial Manager	$ 41,676	$ 43,943	$ 44,066	$ 49,832	$ 54,611	$ 52,562	$ 56,420	3.20%	$ 58,225	4.00%	$ 60,554	4.00%	$ 62,977
10068	Officer Manager	33,077	35,433	36,291	39,712	40,098	48,103	49,632	3.20%	51,220	4.00%	53,269	4.00%	55,400
10310	Rec. Director- Youth & Adult	42,597	44,906	44,281	52,598	55,219	59,933	61,844	3.20%	63,823	4.00%	66,376	4.00%	69,031
10311	Recreation Director Athletics	42,597	44,906	44,281	49,832	52,325	56,888	60,206	3.20%	62,133	4.00%	64,618	4.00%	67,203
10312	Naturalist	42,597	14,381	39,172	43,826	46,586	33,270	51,525	3.20%	53,174	4.00%	55,301	4.00%	57,513
10313	Assistant Parks Superintendent	37,416	37,340	39,094	44,226	47,874	52,416	54,091	3.20%	55,822	4.00%	58,055	4.00%	60,377
10314	Parks Maintenance Technician	35,133	37,139	37,212	42,169	44,262	48,030	49,559	3.20%	51,145	4.00%	53,191	4.00%	55,318
10315	Parks Maintenance Technician	-	-	-	-	36,891	42,242	43,589	3.20%	44,984	4.00%	46,783	4.00%	48,655
10316	Parks Maintenance Technician	-	-	-	-	-	-	41,296	3.20%	42,617	4.00%	44,322	4.00%	46,095
10320	Parks Maintenance Technician	35,894	37,932	35,369	36,118	35,372	39,561	45,883	3.20%	47,351	4.00%	49,245	4.00%	51,215
10330	Parks Maintenance Technician	32,673	34,776	35,937	39,039	40,986	44,463	45,883	3.20%	47,351	4.00%	49,245	4.00%	51,215
10340	Parks Superintendent	44,421	46,484	45,718	50,177	52,689	59,284	61,280	3.20%	63,241	4.00%	65,771	4.00%	68,401
10350	Parks Maintenance Technician	34,372	35,421	29,733	34,542	38,632	42,242	45,883	3.20%	47,351	4.00%	49,245	4.00%	51,215
14003	Assistant Director	46,980	49,442	48,649	54,309	57,021	61,862	63,846	3.20%	65,889	4.00%	68,525	4.00%	71,266
15115	Director	63,655	66,774	65,338	70,889	74,438	80,772	83,356	3.20%	86,023	4.00%	89,464	4.00%	93,043
17301	Board Members	1,700	1,800	1,975	1,525	1,750	1,825	2,100	3.20%	2,167	4.00%	2,254	4.00%	2,344
17601	Longevity	11,600	13,400	11,000	10,900	11,500	11,100	12,400	3.20%	12,797	4.00%	13,309	4.00%	13,841
17801	Part-Time	55,458	145,303	147,628	165,411	181,515	194,934	178,400	3.20%	184,109	4.00%	191,473	4.00%	199,132
17899	Retention Bonus Supplemental	-	-	-	-	-	-	-	3.20%	-	4.00%	-	4.00%	-
18001	FT Self Insurance	132,600	136,500	136,500	143,000	168,000	172,424	195,000	5.00%	204,750	7.00%	219,083	7.00%	234,418
18101	FICA	43,489	50,084	51,006	56,745	63,641	67,582	77,051	3.20%	79,517	4.00%	82,697	4.00%	86,005
18201	PERF	75,699	75,101	77,409	86,233	95,836	102,471	115,630	3.20%	119,330	4.00%	124,103	4.00%	129,068
Personal Services	**Subtotal**	$ 853,634	$ 951,065	$ 970,658	$ 1,071,082	$ 1,199,248	$ 1,271,961	$ 1,394,874		$ 1,443,020		$ 1,506,883		$ 1,573,731

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

Department 803 - Parks & Recreation (Continued)

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
20001	Office Supplies	$ 2,900	$ 1,463	$ 2,287	$ 2,131	$ 2,169	$ 1,100	$ 2,900	5.00%	$ 3,045.00	3.00%	$ 3,136.35	3.00%	$ 3,230.44
20100	Fuel	5,455	2,415	5,400	5,399	8,765	10,600	10,600	10.00%	11,660	10.00%	12,826	10.00%	14,109
20102	Greenway Supplies	4,999	3,229	4,999	1,000	5,000	5,000	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
23001	Materials & Parts	-	-	-	-	-	-	20,000	5.00%	21,000	3.00%	21,630	3.00%	22,279
24200	Operational Supplies	26,699	25,457	26,699	26,700	26,700	38,741	37,500	5.00%	39,375	3.00%	40,556	3.00%	41,773
24202	Gas and Lubricants	10,065	8,201	11,799	17,285	17,816	22,000	20,000	10.00%	22,000	10.00%	24,200	10.00%	26,620
24205	Recreational Supplies	6,982	3,732	6,999	32,000	37,000	44,500	44,500	5.00%	46,725	3.00%	48,127	3.00%	49,571
24207	Maintenance & Repair Supplies	17,500	10,994	17,983	10,982	17,397	21,851	22,482	5.00%	23,606	3.00%	24,315	3.00%	25,044
24221	Institutional Supplies	4,900	4,899	4,899	5,899	5,972	9,600	7,800	5.00%	8,190	3.00%	8,436	3.00%	8,689
24222	Horticultural Supplies	19,465	24,567	27,647	29,500	46,980	33,208	34,000	5.00%	35,700	3.00%	36,771	3.00%	37,874
Supplies	**Subtotal**	$ 98,964	$ 84,956	$ 108,713	$ 130,896	$ 167,800	$ 186,600	$ 204,782		$ 216,551		$ 225,404		$ 234,758
30003	Printing and Subscriptions	$ 1,492	$ 1,314	$ 2,657	$ 1,315	$ 1,500	$ 1,500	$ 1,500	5.00%	$ 1,575	3.00%	$ 1,622	3.00%	$ 1,671
30004	Repairs, Equipment/ Vehicle	988	1,879	1,000	5,000	5,000	5,000	5,000	5.00%	5,250	3.00%	5,408	3.00%	5,570
30006	Contractual	-	43,122	5,000	115,894	112,000	11,221	110,000	5.00%	115,500	3.00%	118,965	3.00%	122,534
30011	Rent	137	1,063	2,000	2,000	1,935	2,000	2,000	5.00%	2,100	3.00%	2,163	3.00%	2,228
30013	Professional Services	1,000	22,933	26,000	6,343	14,860	10,000	10,000	5.00%	10,500	3.00%	10,815	3.00%	11,139
30028	Training/ Travel	2,318	2,078	1,343	2,251	2,477	2,500	2,500	5.00%	2,625	3.00%	2,704	3.00%	2,785
30045	Greenway Professional Services	35,000	21,326	20,219	25,000	30,000	35,000	35,000	5.00%	36,750	3.00%	37,853	3.00%	38,988
30500	Printing and Advertising	4,025	3,526	5,000	4,287	6,612	6,000	6,000	5.00%	6,300	3.00%	6,489	3.00%	6,684
30800	Postage	28	563	780	531	655	486	450	5.00%	473	3.00%	487	3.00%	501
31585	Communications	471	1,048	1,400	852	800	1,000	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
36002	Trash Pickup Ect	3,900	2,670	3,900	5,029	5,100	5,614	5,100	5.00%	5,355	3.00%	5,516	3.00%	5,681
36003	Utilities	29,000	36,614	29,000	29,000	35,000	46,579	60,000	5.00%	63,000	5.00%	66,150	5.00%	69,458
38000	Repair Bldg & Structure	665	650	1,000	997	561	-	1,000	5.00%	1,050	3.00%	1,082	3.00%	1,114
38110	Services and Charges	15,876	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-
Other Services/Charges	**Subtotal**	$ 94,900	$ 138,785	$ 99,298	$ 198,500	$ 216,500	$ 126,900	$ 239,550		$ 251,528		$ 260,333		$ 269,466
40001	Equipment	$ -	$ 22,105	$ 10,049	$ 21,926	$ 24,831.14	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Capital Outlays	**Subtotal**	$ -	$ 22,105	$ 10,049	$ 21,926	$ 24,831.14	$ -	$ -		$ -		$ -		$ -
	Total	$ 1,047,497	$ 1,196,911	$ 1,188,718	$ 1,422,404	$ 1,608,379	$ 1,585,461	$ 1,839,206		$ 1,911,099		$ 1,992,621		$ 2,077,955
	Per Expense Report	$ 1,047,497	$ 1,196,911	$ 1,188,718	$ 1,422,404	$ 1,608,379	$ 1,585,461	$ 1,839,206						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

MONROE COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 806 - Fairgrounds

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
32075	County Fair Distribution	$ 113,203	$ 117,615	$ 122,555	$ 104,172	$ 109,380	$ 113,755	$ 118,326	5.00%	$ 124,242	3.00%	$ 127,970	3.00%	$ 131,809
Other Services/Charges	**Subtotal**	$ 113,203	$ 117,615	$ 122,555	$ 104,172	$ 109,380	$ 113,755	$ 118,326		$ 124,242		$ 127,970		$ 131,809
	Total	$ 113,203	$ 117,615	$ 122,555	$ 104,172	$ 109,380	$ 113,755	$ 118,326		$ 124,242		$ 127,970		$ 131,809
	Per Expense Report	$ 113,203	$ 117,615	$ 122,555	$ 104,172	$ 109,380	$ 113,755	$ 118,326						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -						

Proposal 3: $9,400 Flat Increase	
$4.52	Approximate Hourly Rate Increase

Total Fiscal Impact- Deputies Only	$	435,122
Total Fiscal Impact- Deputies + Appointed Officials (Based on Current Grid)	$	475,599
Total Fiscal Impact- Deputies + Appointed Officials (Proposed Method)	$	468,750
*Please note this does not include supplemental, or overtime pay.		

Approved 2025 Salary
Proposed Increases

80 Hours

Merit Pole A-Deputy	Minimum	1 -yr	3-yr	8-yr	14-yr	20-yr	25-yr
2025 Approved Hourly Rate	$ 34.99	$ 36.13	$ 38.03	$ 39.55	$ 41.07	$ 42.21	$ 43.35
2025 Approved Salary	$ 72,780	$ 75,151	$ 79,103	$ 82,264	$ 85,426	$ 87,797	$ 90,168
Flat Amount Increase	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00
Total Requested Salary	**$ 82,180**	**$ 84,551**	**$ 88,503**	**$ 91,664**	**$ 94,826**	**$ 97,197**	**$ 99,568**
# of Deputies- General Fund	3	2	4	10	1	2	0
# of Deputies- PS LIT	0	0	1	8	1	0	0
Cost per position x number of deputies	$ 28,200	$ 18,800	$ 47,000	$ 169,200	$ 18,800	$ 18,800	$ -
2025 Total Cost for Merit POLE A	**$**						**300,800**

Merit Pole B-Sergeant	Minimum	1 -yr	3-yr	8-yr	14-yr	20-yr	25-yr
2025 Approved Hourly Rate	$ 37.62	$ 38.84	$ 40.89	$ 42.52	$ 44.16	$ 45.39	$ 46.61
2025 Approved Salary	$ 78,250	$ 80,788	$ 85,052	$ 88,442	$ 91,853	$ 94,412	$ 96,949
Flat Amount Increase	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00
Salary + Flat Amount	**$ 87,650**	**$ 90,188**	**$ 94,452**	**$ 97,842**	**$ 101,253**	**$ 103,812**	**$ 106,349**
# of Deputies- General	0	0	0	2	0	2	0
# of Deputies- PS LIT	0	0	1	0	2	0	0
Cost per position x number of deputies	$ -	$ -	$ 9,400	$ 18,800	$ 18,800	$ 18,800	$ -
2025 Total Cost for Merit POLE B	**$**						**65,800**

Merit Pole C-Lieutenant	Minimum	1 -yr	3-yr	8-yr	14-yr	20-yr	25-yr
2025 Approved Hourly Rate	$ 39.96	$ 41.27	$ 43.44	$ 45.17	$ 46.91	$ 48.21	$ 49.52
2025 Approved Salary	$ 83,117	$ 85,842	$ 90,356	$ 93,954	$ 97,573	$ 100,277	$ 103,002
Flat Amount Increase	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00	$ 9,400.00
Salary + Flat Amount	**$ 92,517**	**$ 95,242**	**$ 99,756**	**$ 103,354**	**$ 106,973**	**$ 109,677**	**$ 112,402**
# of Deputies- General	0	0	0	0	3	1	0
# of Deputies- PS LIT Fund	0	0	0	0	0	0	0
Cost per position x number of deputies	$ -	$ -	$ -	$ -	$ 28,200	$ 9,400	$ -
2025 Total Cost for Merit POLE C	**$**						**37,600**

Totals: Deputies Only		
General Fund Salary	$	282,000
General Fund FICA	$	21,573
PS LIT Fund Salary	$	122,200
PS LIT FICA	$	9,349
Salary Cost *(Both Funds)*	$	404,200
FICA Cost *(Both Funds)*	$	30,922
2025 Total Cost- Deputies Only	**$**	**435,122**

The Sheriff agrees the salaries for appointed individuals in the Sheriff's Office be tied to the Sheriff's salary rather than the union 25-year Lieutenant. The four appointed positions should be a percentage of the Elected Official's salary, mimicking the Elected Official's salary grid. The Sheriff and 25 Year Lieutenant are included in this chart for reference. The Captain of Operations, Chief Deputy, Jail Commander and Asst. Jail Commander are listed with percentages proposed by the Sheriff.

Proposed Sheriff's Office Appointed Officials Compensation Grid	**Sheriff**	**Captain of Operations**	**Chief Deputy**	**Asst. Jail Commander**	**Jail Commander**	**25-Year Lieutenant**
2025 Approved Hourly Rate	n/a	51.02	53.52	51.02	53.52	$ 49.52
2025 Approved Salary	$ 183,513	$ 106,122	$ 111,322	$ 106,122	$ 111,322	$ 103,002
Proposed Percentage of Sheriff's Salary	100%	67%	70%	67%	70%	
Proposed Salary	**$ 183,513**	**$ 122,954**	**$ 128,460**	**$ 122,954**	**$ 128,460**	
Cost Per Position		$ 16,832	$ 17,138	$ 16,832	$ 17,138	
2025 Total Cost for Appointed Salaries	**$**					**67,940**

Totals: Appointed Officials with Proposed Grid Change	
General Fund Salary	$ 67,940
General Fund FICA	$ 5,197
PS LIT Fund Salary	$ -
PS LIT FICA	$ -
Salary Cost *(Both Funds)*	$ 67,940
FICA Cost *(Both Funds)*	$ 5,197
2025 Total Cost for Appointeds	**$ 73,137**

- The salary of the Sheriff is equal to that of the Prosecutor which is determined by the State of Indiana.
- As such, increases to these salaries are also determined by the State of Indiana.
- The frequency or amount of these salary increases are not predetermined and cannot be anticipated.
- Increases may or may not occur every year and may be small percentage increases.
- The Sheriff’s Office is not opposed to tying the salaries of Senior Staff to a percentage of the elected Sheriff’s salary.
- This is the method of calculating the salaries for Chief Deputies in other elected county officials’ offices. This percentage is 90% of the elected official.
- If percentages of the elected Sheriff are to be adopted, the percentages MUST be set at a level to avoid salary compression in the event the 25-year Lieutenant salary increases outpace the unpredictable frequency and amount of the State determined increase to the Prosecutor salary.
- The Sheriff is not proposing the setting of these salaries on pace with the other Chief Deputies (90%).
- In order to avoid salary compression, the Sheriff recommending the Chief Deputy and Jail Commander be set at 70% and the Captain of Operations and the Assistant Jail Commander be set a 67%.