

DRAFT

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

September 12, 2022

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MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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

September 12, 2022

Attached is our Sustainability/Revenue and Spending Plan for Martin County, Indiana (the "County"). This Sustainability Analysis utilizes historical information, on an actual basis, along with the 2022 budget, and projects ahead for 3 years (2023-2025) to determine the possible financial condition of the County, on a going forward basis.

There are significant financial questions the County must address:

- How can the County attempt to collect PILOT (payment in lieu of tax payments) from tax exempt areas?
- How should we use our ARP money?
- What is the potential reduction in jail inmate revenue from the state in 2022 and 2023?
- 48% of the County is tax exempt, how can the County make up for this?

County Financial Observations

1. The Reassessment Fund and the Cumulative Bridge Fund, if spent to the full budgeted amount requested in 2022 and forward, will potentially go negative in 2025 (need to review future budgets).
2. The County has a very limited Rainy-Day Fund, with a balance of \$39,801.
3. Assessed value in the County has increased for the last 5 consecutive years and grew by 0.54% for taxes payable in 2018, almost 3.49% for 2019, 4.32% in 2020, 1.23% in 2021 and 20.52% in 2022. When property tax levies increase faster than assessed value, the property tax rate increases and the circuit breaker impacts increase.
4. General Fund balance increased by over \$400,000 in 2020 and 2021 and is the highest balance the General Fund has seen over the last 10 years. A higher balance will help buffer the County, going forward, in these tough times. It should be noted that \$280,000 of the 2020 increase was from CARES.
5. At this time, ARP receipts are expected to total \$1,991,914.
6. The County created and funded an MVH Restricted Sub-Fund (#1173) in 2019 as directed by the State, to help construction, reconstruction, and preservation efforts of pavement, bridges, and right-of-ways in the County. The County should use the Restricted Fund first when possible.
7. The TIF Capital Projects Fund had a 2021 ending balance of over \$600,000. The County should prepare a plan to spend this money.
8. The total income tax rate in Martin County is higher than a sample of its peers (Crawford, Ohio, Switzerland, Dubois) See the, "Adjusted Corporate Tax Rate Comparison to Similar Units of Government" page in the sustainability.
9. The County estimated income tax trust balance held by the State is down to approximately (\$1,497,000) estimated as of February 2022. We will continue to monitor this balance.

10. The unemployment rate, by the end of 2021, had decreased to approximately 2.5%.

11. EDIT Fund #1112 ended 2021 with a balance over \$1,200,000.

Recommendations

1. The County should continue to pursue additional PILOT payments from tax exempt areas. It is our understanding a small amount comes from Hoosier National Forest currently.
2. The County should continue to brainstorm and investigate uses of the ARP monies. Possible uses include offsetting revenue loss, worker premium pay, supporting public health, supporting small business.
5. Continue to seek Community Crossings Grants.
6. The County should undergo a full personnel review. Review salaries and number of employees for each department and position.
7. Reauthorize CCD at the max rate.
8. Consider EMS LIT and reduce EDIT rate.

General Points

1. The County has increased income taxes (LIT old EDIT) from .45% to 1.20% in 2020. The County should monitor the need for higher-than- (peer group) average income taxes and seek alternatives, such as increased PILOT payments from tax exempt entities.
2. The County should adopt minimum fund balance resolution in each of its major funds. This is considered a good fiscal management tool and provides the County with a cushion if revenue shortfalls occur. The County should review this resolution, annually, and adjust the fund balances as needed.
3. Spend fund #1229 LOIT Special Distribution Fund.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

ASSUMPTIONS

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

Revenue

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

	<u>2024</u>	<u>2025</u>	<u>2026</u>
Property Taxes	4.50%	4.50%	4.00%
FIT	0.00%	1.00%	1.00%
Vehicle Excise	0.00%	1.00%	1.00%
Income Tax	3.00%	3.00%	5.00%
CVET	0.00%	0.00%	0.00%
Excise Surtax/Wheel Tax	0.00%	2.00%	2.00%
MVH Distribution	3.00%	2.00%	2.00%
LRS Distribution	3.00%	2.00%	2.00%
Cigarette Tax	-1.50%	-1.50%	-1.50%
ABC Excise Tax	2.00%	2.00%	2.00%
E911 Revenue - Wireless	2.00%	2.00%	2.00%
E911 Revenue - Wired	-5.00%	-5.00%	-5.00%
Inheritance Tax	0.00%	0.00%	0.00%
Riverboat	0.00%	0.00%	0.00%
Interest on Investments	10.00%	2.00%	2.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	2.00%	2.00%	2.00%
	<u>2024</u>	<u>2025</u>	<u>2026</u>
PERF	11.50%	11.50%	11.50%
FICA	7.65%	7.65%	7.65%

After 2023, budgeted appropriations are expected to increase, annually, by the following (unless otherwise noted):

	<u>2024</u>	<u>2025</u>	<u>2026</u>
Payroll Increase	2.00%	2.00%	2.00%
Juvenile Secure Detention	2.00%	3.00%	3.00%
Capital Outlays	10.00%	0.00%	0.00%
Prisoner Meals	3.50%	4.00%	4.00%
Medical - Jail	5.00%	5.00%	5.00%
Computer Software	5.00%	10.00%	10.00%
Paving	6.00%	5.00%	5.00%
Gasoline & Mileage	10.00%	5.00%	5.00%
Group Insurance	7.00%	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%	2.00%	2.00%
Sheriff Retirement	6.00%	5.50%	5.50%

Other Assumptions

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

Reauthorize the Cum. Funds at the max rate each year, with the process starting in February.

The 2021 Budget was subject to 27 pays.

NOTE TO READER

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of General Fund #1000

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 434,061	\$ 606,950	\$ 855,192	\$ 1,268,454	\$ 1,672,553	\$ 1,800,371	\$ 1,792,095	\$ 1,840,353	\$ 1,878,697
Less prior year encumbrances									
TOTAL REVENUE	<u>\$ 3,217,044</u>	<u>\$ 3,632,155</u>	<u>\$ 3,732,850</u>	<u>\$ 3,865,406</u>	<u>\$ 3,681,947</u>	<u>\$ 3,819,767</u>	<u>\$ 3,933,878</u>	<u>\$ 4,008,523</u>	<u>\$ 4,162,694</u>
APPROPRIATIONS									
General County	\$ 58,603	\$ 94,551	\$ 28,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk	138,371	141,080	127,957	101,609	112,637	117,204	120,298	122,766	125,286
Auditor	93,689	102,259	106,786	122,938	135,894	154,556	156,283	159,416	162,612
Treasurer	73,764	73,465	83,578	80,820	83,427	89,814	91,977	93,836	95,733
Recorder	78,661	79,757	80,091	77,773	77,240	84,900	87,797	89,303	90,842
Sheriff	473,192	629,315	543,386	625,403	639,998	704,121	724,154	739,437	756,140
Surveyor	37,556	39,002	39,361	56,782	57,540	60,642	62,174	63,483	64,821
Coroner	18,942	38,376	31,067	36,218	33,852	35,338	36,755	37,490	38,240
Assessor	64,743	67,606	65,121	73,548	75,487	82,154	84,054	85,735	87,449
Prosecuting Attorney	62,096	73,595	103,898	109,047	106,986	68,510	70,123	71,520	72,945
Co. Extension Services	53,494	55,663	66,659	65,913	76,172	78,062	80,586	82,198	83,842
Veterans Services	14,919	14,926	14,416	13,353	15,450	15,898	16,366	16,716	17,075
County Council	30,011	30,086	30,011	31,290	31,108	32,696	33,380	34,048	34,728
County Commissioner	737,748	748,622	780,523	787,064	807,455	872,692	860,193	877,149	894,445
Election	50,681	45,781	60,945	44,191	88,743	55,710	57,297	58,449	59,625
Court House	72,366	75,700	70,605	78,256	82,395	92,770	96,428	100,033	103,795

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

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
Circuit Court	\$ 270,035	\$ 279,428	\$ 303,630	\$ 298,467	\$ 283,600	\$ 294,349	\$ 290,837	\$ 296,792	\$ 302,874
Probation	104,520	129,281	138,425	89,887	88,242	106,346	108,589	110,750	112,954
Civil Defense	32,806	30,129	38,491	32,493	47,483	51,155	53,584	56,115	57,703
Jail	477,173	533,336	504,844	573,667	599,241	704,165	724,872	742,471	759,645
4D Program	73,951	74,661	76,091	82,602	80,138	92,810	94,875	96,773	98,708
Soil and Water	26,834	27,294	25,029	79,985	31,042	34,151	34,999	35,699	36,413
TOTAL	\$ 3,044,155	\$ 3,383,912	\$ 3,319,588	\$ 3,461,307	\$ 3,554,130	\$ 3,828,043	\$ 3,885,620	\$ 3,970,179	\$ 4,055,877
TOTAL SPENDABLE APPROP.	\$ 3,044,155	\$ 3,383,912	\$ 3,319,588	\$ 3,461,307	\$ 3,554,130	\$ 3,828,043	\$ 3,885,620	\$ 3,970,179	\$ 4,055,877
Assumed Spend Down Level					\$ 3,376,423	\$ 3,636,640	\$ 3,691,339	\$ 3,771,670	\$ 3,853,083
ENDING BALANCE	\$ 606,950	\$ 855,192	\$ 1,268,454	\$ 1,672,553	\$ 1,800,371	\$ 1,792,095	\$ 1,840,353	\$ 1,878,697	\$ 1,985,515
Ending Balance w/Spend Down					\$ 1,978,077	\$ 2,161,204	\$ 2,403,743	\$ 2,640,595	\$ 2,950,207
Per Fund Report	\$ 606,949	\$ 855,192	\$ 1,268,454	\$ 1,672,553					
Difference	\$ -	\$ -	\$ -	\$ -		Assumed Actual Spend Down %		95%	
Minimum Fund Balance @ 20%	\$ 643,409	\$ 726,431	\$ 746,570	\$ 773,081	\$ 736,389	\$ 763,953	\$ 786,776	\$ 801,705	
Budget	\$ 3,075,300	\$ 3,347,744	\$ 3,544,396	\$ 3,516,008					
% Spent of Budget	99%	101%	94%	98%					

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	Projected Growth Factor Used	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026
		Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
0100	Property Tax	\$ 1,544,018	\$ 1,601,187	\$ 1,655,699	\$ 1,773,964	\$ 1,866,321	\$ 1,959,637	4.50%	\$ 2,047,821	4.50%	\$ 2,139,973	4.00%	\$ 2,225,572
	Circuit Breaker Impacts	(20,395)	(25,563)	(19,516)	(32,481)	(34,868)	(27,894)	N/A	(28,173)	N/A	(28,455)	N/A	(28,740)
0201	Financial Institution Tax	4,576	5,982	2,884	11,838	4,870	5,000	0.00%	4,870	1.00%	4,919	1.00%	4,968
0202	License Excise Tax	168,546	167,177	176,965	185,035	164,624	185,000	0.00%	185,000	1.00%	186,850	1.00%	188,719
0203	CVET	19,812	24,139	11,676	35,745	24,714	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000
0212	Local Income Tax	1,071,286	1,121,251	1,112,376	1,193,810	1,162,063	1,172,799	3.00%	1,207,983	3.00%	1,244,222	5.00%	1,306,434
0216	Settlement Adjustments	28,698	-	-	148	148	150	0.00%	150	0.00%	150	0.00%	150
1120	Circuit Court IV-D	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1121	Clerk IV-D	20,254	18,063	19,156	11,328	11,500	11,500	2.00%	11,730	2.00%	11,965	2.00%	12,204
1122	Prosecutor IV-D	50,940	87,579	69,933	76,911	78,000	78,000	2.00%	79,560	2.00%	81,151	2.00%	82,774
1123	Sheriff Commissary Bonus	-	-	-	21,000	20,000	21,000	2.00%	21,420	2.00%	21,848	2.00%	22,285
1600	State PILOT	19,033	11,103	11,925	13,149	13,350	13,350	2.00%	13,617	2.00%	13,889	2.00%	14,167
1993	Indirect Costs	8,763	17,305	10,709	18,149	18,000	18,000	N/A	10,000	2.00%	10,200	2.00%	10,404
2105	Election Expenses	-	16,222	-	0	-	-	2.00%	-	2.00%	-	2.00%	-
2106	Demand Fees	280	175	320	134	135	135	2.00%	138	2.00%	140	2.00%	143
2107	Tax Sale Costs	11,425	7,117	87	16,521	16,500	16,500	2.00%	16,830	2.00%	17,167	2.00%	17,510
2108	Recorder Fees	21,129	22,867	24,950	28,921	25,000	25,000	2.00%	25,500	2.00%	26,010	2.00%	26,530
2109	Sheriff Housing of Inmates	150,245	402,209	308,939	406,389	250,000	250,000	2.00%	255,000	N/A	195,000	N/A	195,000
2112	Sheriff Service Fee	10,870	8,383	3,776	2,368	2,300	2,300	2.00%	2,346	2.00%	2,393	2.00%	2,441
2111	Auditor Fees	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2112	Sheriff Service Fee	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2718	Examination Of Records	15,545	5,266	2,117	52,219	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
2719	ATC Fund Distribution	-	-	248	259	260	260	2.00%	265	2.00%	271	2.00%	276
2721	Franchise Fee	6,118	4,651	2,833	2,789	2,800	2,800	2.00%	2,856	2.00%	2,913	2.00%	2,971
2723	Payments Made In Error	2,076	189	1,748	412	400	400	2.00%	408	2.00%	416	2.00%	424
2727	Restitution Payments	-	-	15	-	-	-	2.00%	-	2.00%	-	2.00%	-
4103	Clerk Fees	32,210	28,651	19,286	26,276	26,000	26,000	2.00%	26,520	2.00%	27,050	2.00%	27,591
5103	Insurance Reimbursement	10,838	39,726	6,725	5,029	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
5105	Sale of County Property	50	-	-	425	400	400	2.00%	408	2.00%	416	2.00%	424
5601	Tax Refunds	498	6,931	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6100	Interest On Investments	38,771	61,388	26,692	10,170	15,000	20,000	10.00%	10,000	2.00%	10,200	2.00%	10,404
6500	Miscellaneous Revenue	1,456	155	2,924	1,430	1,430	1,430	0.00%	1,430	0.00%	1,430	0.00%	1,430
6501	Miscellaneous Revenue COVID-19	-	-	280,383	3,466	3,000	3,000	0.00%	3,000	0.00%	3,000	0.00%	3,000
	Total	\$ 3,217,044	\$ 3,632,155	\$ 3,732,850	\$ 3,865,406	\$ 3,681,947	\$ 3,819,767		\$ 3,933,878		\$ 4,008,523		\$ 4,162,694
	Per Revenue Report	\$ 3,217,044	\$ 3,632,155	\$ 3,732,850	\$ 3,865,406								
	Difference	\$ -	\$ -	\$ -	\$ -								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 000 - County General

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 001 - Clerk

ACCT CODE	EXPENSES	2018	2019	2020	2021	2022	2023	Projected Growth Factor Used	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026
		Actual	Actual	Actual	Actual	Budget	Budget		Estimated		Estimated		
1000.11	Clerk Salary	\$ 30,238	\$ 31,278	\$ 32,318	\$ 34,232	\$ 33,624	\$ 37,684	2.00%	\$ 38,438	2.00%	\$ 39,206	2.00%	\$ 39,991
1000.12	Deputy Clerk	23,716	24,089	24,804	25,275	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.13	Violations Clerk	23,716	24,756	25,796	5,055	-	-	2.00%	-	2.00%	-	2.00%	-
1000.14	Part Time Help	9,739	10,846	9,930	17,482	26,000	28,600	2.00%	29,172	2.00%	29,755	2.00%	30,351
Personal Services	Subtotal	\$ 87,409	\$ 90,969	\$ 92,848	\$ 82,044	\$ 86,437	\$ 96,704		\$ 98,638		\$ 100,611		\$ 102,623
2000.11	Office Supplies	\$ 4,600	\$ 5,000	\$ 3,361	\$ 4,755	\$ 5,000	\$ 5,000	5.00%	\$ 5,250	2.00%	\$ 5,355	2.00%	\$ 5,462
Supplies	Subtotal	\$ 4,600	\$ 5,000	\$ 3,361	\$ 4,755	\$ 5,000	\$ 5,000		\$ 5,250		\$ 5,355		\$ 5,462
3000.11	Postage	\$ 8,847	\$ 7,550	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	5.00%	\$ 7,875	2.00%	\$ 8,033	2.00%	\$ 8,193
3000.13	Travel	235	696	153	1,422	2,350	2,200	10.00%	2,420	5.00%	2,541	5.00%	2,668
3000.14	Training	85	253	407	649	500	500	5.00%	525	2.00%	536	2.00%	546
3000.15	Printing	325	290	106	20	800	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.16	Official Records	65	124	-	-	500	500	5.00%	525	2.00%	536	2.00%	546
3000.17	Equipment Repairs	85	265	171	265	500	750	5.00%	788	2.00%	803	2.00%	819
3000.18	Maintenance Contracts	-	85	45	-	100	100	5.00%	105	2.00%	107	2.00%	109
3000.21	Clerk Annual Support	13,250	14,000	13,450	4,000	4,000	-	5.00%	-	2.00%	-	2.00%	-
3000.23	Association Dues	362	372	384	387	400	400	5.00%	420	2.00%	428	2.00%	437
3000.25	Maintenance Agreement	10,661	10,998	10,928	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.26	Consulting Fees	9,750	7,800	3,354	494	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.27	Wire Transfer Fees	50	50	50	75	50	50	5.00%	53	2.00%	54	2.00%	55
Other Services/Charges	Subtotal	\$ 43,716	\$ 42,483	\$ 29,048	\$ 14,811	\$ 18,700	\$ 15,000		\$ 15,860		\$ 16,250		\$ 16,651
4000.12	Equipment	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 500	10.00%	\$ 550	0.00%	\$ 550	0.00%	\$ 550
Capital Outlays	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 500		\$ 550		\$ 550		\$ 550
Unappropriated	Subtotal	\$ 2,646	\$ 2,628	\$ 2,700	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Total	\$ 138,371	\$ 141,080	\$ 127,957	\$ 101,609	\$ 112,637	\$ 117,204		\$ 120,298		\$ 122,766		\$ 125,286
	Per Expense Report	\$ 138,371	\$ 141,080	\$ 127,957	\$ 101,609	\$ 112,637	\$ 117,204						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 002 - Auditor

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Auditor Salary	\$ 30,583	\$ 31,623	\$ 34,163	\$ 36,186	\$ 34,070	\$ 38,073	2.00%	\$ 38,834	2.00%	\$ 39,611	2.00%	\$ 40,403
1000.12	Deputy Salary	21,539	24,756	25,796	27,297	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.13	Deputy Auditor	23,716	24,756	25,796	27,196	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.14	Clerical Assistant	7,646	9,637	14,760	10,075	11,350	13,520	2.00%	13,790	2.00%	14,066	2.00%	14,348
1000.15	Deputy Auditor 3	-	-	-	11,125	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.16	Auditor Meeting Admin	-	-	-	-	1,530	1,653	2.00%	1,686	2.00%	1,720	2.00%	1,754
Personal Services	Subtotal	<u>\$ 83,484</u>	<u>\$ 90,772</u>	<u>\$ 100,515</u>	<u>\$ 111,879</u>	<u>\$ 127,389</u>	<u>\$ 144,506</u>		<u>\$ 145,710</u>		<u>\$ 148,624</u>		<u>\$ 151,597</u>
2000.11	Office Supplies	\$ 2,312	\$ 1,649	\$ 1,652	\$ 3,755	\$ 1,700	\$ 3,500	5.00%	\$ 3,675	2.00%	\$ 3,749	2.00%	\$ 3,823
Supplies	Subtotal	<u>\$ 2,312</u>	<u>\$ 1,649</u>	<u>\$ 1,652</u>	<u>\$ 3,755</u>	<u>\$ 1,700</u>	<u>\$ 3,500</u>		<u>\$ 3,675</u>		<u>\$ 3,749</u>		<u>\$ 3,823</u>
3000.11	Postage	\$ 1,989	\$ 2,700	\$ 1,375	\$ 1,970	\$ 2,000	\$ 2,000	5.00%	\$ 2,100	2.00%	\$ 2,142	2.00%	\$ 2,185
3000.13	Printing	1,144	449	381	250	400	500	5.00%	525	2.00%	536	2.00%	546
3000.14	Official Records	165	-	-	-	250	250	5.00%	263	2.00%	268	2.00%	273
3000.15	Binding Records	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.16	Equipment/ Repairs	235	125	-	1,345	500	600	5.00%	630	2.00%	643	2.00%	655
3000.17	Conference/ Training	231	2,092	160	1,473	1,000	1,600	5.00%	1,680	2.00%	1,714	2.00%	1,748
3000.18	Mileage	198	500	126	610	200	300	10.00%	330	5.00%	347	5.00%	364
3000.19	Association Dues	489	519	542	588	600	700	5.00%	735	2.00%	750	2.00%	765
3000.20	Travel Expenses	-	81	-	48	100	200	5.00%	210	2.00%	214	2.00%	218
3000.23	Harris Training	-	60	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.24	Software Rentals	-	250	255	255	255	300	5.00%	315	2.00%	321	2.00%	328
Other Services/Charges	Subtotal	<u>\$ 4,451</u>	<u>\$ 6,777</u>	<u>\$ 2,839</u>	<u>\$ 6,539</u>	<u>\$ 5,305</u>	<u>\$ 6,450</u>		<u>\$ 6,788</u>		<u>\$ 6,933</u>		<u>\$ 7,082</u>
4000.11	Fixtures and Equipment	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	10.00%	\$ 110	0.00%	\$ 110	0.00%	\$ 110
4000.12	Computers	2,599	1,870	-	665	1,500	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	<u>\$ 2,599</u>	<u>\$ 1,870</u>	<u>\$ -</u>	<u>\$ 765</u>	<u>\$ 1,500</u>	<u>\$ 100</u>		<u>\$ 110</u>		<u>\$ 110</u>		<u>\$ 110</u>
Unappropriated	Subtotal	<u>\$ 843</u>	<u>\$ 1,192</u>	<u>\$ 1,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	10.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%	<u>\$ -</u>
	Total	<u>\$ 93,689</u>	<u>\$ 102,259</u>	<u>\$ 106,786</u>	<u>\$ 122,938</u>	<u>\$ 135,894</u>	<u>\$ 154,556</u>		<u>\$ 156,283</u>		<u>\$ 159,416</u>		<u>\$ 162,612</u>
	Per Expense Report	<u>\$ 93,689</u>	<u>\$ 102,259</u>	<u>\$ 106,786</u>	<u>\$ 122,938</u>	<u>\$ 135,894</u>	<u>\$ 154,556</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 003 - County Treasurer

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Treasurer Salary	\$ 30,238	\$ 31,278	\$ 32,318	\$ 34,232	\$ 33,624	\$ 37,684	2.00%	\$ 38,438	2.00%	\$ 39,206	2.00%	\$ 39,991
1000.12	Deputy Treasurer	23,716	24,756	25,796	27,297	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.13	Part Time Clerical	7,643	7,339	6,656	6,998	10,500	10,500	2.00%	10,710	2.00%	10,924	2.00%	11,143
Personal Services	Subtotal	\$ 61,597	\$ 63,373	\$ 64,770	\$ 68,526	\$ 70,937	\$ 78,604		\$ 80,176		\$ 81,780		\$ 83,415
2000.11	Office Supplies	\$ 471	\$ 256	\$ 746	\$ 630	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
Supplies	Subtotal	\$ 471	\$ 256	\$ 746	\$ 630	\$ 500	\$ 500		\$ 525		\$ 536		\$ 546
3000.11	Postage	\$ 3,700	\$ 4,000	\$ 6,770	\$ 5,500	\$ 4,000	\$ 4,000	5.00%	\$ 4,200	2.00%	\$ 4,284	2.00%	\$ 4,370
3000.13	Travel and Training	1,057	951	665	362	600	600	10.00%	660	5.00%	693	5.00%	728
3000.14	Printing	3,236	2,127	2,832	2,349	4,798	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.15	Official Records	864	354	309	309	310	310	5.00%	326	2.00%	332	2.00%	339
3000.16	Equipment Repairs	-	-	818	-	202	-	5.00%	-	2.00%	-	2.00%	-
3000.17	Association Dues	161	166	172	172	180	200	5.00%	210	2.00%	214	2.00%	218
3000.19	Copy Machine Maintenance	250	250	258	331	400	600	5.00%	630	2.00%	643	2.00%	655
Other Services/Charges	Subtotal	\$ 9,268	\$ 7,849	\$ 11,823	\$ 9,022	\$ 10,490	\$ 10,710		\$ 11,276		\$ 11,521		\$ 11,772
4000.13	Computer & Equipment	\$ 1,261	\$ 979	\$ 4,971	\$ 2,642	\$ 1,500	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	\$ 1,261	\$ 979	\$ 4,971	\$ 2,642	\$ 1,500	\$ -		\$ -		\$ -		\$ -
Unappropriated	Subtotal	\$ 1,167	\$ 1,009	\$ 1,268	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Total	\$ 73,764	\$ 73,465	\$ 83,578	\$ 80,820	\$ 83,427	\$ 89,814		\$ 91,977		\$ 93,836		\$ 95,733
	Per Expense Report	\$ 73,764	\$ 73,465	\$ 83,578	\$ 80,820	\$ 83,427	\$ 89,814						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 004 - Recorder

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Recorder Salary	\$ 30,238	\$ 31,278	\$ 32,318	\$ 34,232	\$ 33,624	\$ 37,684	2.00%	\$ 38,438	2.00%	\$ 39,206	2.00%	\$ 39,991
1000.12	Deputy Salary	23,716	24,756	25,796	27,297	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.13	Part Time Help	714	712	613	690	700	700	2.00%	714	2.00%	728	2.00%	743
Personal Services	Subtotal	<u>\$ 54,668</u>	<u>\$ 56,746</u>	<u>\$ 58,727</u>	<u>\$ 62,219</u>	<u>\$ 61,137</u>	<u>\$ 68,804</u>		<u>\$ 70,180</u>		<u>\$ 71,584</u>		<u>\$ 73,015</u>
2000.11	Office Supplies	\$ 800	\$ 789	\$ 942	\$ 816	\$ 700	\$ 700	5.00%	\$ 735	2.00%	\$ 750	2.00%	\$ 765
Supplies	Subtotal	<u>\$ 800</u>	<u>\$ 789</u>	<u>\$ 942</u>	<u>\$ 816</u>	<u>\$ 700</u>	<u>\$ 700</u>		<u>\$ 735</u>		<u>\$ 750</u>		<u>\$ 765</u>
3000.11	Postage	\$ 100	\$ 100	\$ 99	\$ 100	\$ 100	\$ 100	5.00%	\$ 105	2.00%	\$ 107	2.00%	\$ 109
3000.13	Travel	200	127	552	1,116	1,200	1,200	10.00%	1,320	5.00%	1,386	5.00%	1,455
3000.14	Training	140	311	40	385	600	600	5.00%	630	2.00%	643	2.00%	655
3000.18	Association Dues	322	323	343	362	377	370	5.00%	389	2.00%	396	2.00%	404
Other Services/Charges	Subtotal	<u>\$ 762</u>	<u>\$ 861</u>	<u>\$ 1,034</u>	<u>\$ 1,963</u>	<u>\$ 2,277</u>	<u>\$ 2,270</u>		<u>\$ 2,444</u>		<u>\$ 2,532</u>		<u>\$ 2,624</u>
4000.11	Software Update	\$ 20,637	\$ 20,637	\$ 12,164	\$ 12,557	\$ 12,800	\$ 12,800	10.00%	\$ 14,080	0.00%	\$ 14,080	0.00%	\$ 14,080
4000.12	Equipment	878	-	4,525	218	326	326	10.00%	358	0.00%	358	0.00%	358
Capital Outlays	Subtotal	<u>\$ 21,515</u>	<u>\$ 20,637</u>	<u>\$ 16,689</u>	<u>\$ 12,775</u>	<u>\$ 13,126</u>	<u>\$ 13,126</u>		<u>\$ 14,438</u>		<u>\$ 14,438</u>		<u>\$ 14,438</u>
Unappropriated	Unappropriated	\$ 916	\$ 724	\$ 2,699	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Subtotal	<u>\$ 916</u>	<u>\$ 724</u>	<u>\$ 2,699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 78,661</u>	<u>\$ 79,757</u>	<u>\$ 80,091</u>	<u>\$ 77,773</u>	<u>\$ 77,240</u>	<u>\$ 84,900</u>		<u>\$ 87,797</u>		<u>\$ 89,303</u>		<u>\$ 90,842</u>
	Per Expense Report	<u>\$ 78,661</u>	<u>\$ 79,757</u>	<u>\$ 80,091</u>	<u>\$ 77,773</u>	<u>\$ 77,240</u>	<u>\$ 84,900</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2018	2019	2020	2021	2022	2023	Projected Growth Factor Used	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026
		Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
1000.11	Sheriff	\$ 74,624	\$ 74,624	\$ 76,863	\$ 81,416	\$ 84,341	\$ 89,420	2.00%	\$ 91,208	2.00%	\$ 93,033	2.00%	\$ 94,893
1000.12	Chief Deputy	35,842	36,882	37,922	39,917	40,228	47,527	2.00%	48,478	2.00%	49,447	2.00%	50,436
1000.13	Major Salary	33,809	28,136	36,552	38,491	38,834	46,077	2.00%	46,999	2.00%	47,939	2.00%	48,897
1000.14	Sergeant	33,378	13,238	5,465	37,368	36,713	43,892	2.00%	44,770	2.00%	45,665	2.00%	46,579
1000.15	Corporal	18,640	34,008	36,621	38,330	36,276	43,437	2.00%	44,306	2.00%	45,192	2.00%	46,096
1000.16	Patrol Deputy	58,991	107,480	117,322	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.17	Part Time Deputy	-	995	50	-	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
1000.19	Full Time Officer Vacation	1,326	20,449	8,124	7,260	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
1000.20	Merit Board	1,000	1,000	1,050	1,100	1,100	1,600	2.00%	1,632	2.00%	1,665	2.00%	1,698
1000.21	Police Pension	91,150	99,931	127,202	141,969	157,021	151,257	2.00%	154,282	2.00%	157,368	2.00%	160,515
1000.22	Medical	84	209	125	-	200	200	2.00%	204	2.00%	208	2.00%	212
1000.23	Captain	34,074	5,402	1,391	38,081	37,399	44,606	2.00%	45,498	2.00%	46,408	2.00%	47,336
1000.25	Comp Time	-	8,858	4,372	3,308	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
1000.27	Sheriff Stipend	-	-	7,000	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.28	End of Life Benefits	-	-	-	-	-	1,000		1,000				
1000.33	Patrol Deputy 1	-	-	-	18,823	33,218	40,258	2.00%	41,063	2.00%	41,884	2.00%	42,722
1000.34	Patrol Deputy 2	-	-	-	45,101	33,218	40,258	2.00%	41,063	2.00%	41,884	2.00%	42,722
1000.35	Patrol Deputy 3	-	-	-	33,953	32,719	39,739	2.00%	40,534	2.00%	41,344	2.00%	42,171
1000.38	Longevity Bonus	-	-	-	7,285	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 382,917</u>	<u>\$ 431,212</u>	<u>\$ 460,059</u>	<u>\$ 532,401</u>	<u>\$ 546,267</u>	<u>\$ 604,271</u>		<u>\$ 616,336</u>		<u>\$ 627,643</u>		<u>\$ 640,196</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff (Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
2000.11	Postage	\$ 613	\$ 793	\$ 907	\$ 935	\$ 1,000	\$ 1,200	5.00%	\$ 1,260	2.00%	\$ 1,285	2.00%	\$ 1,311
2000.12	Official Records and Supplies	3,295	1,429	4,373	1364	1,800	1,800	5.00%	1,890	2.00%	1,928	2.00%	1,966
2000.15	Gas and Oil	36,974	39,147	27,655	35151	40,000	50,000	10.00%	55,000	5.00%	57,750	5.00%	60,638
2000.16	Car Maintenance and Repair	16,265	48,174	18,000	14967	10,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
2000.17	Uniforms	3,231	4,381	6,946	6237	6,000	6,000	10.00%	6,600	5.00%	6,930	5.00%	7,277
2000.18	Vehicles and Supplies	2,044	2,239	1,583	7480	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
2000.19	Field Drug Test Kits	-	-	-	0	2,952	-	5.00%	-	2.00%	-	2.00%	-
2000.24	Personal Protective Equipment	-	-	-	368	500	500	10.00%	550	5.00%	578	5.00%	606
Supplies	Subtotal	\$ 62,421	\$ 96,164	\$ 59,464	\$ 66,502	\$ 64,252	\$ 71,500		\$ 77,900		\$ 81,323		\$ 84,907
3000.12	Dues and Subscriptions	\$ 1,142	\$ 1,033	\$ 759	\$ 122	\$ 1,000	\$ 1,000	10.00%	\$ 1,100	2.00%	\$ 1,122	2.00%	\$ 1,144
3000.13	License and Transfers	135	255	90	0	100	100	5.00%	105	2.00%	107	2.00%	109
3000.14	IDACS	3,714	5,354	5,434	7,049	7,000	7,000	5.00%	7,350	2.00%	7,497	2.00%	7,647
3000.15	Travel Expense	367	400	304	134	300	300	5.00%	315	2.00%	321	2.00%	328
3000.16	Telephone	6,443	4,689	4,712	4,691	6,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
3000.17	Radio, Light, Siren	4,348	16,150	3,755	1,642	1,000	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.18	Training	1,952	2,000	2,300	7,881	10,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.28	ISA Annual Dues	-	-	-	450	579	450	5.00%	473	2.00%	482	2.00%	492
Other Services/Charges	Subtotal	\$ 18,101	\$ 29,881	\$ 17,353	\$ 21,970	\$ 25,979	\$ 26,350		\$ 27,718		\$ 28,272		\$ 28,837
4000.11	New Equipment	\$ 3,346	\$ 1,855	\$ 1,741	3,028.88	\$ 2,000	\$ 2,000	10.00%	\$ 2,200	0.00%	\$ 2,200	0.00%	\$ 2,200
4000.13	Computers	1,212	3,009	4,769	1,500.00	1,500	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	\$ 4,558	\$ 4,863	\$ 6,510	\$ 4,529	\$ 3,500	\$ 2,000		\$ 2,200		\$ 2,200		\$ 2,200
Unappropriated	Subtotal	\$ 5,195	\$ 67,194	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
	Subtotal	\$ 5,195	\$ 67,194	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 473,192	\$ 629,315	\$ 543,386	\$ 625,403	\$ 639,998	\$ 704,121		\$ 724,154		\$ 739,437		\$ 756,140
	Per Expense Report	\$ 473,192	\$ 629,315	\$ 543,386	\$ 625,403	\$ 639,998	\$ 704,121						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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

Department 006 - Surveyor

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Surveyor	\$ 34,047	\$ 35,081	\$ 36,121	\$ 38,274	\$ 37,594	\$ 39,098	2.00%	\$ 39,880	2.00%	\$ 40,678	2.00%	\$ 41,491
1000.12	Deputy Surveyor	-	-	-	15,740	15,186	16,394	2.00%	16,722	2.00%	17,056	2.00%	17,397
Personal Services	Subtotal	<u>\$ 34,047</u>	<u>\$ 35,081</u>	<u>\$ 36,121</u>	<u>\$ 54,014</u>	<u>\$ 52,780</u>	<u>\$ 55,492</u>		<u>\$ 56,602</u>		<u>\$ 57,734</u>		<u>\$ 58,889</u>
2000.11	Supplies	\$ 56	\$ 365	\$ 985	\$ 137	\$ 250	\$ 250	5.00%	\$ 263	2.00%	\$ 268	2.00%	\$ 273
Supplies	Subtotal	<u>\$ 56</u>	<u>\$ 365</u>	<u>\$ 985</u>	<u>\$ 137</u>	<u>\$ 250</u>	<u>\$ 250</u>		<u>\$ 263</u>		<u>\$ 268</u>		<u>\$ 273</u>
3000.12	Mileage	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,496	\$ 2,000	\$ 2,500	10.00%	\$ 2,750	5.00%	\$ 2,888	5.00%	\$ 3,032
3000.13	Telephone	782	717	755	750	960	900	5.00%	945	2.00%	964	2.00%	983
3000.16	Fees and Dues	206	350	-	35	350	300	5.00%	315	2.00%	321	2.00%	328
3000.17	Training	-	270	-	350	400	400	5.00%	420	2.00%	428	2.00%	437
Other Services/Charges	Subtotal	<u>\$ 2,487.76</u>	<u>\$ 2,837</u>	<u>\$ 2,255</u>	<u>\$ 2,631</u>	<u>\$ 3,710</u>	<u>\$ 4,100</u>		<u>\$ 4,430</u>		<u>\$ 4,601</u>		<u>\$ 4,780</u>
4000.12	Survey	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
4000.13	Equipment	833	719	-	-	800	800	10.00%	880.00	0.00%	880.00	0.00%	880.00
Capital Outlays	Subtotal	<u>\$ 965</u>	<u>\$ 719</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800</u>	<u>\$ 800</u>		<u>\$ 880</u>		<u>\$ 880</u>		<u>\$ 880</u>
	Total	<u>\$ 37,556</u>	<u>\$ 39,002</u>	<u>\$ 39,361</u>	<u>\$ 56,782</u>	<u>\$ 57,540</u>	<u>\$ 60,642</u>		<u>\$ 62,174</u>		<u>\$ 63,483</u>		<u>\$ 64,821</u>
	Per Expense Report	<u>\$ 37,556</u>	<u>\$ 39,002</u>	<u>\$ 39,361</u>	<u>\$ 56,782</u>	<u>\$ 57,540</u>	<u>\$ 60,642</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 007 - Coroner

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Coroner	\$ 5,559	\$ 5,726	\$ 5,967	\$ 6,320	\$ 6,446	\$ 6,457	2.00%	\$ 6,586	2.00%	\$ 6,718	2.00%	\$ 6,852
1000.12	Deputy Coroner	2,066	2,127	2,500	2,648	2,701	2,706	2.00%	2,760	2.00%	2,815	2.00%	2,872
1000.13	Deputy Coroner	2,000	1,708	2,500	2,500	2,380	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
Personal Services	Subtotal	\$ 9,625	\$ 9,561	\$ 10,967	\$ 11,468	\$ 11,527	\$ 11,663		\$ 11,896		\$ 12,134		\$ 12,377
2000.11	Office Supplies	\$ 213	\$ 267	\$ 233	195	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
2000.12	Operating Supplies	215	38	461	521	1,000	500	5.00%	525	2.00%	536	2.00%	546
Supplies	Subtotal	\$ 428	\$ 306	\$ 694	\$ 716	\$ 1,500	\$ 1,000		\$ 1,050		\$ 1,071		\$ 1,092
3000.11	Autopsy & Lab	\$ 6,723	\$ 25,175	\$ 17,165	\$ 21,247	\$ 18,000	\$ 18,000	5.00%	\$ 18,900	2.00%	\$ 19,278	2.00%	\$ 19,664
3000.12	Telephone	544	777	868	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.14	Travel	496	907	772	564	800	500	5.00%	525	2.00%	536	2.00%	546
3000.15	ISCA Dues- Coroner	525	300	150	-	150	150	5.00%	158	2.00%	161	2.00%	164
3000.16	ISCA Dues- Deputy	-	750	450	-	375	225	5.00%	236	2.00%	241	2.00%	246
3000.17	Transport Fees	-	-	-	-	1,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.20	Mileage	-	-	-	-	-	800	5.00%	840	2.00%	857	2.00%	874
Other Services/Charges	Subtotal	\$ 8,289	\$ 27,909	\$ 19,405	\$ 21,811	\$ 20,325	\$ 21,675		\$ 22,759		\$ 23,214		\$ 23,678
4000.11	Equipment	\$ 600	\$ 600	\$ -	\$ 2,224	\$ 500	\$ 1,000	5.00%	\$ 1,050	2.00%	\$ 1,071	2.00%	\$ 1,092
Capital Outlays	Subtotal	\$ 600	\$ 600	\$ -	\$ 2,224	\$ 500	\$ 1,000		\$ 1,050		\$ 1,071		\$ 1,092
	Total	\$ 18,942	\$ 38,376	\$ 31,067	\$ 36,218	\$ 33,852	\$ 35,338		\$ 36,755		\$ 37,490		\$ 38,240
	Per Expense Report	\$ 18,942	\$ 38,376	\$ 31,067	\$ 36,218	\$ 33,852	\$ 35,338						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 008 - Assessor

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Assessor	\$ 30,238	\$ 31,278	\$ 32,318	\$ 34,232	\$ 33,624	\$ 37,684	2.00%	\$ 38,438	2.00%	\$ 39,206	2.00%	\$ 39,991
1000.12	Deputy	23,716	24,756	23,315	27,297	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.13	Clerical Assistant	481	1,215	846	1,626	3,000	3,000	2.00%	3,060	2.00%	3,121	2.00%	3,184
1000.14	Level 2 Assessor	1,000	1,000	1,000	1,000	1,000	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
1000.15	Level 2 Deputy	570	500	240	-	500	-	2.00%	-	2.00%	-	2.00%	-
1000.16	Level 3 Assessor	1,500	1,500	1,500	1,500	1,500	1,500	2.00%	1,530	2.00%	1,561	2.00%	1,592
1000.17	Level 3 Deputy	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 57,506</u>	<u>\$ 60,249</u>	<u>\$ 59,220</u>	<u>\$ 65,654</u>	<u>\$ 66,437</u>	<u>\$ 73,604</u>		<u>\$ 75,076</u>		<u>\$ 76,578</u>		<u>\$ 78,109</u>
2000.11	Office Supplies	\$ 1,383	\$ 888	\$ 733	\$ 1,358	\$ 1,500	\$ 1,500	5.00%	\$ 1,575	2.00%	\$ 1,607	2.00%	\$ 1,639
2000.12	Printer Supplies	479	319	370	500	500	500	5.00%	525	2.00%	536	2.00%	546
Supplies	Subtotal	<u>\$ 1,862</u>	<u>\$ 1,207</u>	<u>\$ 1,103</u>	<u>\$ 1,858</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>		<u>\$ 2,100</u>		<u>\$ 2,142</u>		<u>\$ 2,185</u>
3000.11	Postage	\$ 500	\$ 108	\$ -	\$ 550	\$ 550	\$ 550	5.00%	\$ 578	2.00%	\$ 589	2.00%	\$ 601
3000.13	Training	106	954	193	1,000	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.14	Travel	317	188	180	605	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.15	Printing and Advertising	76	435	225	-	500	500	5.00%	525	2.00%	536	2.00%	546
3000.18	Association Dues	450	418	-	880	1,000	500	5.00%	525	2.00%	536	2.00%	546
3000.20	Computer Support	3,000	3,000	3,000	3,000	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
Other Services/Charges	Subtotal	<u>\$ 4,449</u>	<u>\$ 5,103</u>	<u>\$ 3,598</u>	<u>\$ 6,035</u>	<u>\$ 7,050</u>	<u>\$ 6,550</u>		<u>\$ 6,878</u>		<u>\$ 7,015</u>		<u>\$ 7,155</u>
Unappropriated	Unappropriated	\$ 927	\$ 1,047	\$ 1,201	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Subtotal	<u>\$ 927</u>	<u>\$ 1,047</u>	<u>\$ 1,201</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 64,743</u>	<u>\$ 67,606</u>	<u>\$ 65,121</u>	<u>\$ 73,548</u>	<u>\$ 75,487</u>	<u>\$ 82,154</u>		<u>\$ 84,054</u>		<u>\$ 85,735</u>		<u>\$ 87,449</u>
	Per Expense Report Difference	<u>\$ 64,743</u>	<u>\$ 67,606</u>	<u>\$ 65,121</u>	<u>\$ 73,548</u>	<u>\$ 75,487</u>	<u>\$ 82,154</u>						
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

Department 009 - Prosecuting Attorney

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Legal Assistant/ Administrator	\$ 24,497	\$ 25,537	\$ 26,577	28,107	\$ 27,613	\$ 30,420	2.00%	\$ 31,028	2.00%	\$ 31,649	2.00%	\$ 32,282
1000.15	Secretary	23,716	22,331	25,796	28,578	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.16	Part Time Secretary	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.17	Deputy Prosecutor	-	-	26,656	42,820	42,820	-	2.00%	-	2.00%	-	2.00%	-
1000.18	Bonus Stipend	-	-	127	-	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	\$ 48,213	\$ 47,868	\$ 79,156	\$ 99,505	\$ 97,246	\$ 60,840		\$ 62,057		\$ 63,298		\$ 64,564
2000.11	Office Supplies	\$ 3,685	\$ 2,920	\$ 1,960	\$ 2,000	\$ 2,040	\$ 2,000	5.00%	\$ 2,100	2.00%	\$ 2,142	2.00%	\$ 2,185
Supplies	Subtotal	\$ 3,685	\$ 2,920	\$ 1,960	\$ 2,000	\$ 2,040	\$ 2,000		\$ 2,100		\$ 2,142		\$ 2,185
3000.11	Witness Fees	\$ 117	\$ 372	\$ 60	\$ -	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
3000.12	Depositions	1,731	1,742	376	1,999	2,000	500	5.00%	525	2.00%	536	2.00%	546
3000.13	Postage	734	543	517	430	750	500	5.00%	525	2.00%	536	2.00%	546
3000.14	Telephone	3,857	3,208	3,484	2,802	-	-	10.00%	-	2.00%	-	2.00%	-
3000.16	Travel	1,304	1,231	36	-	-	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.18	Equipment Repairs	500	480	143	492	500	500	5.00%	525	2.00%	536	2.00%	546
3000.22	Association Dues	630	683	700	700	700	700	5.00%	735	2.00%	750	2.00%	765
3000.26	Conference/ Training	245	991	752	244	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.27	Office Cleaning Supplies	1,080	1,070	550	625	2,000	720	5.00%	756	2.00%	771	2.00%	787
Other Services/Charges	Subtotal	\$ 10,198	\$ 10,319	\$ 6,618	\$ 7,293	\$ 7,450	\$ 5,420		\$ 5,691		\$ 5,805		\$ 5,921
4000.13	Equipment	\$ -	\$ 200	\$ -	\$ 250	\$ 250	\$ 250	10.00%	\$ 275	0.00%	\$ 275	0.00%	\$ 275
Capital Outlays	Subtotal	\$ -	\$ 200	\$ -	\$ 250	\$ 250	\$ 250		\$ 275		\$ 275		\$ 275
Unappropriated	Subtotal	\$ -	\$ 12,288	\$ 16,164	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
	Total	\$ 62,096	\$ 73,595	\$ 103,898	\$ 109,047	\$ 106,986	\$ 68,510		\$ 70,123		\$ 71,520		\$ 72,945
	Per Expense Report	\$ 62,096	\$ 73,595	\$ 103,898	\$ 109,047	\$ 106,986	\$ 68,510						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 011 - Co. Extension Services

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.13	Co Extension Office Manager	\$ 20,694	\$ 20,146	\$ 25,796	\$ 27,297	\$ 26,813	\$ 30,420	2.00%	\$ 31,028	2.00%	\$ 31,649	2.00%	\$ 32,282
1000.15	Program Assistant	3,028	3,809	10,144	7,147	15,099	15,552	2.00%	15,863	2.00%	16,180	2.00%	16,504
Personal Services	Subtotal	<u>\$ 23,722</u>	<u>\$ 23,955</u>	<u>\$ 35,940</u>	<u>\$ 34,444</u>	<u>\$ 41,912</u>	<u>\$ 45,972</u>		<u>\$ 46,891</u>		<u>\$ 47,829</u>		<u>\$ 48,786</u>
2000.01	Office Supplies	\$ 2,043	\$ 3,230	\$ 2,873	\$ 3,093	\$ 3,000	\$ 3,000	5.00%	\$ 3,150	2.00%	\$ 3,213	2.00%	\$ 3,277
2000.02	Computer Supplies	-	136	-	169	100	100	5.00%	105	2.00%	107	2.00%	109
2000.03	Lesson Supplies	97	300	999	2,283	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
2000.60	Equipment Repair and Maintenance	993	1,000	1,000	1,000	1,300	1,300	5.00%	1,365	2.00%	1,392	2.00%	1,420
Supplies	Subtotal	<u>\$ 3,134</u>	<u>\$ 4,666</u>	<u>\$ 4,871</u>	<u>\$ 6,545</u>	<u>\$ 5,400</u>	<u>\$ 5,400</u>		<u>\$ 5,670</u>		<u>\$ 5,783</u>		<u>\$ 5,899</u>
3000.11	Contractual Services	\$ 19,355	\$ 19,840	\$ 20,340	\$ 20,340	\$ 20,995	\$ 22,005	5.00%	\$ 23,105	2.00%	\$ 23,567	2.00%	\$ 24,039
3000.12	Postage	1,614	880	990	990	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.13	Travel	3,440	3,011	1,369	1,929	3,500	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.14	Telephone	-	-	-	-	1,700	-	5.00%	-	2.00%	-	2.00%	-
3000.15	Dues/ Fees	50	135	215	135	135	185	5.00%	194	2.00%	198	2.00%	202
Other Services/Charges	Subtotal	<u>\$ 24,459</u>	<u>\$ 23,866</u>	<u>\$ 22,914</u>	<u>\$ 23,394</u>	<u>\$ 27,330</u>	<u>\$ 26,690</u>		<u>\$ 28,025</u>		<u>\$ 28,585</u>		<u>\$ 29,157</u>
4000.11	Computers	\$ 650	\$ 885	\$ 1,530	\$ 1,530	\$ 1,530	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
4000.12	Equipment	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	<u>\$ 650</u>	<u>\$ 885</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
Unappropriated	Unappropriated	\$ 1,529	\$ 2,291	\$ 1,404	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
	Subtotal	<u>\$ 1,529</u>	<u>\$ 2,291</u>	<u>\$ 1,404</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 53,494</u>	<u>\$ 55,663</u>	<u>\$ 66,659</u>	<u>\$ 65,913</u>	<u>\$ 76,172</u>	<u>\$ 78,062</u>		<u>\$ 80,586</u>		<u>\$ 82,198</u>		<u>\$ 83,842</u>
	Per Expense Report	<u>\$ 53,494</u>	<u>\$ 55,663</u>	<u>\$ 66,659</u>	<u>\$ 65,913</u>	<u>\$ 76,172</u>	<u>\$ 78,062</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 012 - Veterans Service Officer

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Service Officer	\$ 9,584	\$ 9,872	\$ 10,525	\$ 11,149	\$ 10,950	\$ 11,388	2.00%	\$ 11,616	2.00%	\$ 11,848	2.00%	\$ 12,085
Personal Services	Subtotal	<u>\$ 9,584</u>	<u>\$ 9,872</u>	<u>\$ 10,525</u>	<u>\$ 11,149</u>	<u>\$ 10,950</u>	<u>\$ 11,388</u>		<u>\$ 11,616</u>		<u>\$ 11,848</u>		<u>\$ 12,085</u>
2000.11	Office Supplies	\$ 101	\$ 88	\$ 112	\$ 149	\$ 300	\$ 300	5.00%	\$ 315	2.00%	\$ 321	2.00%	\$ 328
Supplies	Subtotal	<u>\$ 101</u>	<u>\$ 88</u>	<u>\$ 112</u>	<u>\$ 149</u>	<u>\$ 300</u>	<u>\$ 300</u>		<u>\$ 315</u>		<u>\$ 321</u>		<u>\$ 328</u>
3000.12	Travel	\$ 370	\$ 241	\$ 138	\$ -	\$ 300	\$ 300	10.00%	\$ 330	5.00%	\$ 347	5.00%	\$ 364
3000.13	Postage	50	50	55	55	55	65	5.00%	68	2.00%	70	2.00%	71
3000.14	School/ Training	13	15	-	-	150	150	5.00%	158	10.00%	173	10.00%	191
3000.16	Veterans Van Fuel	976	560	651	673	1,600	1,600	5.00%	1,680	2.00%	1,714	2.00%	1,748
3000.17	Conference Expenses	378	381	-	-	600	600	5.00%	630	2.00%	643	2.00%	655
3000.18	Equipment	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.19	Dues and Fees	20	100	-	50	70	70	5.00%	74	2.00%	75	2.00%	76
3000.20	Veteran Van Driver Expenses	1,657	1,600	800	493	500	500	5.00%	525	2.00%	536	2.00%	546
3000.21	Maintenance and Repair	86	60	117	-	300	300	5.00%	315	2.00%	321	2.00%	328
3000.22	Telephone	278	622	778	784	625	625	5.00%	656	2.00%	669	2.00%	683
Other Services/Charges	Subtotal	<u>\$ 3,828</u>	<u>\$ 3,628</u>	<u>\$ 2,540</u>	<u>\$ 2,055</u>	<u>\$ 4,200</u>	<u>\$ 4,210</u>		<u>\$ 4,436</u>		<u>\$ 4,547</u>		<u>\$ 4,662</u>
Unappropriated	Unappropriated	\$ 1,407	\$ 1,338	\$ 1,239	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Subtotal	<u>\$ 1,406.87</u>	<u>\$ 1,337.62</u>	<u>\$ 1,239.13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 14,919</u>	<u>\$ 14,926</u>	<u>\$ 14,416</u>	<u>\$ 13,353</u>	<u>\$ 15,450</u>	<u>\$ 15,898</u>		<u>\$ 16,366</u>		<u>\$ 16,716</u>		<u>\$ 17,075</u>
	Per Expense Report	<u>\$ 14,919</u>	<u>\$ 14,926</u>	<u>\$ 14,416</u>	<u>\$ 13,353</u>	<u>\$ 15,450</u>	<u>\$ 15,898</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 061 - County Council

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Council Member (7)	\$ 29,871	\$ 29,871	\$ 29,871	\$ 31,020	\$ 30,468	\$ 31,696	2.00%	\$ 32,330	2.00%	\$ 32,977	2.00%	\$ 33,636
Personal Services	Subtotal	\$ 29,871	\$ 29,871	\$ 29,871	\$ 31,020	\$ 30,468	\$ 31,696		\$ 32,330		\$ 32,977		\$ 33,636
3000.12	Association Dues	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140	\$ 250	5.00%	\$ 263	2.00%	\$ 268	2.00%	\$ 273
3000.13	Conference & Training	-	75	-	130	500	750	5.00%	788	2.00%	803	2.00%	819
Other Services/Charges	Subtotal	\$ 140	\$ 215	\$ 140	\$ 270	\$ 640	\$ 1,000		\$ 1,050		\$ 1,071		\$ 1,092
	Total	\$ 30,011	\$ 30,086	\$ 30,011	\$ 31,290	\$ 31,108	\$ 32,696		\$ 33,380		\$ 34,048		\$ 34,728
	Per Expense Report	\$ 30,011	\$ 30,086	\$ 30,011	\$ 31,290	\$ 31,108	\$ 32,696						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 068 - Co. Commissioners

FUND CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Commissioners (3) Salaries	\$ 25,227	\$ 25,227	\$ 25,227	\$ 26,197	\$ 26,720	\$ 26,763	2.00%	\$ 27,254	2.00%	\$ 27,799	2.00%	\$ 28,355
1000.12	Social Security	114,971	125,411	131,535	139,377	135,000	135,000	2.00%	137,700	2.00%	140,454	2.00%	143,263
1000.13	PERF	121,468	124,519	134,376	138,783	135,000	140,000	2.00%	137,700	2.00%	140,454	2.00%	143,263
1000.14	Unemployment	-	-	1,358	688	2,500	10,000	2.00%	2,550	2.00%	2,601	2.00%	2,653
1000.17	Insurance OPT Out	99,078	99,282	115,693	114,919	120,000	120,000	2.00%	122,400	2.00%	124,848	2.00%	127,345
1000.18	Human Resource Coordinator	-	-	-	1,000	30,000	36,504	2.00%	30,600	2.00%	31,212	2.00%	31,836
1000.19	HR-Risk Management Administrator	-	-	-	1,000	-	-	2.00%	-	2.00%	-	2.00%	-
1000.20	Capital Asset Administrator	-	-	-	1,000	-	-	2.00%	-	2.00%	-	2.00%	-
1000.21	Deputy Auditor 3	-	-	-	12,185	-	-	2.00%	-	2.00%	-	2.00%	-
1000.22	Deputy Longevity Bonu	-	-	-	11,048	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	\$ 360,744	\$ 374,440	\$ 408,189	\$ 446,197	\$ 449,220	\$ 468,267		\$ 458,204		\$ 467,368		\$ 476,716
2000.11	Computer Supplies	\$ 489	\$ 500	\$ 766	\$ 233	\$ 750	\$ 1,250	5.00%	\$ 788	2.00%	\$ 803	2.00%	\$ 819
2000.12	COVID-19 Supplies	-	-	1,528	344	500	500	5.00%	525	2.00%	536	2.00%	546
2000.13	Safety Meeting Supplies	-	-	-	65	250	250	5.00%	263	2.00%	268	2.00%	273
Supplies	Subtotal	\$ 489	\$ 500	\$ 2,294	\$ 642	\$ 1,500	\$ 2,000		\$ 1,575		\$ 1,607		\$ 1,639
3000.11	Mental Health Contract	\$ 49,018	\$ 45,322	\$ 56,363	\$ 54,537	\$ 55,000	\$ 60,000	5.00%	\$ 57,750	2.00%	\$ 58,905	2.00%	\$ 60,083
3000.12	Patients In Institutions	185	341	1,657	269	500	1,000	5.00%	525	2.00%	536	2.00%	546
3000.13	Burial of Veterans	4,000	4,500	3,134	3,000	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.15	Animal Health Testing	-	-	-	-	50	50	5.00%	53	2.00%	54	2.00%	55
3000.16	Juveniles In Institutions	14,517	40,037	23,507	60,492	40,000	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697
3000.17	Attorney Fees- Dave Lett	3,840	4,875	6,875	6,089	7,140	10,000	5.00%	7,497	2.00%	7,647	2.00%	7,800
3000.18	Travel & Education	-	60	-	1,290	500	1,000	10.00%	550	5.00%	578	5.00%	606
3000.19	Legal Publications	3,445	2,706	1,383	1,991	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.20	Official Bonds	2,482	2,482	2,482	2,482	2,500	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
3000.21	Bldg./Liab./Casualty	74,221	85,646	94,257	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.22	Workman's Compensation	43,691	63,162	66,274	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.23	Commissioner/ County Dues	2,634	3,384	2,634	2,634	3,500	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.24	Maintenance Contracts	96,786	-	-	850	10,000	15,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.25	4-H Grounds Maintenance Request	4,500	4,500	6,500	3,500	3,500	7,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.27	Four Rivers Request	3,000	4,000	4,000	3,500	3,500	5,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.28	Historical Society Request	3,000	4,000	4,000	3,000	3,000	4,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.29	Memorial Day Flags	650	900	1,000	1,000	500	1,000	5.00%	525	2.00%	536	2.00%	546

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 068 - Co. Commissioners (Continued)

FUND CODE	EXPENSES	2018	2019	2020	2021	2022	2023	Projected Growth Factor Used	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026
		Actual	Actual	Actual	Budget	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
3000.30	4-H Fair Board Requests	\$ 3,000	\$ 4,000	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000	5.00%	\$ 4,200	2.00%	\$ 4,284	2.00%	\$ 4,370
3000.31	Council On Aging Request	500	500	500	500	500	500	5.00%	525	2.00%	536	2.00%	546
3000.32	Legal & Tax Sale Expense	8,440	2,872	-	17,772	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.33	Professional Services	4,617	3,292	10,002	62,070	30,000	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697
3000.36	Matrix Phone	2,534	2,895	949	28,676	40,000	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697
3000.37	SIDC Request	5,000	5,063	5,063	7,500	10,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.38	Ride Solutions	1,000	1,500	2,000	1,250	1,250	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.41	Office Rent	25,258	26,280	24,258	-	720	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.42	Maintenance & Repairs	-	3,457	7,265	2,542	-	-	5.00%	-	2.00%	-	2.00%	-
3000.44	Humane Society Request	5,500	10,500	11,000	9,500	15,000	15,000	5.00%	15,750	2.00%	16,065	2.00%	16,386
3000.51	SOAR Request	1,000	1,000	1,000	1,000	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.52	Community Foundation	4,000	4,000	3,000	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.53	New Wave Internet	8,768	10,755	14,084	8,940	14,000	15,000	5.00%	15,750	2.00%	16,065	2.00%	16,386
3000.55	Employee Drug Screen/ Vaccines	928	1,920	231	1,616	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.57	Unemployment Tracker Contract	-	-	-	400	375	375	5.00%	394	2.00%	402	2.00%	410
3000.58	Prosecutor Rent	-	-	-	7,200	7,200	8,500	2.00%	8,670	2.00%	8,843	2.00%	9,020
3000.59	Community Corrections Rent	-	-	-	12,000	12,000	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
3000.60	Martin County 4-H Rental	-	-	-	5,058	5,500	5,500	5.00%	5,775	2.00%	5,891	2.00%	6,008
3000.62	RTC Cyber Security Contract	-	-	-	7,330	30,000	30,000	5.00%	31,500	2.00%	32,130	2.00%	32,773
3000.63	Website Maintenance	-	-	-	477	500	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.64	Google Email	-	-	-	6,136	6,000	6,500	5.00%	6,825	2.00%	6,962	2.00%	7,101
3000.65	Matrix Miassurance	-	-	-	-	-	30,000	5.00%	31,500	2.00%	32,130	2.00%	32,773
3000.66	Matrix Help Desk Overages	-	-	-	-	-	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
Other Services/Charge	Subtotal	\$ 376,514	\$ 343,949	\$ 358,418	\$ 328,601	\$ 319,735	\$ 390,425		\$ 387,213		\$ 394,974		\$ 402,891
4000.12	Building Improvements	\$ -	\$ 29,733	\$ -	\$ -	\$ 25,000	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
4000.16	Radius IRP	-	-	11,622	11,624	12,000	12,000	10.00%	13,200	0.00%	13,200	0.00%	13,200
Capital Outlays	Subtotal	\$ -	\$ 29,733	\$ 11,622	\$ 11,624	\$ 37,000	\$ 12,000		\$ 13,200		\$ 13,200		\$ 13,200
	Total	\$ 737,748	\$ 748,622	\$ 780,523	\$ 787,064	\$ 807,455	\$ 872,692		\$ 860,193		\$ 877,149		\$ 894,445
	Per Expense Report	\$ 737,748	\$ 748,622	\$ 780,523	\$ 787,064	\$ 807,455	\$ 872,692						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 104 - Election

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Election Board	\$ 3,000	\$ 2,160	\$ 3,153	\$ -	\$ 4,000	\$ 4,000	2.00%	\$ 4,080	2.00%	\$ 4,162	2.00%	\$ 4,245
1000.13	Inspectors	2,800	300	2,700	-	3,150	350	2.00%	357	2.00%	364	2.00%	371
100.14	Judges	5,610	660	5,850	-	6,000	800	2.00%	816	2.00%	832	2.00%	849
1000.16	Confined Board	140	1,720	35	-	200	200	2.00%	204	2.00%	208	2.00%	212
1000.17	Absentee Board	5,165	677	4,459	-	5,800	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
1000.19	Election Night/ Clerical	480	160	640	-	800	320	2.00%	326	2.00%	333	2.00%	340
1000.20	Inspector/Judge/Training	1,430	170	1,580	-	1,650	200	2.00%	204	2.00%	208	2.00%	212
1000.24	Election Clerk	23,716	24,756	25,796	27,297	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
Personal Services	Subtotal	\$ 42,341	\$ 30,603	\$ 44,213	\$ 27,297	\$ 48,413	\$ 40,290		\$ 41,096		\$ 41,918		\$ 42,756
2000.11	Precinct Poll Kits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
2000.13	Supplies	189	301	-	-	1,000	700	5.00%	735	2.00%	750	2.00%	765
Supplies	Subtotal	\$ 189	\$ 301	\$ -	\$ -	\$ 1,000	\$ 700		\$ 735		\$ 750		\$ 765
3000.11	Postage	\$ -	\$ 1,150	\$ -	\$ -	\$ 4,000	\$ 4,000	5.00%	\$ 4,200	2.00%	\$ 4,284	2.00%	\$ 4,370
3000.12	Mileage For Board	52	-	110	-	200	200	10.00%	220	5.00%	231	5.00%	243
3000.13	Travel Expense	46	36	53	-	100	100	5.00%	105	2.00%	107	2.00%	109
3000.15	Ballots	5,006	5,835	13,281	3,300	15,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.17	Polling Places	600	60	720	-	780	120	5.00%	126	2.00%	129	2.00%	131
3000.18	Meals	2,448	379	2,568	-	3,250	300	5.00%	315	2.00%	321	2.00%	328
3000.27	Voting Machine Lease	-	7,419	-	13,594	16,000	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	\$ 8,152	\$ 14,878	\$ 16,732	\$ 16,894	\$ 39,330	\$ 14,720		\$ 15,466		\$ 15,782		\$ 16,104
40019	Voting System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
40002	Office Furniture & Equipment	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 50,681	\$ 45,781	\$ 60,945	\$ 44,191	\$ 88,743	\$ 55,710		\$ 57,297		\$ 58,449		\$ 59,625
	Per Expense Report	\$ 50,681	\$ 45,781	\$ 60,945	\$ 44,191	\$ 88,743	\$ 55,710						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 161 - Court House

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Courthouse- Custodian Salary	\$ 24,419	\$ 25,459	\$ 26,499	\$ 28,026	\$ 27,535	\$ 30,420	2.00%	\$ 31,028	2.00%	\$ 31,649	2.00%	\$ 32,282
1000.15	Comp time Payout	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 24,419</u>	<u>\$ 25,459</u>	<u>\$ 26,499</u>	<u>\$ 28,026</u>	<u>\$ 27,535</u>	<u>\$ 30,420</u>		<u>\$ 31,028</u>		<u>\$ 31,649</u>		<u>\$ 32,282</u>
2000.11	Janitorial Supplies	\$ 4,384	\$ 5,272	\$ 4,575	\$ 4,333	\$ 5,000	\$ 5,500	5.00%	\$ 5,775	2.00%	\$ 5,891	2.00%	\$ 6,008
Supplies	Subtotal	<u>\$ 4,384</u>	<u>\$ 5,272</u>	<u>\$ 4,575</u>	<u>\$ 4,333</u>	<u>\$ 5,000</u>	<u>\$ 5,500</u>		<u>\$ 5,775</u>		<u>\$ 5,891</u>		<u>\$ 6,008</u>
3000.11	Utilities	\$ 39,243	\$ 39,973	\$ 35,519	\$ 40,219	\$ 45,000	\$ 50,000	5.00%	\$ 52,500	5.00%	\$ 55,125	5.00%	\$ 57,881
3000.12	Trash Service	1,010	1,040	1,360	2,000	1,920	2,500	5.00%	2,625	5.00%	2,756	5.00%	2,894
3000.13	Pest Treatment	576	768	874	768	840	900	5.00%	945	2.00%	964	2.00%	983
3000.14	Equipment Repairs	913	1,000	359	1,225	1,000	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500
3000.15	Mileage	92	121	-	56	150	150	10.00%	165	5.00%	173	5.00%	182
3000.16	Fire-Sprinkler Inspection	285	435	150	175	300	300	5.00%	315	2.00%	321	2.00%	328
3000.17	Elevator Contract	1,444	1,632	1,269	1,454	650	1,500	5.00%	1,575	5.00%	1,654	5.00%	1,736
3000.18	Building and Structure	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
Other Services/Charges	Subtotal	<u>\$ 43,563</u>	<u>\$ 44,969</u>	<u>\$ 39,530</u>	<u>\$ 45,897</u>	<u>\$ 49,860</u>	<u>\$ 56,850</u>		<u>\$ 59,625</u>		<u>\$ 62,493</u>		<u>\$ 65,505</u>
4000.00	Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 72,366</u>	<u>\$ 75,700</u>	<u>\$ 70,605</u>	<u>\$ 78,256</u>	<u>\$ 82,395</u>	<u>\$ 92,770</u>		<u>\$ 96,428</u>		<u>\$ 100,033</u>		<u>\$ 103,795</u>
	Per Expense Report	<u>\$ 72,366</u>	<u>\$ 75,700</u>	<u>\$ 70,605</u>	<u>\$ 78,256</u>	<u>\$ 82,395</u>	<u>\$ 92,770</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 232 - Circuit Court

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Judge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2.00%	\$ -	2.00%	\$ -	2.00%	\$ -
1000.12	Court Reporter L2	27,005	28,045	28,855	30,429	29,889	31,085	2.00%	31,707	2.00%	32,341	2.00%	32,988
1000.15	Public Defender	161,000	157,500	175,000	168,000	125,000	125,000	2.00%	127,500	2.00%	130,050	2.00%	132,651
1000.16	Bailiff	4,242	3,378	3,558	0	5,870	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
1000.18	GAL/CASA	21,489	24,388	26,445	31,500	32,400	32,400	2.00%	33,048	2.00%	33,709	2.00%	34,383
1000.19	Pro Tempore Judge	62	50	-	0	200	200	2.00%	204	2.00%	208	2.00%	212
1000.21	Depositions	8,928	16,683	4,014	10,473	10,000	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
1000.22	Court Reporter L3	26,464	28,879	28,298	28,346	29,339	30,513	2.00%	31,123	2.00%	31,746	2.00%	32,381
1000.25	Court Reporter L4	-	-	-	343	-	-	2.00%	-	2.00%	-	2.00%	-
1000.26	Part Time Court Reporter	-	3,327	11,946	14,112	24,952	25,951	2.00%	26,470	2.00%	26,999	2.00%	27,539
1000.27	PT Admin Assistant	-	-	-	0	-	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
Personal Services	Subtotal	\$ 249,190	\$ 262,251	\$ 278,116	\$ 283,203	\$ 257,650	\$ 271,149		\$ 266,372		\$ 271,699		\$ 277,133
2000.11	Office Supplies	\$ 3,322	\$ 2,817	\$ 3,000	2,996	\$ 3,000	\$ 3,000	5.00%	\$ 3,150	2.00%	\$ 3,213	2.00%	\$ 3,277
Supplies	Subtotal	\$ 3,322	\$ 2,817	\$ 3,000	\$ 2,996	\$ 3,000	\$ 3,000		\$ 3,150		\$ 3,213		\$ 3,277
3000.11	Psychiatric/ Medical	\$ 1,400	\$ 2,925	\$ 11,083	\$ 2,525	\$ 4,000	\$ 4,000	10.00%	\$ 4,400	5.00%	\$ 4,620	5.00%	\$ 4,851
3000.13	Postage	413	300	25	32	200	200	10.00%	220	5.00%	231	5.00%	243
3000.14	Telephone and Pagers	4,241	4,555	5,000	2,197	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.15	Travel- Court	1,381	1,770	368	-	1,500	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.17	Witness Fees	6,500	-	-	-	1,500	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.18	Equipment Repair	293	194	2,170	-	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.21	Jury Meals & Lodging	-	-	-	-	500	500	5.00%	525	2.00%	536	2.00%	546
3000.23	Conference- Court	466	-	129	-	500	500	5.00%	525	2.00%	536	2.00%	546
3000.27	Maintenance Contracts	510	781	139	750	500	500	5.00%	525	2.00%	536	2.00%	546
3000.28	Association Dues	516	778	578	618	850	850	5.00%	893	2.00%	910	2.00%	929
3000.29	Contract Services	1,643	1,643	1,643	1,847	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.30	Professional Services	-	-	-	-	100	100	5.00%	105	2.00%	107	2.00%	109
Other Services/Charges	Subtotal	\$ 17,363	\$ 12,946	\$ 21,136	\$ 7,968	\$ 16,150	\$ 16,150		\$ 17,063		\$ 17,542		\$ 18,039
4000.11	Law Books	\$ 144	\$ 157	\$ 982	\$ 300	\$ 300	\$ 300	5.00%	\$ 315	2.00%	\$ 321	2.00%	\$ 328
4000.12	Copy Machine	-	-	-	-	1,500	750	5.00%	788	2.00%	803	2.00%	819
4000.13	Computer	16	1,257	86	2,000	2,000	-	5.00%	-	2.00%	-	2.00%	-
4000.14	Furniture- Office	-	-	-	-	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
4000.15	Equipment	-	-	311	2,000	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
Capital Outlays	Subtotal	\$ 160	\$ 1,415	\$ 1,379	\$ 4,300	\$ 6,800	\$ 4,050		\$ 4,253		\$ 4,338		\$ 4,424
Total		\$ 270,035	\$ 279,428	\$ 303,630	\$ 298,467	\$ 283,600	\$ 294,349		\$ 290,837		\$ 296,792		\$ 302,874
Per Expense Report		\$ 270,035	\$ 279,428	\$ 303,630	\$ 298,467	\$ 283,600	\$ 294,349						
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 233 - Probation

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Chief Probation Officer	\$ 51,879	\$ 64,356	\$ 69,886	45,596	\$ 44,699	\$ 50,634	2.00%	\$ 51,647	2.00%	\$ 52,680	2.00%	\$ 53,733
1000.12	Ass. Chief Probation Officer	36,928	51,220	53,781	34,448	40,493	52,662	2.00%	53,715	2.00%	54,790	2.00%	55,885
1000.13	Probation Admin Assistant	13,000	11,250	12,434	0	-	-	2.00%	-	2.00%	-	2.00%	-
1000.14	Probation Officer	-	-	-	8,074	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 101,807</u>	<u>\$ 126,826</u>	<u>\$ 136,101</u>	<u>\$ 88,118</u>	<u>\$ 85,192</u>	<u>\$ 103,296</u>		<u>\$ 105,362</u>		<u>\$ 107,469</u>		<u>\$ 109,619</u>
2000.11	Office Supplies	\$ 1,032	\$ 1,000	\$ 954	596	\$ 1,000	\$ 1,000	5.00%	\$ 1,050	2.00%	\$ 1,071	2.00%	\$ 1,092
Supplies	Subtotal	<u>\$ 1,032</u>	<u>\$ 1,000</u>	<u>\$ 954</u>	<u>\$ 596</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>		<u>\$ 1,050</u>		<u>\$ 1,071</u>		<u>\$ 1,092</u>
3000.12	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	5.00%	\$ 263	2.00%	\$ 268	2.00%	\$ 273
3000.13	Telephone/ Pagers	1,171	1,155	1,000	1,000	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.14	Postage	250	250	250	-	250	250	5.00%	263	2.00%	268	2.00%	273
3000.15	Dues	-	50	-	-	50	50	5.00%	53	2.00%	54	2.00%	55
Other Services/Charges	Subtotal	<u>\$ 1,421</u>	<u>\$ 1,455</u>	<u>\$ 1,250</u>	<u>\$ 1,000</u>	<u>\$ 1,550</u>	<u>\$ 1,550</u>		<u>\$ 1,628</u>		<u>\$ 1,660</u>		<u>\$ 1,693</u>
4000.11	Computer Software	\$ 260	\$ -	\$ 120	174	\$ 500	\$ 500	10.00%	\$ 550	0.00%	\$ 550	0.00%	\$ 550
4000.12	Furniture	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	<u>\$ 260</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 174</u>	<u>\$ 500</u>	<u>\$ 500</u>		<u>\$ 550</u>		<u>\$ 550</u>		<u>\$ 550</u>
	Total	<u>\$ 104,520</u>	<u>\$ 129,281</u>	<u>\$ 138,425</u>	<u>\$ 89,887</u>	<u>\$ 88,242</u>	<u>\$ 106,346</u>		<u>\$ 108,589</u>		<u>\$ 110,750</u>		<u>\$ 112,954</u>
	Per Expense Report	<u>\$ 104,520</u>	<u>\$ 129,281</u>	<u>\$ 138,425</u>	<u>\$ 89,887</u>	<u>\$ 88,242</u>	<u>\$ 106,346</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

NOTE: The difference between the 2021 Budget and 2022 Budget is due to employee turnover and pay based on longevity.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 361 - Civil Defense

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Director	\$ 4,090	\$ 4,212	\$ 4,360	\$ 4,360	\$ 4,283	\$ 4,455	2.00%	\$ 4,544	2.00%	\$ 4,635	2.00%	\$ 4,728
1000.13	Emergency Run Compensation	5,944	6,000	6,000	6,000	6,000	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
Personal Services	Subtotal	<u>\$ 10,034</u>	<u>\$ 10,212</u>	<u>\$ 10,360</u>	<u>\$ 10,360</u>	<u>\$ 10,283</u>	<u>\$ 10,455</u>		<u>\$ 10,664</u>		<u>\$ 10,877</u>		<u>\$ 11,095</u>
2000.11	Office Supplies	\$ 62	\$ -	\$ 302	\$ -	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
2000.12	Computer Supplies	-	-	-	-	500	500	5.00%	525	2.00%	536	2.00%	546
Supplies	Subtotal	<u>\$ 62</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>		<u>\$ 1,050</u>		<u>\$ 1,071</u>		<u>\$ 1,092</u>
3000.11	Telephone and Cellular	\$ 2,102	\$ 2,089	\$ 1,493	\$ 491	\$ 1,200	\$ 1,200	10.00%	\$ 1,320	10.00%	\$ 1,452	5.00%	\$ 1,525
3000.12	Workman's Compensation	987	1,196	1,082	987	2,000	2,000	5.00%	2,100	5.00%	2,205	2.00%	2,249
3000.13	Utilities	7,202	6,328	5,244	6,813	8,000	10,000	5.00%	10,500	5.00%	11,025	5.00%	11,576
3000.15	Pager and Radio Repair	-	-	4,008	-	2,000	3,000	5.00%	3,150	5.00%	3,308	2.00%	3,374
3000.16	Vehicle and Maintenance Repair	5,913	2,253	5,514	3,794	6,000	6,000	5.00%	6,300	5.00%	6,615	2.00%	6,747
3000.17	Fuel For Vehicles	1,115	1,385	867	1,707	2,500	2,500	10.00%	2,750	10.00%	3,025	5.00%	3,176
3000.19	Disability Insurance	3,584	3,584	3,584	3,584	4,000	4,000	5.00%	4,200	5.00%	4,410	2.00%	4,498
3000.20	Personnel Training	-	-	1,500	-	1,500	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
3000.22	Required Medical For Staff	-	-	-	-	100	100	5.00%	105	5.00%	110	2.00%	112
3000.25	IVFA Dues	-	-	400	440	400	400	5.00%	420	5.00%	441	2.00%	450
Other Services/Charges	Subtotal	<u>\$ 20,903</u>	<u>\$ 16,834</u>	<u>\$ 23,692</u>	<u>\$ 17,815</u>	<u>\$ 27,700</u>	<u>\$ 30,700</u>		<u>\$ 32,420</u>		<u>\$ 34,245</u>		<u>\$ 35,394</u>
4000.11	Building Improvements	\$ 483	\$ 280	\$ 457	\$ 900	\$ 1,000	\$ 1,000	5.00%	\$ 1,050	5.00%	\$ 1,103	2.00%	\$ 1,125
4000.12	Emergence Response Equipment	-	113	770	678	1,000	2,000	5.00%	2,100	5.00%	2,205	2.00%	2,249
4000.13	Extrication Equipment	-	-	-	-	1,000	1,000	5.00%	1,050	5.00%	1,103	2.00%	1,125
4000.14	SBCA Gear	590	850	630	860	1,500	1,000	5.00%	1,050	5.00%	1,103	2.00%	1,125
4000.15	Fire Gear	734	1,840	2,281	1,280	3,500	3,500	5.00%	3,675	5.00%	3,859	2.00%	3,936
4000.16	Computer/ Equipment	-	-	-	600	500	500	5.00%	525	5.00%	551	2.00%	562
Capital Outlays	Subtotal	<u>\$ 1,808</u>	<u>\$ 3,082</u>	<u>\$ 4,137</u>	<u>\$ 4,318</u>	<u>\$ 8,500</u>	<u>\$ 9,000</u>		<u>\$ 9,450</u>		<u>\$ 9,923</u>		<u>\$ 10,121</u>
	Total	<u>\$ 32,806</u>	<u>\$ 30,129</u>	<u>\$ 38,491</u>	<u>\$ 32,493</u>	<u>\$ 47,483</u>	<u>\$ 51,155</u>		<u>\$ 53,584</u>		<u>\$ 56,115</u>		<u>\$ 57,703</u>
	Per Expense Report Difference	<u>\$ 32,806</u>	<u>\$ 30,129</u>	<u>\$ 38,491</u>	<u>\$ 32,493</u>	<u>\$ 47,483</u>	<u>\$ 51,155</u>						
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 380 - County Jail

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Matron	\$ 29,466	\$ 29,333	\$ 31,546	\$ 33,060	\$ 32,719	\$ 39,739	2.00%	\$ 40,534	2.00%	\$ 41,344	2.00%	\$ 42,171
1000.12	Jail Commander	29,466	30,506	30,674	34,640	33,219	41,231	2.00%	42,056	2.00%	42,897	2.00%	43,755
1000.13	Correction Officers x7	161,444	177,738	173,352	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.14	Part Time Jail Officers	17,317	19,862	27,814	26,349	27,000	27,000	2.00%	27,540	2.00%	28,091	2.00%	28,653
1000.15	Cook/ Janitor	40,405	44,335	28,519	26,740	26,084	28,122	2.00%	28,684	2.00%	29,258	2.00%	29,843
1000.16	Part Time Cook/ Janitor	7,025	8,062	7,533	3,969	7,500	7,500	2.00%	7,650	2.00%	7,803	2.00%	7,959
1000.17	Vacation	3,003	26,917	4,917	12,083	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
1000.18	Part Time Maintenance	-	-	-	7,422	15,000	15,000	2.00%	15,300	2.00%	15,606	2.00%	15,918
1000.19	Physical Exams	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.20	Communications Commander	29,466	30,506	31,546	33,750	32,719	41,621	2.00%	42,453	2.00%	43,302	2.00%	44,169
1000.21	Required Medical For Staff	101	48	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.22	Commissary Worker	3,510	2,243	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.23	Commissary Computer	1,905	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.24	Data Entry Clerk	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.25	Comp Time Payout	1,085	3,469	38	5,276	4,000	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
1000.26	Asst Comm Commander	-	-	-	26,793	29,370	38,168	2.00%	38,931	2.00%	39,710	2.00%	40,504
1000.27	Communications Officer (1)	-	-	-	15,050	28,351	37,128	2.00%	37,871	2.00%	38,628	2.00%	39,401
1000.28	Asst Corrections Commander	-	-	-	24,491	29,351	37,813	2.00%	38,569	2.00%	39,341	2.00%	40,127
1000.29	Corrections Officer (1)	-	-	-	27,390	28,351	36,775	2.00%	37,511	2.00%	38,261	2.00%	39,026
1000.30	Corrections Officer (2)	-	-	-	22,445	28,351	36,775	2.00%	37,511	2.00%	38,261	2.00%	39,026
1000.31	Corrections Officer (3)	-	-	-	34,097	28,351	36,775	2.00%	37,511	2.00%	38,261	2.00%	39,026
1000.32	Corrections Officer (4)	-	-	-	29,696	28,351	36,775	2.00%	37,511	2.00%	38,261	2.00%	39,026
1000.33	Cook/ Janitor 2	-	-	-	21,916	26,084	28,122	2.00%	28,684	2.00%	29,258	2.00%	29,843
1000.34	Jail Stipend	-	-	11,900	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.36	Hire Bonus	-	-	-	1,000	7,500	-	2.00%	-	2.00%	-	2.00%	-
1000.38	Longevity Bonus	-	-	-	1,667	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	\$ 324,192	\$ 373,019	\$ 347,838	\$ 387,834	\$ 417,301	\$ 497,544		\$ 507,495		\$ 517,645		\$ 527,998

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 380 - County Jail (Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
2000.11	Office Supplies	\$ 2,348	\$ 4,836	\$ 6,246	\$ 2,980	\$ 3,009	\$ 6,000	5.00%	\$ 6,300	2.00%	\$ 6,426	2.00%	\$ 6,555
2000.12	Clothing/ Bedding	1,278	4,293	5,109	1,418	4,491	4,500	5.00%	4,725	2.00%	4,820	2.00%	4,916
2000.13	Building and Structure	4,236	3,105	4,340	4,253	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.14	Pest Control	480	480	480	480	540	600	5.00%	630	2.00%	643	2.00%	655
2000.15	Fire System Maintenance	2,782	3,699	477	7,258	6,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
2000.16	Janitorial Supplies	10,911	11,759	12,264	7,059	10,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
2000.17	Jail Officer Uniforms	1,060	1,618	2,400	1,033	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
2000.18	Inmate Needs	1,203	1,650	2,052	2,435	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
2000.19	Lawn Care	1,919	114	1,587	660	500	500	5.00%	525	2.00%	536	2.00%	546
2000.20	Equipment Maintenance	-	-	-	927	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
2000.21	Water Softener Salt	-	-	-	3,141	3,500	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
2000.22	Cost Per Copy	-	-	-	1,227	1,200	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
2000.23	Personal Protective Equipment	-	-	-	500	500	500	5.00%	525	2.00%	536	2.00%	546
Supplies	Subtotal	\$ 26,217	\$ 31,553	\$ 34,955	\$ 33,371	\$ 38,740	\$ 42,100		\$ 44,205		\$ 45,089		\$ 45,991
3000.11	Cable TV	\$ 1,137	\$ 696	\$ 788	\$ 876	\$ 800	\$ 800	5.00%	\$ 840	2.00%	\$ 857	2.00%	\$ 874
3000.12	Personnel Openings	740	471	681	532	500	500	10.00%	550	5.00%	578	5.00%	606
3000.13	Utilities	41,812	43,977	43,727	49,809	55,000	73,500	5.00%	77,175	5.00%	81,034	5.00%	85,085
3000.14	Equipment Repair	278	3,939	7,272	26,325	4,500	4,500	5.00%	4,725	2.00%	4,820	2.00%	4,916
3000.15	Maintenance On Doors	1,333	488	1,043	3,755	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.16	Medical	29,522	12,384	11,946	6,030	-	-	5.00%	-	5.00%	-	5.00%	-
3000.17	Meals	36,056	29,775	1,378	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.18	Training	325	645	410	677	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.19	Housing Inmates	-	350	-	1,210	-	-	5.00%	-	2.00%	-	2.00%	-
3000.2	Bookkeeping Records	800	219	810	227	400	400	5.00%	420	5.00%	441	5.00%	463
3000.21	Cooling and Generator Main.	2,700	2,749	2,796	2,222	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.22	Contractual Services	2,802	2,608	5,382	1,305	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.23	Professional Services	-	-	198	55	150	150	5.00%	158	2.00%	161	2.00%	164
3000.25	Hobart Annual Service Contract	-	-	-	1,700	1,700	1,700	5.00%	1,785	5.00%	1,874	5.00%	1,968
3000.26	BT Annual Service Contract	-	-	-	-	650	650	5.00%	683	2.00%	696	2.00%	710
3000.27	Live Scan Annual Fee	-	-	-	2,480	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.28	QCC Contract	-	-	-	39,943	60,000	62,821	5.00%	65,962	2.00%	67,281	2.00%	68,627
Other Services/Charges	Subtotal	\$ 117,504	\$ 98,301	\$ 76,431	\$ 137,148	\$ 135,200	\$ 156,521		\$ 164,372		\$ 170,057		\$ 175,976
4000.11	New Equipment	\$ 4,024	\$ 29,040	\$ 3,135	\$ 3,000	\$ 3,000	\$ 3,000	10.00%	\$ 3,300	10.00%	\$ 3,630	0.00%	\$ 3,630
4000.12	Building Improvements	5,236	1,423	42,485	12,314	5,000	5,000	10.00%	5,500	10.00%	6,050	0.00%	6,050
Capital Outlays	Subtotal	\$ 9,260	\$ 30,463	\$ 45,620	\$ 15,314	\$ 8,000	\$ 8,000		\$ 8,800		\$ 9,680		\$ 9,680
	Total	\$ 477,173	\$ 533,336	\$ 504,844	\$ 573,667	\$ 599,241	\$ 704,165		\$ 724,872		\$ 742,471		\$ 759,645
	Per Expense Report	\$ 477,173	\$ 533,336	\$ 504,844	\$ 573,667	\$ 599,241	\$ 704,165						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 660 - 4-D Program

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	IV-D Admin Salary	\$ 24,497	\$ 25,537	\$ 26,577	\$ 28,107	\$ 27,608	\$ 30,420	2.00%	\$ 31,028	2.00%	\$ 31,649	2.00%	\$ 32,282
1000.12	Deputy	16,361	17,334	17,180	19,976	17,668	25,000	2.00%	25,500	2.00%	26,010	2.00%	26,530
1000.13	Secretary	23,716	24,280	25,796	27,600	26,812	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
Personal Services	Subtotal	<u>\$ 64,574</u>	<u>\$ 67,151</u>	<u>\$ 69,553</u>	<u>\$ 75,683</u>	<u>\$ 72,088</u>	<u>\$ 85,840</u>		<u>\$ 87,557</u>		<u>\$ 89,308</u>		<u>\$ 91,094</u>
2000.11	Office Supplies	\$ 3,520	\$ 2,301	\$ 1,186	\$ 1,802	\$ 2,000	\$ 2,000	5.00%	\$ 2,100	2.00%	\$ 2,142	2.00%	\$ 2,185
Supplies	Subtotal	<u>\$ 3,520</u>	<u>\$ 2,301</u>	<u>\$ 1,186</u>	<u>\$ 1,802</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>		<u>\$ 2,100</u>		<u>\$ 2,142</u>		<u>\$ 2,185</u>
3000.11	Postage	\$ 486	\$ 540	\$ 249	\$ 400	\$ 1,000	\$ 1,000	5.00%	\$ 1,050	2.00%	\$ 1,071	2.00%	\$ 1,092
3000.12	Telephone	2,863	3,052	3,112	1,817	3,000	1,200	5.00%	1,260	2.00%	1,285	2.00%	1,311
3000.13	Travel	2,122	709	799	96	750	750	5.00%	788	2.00%	803	2.00%	819
3000.14	Equipment Maintenance	237	245	143	1,223	300	300	5.00%	315	2.00%	321	2.00%	328
3000.17	Conference & Training	-	331	500	715	500	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.18	Office Cleaning	150	333	550	865	500	720	5.00%	756	2.00%	771	2.00%	787
Other Services/Charges	Subtotal	<u>\$ 5,858</u>	<u>\$ 5,209</u>	<u>\$ 5,353</u>	<u>\$ 5,116</u>	<u>\$ 6,050</u>	<u>\$ 4,970</u>		<u>\$ 5,219</u>		<u>\$ 5,323</u>		<u>\$ 5,429</u>
	Total	<u>\$ 73,951</u>	<u>\$ 74,661</u>	<u>\$ 76,091</u>	<u>\$ 82,602</u>	<u>\$ 80,138</u>	<u>\$ 92,810</u>		<u>\$ 94,875</u>		<u>\$ 96,773</u>		<u>\$ 98,708</u>
	Per Expense Report	<u>\$ 73,951</u>	<u>\$ 74,661</u>	<u>\$ 76,091</u>	<u>\$ 82,602</u>	<u>\$ 80,138</u>	<u>\$ 92,810</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 750 - Soil and Water

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Secretary	\$ 20,694	\$ 21,370	\$ 22,202	\$ 23,458	\$ 23,042	\$ 27,651	2.00%	\$ 28,204	2.00%	\$ 28,768	2.00%	\$ 29,343
1000.12	Technician	1,000	1,000	1,000	1,000	1,000	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
Personal Services	Subtotal	<u>\$ 21,694</u>	<u>\$ 22,370</u>	<u>\$ 23,202</u>	<u>\$ 24,458</u>	<u>\$ 24,042</u>	<u>\$ 28,651</u>		<u>\$ 29,224</u>		<u>\$ 29,809</u>		<u>\$ 30,405</u>
2000.11	Office Supplies	\$ 3,452	\$ 3,400	\$ 939	\$ 7,957	\$ 7,000	\$ 5,500	5.00%	\$ 5,775	2.00%	\$ 5,891	2.00%	\$ 6,008
Supplies	Subtotal	<u>\$ 3,452</u>	<u>\$ 3,400</u>	<u>\$ 939</u>	<u>\$ 7,957</u>	<u>\$ 7,000</u>	<u>\$ 5,500</u>		<u>\$ 5,775</u>		<u>\$ 5,891</u>		<u>\$ 6,008</u>
30045	Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
30161	Adult Education	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charge:	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
Unappropriated	Unappropriated	\$ 1,688	\$ 1,524	\$ 888	\$ -	\$ -	\$ -	10.00%	\$ -	0.00%	\$ -	0.00%	\$ -
	Exam of Records / Refunds	-	-	-	47,570	-	-	10.00%	-	0.00%	-	0.00%	-
	Subtotal	<u>\$ 1,688</u>	<u>\$ 1,524</u>	<u>\$ 888</u>	<u>\$ 47,570</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Dept Total	<u>\$ 26,834</u>	<u>\$ 27,294</u>	<u>\$ 25,029</u>	<u>\$ 79,985</u>	<u>\$ 31,042</u>	<u>\$ 34,151</u>		<u>\$ 34,999</u>		<u>\$ 35,699</u>		<u>\$ 36,413</u>
	Per Fund Report	<u>\$ 26,834</u>	<u>\$ 27,294</u>	<u>\$ 25,029</u>	<u>\$ 79,985</u>	<u>\$ 31,042</u>	<u>\$ 34,151</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	Gen Fund Exp Total	<u>\$ 3,044,155</u>	<u>\$ 3,383,912</u>	<u>\$ 3,319,588</u>	<u>\$ 3,461,307</u>	<u>\$ 3,554,130</u>	<u>\$ 3,828,043</u>		<u>\$ 3,885,620</u>		<u>\$ 3,970,179</u>		<u>\$ 4,055,877</u>
	Per Fund Report	<u>\$ 3,044,155</u>	<u>\$ 3,383,912</u>	<u>\$ 3,319,588</u>	<u>\$ 3,461,307</u>	<u>\$ 3,554,130</u>	<u>\$ 3,828,043</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of LIT Economic Development Fund #1112

	ACTUALS				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 237,805	\$ 442,656	\$ 323,640	\$ 219,266	\$ 1,223,675	\$ 1,852,307	\$ 2,030,471	\$ 2,174,723	\$ 2,306,972
TOTAL REVENUE	\$ 681,103	\$ 707,757	\$ 710,314	\$ 1,992,750	\$ 1,942,360	\$ 1,640,963	\$ 1,690,192	\$ 1,740,898	\$ 1,827,943
TOTAL SPENDABLE APPROPRIATIONS	\$ 476,252	\$ 826,773	\$ 814,688	\$ 988,341	\$ 1,313,728	\$ 1,462,800	\$ 1,545,940	\$ 1,608,649	\$ 1,674,988
ENDING BALANCE	\$ 442,656	\$ 323,640	\$ 219,266	\$ 1,223,675	\$ 1,852,307	\$ 2,030,471	\$ 2,174,723	\$ 2,306,972	\$ 2,459,927
PER FUND REPORT	\$ 442,656	\$ 323,640	\$ 219,266	\$ 1,223,675					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ 388,472	\$ 328,193	\$ 338,038	\$ 348,180	\$ 365,589

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LIT Economic Development Fund #1112

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
212	Payback	\$ 389	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	2.00%	\$ -	2.00%	\$ -
213	EDIT LIT	680,714	707,757	710,314	1,922,750	1,942,360	1,640,963	3.00%	1,690,192	3.00%	1,740,898	5.00%	1,827,943
0214	Refunds	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 681,103</u>	<u>\$ 707,757</u>	<u>\$ 710,314</u>	<u>\$ 1,992,750</u>	<u>\$ 1,942,360</u>	<u>\$ 1,640,963</u>		<u>\$ 1,690,192</u>		<u>\$ 1,740,898</u>		<u>\$ 1,827,943</u>
	Per Revenue Report	<u>\$ 681,103</u>	<u>\$ 707,757</u>	<u>\$ 710,314</u>	<u>\$ 1,992,750</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

Note: 2023 Revenues have been decreased based on a reduction of .20 from the EDIT LIT rate.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LIT Economic Development Fund #1112
(Continued)

Appropriations

ACCT CODE	EXPENSES	2018	2019	2020	2021	2022	2023	Projected	2024	Projected	2025	Projected	2026
		Actual	Actual	Actual	Actual	Budget	Budget	Growth Factor Used	Estimated	Growth Factor Used	Estimated	Factor Used	Estimated
1000.12	Health Insurance	\$ 258,000	\$ 400,000	\$ 376,527	\$ 338,310	\$ 600,000	\$ 500,000	7.00%	\$ 535,000	7.00%	\$ 572,450	7.00%	\$ 612,522
1000.19	Deputy Surveyor	12,040	13,080	14,120	-	-	-	5.00%	-	2.00%	-	2.00%	-
1000.20	Colonial Life	-	-	-	7,278	7,500	7,500	5.00%	7,875	2.00%	8,033	2.00%	8,193
1000.21	Cobra Admin	-	-	-	1,055	1,000	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
1000.22	American United Life	-	-	-	3,109	4,100	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.11	Martin County Alliance	119,500	115,000	109,000	87,500	120,000	120,000	5.00%	126,000	2.00%	128,520	2.00%	131,090
3000.12	Professional Services	22,722	12,361	24,468	37,336	25,000	30,000	5.00%	31,500	2.00%	32,130	2.00%	32,773
3000.15	Martin County Tourism	3,000	3,000	3,000	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.23	Shoals Park Renovation	30,000	30,000	30,000	30,000	30,000	-	N/A	-	2.00%	-	2.00%	-
3000.24	Maintenance Contract	-	223,332	92,574	3,658	25,000	25,000	5.00%	26,250	2.00%	26,775	2.00%	27,311
3000.25	EMS Expenses	-	-	135,000	210,000	210,000	450,000	5.00%	472,500	2.00%	481,950	2.00%	491,589
3000.26	XSOFT Contract	-	-	-	54,060	54,060	60,000	5.00%	63,000	10.00%	69,300	10.00%	76,230
3000.27	HARRIS Contract	-	-	-	38,512	39,000	45,000	5.00%	47,250	2.00%	48,195	2.00%	49,159
3000.28	Hoosier Business Machines	-	-	-	2,852	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.29	Generator Contract	-	-	-	2,000	-	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.3	MAXIMUS	-	-	-	-	6,800	6,800	5.00%	7,140	2.00%	7,283	2.00%	7,428
3000.31	Marketing	-	-	-	-	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.32	Commissioners Bldg./Liab./Casualty	-	-	-	101,268	110,268	115,000	5.00%	120,750	2.00%	123,165	2.00%	125,628
3000.33	Commissioners Workman's Comp	-	-	-	71,401	75,000	90,000	5.00%	94,500	2.00%	96,390	2.00%	98,318
	Additional Appropriation	30,990	30,000	30,000	-	-	-	N/A	-	N/A	-	N/A	-
Other Services/Charges	Subtotal	\$ 476,252	\$ 826,773	\$ 814,688	\$ 988,341	\$ 1,313,728	\$ 1,462,800		\$ 1,545,940		\$ 1,608,649		\$ 1,674,988
	Total	\$ 476,252	\$ 826,773	\$ 814,688	\$ 988,341	\$ 1,313,728	\$ 1,462,800		\$ 1,545,940		\$ 1,608,649		\$ 1,674,988
	Per Expense Report	\$ 476,252	\$ 826,773	\$ 814,688	\$ 988,341	\$ 1,313,728	\$ 1,462,800						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

Note: EMS Expenses are included at \$210,000 per year in 2023-2026. This will need to be maintained until the new EMS service has sufficient revenue.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Cumulative Bridge Fund #1135

	ACTUALS				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2025
BEGINNING CASH BALANCE	\$ 449,575	\$ 436,259	\$ 492,662	\$ 415,472	\$ 355,526	\$ 226,608	\$ 106,624	\$ (26,716)	\$ (155,075)
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 233,867	\$ 165,085	\$ 215,155	\$ 289,814	\$ 148,957	\$ 157,891	\$ 167,110	\$ 176,117	\$ 184,828
TOTAL SPENDABLE APPROP.	\$ 247,183	\$ 108,682	\$ 292,345	\$ 349,760	\$ 277,875	\$ 277,875	\$ 300,450	\$ 304,475	\$ 308,642
Assumed Spend Down Level					\$ 249,492	\$ 249,492	\$ 269,762	\$ 273,375	\$ 277,117
ENDING BALANCE	\$ 436,259	\$ 492,662	\$ 415,472	\$ 355,526	\$ 226,608	\$ 106,624	\$ (26,716)	\$ (155,075)	\$ (278,889)
Ending Balance with Spend Down					\$ 254,990	\$ 163,389	\$ 60,737	\$ (36,522)	\$ (128,810)
PER FUND REPORT	\$ 436,259	\$ 492,662	\$ 415,472	\$ 355,526					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ 29,791	\$ 31,578	\$ 33,422	\$ 35,223	\$ 36,966
Budget	\$ 277,875	\$ 277,875	\$ 277,875	\$ 277,875	Assumed Actual Spend Down Percentage			<u>90%</u>	
% Spent of Budget	89%	39%	105%	126%					

NOTE: Includes Encumbrances of Additional Appropriations.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
0100	Property Tax	\$ 118,889	\$ 123,635	\$ 126,483	\$ 130,274	\$ 135,940	\$ 142,737	4.50%	\$ 151,192	4.50%	\$ 160,129	4.00%	\$ 168,774
	Circuit Breaker Impact	(1,570)	(1,967)	(1,491)	(2,400)	(2,520)	(2,646)	N/A	(2,032)	N/A	(2,133)	N/A	(2,240)
0201	Financial Institution Tax	352	460	222	886	746	800	0.00%	800	1.00%	808	1.00%	816
0202	Excise Tax	12,978	12,866	13,519	13,674	11,991	13,000	0.00%	13,000	1.00%	13,130	1.00%	13,261
0203	CVET	1,932	1,858	892	2,671	1,800	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500
6100	Interest	3,360	5,287	2,700	473	1,000	1,500	10.00%	1,650	2.00%	1,683	2.00%	1,717
6300	Bridge Inspection Reimb.	64,679	-	72,764	33,590	-	-	2.00%	-	2.00%	-	2.00%	-
6500	Miscellaneous Revenue	-	-	67	44	-	-	2.00%	-	2.00%	-	2.00%	-
6600	Bridge Replacement Reimb	33,248	22,946	-	110,602	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 233,867</u>	<u>\$ 165,085</u>	<u>\$ 215,155</u>	<u>\$ 289,814</u>	<u>\$ 148,957</u>	<u>\$ 157,891</u>		<u>\$ 167,110</u>		<u>\$ 176,117</u>		<u>\$ 184,828</u>
	Per Revenue Report	<u>\$ 233,867</u>	<u>\$ 165,085</u>	<u>\$ 215,155</u>	<u>\$ 289,814</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135
(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
2000.11	Culverts	\$ 29,397	\$ 4,649	\$ 27,015	\$ 43,886	\$ 15,000	\$ 20,000	5.00%	\$ 21,000	2.00%	\$ 21,420	2.00%	\$ 21,848
2000.12	Deck Lumber	-	-	-	1,546	2,000	2,000	10.00%	2,200	10.00%	2,420	10.00%	2,662
2000.13	Concrete	-	753	-	-	10,000	5,000	10.00%	5,500	10.00%	6,050	10.00%	6,655
2000.14	Steel	-	-	-	510	10,000	-	5.00%	-	2.00%	-	2.00%	-
2000.15	RIP Rap	-	-	-	-	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.18	Stone	-	-	-	-	8,000	-	5.00%	-	2.00%	-	2.00%	-
Supplies	Subtotal	<u>\$ 29,397</u>	<u>\$ 5,402</u>	<u>\$ 27,015</u>	<u>\$ 45,942</u>	<u>\$ 50,000</u>	<u>\$ 32,000</u>		<u>\$ 33,950</u>		<u>\$ 35,245</u>		<u>\$ 36,628</u>
3000.11	Bridge Inspections	\$ 122,754	\$ 15,984	\$ 78,754	\$ 73,792	\$ 100,000	\$ 100,000	5.00%	\$ 105,000	2.00%	\$ 107,100	2.00%	\$ 109,242
3000.12	Contract Services	9,669	27,409	138,369	129,370	30,000	30,000	5.00%	31,500	2.00%	32,130	2.00%	32,773
Other Services/Charges	Subtotal	<u>\$ 132,423</u>	<u>\$ 43,393</u>	<u>\$ 217,123</u>	<u>\$ 203,162</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>		<u>\$ 136,500</u>		<u>\$ 139,230</u>		<u>\$ 142,015</u>
4000.13	GIS Software	\$ 2,875	\$ 2,875	\$ 2,875	\$ 5,750	\$ 2,875	\$ 2,875	N/A	\$ 17,000	N/A	\$ 17,000	N/A	\$ 17,000
4000.14	Bridge Construction	42,583	17,106	5,426	55,000	55,000	58,000	N/A	58,000	N/A	58,000	N/A	58,000
4000.15	Bridge Payment	39,906	39,906	39,906	39,906	40,000	55,000	N/A	55,000	N/A	55,000	N/A	55,000
Capital Outlays	Subtotal	<u>\$ 85,364</u>	<u>\$ 59,887</u>	<u>\$ 48,207</u>	<u>\$ 100,656</u>	<u>\$ 97,875</u>	<u>\$ 115,875</u>		<u>\$ 130,000</u>		<u>\$ 130,000</u>		<u>\$ 130,000</u>
	Total	<u>\$ 247,183</u>	<u>\$ 108,682</u>	<u>\$ 292,345</u>	<u>\$ 349,760</u>	<u>\$ 277,875</u>	<u>\$ 277,875</u>		<u>\$ 300,450</u>		<u>\$ 304,475</u>		<u>\$ 308,642</u>
	Per Expense Report	<u>\$ 247,183</u>	<u>\$ 108,682</u>	<u>\$ 292,345</u>	<u>\$ 349,760</u>	<u>\$ 277,875</u>	<u>\$ 277,875</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Cumulative Capital Development Fund #1138

	ACTUALS				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 94,268	\$ 119,502	\$ 88,332	\$ 109,273	\$ 73,440	\$ 45,192	\$ 134,737	\$ 229,634	\$ 333,462
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 70,739	\$ 172,136	\$ 71,690	\$ 77,774	\$ 73,251	\$ 198,547	\$ 207,097	\$ 217,373	\$ 226,804
TOTAL SPENDABLE APPROP.	\$ 45,505	\$ 203,306	\$ 50,749	\$ 113,606	\$ 101,500	\$ 109,001	\$ 112,200	\$ 113,544	\$ 114,915
Assumed Spend Down Level					\$ 84,480	\$ 90,723	\$ 93,386	\$ 94,505	\$ 95,646
ENDING BALANCE	\$ 119,502	\$ 88,332	\$ 109,273	\$ 73,440	\$ 45,192	\$ 134,737	\$ 229,634	\$ 333,462	\$ 445,351
Ending Balance with Spend Down					\$ 62,211	\$ 170,034	\$ 283,745	\$ 406,613	\$ 537,771
PER FUND REPORT	\$ 119,502	\$ 88,332	\$ 109,273	\$ 73,440					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ 14,650	\$ 39,709	\$ 41,419	\$ 43,475	\$ 45,361
					Assumed Actual Spend Down Percentage			83%	
Budget	\$ 95,000	\$ 107,000	\$ 118,000	\$ 84,000					
% Spent of Budget	48%	190%	43%	135%					

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
0100	Property Tax	\$ 63,279	\$ 64,210	\$ 64,057	\$ 65,517	\$ 67,093	\$ 190,000	4.50%	\$ 198,550	4.50%	\$ 208,488	4.00%	\$ 217,880
	Circuit Breaker	(836)	(1,022)	(755)	(755)	(1,216)	(1,253)	N/A	(1,253)	N/A	(1,003)	N/A	(1,053)
0201	FIT	188	239	115	452	368	500	0.00%	500	1.00%	505	1.00%	510
0202	Excise Tax	6,908	6,682	6,847	6,925	5,918	8,000	0.00%	8,000	1.00%	8,080	1.00%	8,161
0203	CVET	406	965	452	1,353	888	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000
5500	Sale Of Investments	-	-	-	-	-	-	0.00%	-	2.00%	-	2.00%	-
6100	Interest	794	1,364	465	96	200	300	0.00%	300	1.00%	303	1.00%	306
6500	Misc. Receipts	-	99,697	510	4,186	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 70,739</u>	<u>\$ 172,136</u>	<u>\$ 71,690</u>	<u>\$ 77,774</u>	<u>\$ 73,251</u>	<u>\$ 198,547</u>		<u>\$ 207,097</u>		<u>\$ 217,373</u>		<u>\$ 226,804</u>
	Per Revenue Report	<u>\$ 70,739</u>	<u>\$ 172,136</u>	<u>\$ 71,690</u>	<u>\$ 77,774</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138

(Continued)

COURTHOUSE

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
3000.12	Jail Repairs	\$ 18,615	\$ 89,368	\$ 14,152	\$ 35,662	\$ 25,000	\$ 25,000	5.00%	\$ 26,250	2.00%	\$ 26,775	2.00%	\$ 27,311
3000.14	Courthouse Improvements	10,168	97,650	25,761	74,100	30,000	30,000	5.00%	31,500	2.00%	32,130	2.00%	32,773
3000.16	Felts-Orange County Fiber	6,743	9,157	807	760	9,000	9,000	5.00%	9,450	2.00%	9,639	2.00%	9,832
3000.17	Land Bank	0	0	0	0	0	1	5.00%	1	2.00%	1	2.00%	1
Other Services/Charges	Subtotal	<u>\$ 35,526</u>	<u>\$ 196,175</u>	<u>\$ 40,720</u>	<u>\$ 110,521</u>	<u>\$ 64,000</u>	<u>\$ 64,001</u>		<u>\$ 67,200</u>		<u>\$ 68,544</u>		<u>\$ 69,915</u>
4000.1	Computer Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.00%	\$ 5,000	0.00%	\$ 5,000	0.00%	\$ 5,000
4000.16	Equipment	9,979	7,130	10,029	3,085	20,000	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000
4000.19	Land	-	-	-	-	17,500	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000
Capital Outlays	Subtotal	<u>\$ 9,979</u>	<u>\$ 7,130</u>	<u>\$ 10,029</u>	<u>\$ 3,085</u>	<u>\$ 37,500</u>	<u>\$ 45,000</u>		<u>\$ 45,000</u>		<u>\$ 45,000</u>		<u>\$ 45,000</u>
	Total	<u>\$ 45,505</u>	<u>\$ 203,306</u>	<u>\$ 50,749</u>	<u>\$ 113,606</u>	<u>\$ 101,500</u>	<u>\$ 109,001</u>		<u>\$ 112,200</u>		<u>\$ 113,544</u>		<u>\$ 114,915</u>
	Per Expense Report Difference	<u>\$ 45,505</u>	<u>\$ 203,306</u>	<u>\$ 50,749</u>	<u>\$ 113,606</u>	<u>\$ 101,500</u>	<u>\$ 109,001</u>						
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Health Fund #1159

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2025
BEGINNING CASH BALANCE	\$ 52,842	\$ 63,577	\$ 81,852	\$ 98,792	\$ 172,208	\$ 176,931	\$ 179,875	\$ 182,451	\$ 186,592
TOTAL REVENUE	\$ 62,647	\$ 68,952	\$ 68,726	\$ 128,775	\$ 76,425	\$ 80,675	\$ 83,712	\$ 86,900	\$ 89,883
TOTAL SPENDABLE APPROP.	\$ 51,912	\$ 50,678	\$ 51,786	\$ 55,358	\$ 71,702	\$ 77,732	\$ 81,136	\$ 82,760	\$ 84,417
Assumed Spend Down Level					\$ 44,448	\$ 48,186	\$ 50,296	\$ 51,303	\$ 52,330
ENDING BALANCE	\$ 63,577	\$ 81,852	\$ 98,792	\$ 172,208	\$ 176,931	\$ 179,875	\$ 182,451	\$ 186,592	\$ 192,058
Ending Balance with Spend Down					\$ 204,185	\$ 236,674	\$ 270,090	\$ 305,687	\$ 343,240
PER FUND REPORT	\$ 63,577	\$ 81,852	\$ 98,792	\$ 172,208					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ 15,285	\$ 16,135	\$ 16,742	\$ 17,380	\$ 17,977
Budget	\$ 64,552	\$ 65,514	\$ 70,179	\$ 70,621	Assumed Actual Spend Down Percentage			62%	
% Spent of Budget	80%	77%	74%	78%					

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	Projected Growth Factor Used	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026
		Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
0100	Property Tax	\$ 45,254	\$ 51,049	\$ 52,633	\$ 54,631	\$ 59,200	\$ 62,160	4.50%	\$ 64,957	4.50%	\$ 67,880	4.00%	\$ 70,595
	Circuit Breaker Impact	(598)	(812)	(620)	(1,007)	(1,106)	(885)	N/A	(885)	N/A	(929)	N/A	(976)
0201	Financial Institution Tax	134	190	92	370	325	400	0.00%	400	1.00%	404	1.00%	408
0202	Excise Tax	4,940	5,312	5,626	5,734	5,222	6,000	0.00%	6,000	1.00%	6,060	1.00%	6,121
0203	CVET	581	767	371	1,117	784	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000
2401	Sewer Inspection Fees	1,125	950	1,250	1,300	1,000	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
2402	Water Tests	19	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2503	Food Inspection Tests	1,840	2,538	1,600	3,080	2,500	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
2511	Birth and Death Records	4,442	4,039	3,085	3,924	3,500	3,500	2.00%	3,570	2.00%	3,641	2.00%	3,714
2512	Immunization Fees	4,910	4,919	4,690	59,626	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
6500	Miscellaneous Revenue	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
6501	Transfer of Funds	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	<u>\$ 62,647</u>	<u>\$ 68,952</u>	<u>\$ 68,726</u>	<u>\$ 128,775</u>	<u>\$ 76,425</u>	<u>\$ 80,675</u>		<u>\$ 83,712</u>		<u>\$ 86,900</u>		<u>\$ 89,883</u>
	Per Revenue Report	<u>\$ 62,647</u>	<u>\$ 68,952</u>	<u>\$ 68,726</u>	<u>\$ 128,775</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159
(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	County Health Officer	\$ 7,808	\$ 8,039	\$ 8,848	\$ 9,372	\$ 9,206	\$ 9,575	2.00%	\$ 9,767	2.00%	\$ 9,962	2.00%	\$ 10,161
1000.13	Social Security	597	615	677	717	1,365	1,409	2.00%	1,437	2.00%	1,466	2.00%	1,495
1000.15	PT PHC	-	-	-	-	7,942	7,942	2.00%	8,101	2.00%	8,263	2.00%	8,428
Personal Services	Subtotal	<u>\$ 8,406</u>	<u>\$ 8,654</u>	<u>\$ 9,525</u>	<u>\$ 10,089</u>	<u>\$ 18,513</u>	<u>\$ 18,926</u>		<u>\$ 19,305</u>		<u>\$ 19,691</u>		<u>\$ 20,084</u>
3000.11	Mileage	\$ 223	\$ 224	\$ -	\$ 114	\$ 500	\$ 500	10.00%	\$ 550	5.00%	\$ 578	5.00%	\$ 606
3000.17	Membership	-	100	-	-	200	200	10.00%	220	5.00%	231	5.00%	243
3000.19	Contractual Services	37,641	37,650	41,189	41,189	41,189	44,906	5.00%	47,151	2.00%	48,094	2.00%	49,056
3000.23	Conferences	1,029	244	-	190	1,200	1,200	5.00%	1,260	2.00%	1,285	2.00%	1,311
3000.24	On-Call Coverage	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.25	Wireless Internet	(60)	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.27	Immunization Supplies	3,674	2,806	688	2,676	4,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
3000.28	Accreditation Fees	-	-	-	-	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.29	Refund of Payment	-	-	-	-	100	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	<u>\$ 42,506</u>	<u>\$ 41,024</u>	<u>\$ 41,877</u>	<u>\$ 44,169</u>	<u>\$ 52,189</u>	<u>\$ 57,806</u>		<u>\$ 60,731</u>		<u>\$ 61,969</u>		<u>\$ 63,233</u>
4000.12	Equipment	\$ 1,000	\$ 1,000	\$ 384	\$ 1,000	\$ 1,000	\$ 1,000	10.00%	\$ 1,100	0.00%	\$ 1,100	0.00%	\$ 1,100
9090.99	Unappropriated Expenses	-	-	-	100	1,000	1,000	10.00%	1,100	0.00%	1,100	0.00%	1,100
Capital Outlays	Subtotal	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 384</u>	<u>\$ 1,100</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>		<u>\$ 1,100</u>		<u>\$ 1,100</u>		<u>\$ 1,100</u>
	Total	<u>\$ 51,912</u>	<u>\$ 50,678</u>	<u>\$ 51,786</u>	<u>\$ 55,358</u>	<u>\$ 71,702</u>	<u>\$ 77,732</u>		<u>\$ 81,136</u>		<u>\$ 82,760</u>		<u>\$ 84,417</u>
	Per Expense Report	<u>\$ 51,912</u>	<u>\$ 50,678</u>	<u>\$ 51,786</u>	<u>\$ 55,358</u>	<u>\$ 71,702</u>	<u>\$ 77,732</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Local Roads & Streets Fund #1169

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 150,135	\$ 230,942	\$ 278,109	\$ 341,757	\$ 423,602	\$ 456,602	\$ 480,602	\$ 501,952	\$ 523,729
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 178,897	\$ 180,751	\$ 171,500	\$ 186,241	\$ 191,000	\$ 196,000	\$ 201,950	\$ 205,989	\$ 210,109
TOTAL SPENDABLE APPROP.	\$ 98,091	\$ 133,584	\$ 107,852	\$ 104,396	\$ 158,000	\$ 172,000	\$ 180,600	\$ 184,212	\$ 187,896
Assumed Spend Down Level					\$ 110,600	\$ 120,400	\$ 126,420	\$ 128,948	\$ 131,527
ENDING BALANCE	\$ 230,942	\$ 278,109	\$ 341,757	\$ 423,602	\$ 456,602	\$ 480,602	\$ 501,952	\$ 523,729	\$ 545,941
Ending Balance with Spend Down					\$ 504,002	\$ 579,602	\$ 655,132	\$ 732,173	\$ 810,754
PER FUND REPORT	\$ 230,942	\$ 278,109	\$ 341,757	\$ 423,602					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ 38,200	\$ 39,200	\$ 40,390	\$ 41,198	\$ 42,022
Budget	\$ 144,000	\$ 158,000	\$ 147,000	\$ 158,000	Assumed Actual Spend Down Percentage			70%	
% Spent of Budget	68%	85%	73%	66%					

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Local Roads & Streets Fund #1169

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1417	LRS Distribution	\$ 175,269	\$ 177,538	\$ 169,668	\$ 185,671	\$ 190,000	\$ 195,000	3.00%	\$ 200,850	2.00%	\$ 204,867	2.00%	\$ 208,964
5103	Insurance Reimbursements	-	-	-	-	-	-	0.00%	-	2.00%	-	2.00%	-
5104	Loan Proceeds	-	-	-	-	-	-	3.00%	-	2.00%	-	2.00%	-
6100	Interest	3,629	3,209	1,832	570	1,000	1,000	10.00%	1,100	2.00%	1,122	2.00%	1,144
6200	Overpayments	-	4	-	-	-	-	N/A	-	N/A	-	N/A	-
	Total	<u>\$ 178,897</u>	<u>\$ 180,751</u>	<u>\$ 171,500</u>	<u>\$ 186,241</u>	<u>\$ 191,000</u>	<u>\$ 196,000</u>		<u>\$ 201,950</u>		<u>\$ 205,989</u>		<u>\$ 210,109</u>
	Per Revenue Report	<u>\$ 178,897</u>	<u>\$ 180,751</u>	<u>\$ 171,500</u>	<u>\$ 186,241</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
2000.11	Stone	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
2000.12	Bituminous	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.13	Culverts	-	13,238	13,105	15,607	16,000	-	5.00%	-	2.00%	-	2.00%	-
Supplies	Subtotal	<u>\$ -</u>	<u>\$ 13,328</u>	<u>\$ 13,105</u>	<u>\$ 15,607</u>	<u>\$ 16,000</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
4000.11	Equipment	\$ -	\$ 22,165	\$ 20,118	\$ -	\$ 22,000	\$ 22,000	5.00%	\$ 23,100	2.00%	\$ 23,562	2.00%	\$ 24,033
4000.12	Equipment Payments	98,091	98,091	74,628	88,789	120,000	150,000	5.00%	157,500	2.00%	160,650	2.00%	163,863
Capital Outlays	Subtotal	<u>\$ 98,091</u>	<u>\$ 120,256</u>	<u>\$ 94,746</u>	<u>\$ 88,789</u>	<u>\$ 142,000</u>	<u>\$ 172,000</u>		<u>\$ 180,600</u>		<u>\$ 184,212</u>		<u>\$ 187,896</u>
	Total	<u>\$ 98,091</u>	<u>\$ 133,584</u>	<u>\$ 107,852</u>	<u>\$ 104,396</u>	<u>\$ 158,000</u>	<u>\$ 172,000</u>		<u>\$ 180,600</u>		<u>\$ 184,212</u>		<u>\$ 187,896</u>
	Per Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Public Safety/ LIT Fund #1170

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 36,537	\$ 1,180	\$ 41,836	\$ 27,390	\$ 170,635	\$ 301,530	\$ 407,028	\$ 509,836	\$ 619,598
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 355,382</u>	<u>\$ 372,052</u>	<u>\$ 365,308</u>	<u>\$ 393,517</u>	<u>\$ 384,113</u>	<u>\$ 390,156</u>	<u>\$ 401,861</u>	<u>\$ 413,917</u>	<u>\$ 434,612</u>
TOTAL SPENDABLE APPROP.	<u>\$ 390,739</u>	<u>\$ 331,396</u>	<u>\$ 379,754</u>	<u>\$ 250,272</u>	<u>\$ 253,218</u>	<u>\$ 284,658</u>	<u>\$ 299,053</u>	<u>\$ 304,154</u>	<u>\$ 309,357</u>
ENDING BALANCE	<u>\$ 1,180</u>	<u>\$ 41,836</u>	<u>\$ 27,390</u>	<u>\$ 170,635</u>	<u>\$ 301,530</u>	<u>\$ 407,028</u>	<u>\$ 509,836</u>	<u>\$ 619,598</u>	<u>\$ 744,853</u>
PER FUND REPORT	<u>\$ 1,180</u>	<u>\$ 41,836</u>	<u>\$ 27,390</u>	<u>\$ 170,635</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%					<u>\$ 76,823</u>	<u>\$ 78,031</u>	<u>\$ 80,372</u>	<u>\$ 82,783</u>	<u>\$ 86,922</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Public Safety Fund/ LIT #1170

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
0212	LIT Pub Safety	\$ 355,382	\$ 372,052	\$ 365,308	\$ 393,517	\$ 384,113	\$ 390,156	3.00%	\$ 401,861	3.00%	\$ 413,917	5.00%	\$ 434,612
	Total	<u>\$ 355,382</u>	<u>\$ 372,052</u>	<u>\$ 365,308</u>	<u>\$ 393,517</u>	<u>\$ 384,113</u>	<u>\$ 390,156</u>		<u>\$ 401,861</u>		<u>\$ 413,917</u>		<u>\$ 434,612</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending P

Analysis of Public Safety Fund/ LIT #1170

(Continued)

ACCT CODE	EXPENSES	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Patrol Deputy	\$ 33,231	\$ 61,647	\$ 59,346	\$ 33,450	\$ 33,218	\$ 40,258	2.00%	\$ 41,063	2.00%	\$ 41,884	2.00%	\$ 42,722
1000.12	Medicare	2,512	5,472	4,950	2,984	8,000	8,000	2.00%	8,160	2.00%	8,323	2.00%	8,490
1000.13	PT Deputy	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.14	PT Jail Officer	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.15	Comp Time Payout	-	7,639	1,314	1,243	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
1000.16	Animal Control Officer	3,538	5,197	5,150	5,878	8,000	8,000	2.00%	8,160	2.00%	8,323	2.00%	8,490
1000.17	Patrol Deputy	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.18	LOIT Stipend	-	-	2,200	-	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 39,281</u>	<u>\$ 79,955</u>	<u>\$ 72,959</u>	<u>\$ 43,555</u>	<u>\$ 54,218</u>	<u>\$ 61,258</u>		<u>\$ 62,483</u>		<u>\$ 63,733</u>		<u>\$ 65,007</u>
3000.12	Jail- Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
3000.13	Jail- Meals	64,033	90,000	112,920	125,157	110,000	134,400	5.00%	141,120	2.00%	143,942	2.00%	146,821
3000.14	Jail- Medical	44,493	74,941	74,874	31,560	49,000	49,000	5.00%	51,450	2.00%	52,479	2.00%	53,529
3000.15	Ambulance	210,000	75,000	75,000	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.18	QCC Monthly Contract	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	<u>\$ 318,526</u>	<u>\$ 239,941</u>	<u>\$ 262,795</u>	<u>\$ 156,717</u>	<u>\$ 159,000</u>	<u>\$ 183,400</u>		<u>\$ 192,570</u>		<u>\$ 196,421</u>		<u>\$ 200,350</u>
4000.11	Patrol Vehicle	\$ 32,932	\$ 11,500	\$ 44,000	\$ 50,000	\$ 40,000	\$ 40,000	10.00%	\$ 44,000	0.00%	\$ 44,000	0.00%	\$ 44,000
4000.12	Vehicle Equipment	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	Subtotal	<u>\$ 32,932</u>	<u>\$ 11,500</u>	<u>\$ 44,000</u>	<u>\$ 50,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>		<u>\$ 44,000</u>		<u>\$ 44,000</u>		<u>\$ 44,000</u>
Total		<u>\$ 390,739</u>	<u>\$ 331,396</u>	<u>\$ 379,754</u>	<u>\$ 250,272</u>	<u>\$ 253,218</u>	<u>\$ 284,658</u>		<u>\$ 299,053</u>		<u>\$ 304,154</u>		<u>\$ 309,357</u>
Per Report		<u>\$ 390,739</u>	<u>\$ 331,396</u>	<u>\$ 379,754</u>	<u>\$ 250,272</u>	<u>\$ 253,218</u>	<u>\$ 284,658</u>						
Difference		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of MVH Restricted Fund #1173

	ACTUAL			BUDGET		PROJECTED		
	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ -	\$ 4	\$ 666,545	\$ 652,272	\$ 778,740	\$ 1,053,740	\$ 1,307,890	\$ 1,556,563
LESS PRIOR YEAR ENCUMBRANCES								
TOTAL REVENUE	\$ 999,099	\$ 1,236,702	\$ 880,818	\$ 900,000	\$ 930,000	\$ 957,900	\$ 977,058	\$ 996,599
TOTAL SPENDABLE APPROP.	\$ 999,095	\$ 570,160	\$ 895,091	\$ 773,532	\$ 655,000	\$ 703,750	\$ 728,385	\$ 754,041
ENDING BALANCE	\$ 4	\$ 666,545	\$ 652,272	\$ 778,740	\$ 1,053,740	\$ 1,307,890	\$ 1,556,563	\$ 1,799,121
PER FUND REPORT	\$ 4	\$ 666,545	\$ 652,272					
DIFFERENCE	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%				\$ 180,000	\$ 186,000	\$ 191,580	\$ 195,412	\$ 199,320

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

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of MVH Restricted Fund #1173

ACCT CODE	REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1416	MVH Distribution	\$ 838,389	\$ 797,202	\$ 880,818	\$ 900,000	\$ 930,000	3.00%	\$ 957,900	2.00%	\$ 977,058	2.00%	\$ 996,599
	Transfer In	160,710	439,500	-	-	-	N/A	-	N/A	-	N/A	-
	Total	<u>\$ 999,099</u>	<u>\$ 1,236,702</u>	<u>\$ 880,818</u>	<u>\$ 900,000</u>	<u>\$ 930,000</u>		<u>\$ 957,900</u>		<u>\$ 977,058</u>		<u>\$ 996,599</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of MVH Restricted Fund #1173 (Continued)

GENERAL & UNDISTRIBUTED

ACCT CODE	EXPENSES	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
2000.11	Stone	\$ 155,410	\$ 177,415	\$ 118,157	\$ 200,000	\$ 250,000	10.00%	\$ 275,000	5.00%	\$ 288,750	5.00%	\$ 303,188
533.2000.11	Gas, Diesel, Oil, Etc.	68,561	28,674	57,548	70,000	70,000	10.00%	77,000	5.00%	80,850	5.00%	84,893
2000.12	Culverts	21,021	-	20,873	38,532	-	10.00%	-	5.00%	-	5.00%	-
533.2000.12	Tires	8,128	10,360	-	15,000	-	10.00%	-	5.00%	-	5.00%	-
2000.13	Bituminous	512,792	219,708	82,620	110,000	-	10.00%	-	5.00%	-	5.00%	-
2000.14	Concrete	-	-	-	-	-	10.00%	-	5.00%	-	5.00%	-
2000.16	Road Signs	1,928	2,003	8,407	5,000	-	5.00%	-	2.00%	-	2.00%	-
Supplies	Subtotal	<u>\$ 767,840</u>	<u>\$ 438,160</u>	<u>\$ 287,605</u>	<u>\$ 438,532</u>	<u>\$ 320,000</u>		<u>\$ 352,000</u>		<u>\$ 369,600</u>		<u>\$ 388,080</u>
3000.16	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
3000.17	Local Match	-	-	607,486	335,000	335,000	5.00%	351,750	2.00%	358,785	2.00%	365,961
Other Services/Charges	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 607,486</u>	<u>\$ 335,000</u>	<u>\$ 335,000</u>		<u>\$ 351,750</u>		<u>\$ 358,785</u>		<u>\$ 365,961</u>
4000.17	Local Match	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ -	2.00%	\$ -	2.00%	\$ -
4000.11	Equipment	67,797	132,000	-	-	-	5.00%	-	2.00%	-	2.00%	-
		163,458	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Capital Outlays	Subtotal	<u>\$ 231,255</u>	<u>\$ 132,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Department Total	<u>\$ 999,095</u>	<u>\$ 570,160</u>	<u>\$ 895,091</u>	<u>\$ 773,532</u>	<u>\$ 655,000</u>		<u>\$ 703,750</u>		<u>\$ 728,385</u>		<u>\$ 754,041</u>
	Per Expense Report	<u>\$ 999,095</u>	<u>\$ 570,160</u>	<u>\$ 895,091</u>	<u>\$ 773,532</u>	<u>\$ 655,000</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of MVH Non-Restricted Fund #1176

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 371,793	\$ 1,054,805	\$ 1,039,822	\$ 1,280,911	\$ 1,555,547	\$ 1,580,246	\$ 1,397,919	\$ 1,562,330	\$ 1,719,790
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 2,251,638	\$ 875,530	\$ 1,662,297	\$ 1,312,054	\$ 1,329,700	\$ 1,359,700	\$ 1,396,194	\$ 1,424,118	\$ 1,452,600
TOTAL SPENDABLE APPROP.	\$ 1,568,625	\$ 890,513	\$ 1,421,208	\$ 1,037,417	\$ 1,305,001	\$ 1,542,027	\$ 1,231,784	\$ 1,266,658	\$ 1,302,954
Assumed Spend Down Level					\$ 1,044,001	\$ 1,233,622	\$ 985,427	\$ 1,013,326	\$ 1,042,364
ENDING BALANCE	\$ 1,054,805	\$ 1,039,822	\$ 1,280,911	\$ 1,555,547	\$ 1,580,246	\$ 1,397,919	\$ 1,562,330	\$ 1,719,790	\$ 1,869,435
Ending Balance with Spend Down					\$ 1,841,247	\$ 1,967,325	\$ 2,378,092	\$ 2,788,884	\$ 3,199,120
PER FUND REPORT	\$ 1,054,805	\$ 1,039,822	\$ 1,280,911	\$ 1,555,547					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ 265,940	\$ 271,940	\$ 279,239	\$ 284,824	\$ 290,520
Budget	\$ 1,971,642	\$ 1,746,079	\$ 1,713,049	\$ 1,786,832	Assumed Actual Spend Down Percentage			80%	
% Spent of Budget	80%	51%	83%	58%					

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of MVH Non-Restricted Fund #1176

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	Projected Growth	2024	Projected Growth	2025	Projected Growth	2026
		Actual	Actual	Actual	Actual	Budget	Budget	Factor Used	Estimated	Factor Used	Estimated	Factor Used	Estimated
1416	MVH Distribution	\$ 1,817,539	\$ 838,389	\$ 797,202	\$ 880,818	\$ 900,000	\$ 930,000	3.00%	\$ 957,900	2.00%	\$ 977,058	2.00%	\$ 996,599
1424	Crane Timber Money	376,562	-	785,503	335,131	400,000	400,000	2.00%	408,000	2.00%	416,160	2.00%	424,483
1425	National Forest Money	10,719	10,361	9,451	9,559	10,000	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
1427	DNR Timber Sales	12,789	-	12,179	31,677	15,000	15,000	2.00%	15,300	2.00%	15,606	2.00%	15,918
2710	Supply Reimbursements	-	294	97	1,441	100	100	2.00%	102	2.00%	104	2.00%	106
2711	Overpayments	833	60	12,258	1,599	100	100	2.00%	102	2.00%	104	2.00%	106
2713	Surplus Sales	255	-	-	6,512	500	500	2.00%	510	2.00%	520	2.00%	531
2715	Scrap Metal	5,077	3,599	1,695	4,049	1,500	1,500	2.00%	1,530	2.00%	1,561	2.00%	1,592
2716	Generator Maintenance	-	-	-	2,000	1,500	1,500	2.00%	1,530	2.00%	1,561	2.00%	1,592
5103	Insurance Reimbursements	21,371	7,491	35,405	-	-	-	2.00%	-	2.00%	-	2.00%	-
6100	Interest	6,494	13,044	6,542	1,805	1,000	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
6500	Miscellaneous Revenue	-	2,292	1,964	37,463	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 2,251,638</u>	<u>\$ 875,530</u>	<u>\$ 1,662,297</u>	<u>\$ 1,312,054</u>	<u>\$ 1,329,700</u>	<u>\$ 1,359,700</u>		<u>\$ 1,396,194</u>		<u>\$ 1,424,118</u>		<u>\$ 1,452,600</u>
	Per Revenue Report	<u>\$ 2,251,638</u>	<u>\$ 875,530</u>	<u>\$ 1,662,297</u>	<u>\$ 1,312,054</u>								
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Administration 530

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Superintendent Salary	\$ 38,318	\$ 39,358	\$ 38,844	\$ 36,998	\$ 41,754	\$ 44,506	2.00%	\$ 45,396	2.00%	\$ 46,304	2.00%	\$ 47,230
1000.12	Administrative Assistance	27,925	28,931	29,967	31,692	31,159	32,947	2.00%	33,606	2.00%	34,278	2.00%	34,964
Personal Services	Subtotal	<u>\$ 66,243</u>	<u>\$ 68,289</u>	<u>\$ 68,811</u>	<u>\$ 68,690</u>	<u>\$ 72,913</u>	<u>\$ 77,453</u>		<u>\$ 79,002</u>		<u>\$ 80,582</u>		<u>\$ 82,194</u>
2000.11	Office Supplies	\$ 1,369	\$ 1,470	\$ 1,285	\$ 1,340	\$ 1,500	\$ 1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
Supplies	Subtotal	<u>\$ 1,369</u>	<u>\$ 1,470</u>	<u>\$ 1,285</u>	<u>\$ 1,340</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>		<u>\$ 1,575</u>		<u>\$ 1,607</u>		<u>\$ 1,639</u>
3000.11	Postage	\$ 248	\$ 55	\$ 197	\$ 177	\$ 200	\$ 200	5.00%	\$ 210	2.00%	\$ 214	2.00%	\$ 218
3000.12	Telephone	5,542	4,624	5,616	5,718	5,000	5,500	5.00%	5,775	2.00%	5,891	2.00%	6,008
3000.13	Utilities	10,180	10,232	8,455	9,660	9,000	9,500	5.00%	9,975	5.00%	10,474	5.00%	10,997
3000.14	Repairs/ Bldg. & Equipment	3,335	-	4,504	279	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.15	Trash Service	1,013	1,121	1,126	1,197	1,000	1,100	5.00%	1,155	2.00%	1,178	2.00%	1,202
3000.16	Business and Travel Expenses	996	617	1,704	1,227	2,200	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.17	Security	-	-	-	543	500	500	5.00%	525	2.00%	536	2.00%	546
3000.18	Local Match	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	<u>\$ 21,313</u>	<u>\$ 16,650</u>	<u>\$ 21,601</u>	<u>\$ 18,802</u>	<u>\$ 20,900</u>	<u>\$ 21,300</u>		<u>\$ 22,365</u>		<u>\$ 23,112</u>		<u>\$ 23,888</u>
4000.11	Office Equipment	\$ 1,508	\$ 1,650	\$ 1,503	\$ 1,484	\$ 2,700	\$ 1,500	1.00%	\$ 1,515	2.00%	\$ 1,545	2.00%	\$ 1,576
Capital Outlays	Subtotal	<u>\$ 1,508</u>	<u>\$ 1,650</u>	<u>\$ 1,503</u>	<u>\$ 1,484</u>	<u>\$ 2,700</u>	<u>\$ 1,500</u>		<u>\$ 1,515</u>		<u>\$ 1,545</u>		<u>\$ 1,576</u>
	Department Total	<u>\$ 90,433</u>	<u>\$ 88,059</u>	<u>\$ 93,201</u>	<u>\$ 90,316</u>	<u>\$ 98,013</u>	<u>\$ 101,753</u>		<u>\$ 104,457</u>		<u>\$ 106,845</u>		<u>\$ 109,297</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Construction and Reconstruction 531

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.12	Operators with CDL	\$ 281,608	\$ 138,694	\$ 288,465	\$ 315,466	\$ 366,288	\$ 390,674	2.00%	\$ 373,614	2.00%	\$ 381,086	2.00%	\$ 388,708
1000.15	Comp Time Payout	3,142	10,767	4,621	-	2,000	2,000	2.00%	2,040	2.00%	2,081	2.00%	2,122
1000.16	Operators W/O CDL	32,781	27,228	34,793	42,147	36,088	38,614	2.00%	36,810	2.00%	37,546	2.00%	38,297
1000.18	Part Time	-	-	-	10,872	10,000	14,040	2.00%	10,200	2.00%	10,404	2.00%	10,612
1000.19	Driver w/CDL	-	-	-	8,715	35,880	-	2.00%	36,598	2.00%	37,330	2.00%	38,076
Personal Services	Subtotal	\$ 317,531	\$ 176,689	\$ 327,879	\$ 377,200	\$ 450,256	\$ 445,328		\$ 422,664		\$ 431,117		\$ 439,739
2000.11	Stone	\$ 206,350	\$ 27,991	\$ 153,762	\$ 52,639	\$ 29,000	\$ 20,000	5.00%	\$ 21,000	2.00%	\$ 21,420	2.00%	\$ 21,848
2000.12	Culverts	30,874	18,516	19,147	1,688	-	65,000	5.00%	-	2.00%	-	2.00%	-
2000.13	Bituminous	203,263	4,603	154,000	-	-	240,000	5.00%	-	2.00%	-	2.00%	-
2000.14	Concrete	7,063	57	-	2,460	1,000	5,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
2000.16	Road Signs	2,738	1,894	1,256	-	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.17	Winter Mix	9,534	728	7,523	8,404	15,000	15,000	5.00%	15,750	2.00%	16,065	2.00%	16,386
2000.18	Hardware and Tools	5,228	5,115	2,662	7,890	8,000	8,000	5.00%	8,400	2.00%	8,568	2.00%	8,739
2000.19	Weed Spray	-	108	55	-	200	200	5.00%	210	2.00%	214	2.00%	218
Supplies	Subtotal	\$ 465,050	\$ 59,012	\$ 338,405	\$ 73,081	\$ 58,200	\$ 358,200		\$ 51,660		\$ 52,693		\$ 53,747
3000.12	Tower Rental	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	5.00%	\$ 1,134	2.00%	\$ 1,157	2.00%	\$ 1,180
3000.13	Health/ Safety	160	749	1,638	2,101	6,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
3000.14	CDL Testing	1,181	1,256	894	1,473	2,500	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.16	Professional Services	6,325	3,375	8,292	42,471	54,000	45,000	5.00%	56,700	2.00%	57,834	2.00%	58,991
Other Services/Charges	Subtotal	\$ 8,746	\$ 6,460	\$ 11,903	\$ 47,125	\$ 63,580	\$ 54,580		\$ 66,759		\$ 68,094		\$ 69,456
	Department Total	\$ 791,327	\$ 242,162	\$ 678,187	\$ 497,406	\$ 572,036	\$ 858,108		\$ 541,083		\$ 551,904		\$ 562,942

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

General & Undistributed 533															
ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated		
1000.11	Mechanic	\$ 35,175	\$ 30,866	\$ 31,843	\$ 38,662	\$ 39,791	\$ 42,465	2.00%	\$ 43,314	2.00%	\$ 44,181	2.00%	\$ 45,064		
1000.12	Social Security	31,120	21,434	31,863	36,213	42,700	42,700	5.00%	44,835	2.00%	45,732	2.00%	46,646		
1000.13	PERF / Retirement	42,162	38,203	35,965	44,484	43,000	43,000	2.00%	43,860	2.00%	44,737	2.00%	45,632		
1000.14	Unemployment	-	-	-	-	3,000	3,000	0.00%	3,000	0.00%	3,000	0.00%	3,000		
1000.15	Health Insurance	110,477	117,098	124,632	92,989	105,000	110,000	7.65%	118,415	7.65%	127,474	7.65%	137,225		
1000.16	HAS/ Opt Outs	11,693	13,846	12,148	13,185	12,001	12,001	5.00%	12,601	2.00%	12,853	2.00%	13,110		
Personal Services	Subtotal	\$ 230,627	\$ 221,446	\$ 236,451	\$ 225,534	\$ 245,492	\$ 253,166		\$ 253,424		\$ 265,123		\$ 277,568		
2000.11	Gas/ Oil/ Diesel	\$ 99,479	\$ 24,291	\$ 78,263	\$ 28,692	\$ 30,000	\$ 50,000	10.00%	\$ 55,000	5.00%	\$ 57,750	5.00%	\$ 60,638		
2000.12	Tires	22,292	2,229	13,245	16,327	5,500	20,000	5.00%	21,000	2.00%	21,420	2.00%	21,848		
2000.13	Other Garage Supplies	6,602	3,121	2,754	5,166	5,500	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555		
2000.14	Employee Apparel	10,109	7,107	7,025	8,000	7,000	8,500	5.00%	8,925	2.00%	9,104	2.00%	9,286		
Supplies	Subtotal	\$ 138,482	\$ 36,747	\$ 101,287	\$ 58,184	\$ 48,000	\$ 84,500		\$ 91,225		\$ 94,700		\$ 98,326		
3000.11	Liability and Casualty	\$ 28,624	\$ 22,624	\$ 30,398	\$ 31,537	\$ 33,516	\$ 31,000	7.00%	\$ 33,170	7.00%	\$ 35,492	7.00%	\$ 37,976		
3000.12	Workman's Compensation	36,084	647	-	-	40,000	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697		
3000.13	Truck and Tractor Repair	50,941	37,856	33,766	45,586	65,000	65,000	5.00%	68,250	2.00%	69,615	2.00%	71,007		
3000.14	Equipment Repair	60,022	60,804	74,073	50,053	56,484	60,000	5.00%	63,000	2.00%	64,260	2.00%	65,545		
3000.17	Contract Services	-	17,450	27,000	-	-	-	5.00%	-	2.00%	-	2.00%	-		
3000.20	Radios & Maintenance	2,085	2,009	2,844	4,671	3,500	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823		
3000.21	DNR Timber Sales	-	-	-	-	15,000	15,000	5.00%	15,750	2.00%	16,065	2.00%	16,386		
Other Services/Charges	Subtotal	\$ 177,756	\$ 141,390	\$ 168,081	\$ 131,847	\$ 213,500	\$ 214,500		\$ 210,095		\$ 215,955		\$ 222,049		
4000.11	Equipment	\$ 128,000	\$ -	\$ 132,000	\$ 19,900	\$ 127,960	\$ 30,000	5.00%	\$ 31,500	2.00%	\$ 32,130	2.00%	\$ 32,773		
Capital Outlays	Subtotal	\$ 128,000	\$ -	\$ 132,000	\$ 19,900	\$ 127,960	\$ 30,000		\$ 31,500		\$ 32,130		\$ 32,773		
	Unappropriated Transfer	\$ 12,000	\$ -	\$ 12,000	\$ 14,230	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -		
Unappropriated	Subtotal	\$ 12,000	\$ 160,710	\$ 12,000	\$ 14,230	\$ -	\$ -		\$ -		\$ -		\$ -		
	Department Total	\$ 686,866	\$ 560,293	\$ 649,820	\$ 449,695	\$ 634,952	\$ 582,166		\$ 586,244		\$ 607,908		\$ 630,716		
	Fund Total	\$ 1,568,625	\$ 890,513	\$ 1,421,208	\$ 1,037,417	\$ 1,305,001	\$ 1,542,027		\$ 1,231,784		\$ 1,266,658		\$ 1,302,954		
	Per Expense Report Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Rainy Day Fund #1186

	Actuals				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 14,801	\$ (10,199)	\$ (35,199)
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
ENDING BALANCE	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801	\$ 14,801	\$ (10,199)	\$ (35,199)	\$ (60,199)
PER FUND REPORT	\$ 39,801	\$ 39,801	\$ 39,801	\$ 39,801					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance									

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #1186

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #1186
(Continued)

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of E911 General Fund #1222

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 632,116	\$ 594,020	\$ 647,872	\$ 636,541	\$ 620,341	\$ 275,459	\$ 145,975	\$ 12,468	\$ (122,042)
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 175,033</u>	<u>\$ 203,932</u>	<u>\$ 246,114</u>	<u>\$ 170,619</u>	<u>\$ 170,000</u>	<u>\$ 165,000</u>	<u>\$ 169,950</u>	<u>\$ 175,049</u>	<u>\$ 183,801</u>
TOTAL SPENDABLE APPROP.	<u>\$ 213,128</u>	<u>\$ 150,081</u>	<u>\$ 257,444</u>	<u>\$ 186,820</u>	<u>\$ 514,882</u>	<u>\$ 294,484</u>	<u>\$ 303,457</u>	<u>\$ 309,559</u>	<u>\$ 315,785</u>
ENDING BALANCE	<u>\$ 594,020</u>	<u>\$ 647,872</u>	<u>\$ 636,541</u>	<u>\$ 620,341</u>	<u>\$ 275,459</u>	<u>\$ 145,975</u>	<u>\$ 12,468</u>	<u>\$ (122,042)</u>	<u>\$ (254,026)</u>
PER FUND REPORT	<u>\$ 594,020</u>	<u>\$ 647,872</u>	<u>\$ 636,541</u>	<u>\$ 620,341</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%					<u>\$ 34,000</u>	<u>\$ 33,000</u>	<u>\$ 33,990</u>	<u>\$ 35,010</u>	<u>\$ 36,760</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of E911 General Fund #1222

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1412	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	2.00%	\$ -	2.00%	\$ -
4105	E911 Fees	143,198	169,234	184,340	170,517	170,000	165,000	3.00%	169,950	3.00%	175,049	5.00%	183,801
4106	911 Maps	90	48	72	102	-	-	2.00%	-	2.00%	-	0.00%	-
6500	Misc. Revenue	31,745	34,650	61,702	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 175,033</u>	<u>\$ 203,932</u>	<u>\$ 246,114</u>	<u>\$ 170,619</u>	<u>\$ 170,000</u>	<u>\$ 165,000</u>		<u>\$ 169,950</u>		<u>\$ 175,049</u>		<u>\$ 183,801</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of E911 General Fund #1222
(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Dispatcher	\$ 12,352	\$ 47,092	\$ 20,777	\$ 29,685	\$ 28,351	\$ 37,128	2.00%	\$ 37,871	2.00%	\$ 38,628	2.00%	\$ 39,401
1000.12	Dispatcher 1	40,215	11,200	27,174	32,367	28,351	37,128	2.00%	37,871	2.00%	38,628	2.00%	39,401
1000.13	Dispatcher 2	-	-	26,541	27,247	28,351	37,128	2.00%	37,871	2.00%	38,628	2.00%	39,401
1000.14	PT Dispatcher	13,745	22,344	25,794	18,805	20,000	20,000	2.00%	20,400	2.00%	20,808	2.00%	21,224
1000.15	Social Security	4,802	6,594	8,306	8,688	8,000	8,000	2.00%	8,160	2.00%	8,323	2.00%	8,490
1000.16	PERF	5,644	6,765	8,796	10,524	8,000	8,000	2.00%	8,160	2.00%	8,323	2.00%	8,490
1000.17	Health Insurance	16,830	3,571	-	9,551	32,000	32,000	2.00%	32,640	2.00%	33,293	2.00%	33,959
1000.18	OPT Out Pay	-	7,846	6,758	1,926	12,000	12,000	2.00%	12,240	2.00%	12,485	2.00%	12,734
1000.19	Vacation/ PDO Pay Out	-	2,569	1,049	7,770	2,000	2,000	2.00%	2,040	2.00%	2,081	2.00%	2,122
1000.20	911 Stipend	-	-	3,900	-	-	-	2.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	\$ 93,587	\$ 107,980	\$ 129,095	\$ 146,563	\$ 167,053	\$ 193,384		\$ 197,252		\$ 201,197		\$ 205,221
2000.12	Office Supplies	\$ -	\$ -	\$ -	\$ 1,040	\$ 2,500	\$ 2,500	5.00%	\$ 2,625	2.00%	\$ 2,678	2.00%	\$ 2,731
Supplies	Subtotal	\$ -	\$ -	\$ -	\$ 1,040	\$ 2,500	\$ 2,500		\$ 2,625		\$ 2,678		\$ 2,731
3000.11	Public Service Answering	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	10.00%	\$ 1,100	5.00%	\$ 1,155	5.00%	\$ 1,213
3000.12	Equipment/ Computers	3,200	82	3,075	3,997	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.13	WTH Maintenance Fee	3,850	3,850	3,850	4,236	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.14	Network Monthly Fee	18,864	23,527	19,265	15,732	30,000	30,000	5.00%	31,500	2.00%	32,130	2.00%	32,773
3000.15	Training/ Education	5,994	1,245	677	787	10,000	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.16	Travel Expense	-	-	-	-	800	800	5.00%	840	2.00%	857	2.00%	874
3000.17	Telephone	3,299	2,704	-	1,749	4,500	4,500	5.00%	4,725	2.00%	4,820	2.00%	4,916
3000.18	Maintenance Contracts	1,200	1,400	6,400	1,200	2,800	2,800	5.00%	2,940	2.00%	2,999	2.00%	3,059
3000.19	Onsolve Maintenance	-	-	-	-	8,500	8,500	5.00%	8,925	2.00%	9,104	2.00%	9,286
3000.2	Utilities 7%	-	-	-	1,183	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.21	Computer Upgrades	59,283	-	-	-	12,000	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
3000.22	Professional Services	8,320	9,292	27,859	10,332	258,729	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
Other Services/Charges	Subtotal	\$ 104,010	\$ 42,101	\$ 61,125	\$ 39,217	\$ 341,329	\$ 94,600		\$ 99,380		\$ 101,401		\$ 103,463
4000.12	Equipment	\$ 15,531	\$ -	\$ 67,223	\$ -	\$ 4,000	\$ 4,000	5.00%	\$ 4,200	2.00%	\$ 4,284	2.00%	\$ 4,370
Capital Outlays	Subtotal	\$ 15,531	\$ -	\$ 67,223	\$ -	\$ 4,000	\$ 4,000		\$ 4,200		\$ 4,284		\$ 4,370
9090.99	MISC Expenses	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
Unappropriated	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 213,128	\$ 150,081	\$ 257,444	\$ 186,820	\$ 514,882	\$ 294,484		\$ 303,457		\$ 309,559		\$ 315,785
	Per Expense Report	\$ 213,128	\$ 150,081	\$ 257,444	\$ 186,820	\$ 514,882	\$ 294,484						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

NOTE: The difference in the 2021 and 2022 Budget is due to 27 pays in 2021.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Reassessment Fund #1224

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 567,205	\$ 552,445	\$ 624,513	\$ 678,549	\$ 701,430	\$ 537,232	\$ 452,356	\$ 352,430	\$ 252,316
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	\$ 250,858	\$ 253,232	\$ 230,235	\$ 230,330	\$ 174,184	\$ 189,169	\$ 195,051	\$ 200,559	\$ 206,227
Circuit Breaker Reduc. (Memo Only)									
TOTAL SPENDABLE APPROP.	\$ 265,618	\$ 181,163	\$ 176,199	\$ 207,450	\$ 338,381	\$ 274,045	\$ 294,977	\$ 300,673	\$ 306,484
Assumed Spend Down Level					\$ 169,191	\$ 137,023	\$ 147,488	\$ 150,337	\$ 153,242
ENDING BALANCE	\$ 552,445	\$ 624,513	\$ 678,549	\$ 701,430	\$ 537,232	\$ 452,356	\$ 352,430	\$ 252,316	\$ 152,059
Ending Balance with Spend Down					\$ 706,423	\$ 758,569	\$ 806,131	\$ 856,354	\$ 909,339
PER FUND REPORT	\$ 552,445	\$ 624,513	\$ 678,549	\$ 701,430					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ 34,837	\$ 37,834	\$ 39,010	\$ 40,112	\$ 41,245
Budget	\$ 651,501	\$ 723,752	\$ 878,412	\$ 469,972	Assumed Actual Spend Down Percentage				50%
% Spent of Budget	41%	25%	20%	44%					

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Reassessment Fund #1224

ACCT CODE	REVENUE	2018	2019	2020	2021	2022	2023	Projected Growth Factor Used	2024	Projected Growth Factor Used	2025	Projected Growth Factor Used	2026
		Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated		
0100	Property Tax	\$ 222,053	\$ 222,941	\$ 200,740	\$ 205,917	\$ 160,058	\$ 168,061	3.50%	\$ 173,943	3.00%	\$ 179,161	3.00%	\$ 184,536
	Circuit Breaker Impacts	(2,933)	(3,548)	(2,366)	(3,794)	(2,990)	(2,392)	N/A	(2,392)	N/A	(2,512)	N/A	(2,637)
0201	FIT	658	842	400	1,462	878	1,000	0.00%	1,000	1.00%	1,010	1.00%	1,020
0202	Excise Tax	24,239	23,201	21,456	21,613	14,118	20,000	0.00%	20,000	2.00%	20,400	2.00%	20,808
0203	CVET	2,849	3,410	1,416	4,227	2,120	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500
0204	Certificate of Deposit	-	-	-	-	-	-	10.00%	-	2.00%	-	2.00%	-
0205	Transfer of Funds	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
6100	Interest	3,991	6,386	8,589	904	-	-	10.00%	-	2.00%	-	2.00%	-
	Total	<u>\$ 250,858</u>	<u>\$ 253,232</u>	<u>\$ 230,235</u>	<u>\$ 230,330</u>	<u>\$ 174,184</u>	<u>\$ 189,169</u>		<u>\$ 195,051</u>		<u>\$ 200,559</u>		<u>\$ 206,227</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Reassessment Fund #1224

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	PTABOA	\$ 720	\$ 480	\$ 1,050	\$ 1,050	\$ 3,500	\$ 4,000	2.00%	\$ 4,080	2.00%	\$ 4,162	2.00%	\$ 4,245
1000.12	Level 2 Coordinator	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1000.13	Clerical	1,391	412	296	-	5,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
1000.14	Social Security	3,479	3,434	3,544	3,561	3,000	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
1000.15	PERF	4,392	4,509	4,625	4,787	4,000	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
1000.16	Deputy Assessor	23,716	11,426	25,796	27,297	26,813	30,420	2.00%	31,028	2.00%	31,649	2.00%	32,282
1000.18	Health Savings Account	4,000	4,000	4,000	4,000	4,000	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
1000.19	Contract Coordinator	1,000	1,000	1,000	19	1,500	-	2.00%	-	2.00%	-	2.00%	-
1000.20	Deputies Level 2	500	13,830	500	426	500	500	2.00%	510	2.00%	520	2.00%	531
1000.21	Deputy Surveyor	15,000	15,000	15,000	15,000	15,000	15,000	2.00%	15,300	2.00%	15,606	2.00%	15,918
Personal Services	Subtotal	\$ 54,198	\$ 54,090	\$ 55,811	\$ 56,139	\$ 63,313	\$ 67,920		\$ 69,278		\$ 70,664		\$ 72,077
2000.11	Office Supplies	\$ 337	\$ -	\$ -	\$ 299	\$ 500	\$ 500	5.00%	\$ 525	2.00%	\$ 536	2.00%	\$ 546
2000.12	Operating Supplies	275	-	450	219	500	500	5.00%	525	2.00%	536	2.00%	546
Supplies	Subtotal	\$ 612	\$ -	\$ 450	\$ 518	\$ 1,000	\$ 1,000		\$ 1,050		\$ 1,071		\$ 1,092
3000.11	Sales Disclosure Database	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 2,500	5.00%	\$ 2,625	2.00%	\$ 2,678	2.00%	\$ 2,731
3000.12	Ratio Study & Equalization	10,010	12,285	145	1,560	17,415	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.13	Plat Map Data	-	46,084	31,399	21,007	23,300	32,036	5.00%	33,638	2.00%	34,311	2.00%	34,997
3000.14	Mileage	392	-	269	40	500	500	10.00%	550	5.00%	578	5.00%	606
3000.15	Training	147	2,893	-	76	500	500	5.00%	525	2.00%	536	2.00%	546
3000.17	Printing & Advertising	1,153	141	168	11	500	500	5.00%	525	2.00%	536	2.00%	546
3000.18	Professional Services	108,716	38,335	52,848	55,754	150,000	100,000	5.00%	105,000	2.00%	107,100	2.00%	109,242
3000.19	Postage	500	-	-	495	500	500	5.00%	525	2.00%	536	2.00%	546
3000.20	Retainage	43,010	-	-	6,620	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	\$ 163,928	\$ 99,738	\$ 84,829	\$ 85,564	\$ 202,715	\$ 146,536		\$ 153,888		\$ 156,982		\$ 160,139
4000.11	Computer Update	\$ 25,913	\$ 24,890	\$ 28,220	\$ 28,961	\$ 28,961	\$ 26,225	2.00%	\$ 26,750	2.00%	\$ 27,284	2.00%	\$ 27,830
4000.14	GIS System	16,352	-	5,262	31,392	31,392	32,364	2.00%	33,011	2.00%	33,672	2.00%	34,345
4000.15	New Printer- Maps	-	-	-	4,819	11,000	-	N/A	11,000	N/A	11,000	N/A	11,000
Capital Outlays	Subtotal	\$ 42,265	\$ 24,890	\$ 33,482	\$ 65,172	\$ 71,353	\$ 58,589		\$ 70,761		\$ 71,956		\$ 73,175
9090.99	Assessor Expenses	\$ 4,615	\$ 2,445	\$ 1,626	\$ 56	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Unappropriated	Subtotal	\$ 4,615	\$ 2,445	\$ 1,626	\$ 56	\$ -	\$ -		\$ -		\$ -		\$ -
	Total	\$ 265,618	\$ 181,163	\$ 176,199	\$ 207,450	\$ 338,381	\$ 274,045		\$ 294,977		\$ 300,673		\$ 306,484
	Per Expense Fund	\$ 265,618	\$ 181,163	\$ 176,199	\$ 207,450	\$ 338,381	\$ 274,045						
	Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of LOIT Special Distribution Fund #1229

	ACTUALS				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145
PER FUND REPORT	\$ 50,145	\$ 50,145	\$ 50,145	\$ 50,145					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: Spend this remaining Fund Balance ASAP.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LOIT Special Distribution Fund #1229

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
0217	LOIT Special Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.00%	\$ -	3.00%	\$ -	5.00%	\$ -
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of LOIT Special Distribution Fund #1229

(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
4000.11	Bridge Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00%	\$ -	10.00%	\$ -	10.00%	\$ -
4000.12	Equipment	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Expense Report	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of TIF Capital Projects Fund # 4500

	ACTUALS				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 222,615	\$ 292,149	\$ 407,390	\$ 500,311	\$ 641,738	\$ 706,738	\$ 771,738	\$ 837,188	\$ 905,389
TOTAL REVENUE	\$ 94,534	\$ 115,241	\$ 110,691	\$ 141,426	\$ 140,000	\$ 140,000	\$ 144,200	\$ 148,526	\$ 155,952
TOTAL SPENDABLE APPROP.	\$ 25,000	\$ -	\$ 17,769	\$ -	\$ 75,000	\$ 75,000	\$ 78,750	\$ 80,325	\$ 81,932
ENDING BALANCE	\$ 292,149	\$ 407,390	\$ 500,311	\$ 641,738	\$ 706,738	\$ 771,738	\$ 837,188	\$ 905,389	\$ 979,409
PER FUND REPORT	\$ 292,149	\$ 407,390	\$ 500,311	\$ 641,738					
DIFFERENCE	\$ -	\$ -	\$ -	\$ -					
Minimum Fund Balance @ 20%					\$ 28,000	\$ 28,000	\$ 28,840	\$ 29,705	\$ 31,190

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of TIF Capital Projects Fund # 4500

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
6500	TIF Revenue	\$ 94,534	\$ 115,241	\$ 110,691	\$ 141,426	\$ 140,000	\$ 140,000	3.00%	\$ 144,200	3.00%	\$ 148,526	5.00%	\$ 155,952
	Total	<u>\$ 94,534</u>	<u>\$ 115,241</u>	<u>\$ 110,691</u>	<u>\$ 141,426</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>		<u>\$ 144,200</u>		<u>\$ 148,526</u>		<u>\$ 155,952</u>
	Per Revenue Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of TIF Capital Projects Fund # 4500
(Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
4000.11	WG Projects	\$ 25,000	\$ -	\$ 17,769	\$ -	\$ 75,000	\$ 75,000	5.00%	\$ 78,750	2.00%	\$ 80,325	2.00%	\$ 81,932
Capital Outlays	Subtotal	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 17,769</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>		<u>\$ 78,750</u>		<u>\$ 80,325</u>		<u>\$ 81,932</u>
9090.99	Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Unappropriated	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	TOTAL	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 17,769</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>		<u>\$ 78,750</u>		<u>\$ 80,325</u>		<u>\$ 81,932</u>
	Per Expense Report Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Riverboat Revenue Sharing Fund #7303

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ 16,024	\$ 30,106	\$ 50,096	\$ 84,053	\$ 114,173	\$ 154,319	\$ 194,464	\$ 233,996	\$ 273,095
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 61,218</u>	<u>\$ 61,304</u>	<u>\$ 61,218</u>	<u>\$ 61,146</u>	<u>\$ 61,146</u>	<u>\$ 61,146</u>	<u>\$ 61,146</u>	<u>\$ 61,146</u>	<u>\$ 61,146</u>
Circuit Breaker Reduc. (Memo Only)									
TOTAL SPENDABLE APPROP.	<u>\$ 47,135</u>	<u>\$ 41,315</u>	<u>\$ 27,260</u>	<u>\$ 31,026</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ 21,614</u>	<u>\$ 22,046</u>	<u>\$ 22,487</u>
ENDING BALANCE	<u>\$ 30,106</u>	<u>\$ 50,096</u>	<u>\$ 84,053</u>	<u>\$ 114,173</u>	<u>\$ 154,319</u>	<u>\$ 194,464</u>	<u>\$ 233,996</u>	<u>\$ 273,095</u>	<u>\$ 311,754</u>
PER FUND REPORT	<u>\$ 30,106</u>	<u>\$ 50,096</u>	<u>\$ 84,053</u>	<u>\$ 114,173</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%					<u>\$ 12,229</u>	<u>\$ 12,229</u>	<u>\$ 12,229</u>	<u>\$ 12,229</u>	<u>\$ 12,229</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Riverboat Revenue Sharing Fund #7303

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Riverboat Revenue Sharing Fund #7303

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.19	Turn Out Gear	\$ -	\$ -	\$ -	\$ 8,350	\$ 1,035	\$ -	0.00%	\$ -	2.00%	\$ -	2.00%	\$ -
1000.12	CC Road Crew	-	-	4,209	-	13,500	13,500	2.00%	13,770	2.00%	14,045	2.00%	14,326
1000.13	FICA/ Medicare	13,700	13,687	315	-	1,035	1,035	2.00%	1,056	2.00%	1,077	2.00%	1,098
1000.14	PERF	1,048	1,025	-	-	-	-	10.00%	-	2.00%	-	2.00%	-
Personal Services	Subtotal	<u>\$ 14,748</u>	<u>\$ 14,712</u>	<u>\$ 4,524</u>	<u>\$ 8,350</u>	<u>\$ 14,535</u>	<u>\$ 14,535</u>		<u>\$ 14,826</u>		<u>\$ 15,122</u>		<u>\$ 15,425</u>
2000.11	CC Road Crew Supplies	\$ 786	\$ 338	\$ 491	\$ -	\$ 2,465	\$ 2,465	5.00%	\$ 2,588	2.00%	\$ 2,640	2.00%	\$ 2,693
Supplies	Subtotal	<u>\$ 786</u>	<u>\$ 338</u>	<u>\$ 491</u>	<u>\$ -</u>	<u>\$ 2,465</u>	<u>\$ 2,465</u>		<u>\$ 2,588</u>		<u>\$ 2,640</u>		<u>\$ 2,693</u>
3000.11	CC Motor Vehicle Supplies	\$ 1,105	\$ 1,023	\$ 273	\$ 836	\$ 2,000	\$ 2,000	5.00%	\$ 2,100	2.00%	\$ 2,142	2.00%	\$ 2,185
3000.12	CC Preventative Maintenance	632	3,377	107	-	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.13	Road Crew Equipment	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	Subtotal	<u>\$ 1,736</u>	<u>\$ 4,400</u>	<u>\$ 380</u>	<u>\$ 836</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>		<u>\$ 4,200</u>		<u>\$ 4,284</u>		<u>\$ 4,370</u>
9090.99	Unappropriated	\$ 29,865	\$ 21,865	\$ 21,865	\$ 21,839	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Unappropriated	Subtotal	<u>\$ 29,865</u>	<u>\$ 21,865</u>	<u>\$ 21,865</u>	<u>\$ 21,839</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ 47,135</u>	<u>\$ 41,315</u>	<u>\$ 27,260</u>	<u>\$ 31,026</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>		<u>\$ 21,614</u>		<u>\$ 22,046</u>		<u>\$ 22,487</u>
	Per Expense Fund	<u>\$ 47,135</u>	<u>\$ 41,315</u>	<u>\$ 27,260</u>	<u>\$ 31,026</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of ARP Coronavirus Local Fiscal Recovery Fund #8951

	ACTUAL		BUDGET		PROJECTED		
	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 995,957	\$ 995,957	\$ 95,957	\$ (804,043)	\$ (804,043)
TOTAL REVENUE	\$ -	\$ 995,957	\$ 995,957	\$ -	\$ -	\$ -	\$ -
TOTAL SPENDABLE APPROP.	\$ -	\$ -	\$ 995,957	\$ 900,000	\$ 900,000	\$ -	\$ -
ENDING BALANCE	\$ -	\$ 995,957	\$ 995,957	\$ 95,957	\$ (804,043)	\$ (804,043)	\$ (804,043)
PER FUND REPORT	\$ -	\$ 995,957					
DIFFERENCE	\$ -	\$ -					

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of ARP Coronavirus Local Fiscal Recovery Fund #8951

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

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of ARP Coronavirus Local Fiscal Recovery Fund #8951

(Continued)

ACCT CODE	EXPENSES	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
1000.11	Administration	-	-	30,000	50,000	0.00%	50,000	N/A	-	2.00%	-
Personal Services	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 50,000</u>		<u>\$ 50,000</u>		<u>\$ -</u>		<u>\$ -</u>
2000.11	Supplies	\$ -	\$ -	\$ 50,000	\$ 100,000	0.00%	\$ 100,000	N/A	\$ -	2.00%	\$ -
Supplies	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>		<u>\$ 100,000</u>		<u>\$ -</u>		<u>\$ -</u>
3000.11	Miscellaneous Expense	\$ -	\$ -	\$ 400,000	\$ 300,000	0.00%	\$ 300,000	N/A	\$ -	2.00%	\$ -
Other Services/Charges	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 300,000</u>		<u>\$ 300,000</u>		<u>\$ -</u>		<u>\$ -</u>
4000.11	Infrastructure	-	-	515,957	450,000	0.00%	\$ 450,000	N/A	\$ -	2.00%	\$ -
Capital Outlays	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 515,957</u>	<u>\$ 450,000</u>		<u>\$ 450,000</u>		<u>\$ -</u>		<u>\$ -</u>
9090.99	Unappropriated	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	N/A	\$ -	0.00%	\$ -
Unappropriated	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 995,957</u>	<u>\$ 900,000</u>		<u>\$ 900,000</u>		<u>\$ -</u>		<u>\$ -</u>
	Per Expense Report	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 995,957</u>	<u>\$ 900,000</u>						
	Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary Of Community Crossings Grant Fund #9127

	ACTUAL				BUDGET		PROJECTED		
	2018	2019	2020	2021	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ (1,840)	\$ 35,245	\$ 444,434	\$ 1,188,352	\$ -	\$ -	\$ -	\$ -	\$ -
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	<u>\$ 670,000</u>	<u>\$ 467,343</u>	<u>\$ 1,412,920</u>	<u>\$ 818,751</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL SPENDABLE APPROP.	<u>\$ 632,915</u>	<u>\$ 58,155</u>	<u>\$ 669,001</u>	<u>\$ 2,007,103</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 35,245</u>	<u>\$ 444,434</u>	<u>\$ 1,188,352</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
PER FUND REPORT	<u>\$ 35,245</u>	<u>\$ 444,434</u>	<u>\$ 1,188,352</u>	<u>\$ -</u>					
DIFFERENCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
Minimum Fund Balance @ 20%					<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Community Crossings Grant Fund #9127

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Community Crossings Grant Fund #9127
(Continued)

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Summary of Proposed EMS LIT Fund # _____

	BUDGET		PROJECTED		
	2022	2023	2024	2025	2026
BEGINNING CASH BALANCE	\$ -	\$ -	\$ (375,782)	\$ (972,880)	\$ (1,577,387)
TOTAL REVENUE	\$ -	\$ 640,000	\$ 653,200	\$ 670,796	\$ 698,216
TOTAL SPENDABLE APPROPRIATIONS	\$ -	\$ 1,015,782	\$ 1,250,298	\$ 1,275,304	\$ 1,300,810
ENDING BALANCE	\$ -	\$ (375,782)	\$ (972,880)	\$ (1,577,387)	\$ (2,179,981)
PER FUND REPORT					
DIFFERENCE					
Minimum Fund Balance @ 20%	\$ -	\$ 128,000	\$ 130,640	\$ 134,159	\$ 139,643

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of EMS LIT Fund # _____

ACCT CODE	REVENUE	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
212	Ambulance Revenue	\$ -	\$ 200,000	0.00%	\$ 200,000	2.00%	\$ 204,000	2.00%	\$ 208,080
213	EMS LIT	-	440,000	3.00%	453,200	3.00%	466,796	5.00%	490,136
0214	Miscellaneous	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	\$ -	\$ 640,000		\$ 653,200		\$ 670,796		\$ 698,216

Per Revenue Report

Difference

Note: 2023 Revenues are based on a new .20 EMS LIT rate.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of EMS LIT Fund # _____
(Continued)

Appropriations

ACCT CODE	EXPENSES	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated
10011	Director	\$ -	\$ 100,000	2.00%	\$ 102,000	2.00%	\$ 104,040	2.00%	\$ 106,121
10012	EMT - B1	-	54,600	2.00%	55,692	2.00%	56,806	2.00%	57,942
10013	EMT - B2	-	54,600	2.00%	55,692	2.00%	56,806	2.00%	57,942
10014	EMT - B3	-	54,600	2.00%	55,692	2.00%	56,806	2.00%	57,942
10015	EMT - B4	-	54,600	2.00%	55,692	2.00%	56,806	2.00%	57,942
10016	Part Time EMT - B	-	15,000	2.00%	15,300	2.00%	15,606	2.00%	15,918
10017	EMT - P1	-	76,440	2.00%	77,969	2.00%	79,528	2.00%	81,119
10018	EMT - P2	-	76,440	2.00%	77,969	2.00%	79,528	2.00%	81,119
10019	EMT - P3	-	76,440	2.00%	77,969	2.00%	79,528	2.00%	81,119
10020	EMT - P4	-	76,440	2.00%	77,969	2.00%	79,528	2.00%	81,119
10021	Part Time EMT- P	-	15,000	2.00%	15,300	2.00%	15,606	2.00%	15,918
10022	Driver	-	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
10023	Stand-by	-	73,059	2.00%	74,520	2.00%	76,011	2.00%	77,531
10024	PERF	-	100,000	2.00%	102,000	2.00%	104,040	2.00%	106,121
10025	FICA	-	56,000	2.00%	57,120	2.00%	58,262	2.00%	59,428
10026	Insurance OPT Out	-	8,000	2.00%	8,160	2.00%	8,323	2.00%	8,490
10027	Health Insurance	-	100,000	2.00%	102,000	2.00%	104,040	2.00%	106,121
10028	Comp Time Pay-out	-	20,000	2.00%	20,400	2.00%	20,808	2.00%	21,224
	Subtotal	\$ -	\$ 1,017,219		\$ 1,037,563		\$ 1,058,315		\$ 1,079,481
SUPPLIES									
200011	Uniforms	-	6,200	2.00%	6,324	2.00%	6,450	2.00%	6,579
200012	Gas and Oil	-	35,000	2.00%	35,700	2.00%	36,414	2.00%	37,142
200013	Office Supplies	-	3,200	2.00%	3,264	2.00%	3,329	2.00%	3,396
200014	Vehicle Maintenance	-	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
200015	In Service and Recruiting	-	1,500	2.00%	1,530	2.00%	1,561	2.00%	1,592
200016	ALS Supplies	-	30,000	2.00%	30,600	2.00%	31,212	2.00%	31,836
200017	Tires	-	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
	Subtotal	\$ -	\$ 91,900		\$ 93,738		\$ 95,613		\$ 97,525
SERVICES & CHARGES									
300011	Dues and Subscriptions	-	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
300012	Travel Expense	-	5,500	2.00%	5,610	2.00%	5,722	2.00%	5,837
300013	Telephone	-	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
300014	Radio, Lights, Sirens	-	1,500	2.00%	1,530	2.00%	1,561	2.00%	1,592
300015	Training	-	1,500	2.00%	1,530	2.00%	1,561	2.00%	1,592
300016	Liability and Work Comp	-	30,000	2.00%	30,600	2.00%	31,212	2.00%	31,836
300017	Hospital and Director Sponsor	-	18,000	2.00%	18,360	2.00%	18,727	2.00%	19,102
300018	EMS Billing	-	35,000	2.00%	35,700	2.00%	36,414	2.00%	37,142
300019	Heart Monitor Lease	-	16,163	2.00%	16,486	2.00%	16,816	2.00%	17,152
	Subtotal	\$ -	\$ 114,663		\$ 116,956		\$ 119,295		\$ 121,681
Capital Outlays									
400011	New Equipment	-	2,000	2.00%	2,040	2.00%	2,081	2.00%	2,122
	Subtotal	\$ -	\$ 2,000		\$ 2,040		\$ 2,081		\$ 2,122
	Total	\$ -	\$ 1,015,782		\$ 1,250,298		\$ 1,275,304		\$ 1,300,810
	Per Expense Report	\$ -	\$ 1,015,782						
	Difference	\$ -	\$ -						

Note: A portion of EMS costs are included in the EDIT Fund.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Circuit Breaker Impact by Fund

Fund	ACTUAL					ESTIMATED			
	2018	2019	2020	2021	2022	2023	2024	2025	2026
General	\$ 20,395	\$ 25,563	\$ 19,516	\$ 32,481	\$ 34,868	\$ 27,894	\$ 28,173	\$ 28,455	\$ 28,740
2015 Reassessment	2,933	3,548	2,366	3,794	2,990	2,392	2,512	2,637	2,769
Cum. Bridge	1,570	1,967	1,491	2,400	2,540	2,032	2,133	2,240	2,352
Health	598	812	620	1,007	1,106	885	929	976	1,024
CCD	836	1,022	755	1,216	1,253	1,003	1,053	1,106	1,161
Total (1)	<u>\$ 26,332</u>	<u>\$ 32,911</u>	<u>\$ 24,749</u>	<u>\$ 40,897</u>	<u>\$ 42,757</u>	<u>\$ 34,206</u>	<u>\$ 34,801</u>	<u>\$ 35,414</u>	<u>\$ 36,046</u>
Annual Increase		<u>\$ 6,580</u>	<u>\$ (8,163)</u>	<u>\$ 16,148</u>	<u>\$ 1,861</u>	<u>\$ (8,551)</u>	<u>\$ 595</u>	<u>\$ 613</u>	<u>\$ 632</u>

(1) The totals are actual for 2018-2022. 2023-2025 are estimates.

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

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Estimated Circuit Breaker Threshold - Perry Township Taxing District
(24.23% of Total County AV is in This District)

Gross Assessed Value	Standard Deduction	Supplemental Deduction	Net Assessed Value	Net AV as a % of Gross AV	Pay 2022 Total Tax Rate	Estimated Tax Bill	Maximum Tax Bill at Cap	(Under)/Over Cap
\$ 10,000	\$ 6,000	\$ 1,400	\$ 2,600	26.00%	\$ 1.6331	\$ 42.46	\$ 100.00	\$ 57.54
20,000	12,000	2,800	5,200	26.00%	1.6331	84.92	200.00	115.08
30,000	18,000	4,200	7,800	26.00%	1.6331	127.38	300.00	172.62
40,000	24,000	5,600	10,400	26.00%	1.6331	169.84	400.00	230.16
50,000	30,000	7,000	13,000	26.00%	1.6331	212.30	500.00	287.70
60,000	36,000	8,400	15,600	26.00%	1.6331	254.76	600.00	345.24
70,000	42,000	9,800	18,200	26.00%	1.6331	297.22	700.00	402.78
80,000	45,000	12,250	22,750	28.44%	1.6331	371.53	800.00	428.47
90,000	45,000	15,750	29,250	32.50%	1.6331	477.68	900.00	422.32
100,000	45,000	19,250	35,750	35.75%	1.6331	583.83	1,000.00	416.17
110,000	45,000	22,750	42,250	38.41%	1.6331	689.98	1,100.00	410.02
125,000	45,000	28,000	52,000	41.60%	1.6331	849.21	1,250.00	400.79
150,000	45,000	36,750	68,250	45.50%	1.6331	1,114.59	1,500.00	385.41
200,000	45,000	54,250	100,750	50.38%	1.6331	1,645.35	2,000.00	354.65
250,000	45,000	71,750	133,250	53.30%	1.6331	2,176.11	2,500.00	323.89
300,000	45,000	89,250	165,750	55.25%	1.6331	2,706.86	3,000.00	293.14

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

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Actual and Projected Property Tax Rates

ACTUAL (EXPRESSED IN DOLLARS PER \$100)						
Fund	2017	2018	2019	2020	2021	2022
General	\$ 0.4212	\$ 0.4026	\$ 0.4028	\$ 0.4058	\$ 0.4195	\$ 0.4256
2015 Reassessment	0.0224	0.0579	0.0559	0.0492	0.0490	0.0365
Cum. Bridge	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310
Health	0.0119	0.0118	0.0128	0.0129	0.0130	0.0135
CCD	0.0165	0.0165	0.0161	0.0157	0.0157	0.0153
Total Rate	<u>\$ 0.5030</u>	<u>\$ 0.5198</u>	<u>\$ 0.5186</u>	<u>\$ 0.5146</u>	<u>\$ 0.5282</u>	<u>\$ 0.5219</u>

PROJECTED				
Fund	2023	2024	2025	2026
General	\$ 0.3709	\$ 0.3763	\$ 0.3709	\$ 0.3854
2015 Reassessment	0.0318	0.0320	0.0318	0.0320
Cum. Bridge	0.0270	0.0278	0.0270	0.0292
Health	0.0118	0.0119	0.0118	0.0122
CCD	0.0360	0.0365	0.0360	0.0377
Total Rate	<u>\$ 0.4774</u>	<u>\$ 0.4844</u>	<u>\$ 0.4774</u>	<u>\$ 0.4966</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Actual and Projected Values

ACTUAL						
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Net Assessed Value	\$ 377,809,571	\$ 379,850,081	\$ 393,088,867	\$ 410,073,450	\$ 415,107,627	\$ 438,515,163
% Change		0.54%	3.49%	4.32%	1.23%	5.64%
.667% Bond Limit (after 2002)	<u>\$ 2,519,990</u>	<u>\$ 2,533,600</u>	<u>\$ 2,621,903</u>	<u>\$ 2,735,190</u>	<u>\$ 2,768,768</u>	<u>\$ 2,924,896</u>
PROJECTED						
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>		
Growth Factor Used	20.50%	3.00%	3.00%	3.00%		
Net Assessed Value	<u>\$ 528,410,771</u>	<u>\$ 544,263,095</u>	<u>\$ 560,590,987</u>	<u>\$ 577,408,717</u>		
.667% Bond Limit (after 2002)	<u>\$ 3,524,500</u>	<u>\$ 3,630,235</u>	<u>\$ 3,739,142</u>	<u>\$ 3,851,316</u>		

NOTES

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

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Projections for Settlement

PROJECTED

<u>Allocation of Settlement</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
General	\$ 1,866,321	\$ 1,959,637	\$ 2,047,821	\$ 2,139,973	\$ 2,225,572
2015 Reassessment	160,058	168,061	173,943	179,161	184,536
Cumulative Bridge	135,940	142,737	151,192	160,129	168,774
Health	59,200	62,160	64,957	67,880	70,595
CCD	67,093	190,000	198,550	208,488	217,880
Total	<u><u>\$ 2,288,612</u></u>	<u><u>\$ 2,522,595</u></u>	<u><u>\$ 2,636,463</u></u>	<u><u>\$ 2,755,631</u></u>	<u><u>\$ 2,867,357</u></u>
Increase (Decrease)		<u><u>\$ 233,983</u></u>	<u><u>\$ 113,868</u></u>	<u><u>\$ 119,168</u></u>	<u><u>\$ 111,727</u></u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Property Tax Impact (County Only)

	ACTUAL						PROJECTED			
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Calculation to arrive at assessed valuation:										
Market Value of Home	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Times: Percent Factor										
Equals: Assessed Tax Value	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
Less:										
Homestead Deduction	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Net Assessed Value	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>
Supplemental Homestead	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250
Mortgage Deduction	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Equals: Adjusted Assessed Value	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>
Calculation to arrive at property tax liability for the taxing district:										
Assessed Value Divided by 100	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978
Times: County Property Tax Rate	0.5030	0.5198	0.5186	0.5146	0.5282	0.5219	0.4774	0.4844	0.4774	0.4966
Total	<u>\$ 492</u>	<u>\$ 508</u>	<u>\$ 507</u>	<u>\$ 503</u>	<u>\$ 516</u>	<u>\$ 510</u>	<u>\$ 467</u>	<u>\$ 474</u>	<u>\$ 467</u>	<u>\$ 485</u>
Less: State PTRC and Homestead Credits	-	-	-	-	-	-	-	-	-	-
Equals: Tax Liability for the County	<u>\$ 492</u>	<u>\$ 508</u>	<u>\$ 507</u>	<u>\$ 503</u>	<u>\$ 516</u>	<u>\$ 510</u>	<u>\$ 467</u>	<u>\$ 474</u>	<u>\$ 467</u>	<u>\$ 485</u>

NOTES

This property tax impact assumes the 2017-2022 district rates as certified by the DLGF.

The tax liability represents only those actions taken by the County in accordance with this projection.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Adjusted Corporate Tax Rate Comparison to Similar Units of Government
(based on Payable 2022)

Fund	Taxes Payable in 2022				
	Martin	Crawford	Ohio	Switzerland	Dubois
General	\$ 0.4256	\$ 0.8978	\$ 0.3687	\$ 0.4867	\$ 0.2706
2015 Reassessment	0.0365	0.0339	0.0373	0.0346	0.0094
Cumulative Bridge	0.0310		0.0421	0.0471	0.0349
Election/Regist.	-	0.0275			
Health	0.0135	0.0471	0.0430	0.0196	0.0127
Ambulance/ Fire	-	0.1832			
Planning					0.0009
CCD	0.0153	0.0186	0.0133	0.0157	0.0275
Parks					0.0048
Total	\$ 0.5219	\$ 1.2081	\$ 0.5044	\$ 0.6037	\$ 0.3608
Assessed Value	\$ 438,515,163	\$ 338,683,996	\$ 267,410,320	\$ 464,422,620	\$ 2,545,180,739
General Fund Balance (2021)	\$ 1,672,553	\$ 1,011,539	\$ 858,997	\$ 1,226,965	\$ 5,129,593
Total Income Tax Rate	2.50%	1.00%	1.50%	1.25%	1.20%
Per Capita Income (2020)	\$ 44,160	\$ 38,276	\$ 58,294	\$ 35,647	\$ 59,524
Population (2020)	9,812	10,526	5,940	9,737	43,637

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Property Tax Comparison to Similar Governments (based on Pay 2022 Tax Rates)

	<u>Martin</u>	<u>Crawford</u>	<u>Ohio</u>	<u>Switzerland</u>	<u>Dubois</u>
Calculation to arrive at assessed valuation:					
Market Value of Home	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Times: Percent Factor					
Equals: True Tax Value	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
Less:					
Homestead Deduction	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Equals: Adjusted Assessed Value	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>
Supplemental Homestead	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250	\$ 54,250
Mortgage Deduction	3,000	3,000	3,000	3,000	3,000
Equals: Adjusted Assessed Value	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>	<u>\$ 97,750</u>
Calculation to arrive at property tax liability for the County:					
Assessed Value Divided by 100	\$ 978	\$ 978	\$ 978	\$ 978	\$ 978
Times: County Property Tax Rate	0.5219	1.2081	0.5044	0.6037	0.3608
Equals: Tax Liability for the County	<u>\$ 510</u>	<u>\$ 1,181</u>	<u>\$ 493</u>	<u>\$ 590</u>	<u>\$ 353</u>

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

**Total Property Tax Rate Comparison to Similar Units of Government
(based on Payable 2022)**

Taxes Payable in 2022

Loogootee Taxing District	\$ 2.4442
English Taxing District	\$ 3.9959
Rising Sun Taxing District	\$ 2.1809
Vevay Taxing District	\$ 2.5091
Jasper Taxing District	\$ 2.4697

NOTE

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

MARTIN COUNTY, INDIANA
Sustainability/ Revenue and spending Plan

Indiana County Tax Rates
(Effective January 1, 2022)

County	Rank	Tax Type	County Tax Rate	County	Rank	Tax Type	County Tax Rate
Randolph	1	CAGIT/CEDIT	\$ 0.0300	Noble	48	CAGIT/CEDIT	\$ 0.0175
Cass	2	CAGIT/CEDIT	0.0295	Orange	49	CAGIT/CEDIT	0.0175
Wabash	3	CAGIT/CEDIT	0.0290	St. Joseph	50	COIT/CEDIT	0.0175
Jasper	4	CAGIT/CEDIT	0.0286	Starke	51	CAGIT/CEDIT	0.0171
Pulaski	5	CAGIT/CEDIT	0.0285	Hendricks	52	CAGIT/CEDIT	0.0170
Morgan	6	CAGIT/CEDIT	0.0272	Henry	53	COIT/CEDIT	0.0170
Fulton	7	CAGIT/CEDIT	0.0268	Sullivan	54	CEDIT	0.0170
Parke	8	CAGIT/CEDIT	0.0265	Whitley	55	CAGIT/CEDIT	0.0168
Tipton	9	CAGIT/CEDIT	0.0260	LaGrange	56	CAGIT/CEDIT	0.0165
Fayette	10	COIT/CEDIT	0.0257	Adams	57	COIT/CEDIT	0.0162
Grant	11	COIT/CEDIT	0.0255	Shelby	58	CAGIT/CEDIT	0.0160
Miami	12	COIT/CEDIT	0.0254	Blackford	59	CAGIT/CEDIT	0.0150
Brown	13	CAGIT/CEDIT	0.0252	Boone	60	COIT	0.0150
Decatur	14	CAGIT/CEDIT	0.0250	Daviess	61	CAGIT/CEDIT	0.0150
Jennings	15	CAGIT/CEDIT	0.0250	Delaware	62	COIT/CEDIT	0.0150
Martin	16	COIT/CEDIT	0.0250	Franklin	63	CAGIT/CEDIT	0.0150
Owen	17	CAGIT/CEDIT	0.0250	Lake	64	CAGIT/CEDIT	0.0150
Clinton	18	CAGIT/CEDIT	0.0245	Ohio	65	CAGIT	0.0150
Jay	19	CAGIT/CEDIT	0.0245	Vermillion	66	CEDIT	0.0150
Clay	20	CAGIT	0.0235	Allen	67	COIT/CEDIT	0.0148
White	21	CAGIT/CEDIT	0.0232	Ripley	68	CAGIT/CEDIT	0.0138
Montgomery	22	COIT/CEDIT	0.0230	Floyd	69	CAGIT/CEDIT	0.0135
Carroll	23	CAGIT/CEDIT	0.0227	Monroe	70	COIT	0.0135
Madison	24	COIT	0.0225	Tippecanoe	71	COIT/CEDIT	0.0128
Scott	25	COIT/CEDIT	0.0216	Marshall	72	CAGIT	0.0125
DeKalb	26	CAGIT/CEDIT	0.0213	Posey	73	COIT/CEDIT	0.0125
Warren	27	CAGIT/CEDIT	0.0212	Switzerland	74	COIT	0.0125
Fountain	28	CAGIT/CEDIT	0.0210	Wayne	75	CAGIT/CEDIT	0.0125
Jackson	29	CAGIT/CEDIT	0.0210	Dearborn	76	COIT	0.0120
Putnam	30	CAGIT/CEDIT	0.0210	Dubois	77	COIT/CEDIT	0.0120
Rush	31	CAGIT/CEDIT	0.0210	Johnson	78	CAGIT	0.0120
Wells	32	CAGIT/CEDIT	0.0210	Knox	79	COIT/CEDIT	0.0120
Marion	33	COIT	0.0202	Vanderburgh	80	COIT	0.0120
Clark	34	CAGIT/CEDIT	0.0200	Hamilton	81	COIT	0.0110
Elkhart	35	CAGIT/CEDIT	0.0200	Crawford	82	CAGIT/CEDIT	0.0100
Union	36	CAGIT/CEDIT	0.0200	Harrison	83	CAGIT/CEDIT	0.0100
Vigo	37	CAGIT/CEDIT	0.0200	Kosciusko	84	COIT/CEDIT	0.0100
Washington	38	CAGIT/CEDIT	0.0200	Newton	85	CAGIT	0.0100
Greene	39	COIT	0.0195	Warrick	86	CEDIT	0.0100
Huntington	40	CAGIT/CEDIT	0.0195	LaPorte	87	CAGIT/CEDIT	0.0095
Hancock	41	CAGIT/CEDIT	0.0194	Gibson	88	CEDIT	0.0090
Perry	42	COIT/CEDIT	0.0181	Jefferson	89	CEDIT	0.0090
Benton	43	CAGIT/CEDIT	0.0179	Spencer	90	COIT/CEDIT	0.0080
Steuben	44	CAGIT/CEDIT	0.0179	Pike	91	CEDIT	0.0075
Bartholomew	45	CAGIT/CEDIT	0.0175	Porter	92	CEDIT	0.0050
Howard	46	COIT/CEDIT	0.0175				
Lawrence	47	CAGIT	0.0175				

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Income Tax (LIT) - Expenditure Rate

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

Current Situation

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Income Tax - Property Tax Relief

Adopting Body: County Council

Adopting Period: January 1 - November 1

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

Revenue Allocated to: Property Tax Credits throughout the County

Maximum Tax Rate: 1.25%

Current Situation

LIT - Property Tax Relief 0.25%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Projected Local Option Income Tax Revenue

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

	<u>Expected Future Period Revenue</u>			
Estimated Distribution for New .05% Rate	\$ 112,500	to	\$ 125,000	
Estimated Distribution for New .10% Rate	225,000	to	250,000	
Estimated Distribution for New .25% Rate	562,500	to	625,000	
Estimated Distribution for New .50% Rate	1,125,000	to	1,250,000	

NOTES

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

Estimated distributions are based upon the incremental tax rate shown.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Local Option Income Tax - Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	Proposed 2023
LIT (Old CAGIT)	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%
LIT (Old EDIT)	0.20%	0.45%	0.45%	0.45%	1.20%	1.20%	1.00%
LIT - Property Tax Relief	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
LIT - Public Safety	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
LIT - EMS							0.20%
E911 - Public Safety	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total County Income Tax Rate	<u>1.50%</u>	<u>1.75%</u>	<u>1.75%</u>	<u>1.75%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>
<u>Estimated Income Taxes Paid</u>							
County Median Household Income (2019)	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726	\$ 52,726
Estimated Indiana Income Deductions/Exemptions	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>
Estimated County Median Taxable Income	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726
Total County Income Tax Rate	<u>1.50%</u>	<u>1.75%</u>	<u>1.75%</u>	<u>1.75%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>
Estimated County Median Income Taxes Paid	<u>\$ 700.89</u>	<u>\$ 817.71</u>	<u>\$ 817.71</u>	<u>\$ 817.71</u>	<u>\$ 1,168.15</u>	<u>\$ 1,168.15</u>	<u>\$ 1,168.15</u>

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Individual Income Tax Impact

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

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

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

All Income Taxes - (as of 12/31)

<u>Year</u>	<u>Estimated Balance</u>	<u>Percent Change</u>
2010	\$ (39,219)	
2011	164,239	518.77%
2012	(61,965)	-137.73%
2013	(19,571)	68.42%
2014	168,238	959.63%
2015	435,130	158.64%
2016	(22,509)	-105.17%
2017	(238,456)	-959.38%
2018	(312,077)	-30.87%
2019	61,470	119.70%
2020	267,735	335.55%
2021	(1,497,701)	-659.40%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Historical Income Amounts

Personal Income

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

Per Capita Income

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

Total CAGIT Distributions

Year	Total CAGIT	Percent Change
2017	1,577,397	
2018	1,579,985	0.16%
2019	1,641,943	3.92%
2020	1,654,677	0.78%
2021	1,779,843	7.56%
2022	1,741,153	-2.17%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

County Historical Workforce and Unemployment

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

Unemployment Rate

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

Unemployed Workers

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

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Historical EDIT Revenue

Unit	2020 Revenues	2021 Revenues	2022 Revenues
Martin County	\$ 694,946	\$ 1,992,750	\$ 1,942,360
Loogootee Civil City	164,112	473,579	465,816
Crane Civil Town	12,961	33,985	36,796
Shoals Civil Town	58,737	169,451	166,757
Total	\$ 930,756	\$ 2,669,765	\$ 2,611,729

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Estimated Future EDIT/EMS LIT Revenue

Unit	No Changes in Rate 2023 EDIT Revenues	With Changes in LIT Rate	
		EDIT Revenues	EMS Revenues
Martin County	\$ 1,969,156	\$ 1,640,963	\$ 441,992
Loogootee Civil City	475,083	395,903	
Crane Civil Town	37,547	31,289	
Shoals Civil Town	170,166	141,805	
Total	\$ 2,651,952	\$ 2,209,960	\$ 441,992

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

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

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

<u>Year</u>		<u>Annual Indiana Non-Farm Personal Income</u>	<u>Percent From</u>	<u>Change To</u>	<u>Calculation</u>	
0	2015	281,530.88	2014	2015		
1	2016	289,030.63	2015	2016	1.027	2.66%
2	2017	300,083.40	2016	2017	1.038	3.82%
3	2018	315,200.80	2017	2018	1.050	5.04%
4	2019	328,411.05	2018	2019	1.042	4.19%
5	2020	347,673.10	2019	2020	1.059	5.87%
6	2021	376,280.85	2020	2021	1.082	8.23%

ESTIMATED

Step 2: Sum the results of Step 1b. 6.298
 Step 3: Divide the results of Step 2 by six. 1.050
 Step 4: Determine the lesser of Step 3 or 1.06. 1.050

Property Tax Levy Growth Quotient for CY 2023: 1.050 or 5.00%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Cash Working Capital

	<u>General Fund</u>	<u>EDIT</u>	<u>Highway Unrestricted</u>	<u>Public Safety</u>
2022 Budget	\$ 3,543,998	\$ 1,852,307	\$ 1,694,086	\$ 301,530
Days	<u>365</u>	<u>365</u>	<u>365</u>	<u>365</u>
Cost of General Fund Per Day	9,710	5,075	4,641	826
Days wanted	<u>182</u>	<u>182</u>	<u>182</u>	<u>182</u>
Cash Working Capital 182 Days	<u>\$ 1,767,144</u>	<u>\$ 923,616</u>	<u>\$ 844,722</u>	<u>\$ 150,352</u>
Cash Balance 12/31/2021	\$ 1,671,620	\$ 1,223,675	\$ 1,555,547	\$ 170,635
Cost Per Day	<u>9,710</u>	<u>5,075</u>	<u>4,641</u>	<u>826</u>
Days Available	<u>\$ 172</u>	<u>\$ 241</u>	<u>\$ 335</u>	<u>\$ 207</u>
Minimum Number of Days	<u>\$ 100.00</u>	<u>\$ 100.00</u>	<u>\$ 100.00</u>	<u>\$ 100.00</u>
Min. Balance Fund	<u>\$ 970,958</u>	<u>\$ 507,481</u>	<u>\$ 464,133</u>	<u>\$ 82,611</u>