MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

June 8, 2026

NOTE: ALL COUNTY INCOME TAX RATES EXPIRE IN 2028.
This Analysis assumes the County will create a new income tax rate that will generate the same revenue to the County as the current income tax rate structure.
(Which in FSG's opinion may not work)

DRAFT: THIS DOCUMENT IS FOR PLANNING PURPOSES ONLY.

FSG Corp
Financial Solutions Group Inc.

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

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

March 26, 2026

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 2026 budget, and projects ahead for 3 years (2027-2029) 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?
- 48% of the County is tax exempt, how can the County make up for this?

<u>County Financial Observations</u>

1. The County has a very limited Rainy-Day Fund, with a balance of $39,801.

2. Assessed value in the County increased for the last 8 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, 5.64% in 2022, 20.52% in 2023, 1.10% in 2024, 9.54% in 2025, and 2.58% in 2026. When property tax levies increase faster than assessed value, the property tax rate increases and the circuit breaker impacts increase.

3. General Fund balance increased to $3,713,116 in 2025, the highest balance the General Fund has seen over the last 10 years. A higher balance will help buffer the County, going forward, in these tough times.

4. The County expended the remaining balance of the ARPA fund in 2025.

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

6. The TIF Capital Projects Fund had a 2025 ending balance of over $900,000. The County should prepare a plan to spend this money. Beginning in July 2023, a legislative change allows TIF to be spent on Public Safety.

7. The total income tax rate in Martin County is higher than a sample of its peers (Crawford, Ohio, Switzerland, Dubois) See the, "Adjusted Corporate Tax Rate Comparison to Similar Units of Government" page in the sustainability.

8. The County estimated income tax trust balance held by the State decreased to approximately $ 2,636,008 estimated as of December 2025. We will continue to monitor this balance.

9. The unemployment rate, by the end of 2024, had increased to approximately 3.4%.

10. EDIT Fund #1112 ended 2025 with a balance over $3,300,000.

Senate Bill 1 (2025 Legislation)

The Indiana passed Senate Bill 1 in 2025 that will impact future funding of all government units including replacing the current County income tax structure. We have not shown an estimated impact in each current fund. However, we have calculated the minimum income tax rate needed for the County to maintain the current level of funding as well as the estimated County income tax revenue if the County adopted the maximum income tax rate of 1.20% see page 107.

Recommendations

1. The County should implement a wheel tax. This will help the County continue to seek Community Crossings Grants.

2. 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.

3. The County should undergo a full personnel review. Review salaries and number of employees for each department and position.

4. Consider EMS LIT and reduce EDIT rate.

General Points

1. The County has increased income taxes (LIT old EDIT) from .45% to 1.20% in 2020. The County should monitor the need for higher-than- (peer group) average income taxes and seek alternatives, such as increased PILOT payments from tax exempt entities.

2. The County should adopt minimum fund balance resolution in each of its major funds. This is considered a good fiscal management tool and provides the County with a cushion if revenue shortfalls occur. The County should review this resolution, annually, and adjust the fund balances as needed.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

ASSUMPTIONS

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

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

	2027	2028	2029
Property Taxes	5.60%	4.00%	4.00%
FIT	0.00%	1.00%	1.00%
Vehicle Excise	0.00%	1.00%	1.00%
Income Tax	5.00%	3.00%	5.00%
CVET	0.00%	0.00%	0.00%
Excise Surtax/Wheel Tax	0.00%	2.00%	2.00%
MVH Distribution	3.00%	2.00%	2.00%
LRS Distribution	3.00%	2.00%	2.00%
Cigarette Tax	-1.50%	-1.50%	-1.50%
ABC Excise Tax	2.00%	2.00%	2.00%
E911 Revenue - Wireless	2.00%	2.00%	2.00%
E911 Revenue - Wired	-5.00%	-5.00%	-5.00%
Inheritance Tax	0.00%	0.00%	0.00%
Riverboat	0.00%	0.00%	0.00%
Interest on Investments	N/A	0.00%	2.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	2.00%	2.00%	2.00%

	2027	2028	2029
PERF	11.20%	11.20%	11.20%
FICA	7.65%	7.65%	7.65%

After 2026, budgeted appropriations are expected to increase, annually, by the following (unless otherwise noted):

	2027	2028	2029
Payroll Increase	2.50%	3.00%	2.00%
Sheriff/Jail/Dispatch Payroll Increase	5.00%	5.00%	5.00%
Juvenile Secure Detention	2.00%	3.00%	3.00%
Capital Outlays	10.00%	0.00%	0.00%
Prisoner Meals	3.50%	4.00%	4.00%
Medical - Jail	5.00%	5.00%	5.00%
Computer Software	5.00%	10.00%	10.00%
Paving	6.00%	5.00%	5.00%
Gasoline & Mileage	10.00%	5.00%	5.00%
Group Insurance	15.00%	10.00%	10.00%
Concrete Bridges	10.00%	10.00%	10.00%
Utilities	5.00%	5.00%	5.00%
Property/Liability Insurance	5.00%	5.00%	5.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	5.00%	2.00%	2.00%
Sheriff Retirement	6.00%	5.50%	5.50%
EMS-Other	2.00%	2.00%	2.00%

Other Assumptions

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

NOTE TO READER

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

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of General Fund #1000

Assumes County Enacts New Income Tax in 2028 for 2029

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 1,268,454	$ 1,672,553	$ 2,058,413	$ 2,632,190	$ 3,348,960	$ 3,713,116	$ 3,677,973	$ 3,368,348	$ 2,981,283
Less prior year encumbrances									
TOTAL REVENUE	$ 3,865,406	$ 3,888,310	$ 4,549,353	$ 4,908,856	$ 5,023,443	$ 4,778,738	$ 4,718,734	$ 4,856,161	$ 5,036,135
APPROPRIATIONS									
General County	$ -	$ -	$ 190,329	$ -	$ 262,463	$ -	$ -	$ -	$ -
Clerk	101,609	89,484	90,981	99,592	106,396	113,833	117,066	120,431	122,850
Auditor	122,938	126,011	152,483	157,720	166,273	181,352	186,233	191,701	195,550
Treasurer	80,820	80,184	85,687	93,491	104,648	104,418	107,578	110,708	113,009
Recorder	77,773	76,482	84,277	84,800	91,173	96,530	102,275	104,791	106,560
Sheriff	625,403	652,187	772,909	831,258	891,501	854,620	900,796	944,071	989,480
Surveyor	56,782	57,373	59,996	63,314	64,449	62,443	64,163	66,020	67,323
Coroner	36,218	24,234	33,688	33,940	41,618	52,455	54,753	55,981	57,101
Assessor	73,548	62,669	72,284	80,028	81,198	87,873	90,205	92,855	94,712
Prosecuting Attorney	109,047	105,271	67,788	71,255	81,228	77,708	79,874	82,177	83,820
Co. Extension Services	65,913	63,691	73,500	70,158	78,708	93,904	97,286	99,828	101,782
Veterans Services	13,353	13,302	13,315	11,198	23,708	26,100	26,918	27,724	28,342
County Council	31,290	30,608	31,827	32,993	35,311	36,812	38,653	39,802	40,598
County Commissioner	787,064	759,848	883,030	878,252	900,547	1,019,025	1,104,535	1,132,477	1,154,932
Election	44,191	77,062	50,373	80,656	35,583	81,619	57,089	95,904	55,205
Court House	78,256	86,917	85,011	85,202	87,185	97,304	101,210	105,257	109,119

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of General Fund #1000

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Circuit Court	$ 298,467	$ 253,887	$ 258,660	$ 295,785	$ 328,248	$ 413,039	$ 420,045	$ 432,581	$ 441,586
Probation	89,887	94,421	104,816	135,776	161,285	196,334	204,734	210,830	215,035
Emergency Management	32,493	45,312	48,938	41,207	50,061	64,434	66,015	69,257	71,192
Jail	573,667	596,557	687,626	794,992	936,338	1,010,942	1,061,939	1,109,547	1,158,434
4D Program	82,602	78,648	92,383	97,469	95,155	106,358	109,207	112,403	114,651
Soil and Water	79,985	128,303	35,674	152,998	36,211	36,778	37,785	38,882	39,659
TOTAL	$ 3,461,307	$ 3,502,450	$ 3,975,577	$ 4,192,086	$ 4,659,287	$ 4,813,881	$ 5,028,359	$ 5,243,226	$ 5,360,940
TOTAL SPENDABLE APPROP.	$ 3,461,307	$ 3,502,450	$ 3,975,577	$ 4,192,086	$ 4,659,287	$ 4,813,881	$ 5,028,359	$ 5,243,226	$ 5,360,940
Assumed Spend Down Level						$ 4,573,187	$ 4,776,941	$ 4,981,065	$ 5,092,893
ENDING BALANCE	$ 1,672,553	$ 2,058,413	$ 2,632,190	$ 3,348,960	$ 3,713,116	$ 3,677,973	$ 3,368,348	$ 2,981,283	$ 2,656,477
Ending Balance w/Spend Down						$ 3,918,667	$ 3,860,460	$ 3,735,556	$ 3,678,798
Per Fund Report	$ 1,672,553	$ 2,058,413	$ 2,632,190	$ 3,348,960	$ 3,713,116				
						Assumed Actual Spend Down %		**95%**	
Difference	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%	$ 773,081	$ 777,662	$ 909,871	$ 981,771	$ 1,004,689	$ 955,748	$ 943,747	$ 971,232	$ 1,007,227
Budget	$ 3,516,008	$ 3,459,230	$ 4,088,895	$ 4,230,082	$ 4,780,559				
% Spent of Budget	98%	101%	97%	99%	97%				

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

Assumes County Enacts New Income Tax in 2028 for 2029

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
0100	Property Tax	$ 1,773,964	$ 1,925,330	$ 1,953,787	$ 2,100,828	$ 2,155,138	$ 2,210,487	5.60%	$ 2,334,274	4.00%	$ 2,427,645	4.00%	$ 2,524,751
	Circuit Breaker Impacts	(32,481)	(34,868)	(22,608)	(23,434)	(30,463)	(97,982)	N/A	(107,781)	N/A	(118,559)	N/A	(130,415)
0201	Financial Institution Tax	11,838	9,427	7,853	6,546	2,597	6,500	0.00%	6,500	1.00%	6,565	1.00%	6,631
0202	License Excise Tax	185,035	181,538	170,683	168,057	169,106	165,000	N/A	209,000	1.00%	211,090	1.00%	213,201
0203	CVET	35,745	25,546	25,417	25,275	12,346	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000
0212	Local Income Tax	1,193,810	1,162,063	1,172,798	1,305,803	1,423,784	1,495,314	5.00%	1,570,080	3.00%	1,617,182	5.00%	1,698,041
0216	Supplemental LIT	148	7,786	-	159,374	228,607	205,622	N/A	102,811	0.00%	102,811	0.00%	102,811
1121	Clerk IV-D	11,328	13,256	7,097	15,339	20,916	15,000	2.00%	15,300	2.00%	15,606	2.00%	15,918
1122	Prosecutor IV-D	76,911	66,013	79,248	106,809	113,667	115,000	2.00%	117,300	2.00%	119,646	2.00%	122,039
1123	Sheriff Commissary Bonus	21,000	31,500	22,000	4,000	8,000	8,000	2.00%	8,160	2.00%	8,323	2.00%	8,490
1600	State PILOT	13,149	13,592	14,170	16,911	18,813	19,000	2.00%	19,380	2.00%	19,768	2.00%	20,163
1993	Indirect Costs	18,149	17,747	16,012	24,787	36,871	37,000	N/A	10,000	2.00%	10,200	2.00%	10,404
2104	Classified Forest	-	-	-	-	812	-	N/A	-	2.00%	-	2.00%	-
2105	Election Expenses	-	700	13,689	13,930	-	15,000	N/A	1,000	2.00%	1,020	2.00%	1,040
2106	Demand Fees	134	353	115	325	170	100	2.00%	102	2.00%	104	2.00%	106
2107	Tax Sale Costs	16,521	3,831	9,469	6,275	7,796	9,000	2.00%	9,180	2.00%	9,364	2.00%	9,551
2108	Recorder Fees	28,921	21,583	19,244	18,831	21,389	18,000	2.00%	18,360	2.00%	18,727	2.00%	19,102
2109	Sheriff Housing of Inmates	406,389	265,117	509,785	463,939	105,842	-	0.00%	-	0.00%	-	0.00%	-
2110	Bad Check Recovery Fee	-	-	-	-	60	-	0.00%	-	0.00%	-	0.00%	-
2111	Auditor Fees	-	-	-	15	17	-	2.00%	-	2.00%	-	2.00%	-
2112	Sheriff Service Fee	2,368	389	740	680	675	500	2.00%	510	2.00%	520	2.00%	531
2122	SW User Fee Share	-	5,320	5,794	5,635	5,074	6,000	2.00%	6,120	2.00%	6,242	2.00%	6,367
2709	State Reimbursements	-	-	-	1,500	246	250	2.00%	255	2.00%	260	2.00%	265
2718	Examination Of Records	52,219	52,096	71,093	28,363	114,896	25,000	2.00%	25,500	2.00%	26,010	2.00%	26,530
2719	ATC Fund Distribution	259	-	248	248	248	248	2.00%	252	2.00%	257	2.00%	263
2721	Franchise Fee	2,789	2,045	3,313	937	1,550	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
2723	Payments Made In Error	412	7,474	14,323	725	4,559	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
2725	Refund of Sales Tax Paid	-	-	268	247	4	200	0.00%	-	0.00%	-	0.00%	-
2727	Restitution Payments	-	464	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
4103	Clerk Fees	26,276	27,577	29,481	28,449	30,034	30,000	2.00%	30,600	2.00%	31,212	2.00%	31,836
5103	Insurance Reimbursement	5,029	4,087	81,368	2,277	73,955	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
5105	Sale of County Property	425	-	31,220	1,400	-	-	2.00%	-	2.00%	-	2.00%	-
5206	Transfer of Funds	-	25,000	-	-	-	-	N/A	-	N/A	-	N/A	-
6100	Interest On Investments	10,170	44,089	302,092	399,789	492,127	450,000	N/A	300,000	0.00%	300,000	2.00%	306,000
6200	Donation & Contribution	-	3,952	7,653	24,000	-	4,000	N/A	-	N/A	-	N/A	-
6300	Stale Warrants +2Yrs	-	-	-	-	896	-	N/A	-	N/A	-	N/A	-
6301	Dormant Funds +3 yrs	-	4,786	-	-	-	-	N/A	-	N/A	-	N/A	-
6500	Miscellaneous Revenue	1,430	518	3,001	994	3,710	-	0.00%	-	0.00%	-	0.00%	-
6501	Miscellaneous Revenue COVID-19	3,466	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 3,865,406	$ 3,888,310	$ 4,549,353	$ 4,908,856	$ 5,023,443	$ 4,778,738		$ 4,718,734		$ 4,856,161		$ 5,036,135
	Per Revenue Report	$ 3,865,406	$ 3,888,310	$ 4,549,353	$ 4,908,856	$ 5,023,443							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 000 - County General

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
0001	Elected Official	$ -	$ -	$ -	$ -	$ -	$ -	2.50%	$ -	3.00%	$ -	2.00%	$ -
Personal Services	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Office Supplies	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
Supplies	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
30150	Juvenile Detention	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
909.99	Unappropriated Expenses	-	-	190,329	-	68,598	-	N/A	-	N/A	-	N/A	-
9090.99	Exam of Records	-	-	-	-	193,865	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ -	$ -	$ 190,329	$ -	$ 262,463	$ -		$ -		$ -		$ -
	Total	$ -	$ -	$ 190,329	$ -	$ 262,463	$ -		$ -		$ -		$ -
	Per Expense Report	$ -	$ -	$ 190,329	$ -	$ 262,463							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 001 - Clerk

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Clerk Salary	$ 34,232	$ 33,624	$ 37,673	$ 39,557	$ 41,535	$ 42,574	2.50%	$ 43,638	3.00%	$ 44,948	2.00%	$ 45,846
1000.12	Deputy Clerk	25,275	21,553	21,919	30,713	32,253	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.13	Violations Clerk	5,055	-		-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.18	Incentive Fund Match	-	-	2,719	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.19	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.14	Part Time Help	17,482	21,062	17,163	18,239	19,228	22,000	2.50%	22,550	3.00%	23,227	2.00%	23,691
Personal Services	**Subtotal**	$ 82,044	$ 76,239	$ 79,473	$ 88,508	$ 93,016	$ 98,953		$ 101,427		$ 104,470		$ 106,559
2000.11	Office Supplies	$ 4,755	$ 2,549	$ 1,942	$ 3,601	$ 4,236	$ 4,000	5.00%	$ 4,200	2.00%	$ 4,284	2.00%	$ 4,370
Supplies	**Subtotal**	$ 4,755	$ 2,549	$ 1,942	$ 3,601	$ 4,236	$ 4,000		$ 4,200		$ 4,284		$ 4,370
3000.11	Postage	$ 7,500	$ 7,200	$ 6,860	$ 5,570	$ 7,450	$ 7,500	5.00%	$ 7,875	2.00%	$ 8,033	2.00%	$ 8,193
3000.13	Travel/Mileage	1,422	1,465	172	60	77	300	10.00%	330	5.00%	347	5.00%	364
3000.14	Training	649	528	734	517	837	900	5.00%	945	2.00%	964	2.00%	983
3000.15	Printing	20	-	347	438	274	750	5.00%	788	2.00%	803	2.00%	819
3000.16	Official Records	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.17	Equipment Repairs	265	990	343	448	-	750	5.00%	788	2.00%	803	2.00%	819
3000.18	Maintenance Contracts	-	-	50	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.21	Clerk Annual Support	4,000	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.23	Association Dues	387	396	400	420	445	600	5.00%	630	2.00%	643	2.00%	655
3000.25	Maintenance Agreement	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.26	Consulting Fees	494	87	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.27	Wire Transfer Fees	75	30	60	30	60	80	5.00%	84	2.00%	86	2.00%	87
Other Services/Charges	**Subtotal**	$ 14,811	$ 10,696	$ 8,965	$ 7,482	$ 9,144	$ 10,880		$ 11,439		$ 11,678		$ 11,922
4000.12	Equipment	$ -	$ -	$ 600	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Capital Outlays	**Subtotal**	$ -	$ -	$ 600	$ -	$ -	$ -		$ -		$ -		$ -
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 101,609	$ 89,484	$ 90,981	$ 99,592	$ 106,396	$ 113,833		$ 117,066		$ 120,431		$ 122,850
	Per Expense Report	$ 101,609	$ 89,484	$ 90,981	$ 99,592	$ 106,396							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 002 - Auditor

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Auditor Salary	$ 36,186	$ 34,063	$ 38,062	$ 39,966	$ 41,965	$ 43,015	2.50%	$ 44,090	3.00%	$ 45,413	2.00%	$ 46,321
1000.12	Deputy Salary	27,297	32,588	30,420	24,488	28,070	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.13	Deputy Auditor	27,196	14,953	30,420	31,941	33,695	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.14	Clerical Assistant	10,075	10,185	13,481	15,915	17,888	18,500	2.50%	18,963	3.00%	19,531	2.00%	19,922
1000.15	Deputy Auditor 3	11,125	26,091	30,420	31,941	33,540	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.17	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.16	Auditor Meeting Admin	-	1,530	1,653	2,500	2,500	4,000	2.50%	4,100	3.00%	4,223	2.00%	4,307
Personal Services	**Subtotal**	$ 111,879	$ 119,409	$ 144,456	$ 146,751	$ 157,658	$ 168,652		$ 172,868		$ 178,054		$ 181,615
2000.11	Office Supplies	$ 3,755	$ 3,277	$ 2,916	$ 3,270	$ 2,486	$ 3,000	5.00%	$ 3,150	2.00%	$ 3,213	2.00%	$ 3,277
Supplies	**Subtotal**	$ 3,755	$ 3,277	$ 2,916	$ 3,270	$ 2,486	$ 3,000		$ 3,150		$ 3,213		$ 3,277
3000.11	Postage	$ 1,970	$ -	$ 1,986	$ 3,324	$ 2,964	$ 3,000	5.00%	$ 3,150	2.00%	$ 3,213	2.00%	$ 3,277
3000.13	Printing	250	378	350	-	38	600	5.00%	630	2.00%	643	2.00%	655
3000.13	Cell Phone	-	-	-	-	-	600	5.00%	630	2.00%	643	2.00%	655
3000.14	Official Records	-	-	-	655	142	700	5.00%	735	2.00%	750	2.00%	765
3000.15	Binding Records	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.16	Equipment/ Repairs	1,345	270	-	285	41	500	5.00%	525	2.00%	536	2.00%	546
3000.17	Conference/ Training	1,473	1,660	1,495	2,100	1,606	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.18	Mileage	610	184	93	344	142	500	10.00%	550	5.00%	578	5.00%	606
3000.19	Association Dues	588	578	672	645	674	800	5.00%	840	2.00%	857	2.00%	874
3000.20	Travel Expenses	48	-	146	-	41	500	5.00%	525	2.00%	536	2.00%	546
3000.23	Harris Training	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.24	Software Rentals	255	255	315	347	379	400	5.00%	420	2.00%	428	2.00%	437
Other Services/Charges	**Subtotal**	$ 6,539	$ 3,325	$ 5,056	$ 7,699	$ 6,029	$ 9,600		$ 10,105		$ 10,324		$ 10,547
4000.11	Fixtures and Equipment	$ 100	$ -	$ 54	$ -	$ 100	$ 100	10.00%	$ 110	0.00%	$ 110	0.00%	$ 110
4000.12	Computers	665	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	**Subtotal**	$ 765	$ -	$ 54	$ -	$ 100	$ 100		$ 110		$ 110		$ 110
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 122,938	$ 126,011	$ 152,483	$ 157,720	$ 166,273	$ 181,352		$ 186,233		$ 191,701		$ 195,550
	Per Expense Report	$ 122,938	$ 126,011	$ 152,483	$ 157,720	$ 166,273							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 003 - County Treasurer

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Treasurer Salary	$ 34,232	$ 33,624	$ 37,673	$ 39,557	$ 41,535	$ 42,574	2.50%	$ 43,638	3.00%	$ 44,948	2.00%	$ 45,846
1000.12	Deputy Treasurer	27,297	26,813	30,420	31,941	33,540	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.14	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.13	Part Time Clerical	6,998	7,279	8,868	10,182	9,150	10,500	2.50%	10,763	3.00%	11,085	2.00%	11,307
Personal Services	**Subtotal**	$ 68,526	$ 67,716	$ 76,961	$ 81,680	$ 84,225	$ 87,453		$ 89,639		$ 92,329		$ 94,175
2000.11	Office Supplies	$ 630	$ 487	$ 198	$ 887	$ 489	$ 500	5.00%	$ 525	2.00%	$ 536	2.00%	$ 546
Supplies	**Subtotal**	$ 630	$ 487	$ 198	$ 887	$ 489	$ 500		$ 525		$ 536		$ 546
3000.11	Postage	$ 5,500	$ 4,000	$ 3,500	$ 4,800	$ 5,220	$ 5,800	5.00%	$ 6,090	2.00%	$ 6,212	2.00%	$ 6,336
3000.13	Travel and Training	362	327	65	2,312	2,975	2,500	10.00%	2,750	5.00%	2,888	5.00%	3,032
3000.14	Printing	2,349	3,238	4,478	2,922	3,688	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.15	Official Records	309	309	-	315	-	315	5.00%	331	2.00%	337	2.00%	344
3000.16	Equipment Repairs	-	1,464	-	-	7,521	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.17	Association Dues	172	178	198	234	218	250	5.00%	263	2.00%	268	2.00%	273
3000.19	Copy Machine Maintenance	331	966	287	341	312	600	5.00%	630	2.00%	643	2.00%	655
Other Services/Charges	**Subtotal**	$ 9,022	$ 10,482	$ 8,528	$ 10,924	$ 19,934	$ 16,465		$ 17,413		$ 17,844		$ 18,288
4000.13	Computer & Equipment	$ 2,642	$ 1,500	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Capital Outlays	**Subtotal**	$ 2,642	$ 1,500	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 80,820	$ 80,184	$ 85,687	$ 93,491	$ 104,648	$ 104,418		$ 107,578		$ 110,708		$ 113,009
	Per Expense Report	$ 80,820	$ 80,184	$ 85,687	$ 93,491	$ 104,648							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 004 - Recorder

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Recorder Salary	$ 34,232	$ 33,624	$ 37,673	$ 39,557	$ 41,535	$ 42,574	2.50%	$ 43,638	3.00%	$ 44,948	2.00%	$ 45,846
1000.12	Deputy Salary	27,297	26,813	30,420	29,987	33,540	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.14	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.13	Part Time Help	690	605	698	765	720	900	2.50%	923	3.00%	950	2.00%	969
Personal Services	**Subtotal**	$ 62,219	$ 61,042	$ 68,791	$ 70,309	$ 75,795	$ 77,853		$ 79,799		$ 82,193		$ 83,837
2000.11	Office Supplies	$ 816	$ 689	$ 695	$ 488	$ 555	$ 800	5.00%	$ 840	2.00%	$ 857	2.00%	$ 874
Supplies	**Subtotal**	$ 816	$ 689	$ 695	$ 488	$ 555	$ 800		$ 840		$ 857		$ 874
3000.11	Postage	$ 100	$ 100	$ 68	$ 100	$ 117	$ 120	5.00%	$ 126	2.00%	$ 129	2.00%	$ 131
3000.13	Travel	1,116	1,159	995	928	887	1,300	10.00%	1,430	5.00%	1,502	5.00%	1,577
3000.14	Training	385	573	434	182	-	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.18	Association Dues	362	356	397	416	435	457	5.00%	480	2.00%	489	2.00%	499
Other Services/Charges	**Subtotal**	$ 1,963	$ 2,188	$ 1,893	$ 1,626	$ 1,440	$ 2,877		$ 3,086		$ 3,190		$ 3,299
4000.11	Software Update	$ 12,557	$ 12,247	$ 12,682	$ 12,184	$ 13,196	$ 14,500	N/A	$ 18,000	0.00%	$ 18,000	0.00%	$ 18,000
4000.12	Equipment	218	315	216	194	187	500	10.00%	550	0.00%	550	0.00%	550
Capital Outlays	**Subtotal**	$ 12,775	$ 12,562	$ 12,898	$ 12,378	$ 13,383	$ 15,000		$ 18,550		$ 18,550		$ 18,550
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 77,773	$ 76,482	$ 84,277	$ 84,800	$ 91,173	$ 96,530		$ 102,275		$ 104,791		$ 106,560
	Per Expense Report	$ 77,773	$ 76,482	$ 84,277	$ 84,800	$ 91,173							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Sheriff	$ 81,416	$ 84,332	$ 89,420	$ 98,362	$ 103,281	$ 105,864	5.00%	$ 111,157	5.00%	$ 116,715	5.00%	$ 122,551
1000.12	Chief Deputy	39,917	40,491	51,550	56,899	64,338	66,540	5.00%	69,867	5.00%	73,360	5.00%	77,028
1000.13	Major Salary	38,491	29,010	49,074	55,286	62,487	64,647	5.00%	67,879	5.00%	71,273	5.00%	74,837
1000.14	Sergeant	37,368	36,725	47,602	44,563	51,040	61,839	5.00%	64,931	5.00%	68,177	5.00%	71,586
1000.15	Corporal	38,330	33,072	47,109	52,125	59,202	61,256	5.00%	64,319	5.00%	67,535	5.00%	70,911
1000.16	Patrol Deputy	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.17	Part Time Deputy	-	690	4,616	4,717	975	-	5.00%	-	5.00%	-	5.00%	-
1000.19	Full Time Officer Vacation	7,260	7,722	17,169	14,789	22,149	9,000	5.00%	9,450	5.00%	9,923	5.00%	10,419
1000.20	Merit Board	1,100	1,100	1,600	1,600	1,280	1,600	5.00%	1,680	5.00%	1,764	5.00%	1,852
1000.21	Police Pension	141,969	157,021	151,257	154,980	182,614	122,614	5.00%	128,745	5.00%	135,182	5.00%	141,941
1000.22	Medical	-	134	200	-	-	200	5.00%	210	5.00%	221	5.00%	232
1000.23	Captain	38,081	37,405	48,412	53,560	60,678	62,796	5.00%	65,936	5.00%	69,233	5.00%	72,694
1000.25	Comp Time	3,308	5,925	-	7,553	2,047	9,000	5.00%	9,450	5.00%	9,923	5.00%	10,419
1000.27	Sheriff Stipend	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.28	End of Life Benefits	-	-	-	-	-	1,000	5.00%	1,050	5.00%	1,102.50	5.00%	1,157.63
1000.33	Patrol Deputy 1	18,823	30,432	43,654	48,298	57,464	57,138	5.00%	59,995	5.00%	62,995	5.00%	66,144
1000.34	Patrol Deputy 2	45,101	33,219	43,654	48,298	55,166	57,138	5.00%	59,995	5.00%	62,995	5.00%	66,144
1000.35	Patrol Deputy 3	33,953	37,725	35,211	45,405	45,640	57,138	5.00%	59,995	5.00%	62,995	5.00%	66,144
1000.36	Hire Bonus	-	1,000	500	-	1,000	-	5.00%	-	5.00%	-	5.00%	-
1000.39	Raises	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.38	Longevity Bonus	7,285	17,778	15,094	17,561	-	-	5.00%	-	5.00%	-	5.00%	-
Personal Services	**Subtotal**	$ 532,401	$ 553,779	$ 646,120	$ 703,995	$ 769,360	$ 737,770		$ 774,659		$ 813,391		$ 854,061

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 005 - Sheriff (Continued)

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
2000.11	Postage	$ 935	$ 965	$ 946	$ 1,842	$ 1,198	$ 2,000	5.00%	$ 2,100	2.00%	$ 2,142	2.00%	$ 2,185
2000.12	Official Records and Supplies	1364	1,787	385	1,071	2,868	1,800	5.00%	1,890	2.00%	1,928	2.00%	1,966
2000.15	Gas and Oil	35151	49,534	51,544	61,632	46,437	56,000	10.00%	61,600	5.00%	64,680	5.00%	67,914
2000.16	Car Maintenance and Repair	14967	9,267	42,715	9,954	26,200	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
2000.17	Uniforms	6237	5,923	6,326	11,311	12,356	7,500	10.00%	8,250	5.00%	8,663	5.00%	9,096
2000.18	Vehicles and Supplies	7480	1,979	866	2,000	2,086	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
2000.19	Field Drug Test Kits	0	2,952	-	-	-	200	5.00%	210	2.00%	214	2.00%	218
2000.24	Personal Protective Equipment	368	402	562	478	-	500	10.00%	550	5.00%	578	5.00%	606
Supplies	**Subtotal**	$ 66,502	$ 72,808	$ 103,344	$ 88,288	$ 91,145	$ 82,500		$ 89,825		$ 93,734		$ 97,826
3000.12	Dues and Subscriptions	$ 122	$ 725	$ 140	$ 503	$ 174	$ 700	10.00%	$ 770	2.00%	$ 785	2.00%	$ 801
3000.13	License and Transfers	0	-	45	295	49	150	5.00%	158	2.00%	161	2.00%	164
3000.14	IDACS	7,049	5,311	2,116	3,045	3,683	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.15	Travel Expense	134	103	39	-	-	300	5.00%	315	2.00%	321	2.00%	328
3000.16	Telephone	4,691	6,000	1,875	5,858	9,300	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.17	Radio, Light, Siren	1,642	915	1,465	2,300	2,119	2,200	5.00%	2,310	2.00%	2,356	2.00%	2,403
3000.18	Training	7,881	9,079	15,983	20,813	9,670	11,000	5.00%	11,550	2.00%	11,781	2.00%	12,017
3000.28	ISA Annual Dues	450	154	457	1,800	1,800	1,800	5.00%	1,890	2.00%	1,928	2.00%	1,966
Other Services/Charges	**Subtotal**	$ 21,970	$ 22,286	$ 22,120	$ 34,614	$ 26,796	$ 30,150		$ 31,693		$ 32,326		$ 32,973
4000.11	New Equipment	3,028.88	$ 3,081	$ 1,325	$ 3,499	$ 4,010	$ 2,500	10.00%	$ 2,750	0.00%	$ 2,750	0.00%	$ 2,750
4000.13	Computers	1,500.00	232	-	863	190	1,700	10.00%	1,870	0.00%	1,870	0.00%	1,870
Capital Outlays	**Subtotal**	$ 4,529	$ 3,313	$ 1,325	$ 4,361	$ 4,200	$ 4,200		$ 4,620		$ 4,620		$ 4,620
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 625,403	$ 652,187	$ 772,909	$ 831,258	$ 891,501	$ 854,620		$ 900,796		$ 944,071		$ 989,480
	Per Expense Report	$ 625,403	$ 652,187	$ 772,909	$ 831,258	$ 891,501							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 006 - Surveyor

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Surveyor	$ 38,274	$ 37,593	$ 39,097	$ 41,052	$ 43,105	$ 44,183	2.50%	$ 45,288	3.00%	$ 46,646	2.00%	$ 47,579
1000.14	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.12	Deputy Surveyor	15,740	15,186	16,395	17,225	19,632	13,510	2.50%	13,848	3.00%	14,263	2.00%	14,548
Personal Services	**Subtotal**	$ 54,014	$ 52,779	$ 55,492	$ 58,277	$ 62,737	$ 57,693		$ 59,135		$ 60,909		$ 62,128
2000.11	Supplies	$ 137	$ 99	$ 225	$ 250	$ 61	$ 250	5.00%	$ 263	2.00%	$ 268	2.00%	$ 273
Supplies	**Subtotal**	$ 137	$ 99	$ 225	$ 250	$ 61	$ 250		$ 263		$ 268		$ 273
3000.12	Mileage	$ 1,496	$ 2,909	$ 2,500	$ -	$ -	$ -	10.00%	$ -	5.00%	$ -	5.00%	$ -
3000.13	Telephone	750	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.16	Fees and Dues	35	401	295	-	-	300	5.00%	315	2.00%	321	2.00%	328
3000.17	Training	350	385	730	1,616	833	-	5.00%	-	2.00%	-	2.00%	-
3000.21	Cell Phones	-	-	-	2,385	817	3,400	5.00%	3,570	2.00%	3,641	2.00%	3,714
Other Services/Charges	**Subtotal**	$ 2,631	$ 3,695	$ 3,525	$ 4,001	$ 1,650	$ 3,700		$ 3,885		$ 3,963		$ 4,042
4000.12	Survey	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
4000.13	Equipment	-	800	755	786	-	800	10.00%	880	0.00%	880	0.00%	880
Capital Outlays	**Subtotal**	$ -	$ 800	$ 755	$ 786	$ -	$ 800		$ 880		$ 880		$ 880
	Total	$ 56,782	$ 57,373	$ 59,996	$ 63,314	$ 64,449	$ 62,443		$ 64,163		$ 66,020		$ 67,323
	Per Expense Report	$ 56,782	$ 57,373	$ 59,996	$ 63,314	$ 64,449							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 007 - Coroner

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Coroner	$ 6,320	$ 6,208	$ 6,456	$ 6,779	$ 7,118	$ 7,296	2.50%	$ 7,478	3.00%	$ 7,703	2.00%	$ 7,857
1000.12	Deputy Coroner	2,648	2,601	2,705	2,841	2,984	3,059	2.50%	3,135	3.00%	3,230	2.00%	3,294
1000.14	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.13	Deputy Coroner	2,500	2,380	2,500	1,100	1,025	2,625	2.50%	2,691	3.00%	2,771	2.00%	2,827
Personal Services	**Subtotal**	$ 11,468	$ 11,189	$ 11,661	$ 10,720	$ 11,127	$ 12,980		$ 13,305		$ 13,704		$ 13,978
2000.11	Office Supplies	195	$ 214	$ 53	$ 482	$ 73	$ 450	5.00%	$ 473	2.00%	$ 482	2.00%	$ 492
2000.12	Operating Supplies	521	251	382	558	876	600	5.00%	630	2.00%	643	2.00%	655
Supplies	**Subtotal**	$ 716	$ 465	$ 435	$ 1,040	$ 949	$ 1,050		$ 1,103		$ 1,125		$ 1,147
3000.11	Autopsy & Lab	$ 21,247	$ 10,775	$ 19,205	$ 20,405	$ 28,035	$ 32,000	5.00%	$ 33,600	2.00%	$ 34,272	2.00%	$ 34,957
3000.12	Telephone	-	-	-	-	-	600	5.00%	630	2.00%	643	2.00%	655
3000.14	Travel	564	730	144	1,117	577	1,400	5.00%	1,470	2.00%	1,499	2.00%	1,529
3000.15	ISCA Dues- Coroner	-	150	150	225	150	150	5.00%	158	2.00%	161	2.00%	164
3000.16	ISCA Dues- Deputy	-	300	300	300	375	525	5.00%	551	2.00%	562	2.00%	574
3000.17	Transport Fees	-	625	1,675	-	100	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.20	Mileage	-	-	119	133	149	750	5.00%	788	2.00%	803	2.00%	819
Other Services/Charges	**Subtotal**	$ 21,811	$ 12,580	$ 21,593	$ 22,181	$ 29,386	$ 37,425		$ 39,296		$ 40,082		$ 40,884
4000.11	Equipment	$ 2,224	$ -	$ -	$ -	$ 156	$ 1,000	5.00%	$ 1,050	2.00%	$ 1,071	2.00%	$ 1,092
Capital Outlays	**Subtotal**	$ 2,224	$ -	$ -	$ -	$ 156	$ 1,000		$ 1,050		$ 1,071		$ 1,092
	Total	$ 36,218	$ 24,234	$ 33,688	$ 33,940	$ 41,618	$ 52,455		$ 54,753		$ 55,981		$ 57,101
	Per Expense Report	$ 36,218	$ 24,234	$ 33,688	$ 33,940	$ 41,618							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 008 - Assessor

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Assessor	$ 34,232	$ 33,624	$ 37,673	$ 39,557	$ 41,535	$ 42,574	2.50%	$ 43,638	3.00%	$ 44,948	2.00%	$ 45,846
1000.12	Deputy	27,297	22,749	27,874	31,941	33,540	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.13	Clerical Assistant	1,626	520	345	473	647	3,000	2.50%	3,075	3.00%	3,167	2.00%	3,231
1000.14	Level 2 Assessor	1,000	1,000	1,000	1,000	1,000	1,000	2.50%	1,025	3.00%	1,056	2.00%	1,077
1000.15	Level 2 Deputy	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.16	Level 3 Assessor	1,500	1,500	1,500	1,500	1,500	1,500	2.50%	1,538	3.00%	1,584	2.00%	1,615
1000.18	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.17	Level 3 Deputy	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
Personal Services	**Subtotal**	$ 65,654	$ 59,393	$ 68,392	$ 74,471	$ 78,222	$ 82,453		$ 84,514		$ 87,050		$ 88,791
2000.11	Office Supplies	$ 1,358	$ 1,100	$ 810	$ 905	$ 863	$ 1,000	5.00%	$ 1,050	2.00%	$ 1,071	2.00%	$ 1,092
2000.12	Printer Supplies	500	309	417	545	378	450	5.00%	473	2.00%	482	2.00%	492
Supplies	**Subtotal**	$ 1,858	$ 1,409	$ 1,226	$ 1,449	$ 1,241	$ 1,450		$ 1,523		$ 1,553		$ 1,584
3000.11	Postage	$ 550	$ 550	$ -	$ -	$ -	$ 500	5.00%	$ 525	2.00%	$ 536	2.00%	$ 546
3000.13	Training	1,000	45	1,000	2,402	143	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.14	Travel	605	148	406	298	27	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.15	Printing and Advertising	-	72	140	-	-	400	5.00%	420	2.00%	428	2.00%	437
3000.18	Association Dues	880	420	482	501	560	570	5.00%	599	2.00%	610	2.00%	623
3000.20	Computer Support	3,000	633	638	907	1,005	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ 6,035	$ 1,867	$ 2,666	$ 4,108	$ 1,736	$ 3,970		$ 4,169		$ 4,252		$ 4,337
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 73,548	$ 62,669	$ 72,284	$ 80,028	$ 81,198	$ 87,873		$ 90,205		$ 92,855		$ 94,712
	Per Expense Report	$ 73,548	$ 62,669	$ 72,284	$ 80,028	$ 81,198							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

Department 009 - Prosecuting Attorney

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Legal Assistant/ Administrator	28,107	$ 28,780	$ 30,420	$ 31,941	$ 34,701	$ 34,379	2.50%	$ 35,238	3.00%	$ 36,296	2.00%	$ 37,022
1000.15	Secretary	28,578	27,328	28,773	31,941	34,830	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.16	Part Time Secretary	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.17	Deputy Prosecutor	42,820	42,820	1,647	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.19	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.18	Bonus Stipend	-	-	-	-	2,000	-	2.50%	-	3.00%	-	2.00%	-
Personal Services	**Subtotal**	$ 99,505	$ 98,928	$ 60,840	$ 63,882	$ 71,531	$ 68,758		$ 70,477		$ 72,591		$ 74,043
2000.11	Office Supplies	$ 2,000	$ 2,674	$ 1,958	$ 1,988	$ 1,919	$ 2,000	5.00%	$ 2,100	2.00%	$ 2,142	2.00%	$ 2,185
Supplies	**Subtotal**	$ 2,000	$ 2,674	$ 1,958	$ 1,988	$ 1,919	$ 2,000		$ 2,100		$ 2,142		$ 2,185
3000.11	Witness Fees	$ -	$ -	$ -	$ -	$ 715	$ 1,000	5.00%	$ 1,050	2.00%	$ 1,071	2.00%	$ 1,092
3000.12	Depositions	1,999	672	-	2,053	2,000	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.13	Postage	430	290	456	396	311	750	5.00%	788	2.00%	803	2.00%	819
3000.14	Telephone	2,802	-	-	-	-	-	10.00%	-	2.00%	-	2.00%	-
3000.16	Travel	-	-	297	130	1,091	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.18	Equipment Repairs	492	199	906	233	653	500	5.00%	525	2.00%	536	2.00%	546
3000.22	Association Dues	700	960	700	675	700	700	5.00%	735	2.00%	750	2.00%	765
3000.26	Conference/ Training	244	453	1,114	826	827	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.27	Office Cleaning Supplies	625	845	1,269	657	1,000	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ 7,293	$ 3,419	$ 4,742	$ 4,970	$ 7,298	$ 6,950		$ 7,298		$ 7,443		$ 7,592
4000.13	Equipment	$ 250	$ 250	$ 247	$ 415	$ 479	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Capital Outlays	**Subtotal**	$ 250	$ 250	$ 247	$ 415	$ 479	$ -		$ -		$ -		$ -
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 109,047	$ 105,271	$ 67,788	$ 71,255	$ 81,228	$ 77,708		$ 79,874		$ 82,177		$ 83,820
	Per Expense Report	$ 109,047	$ 105,271	$ 67,788	$ 71,255	$ 81,228							
	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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.13	Co Extension Office Manager	$ 27,297	$ 23,393	$ 28,880	$ 28,165	$ 33,050	$ 34,379	2.50%	$ 35,238	3.00%	$ 36,296	2.00%	$ 37,022
1000.16	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.15	Program Assistant	7,147	7,983	13,323	6,386	9,861	22,050	2.50%	22,601	3.00%	23,279	2.00%	23,745
Personal Services	**Subtotal**	$ 34,444	$ 31,376	$ 42,203	$ 34,552	$ 42,911	$ 56,429		$ 57,840		$ 59,575		$ 60,766
2000.01	Office Supplies	$ 3,093	$ 2,949	$ 2,943	$ 2,953	$ 2,896	$ 3,000	5.00%	$ 3,150	3.00%	$ 3,245	2.00%	$ 3,309
2000.02	Computer Supplies	169	92	79	74	84	100	5.00%	105	3.00%	108	2.00%	110
2000.03	Lesson Supplies	2,283	949	989	1,000	998	1,000	5.00%	1,050	3.00%	1,082	2.00%	1,103
2000.60	Equipment Repair and Maintenance	1,000	1,300	1,300	1,619	1,103	1,700	5.00%	1,785	3.00%	1,839	2.00%	1,875
Supplies	**Subtotal**	$ 6,545	$ 5,290	$ 5,311	$ 5,646	$ 5,080	$ 5,800		$ 6,090		$ 6,273		$ 6,398
3000.11	Contractual Services	$ 20,340	$ 20,955	$ 22,005	$ 22,890	$ 23,580	$ 24,290	5.00%	$ 25,505	2.00%	$ 26,015	2.00%	$ 26,535
3000.12	Postage	990	960	300	1,000	624	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.13	Travel	1,929	3,445	3,319	3,294	3,773	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.14	Telephone	-	-	178	591	595	700	5.00%	735	2.00%	750	2.00%	765
3000.15	Dues/ Fees	135	135	185	225	185	225	5.00%	236	2.00%	241	2.00%	246
Other Services/Charges	**Subtotal**	$ 23,394	$ 25,495	$ 25,987	$ 28,000	$ 28,757	$ 29,715		$ 31,201		$ 31,825		$ 32,461
4000.11	Computers	$ 1,530	$ 1,530	$ -	$ 1,960	$ 1,960	$ 1,960	10.00%	$ 2,156	0.00%	$ 2,156	0.00%	$ 2,156
4000.12	Equipment	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	**Subtotal**	$ 1,530	$ 1,530	$ -	$ 1,960	$ 1,960	$ 1,960		$ 2,156		$ 2,156		$ 2,156
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 65,913	$ 63,691	$ 73,500	$ 70,158	$ 78,708	$ 93,904		$ 97,286		$ 99,828		$ 101,782
	Per Expense Report	$ 65,913	$ 63,691	$ 73,500	$ 70,158	$ 78,708							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 012 - Veterans Service Officer

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Service Officer	$ 11,149	$ 10,950	$ 11,388	$ 9,888	$ 20,000	$ 20,500	2.50%	$ 21,013	3.00%	$ 21,643	2.00%	$ 22,076
Personal Services	**Subtotal**	$ 11,149	$ 10,950	$ 11,388	$ 9,888	$ 20,000	$ 20,500		$ 21,013		$ 21,643		$ 22,076
2000.11	Office Supplies	$ 149	$ 167	$ 385	$ 395	$ 603	$ 500	5.00%	$ 525	2.00%	$ 536	2.00%	$ 546
Supplies	**Subtotal**	$ 149	$ 167	$ 385	$ 395	$ 603	$ 500		$ 525		$ 536		$ 546
3000.12	Travel	$ -	$ -	$ 48	$ -	$ -	$ 500	10.00%	$ 550	5.00%	$ 578	5.00%	$ 606
3000.13	Postage	55	60	63	-	-	200	5.00%	210	2.00%	214	2.00%	218
3000.14	School/ Training	-	-	-	19	214	500	5.00%	525	10.00%	578	10.00%	635
3000.16	Veterans Van Fuel	673	633	816	567	807	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.17	Conference Expenses	-	-	-	-	459	250	5.00%	263	2.00%	268	2.00%	273
3000.18	Equipment	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.19	Dues and Fees	50	-	-	-	45	50	5.00%	53	2.00%	54	2.00%	55
3000.20	Veteran Van Driver Expenses	493	500	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.21	Maintenance and Repair	-	370	190	71	987	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.22	Telephone	784	622	426	256	594	600	5.00%	630	2.00%	643	2.00%	655
Other Services/Charges	**Subtotal**	$ 2,055	$ 2,184	$ 1,542	$ 915	$ 3,105	$ 5,100		$ 5,380		$ 5,546		$ 5,721
	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 13,353	$ 13,302	$ 13,315	$ 11,198	$ 23,708	$ 26,100		$ 26,918		$ 27,724		$ 28,342
	Per Expense Report	$ 13,353	$ 13,302	$ 13,315	$ 11,198	$ 23,708							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 061 - County Council

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.12	Raises	$ -	$ -	$ -	$ -	$ -	$ -	2.50%	-	3.00%	-	2.00%	-
1000.11	Council Member (7)	31,020	30,468	31,687	32,763	34,936	35,812	5.00%	37,603	3.00%	38,731	2.00%	39,505
Personal Services	**Subtotal**	$ 31,020	$ 30,468	$ 31,687	$ 32,763	$ 34,936	$ 35,812		$ 37,603		$ 38,731		$ 39,505
3000.12	Association Dues	$ 140	$ 140	$ 140	$ 140	$ 175	$ 250	5.00%	$ 263	2.00%	$ 268	2.00%	$ 273
3000.13	Conference & Training	130	-	-	90	200	750	5.00%	788	2.00%	803	2.00%	819
Other Services/Charges	**Subtotal**	$ 270	$ 140	$ 140	$ 230	$ 375	$ 1,000		$ 1,050		$ 1,071		$ 1,092
	Total	$ 31,290	$ 30,608	$ 31,827	$ 32,993	$ 35,311	$ 36,812		$ 38,653		$ 39,802		$ 40,598
	Per Expense Report	$ 31,290	$ 30,608	$ 31,827	$ 32,993	$ 35,311							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 068 - Co. Commissioners

FUND CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Commissioners (3) Salaries	$ 26,197	$ 25,732	$ 26,761	$ 28,100	$ 29,505	$ 30,243	2.50%	$ 30,999	3.00%	$ 31,929	2.00%	$ 32,568
1000.12	Social Security	139,377	144,186	161,235	174,656	198,389	180,000	2.50%	184,500	3.00%	190,035	2.00%	193,836
1000.13	PERF	138,783	142,887	151,211	162,073	192,523	200,000	2.50%	205,000	3.00%	211,150	2.00%	215,373
1000.14	Unemployment	688	6,539	2,365	1,122	-	10,000	2.50%	10,250	3.00%	10,558	2.00%	10,769
1000.17	Insurance OPT Out	114,919	100,693	118,001	101,693	123,693	132,000	2.50%	135,300	3.00%	139,359	2.00%	142,146
1000.18	Human Resource Coordinator	1,000	16,614	36,504	38,511	37,807	37,982	2.50%	38,932	3.00%	40,099	2.00%	40,901
1000.19	HR-Risk Management Administrator	1,000	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.20	Capital Asset Administrator	1,000	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.21	Deputy Auditor 3	12,185	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.23	Raises	-	-	-	-	-	-						
1000.22	Deputy Longevity Bonu	11,048	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
Personal Services	**Subtotal**	$ 446,197	$ 436,651	$ 496,077	$ 506,155	$ 581,916	$ 590,225		$ 604,981		$ 623,130		$ 635,593
2000.11	Computer Supplies	$ 233	$ 641	$ 1,765	$ 1,556	$ 1,694	$ 1,750	5.00%	$ 1,838	2.00%	$ 1,874	2.00%	$ 1,912
2000.12	COVID-19 Supplies	344	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.13	Safety Meeting Supplies	65	161	-	-	-	250	5.00%	263	2.00%	268	2.00%	273
Supplies	**Subtotal**	$ 642	$ 802	$ 1,765	$ 1,556	$ 1,694	$ 2,000		$ 2,100		$ 2,142		$ 2,185
3000.11	Mental Health Contract	$ 54,537	$ 56,851	$ 59,640	$ 61,999	$ 64,450	$ 67,100	5.00%	$ 70,455	2.00%	$ 71,864	2.00%	$ 73,301
3000.12	Patients In Institutions	269	116	71	-	-	500	5.00%	525	2.00%	536	2.00%	546
3000.13	Burial of Veterans	3,000	2,300	1,300	2,450	750	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.15	Animal Health Testing	-	-	-	-	-	50	5.00%	53	2.00%	54	2.00%	55
3000.16	Juveniles In Institutions	60,492	45,155	77,814	36,070	1,485	70,000	5.00%	73,500	2.00%	74,970	2.00%	76,469
3000.17	Attorney Fees- Dave Lett	6,089	4,905	10,000	15,000	17,500	20,000	5.00%	21,000	2.00%	21,420	2.00%	21,848
3000.18	Travel & Education	1,290	996	1,041	740	876	2,000	10.00%	2,200	5.00%	2,310	5.00%	2,426
3000.19	Legal Publications	1,991	3,109	2,634	3,473	3,841	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.20	Official Bonds	2,482	2,482	4,859	2,692	2,535	2,700	2.00%	2,754	2.00%	2,809	2.00%	2,865
3000.21	Bldg./Liab./Casualty	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.22	Workman's Compensation	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.23	Commissioner/ County Dues	2,634	2,884	3,066	2,191	2,761	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.24	Maintenance Contracts	850	-	-	-	-	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.25	4-H Grounds Maintenance Request	3,500	3,500	7,500	4,000	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.26	Extension Office Rent	-	-	-	1,800	1,800	1,800	5.00%	1,890	2.00%	1,928	2.00%	1,966
3000.27	Four Rivers Request	3,500	3,500	2,000	500	3,000	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.28	Historical Society Request	3,000	3,000	4,000	4,000	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.29	Memorial Day Flags	1,000	500	1,000	1,000	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 068 - Co. Commissioners (Continued)

FUND CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
3000.30	4-H Fair Board Requests	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	5.00%	$ 4,200	2.00%	$ 4,284	2.00%	$ 4,370
3000.31	Council On Aging Request	500	500	500	500	500	500	5.00%	525	2.00%	536	2.00%	546
3000.32	Legal & Tax Sale Expense	17,772	2,400	8,766	5,225	6,500	8,500	5.00%	8,925	2.00%	9,104	2.00%	9,286
3000.33	Professional Services	62,070	21,164	11,657	545	85	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.36	Matrix Phone	28,676	30,883	31,120	32,792	22,239	35,000	5.00%	36,750	2.00%	37,485	2.00%	38,235
3000.37	SIDC Request	7,500	7,500	10,000	7,500	12,500	12,500	5.00%	13,125	2.00%	13,388	2.00%	13,655
3000.38	Ride Solutions	1,250	1,250	2,000	2,000	2,500	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.41	Office Rent	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.42	Maintenance & Repairs	2,542	3,006	-	3,896	4,404	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.44	Humane Society Request	9,500	15,000	15,000	17,000	17,000	17,000	5.00%	17,850	2.00%	18,207	2.00%	18,571
3000.51	SOAR Request	1,000	1,000	1,000	-	1,000	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.52	Community Foundation	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.53	New Wave Internet	8,940	9,229	6,616	7,056	7,693	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
3000.55	Employee Drug Screen/ Vaccines	1,616	1,555	596	338	178	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.57	Unemployment Tracker Contract	400	-	650	600	600	650	5.00%	683	2.00%	696	2.00%	710
3000.58	Prosecutor Rent	7,200	7,200	7,200	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	12,000	12,400	12,000	5.00%	12,600	2.00%	12,852	2.00%	13,109
3000.60	Martin County 4-H Rental	5,058	5,058	5,058	4,111	3,600	5,500	5.00%	5,775	2.00%	5,891	2.00%	6,008
3000.61	Cyber Security Contract	-	50,465	27,853	32,516	27,315	17,000	5.00%	17,850	2.00%	18,207	2.00%	18,571
3000.62	RTC Cyber Security Contract	7,330	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.63	Website Maintenance	477	599	1,200	1,200	-	-	5.00%	-	2.00%	-	2.00%	-
3000.64	Google Email	6,136	6,475	7,505	7,446	7,982	8,000	5.00%	8,400	2.00%	8,568	2.00%	8,739
3000.65	Matrix Miassurance	-	-	33,204	72,715	44,080	-	N/A	50,000	2.00%	51,000	2.00%	52,020
3000.66	Matrix Help Desk Overages	-	-	12,714	4,363	14,986	-						
3000.67	Cell Phone	-	-	-	-	552	1,000						
3000.69	IT Contract Services	-	-	-	-	-	60,000	5.00%	63,000	2.00%	64,260	2.00%	65,545
Other Services/Charge	**Subtotal**	$ 328,601	$ 308,582	$ 373,563	$ 358,917	$ 305,312	$ 414,800		$ 484,254		$ 494,005		$ 503,954
4000.12	Building Improvements	$ -	$ 2,190	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
4000.16	Radius IRP	11,624	11,623	11,625	11,624	11,624	12,000	10.00%	13,200	0.00%	13,200	0.00%	13,200
Capital Outlays	**Subtotal**	$ 11,624.00	$ 13,813.00	$ 11,625.00	$ 11,624.00	$ 11,624.00	$ 12,000.00		$ 13,200.00		$ 13,200.00		$ 13,200.00
	Total	$ 787,064	$ 759,848	$ 883,030	$ 878,252	$ 900,547	$ 1,019,025		$ 1,104,535		$ 1,132,477		$ 1,154,932
	Per Expense Report	$ 787,064	$ 759,848	$ 883,030	$ 878,252	$ 900,547							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 104 - Election

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Election Board	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	$ 3,000	N/A	$ 3,000	N/A	$ 3,000	N/A	$ -
1000.13	Inspectors	-	2,865	600	2,900	-	2,900	N/A	-	N/A	2,900	N/A	-
100.14	Judges	-	5,530	1,320	6,190	-	6,200	N/A	-	N/A	6,100	N/A	-
1000.16	Confined Board	-	-	-	105	-	200	N/A	200	N/A	200	N/A	-
1000.17	Absentee Board	-	5,570	4,902	8,184	-	8,300	N/A	14,400	N/A	14,400	N/A	-
1000.19	Election Night/ Clerical	-	580	320	400	-	500	N/A	500	N/A	500	N/A	-
1000.20	Inspector/Judge/Training	-	1,570	325	1,685	-	1,700	N/A	1,800	N/A	1,800	N/A	-
1000.24	Election Clerk	27,297	26,813	30,420	31,941	33,540	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.27	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.26	Clerk Voter Reg. Per Diem	-	-	1,220	1,220	1,220	1,220	2.50%	1,251	3.00%	1,288	2.00%	1,314
Personal Services	**Subtotal**	$ 27,297	$ 45,927	$ 42,107	$ 55,625	$ 34,760	$ 58,399		$ 56,389		$ 66,484		$ 38,335
2000.11	Precinct Poll Kits	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -
2000.13	Supplies	-	646	60	1,524	385	500	N/A	700	N/A	-	N/A	765
Supplies	**Subtotal**	$ -	$ 646	$ 60	$ 1,524	$ 385	$ 500		$ 700		$ -		$ 765
3000.11	Postage	$ -	$ 3,819	$ 2,900	$ 1,930	$ 438	$ 500	N/A	$ -	N/A	$ 4,000	N/A	$ 4,370
3000.12	Mileage For Board	-	40	29	72	-	100	N/A	-	N/A	200	N/A	243
3000.13	Travel Expense	-	-	-	-	-	-	N/A	-	N/A	-	N/A	109
3000.15	Ballots	3,300	19,219	4,211	17,803	-	18,000	N/A	-	N/A	21,000	N/A	10,924
3000.17	Polling Places	-	720	120	720	-	720	N/A	-	N/A	720	N/A	131
3000.18	Meals	-	3,090	946	2,983	-	3,400	N/A	-	N/A	3,500	N/A	328
3000.27	Voting Machine Lease	13,594	3,600	-	-	-	-	N/A	-	N/A	-	N/A	-
Other Services/Charges	**Subtotal**	$ 16,894	$ 30,489	$ 8,206	$ 23,507	$ 438	$ 22,720		$ -		$ 29,420		$ 16,105
40019	Voting System	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -
40002	Office Furniture & Equipment	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
Capital Outlays	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 44,191	$ 77,062	$ 50,373	$ 80,656	$ 35,583	$ 81,619		$ 57,089		$ 95,904		$ 55,205
	Per Expense Report	$ 44,191	$ 77,062	$ 50,373	$ 80,656	$ 35,583							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 161 - Court House

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Courthouse- Custodian Salary	$ 28,026	$ 27,534	$ 30,420	$ 32,014	$ 26,560	$ 34,379	2.50%	$ 35,238	3.00%	$ 36,296	2.00%	$ 37,022
1000.16	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.14	Part Time Custodian	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.15	Comp time Payout	-	-	1,977	-	-	-	2.50%	-	3.00%	-	2.00%	-
Personal Services	**Subtotal**	$ 28,026	$ 27,534	$ 32,397	$ 32,014	$ 26,560	$ 34,379		$ 35,238		$ 36,296		$ 37,022
2000.11	Janitorial Supplies	$ 4,333	$ 4,871	$ 4,409	$ 5,920	$ 3,781	$ 4,000	5.00%	$ 4,200	2.00%	$ 4,284	2.00%	$ 4,370
Supplies	**Subtotal**	$ 4,333	$ 4,871	$ 4,409	$ 5,920	$ 3,781	$ 4,000		$ 4,200		$ 4,284		$ 4,370
3000.11	Utilities	$ 40,219	$ 49,975	$ 41,956	$ 41,245	$ 50,038	$ 50,000	5.00%	$ 52,500	5.00%	$ 55,125	5.00%	$ 57,881
3000.12	Trash Service	2,000	1,920	2,160	2,250	2,160	2,600	5.00%	2,730	5.00%	2,867	5.00%	3,010
3000.13	Pest Treatment	768	840	840	940	1,020	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.14	Equipment Repairs	1,225	1,086	1,842	1,586	1,802	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500
3000.15	Mileage	56	-	23	190	396	500	10.00%	550	5.00%	578	5.00%	606
3000.16	Fire-Sprinkler Inspection	175	193	325	-	269	325	5.00%	341	2.00%	348	2.00%	355
3000.17	Elevator Contract	1,454	498	1,058	1,058	1,159	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**	$ 45,897	$ 54,512	$ 48,204	$ 47,268	$ 56,844	$ 58,925		$ 61,771		$ 64,677		$ 67,728
4000.00	Improvements	$ -	$ -	$ -	$ -	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
Capital Outlays	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ 78,256	$ 86,917	$ 85,011	$ 85,202	$ 87,185	$ 97,304		$ 101,210		$ 105,257		$ 109,119
	Per Expense Report	$ 78,256	$ 86,917	$ 85,011	$ 85,202	$ 87,185							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 232 - Circuit Court

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Judge	$ -	$ -	$ -	$ -	$ -	$ -	2.50%	$ -	3.00%	$ -	2.00%	$ -
1000.12	Court Reporter L2	30,429	29,884	34,070	38,402	42,042	43,098	2.50%	44,175	3.00%	45,501	2.00%	46,411
1000.15	Public Defender	168,000	123,472	136,589	149,992	149,986	150,000	N/A	150,000	3.00%	154,500	2.00%	157,590
1000.16	Bailiff	-	-	574	4,275	34,475	46,647	2.50%	47,813	3.00%	49,248	2.00%	50,233
1000.18	GAL/CASA	31,500	31,155	7,436	8,790	10,175	32,400	2.50%	33,210	3.00%	34,206	2.00%	34,890
1000.19	Pro Tempore Judge	-	-	-	-	75	200	2.50%	205	3.00%	211	2.00%	215
1000.21	Depositions	10,473	13,650	12,989	7,802	9,765	15,000	2.50%	15,375	3.00%	15,836	2.00%	16,153
1000.22	Court Reporter L3	28,346	21,915	26,512	29,783	-	-	2.50%	-	3.00%	-	2.00%	-
1000.25	Court Reporter L4	343	-	18,014	29,354	-	-	N/A	-	3.00%	-	2.00%	-
1000.26	Part Time Court Reporter	14,112	18,437	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.28	Court Reporter 1	-	-	-	-	32,486	36,692	2.50%	37,609	3.00%	38,738	2.00%	39,512
1000.29	Court Reporter 2	-	-	-	-	29,463	36,692	2.50%	37,609	3.00%	38,738	2.00%	39,512
1000.30	Temp. Court Reporter	-	-	-	-	5,408	11,010	2.50%	11,285	3.00%	11,624	2.00%	11,856
1000.31	PT Bailiff	-	-	-	-	248	2,500	2.50%	2,563	3.00%	2,639	2.00%	2,692
Personal Services	**Subtotal**	$ 283,203	$ 238,514	$ 236,185	$ 268,398	$ 314,123	$ 374,239		$ 379,845		$ 391,240		$ 399,065
2000.11	Office Supplies	2,996	$ 3,000	$ 2,844	$ 1,793	$ 2,682	$ 3,000	5.00%	$ 3,150	2.00%	$ 3,213	2.00%	$ 3,277
2000.12	Bailiff Equipment	-	-	-	-	-	1,000						
Supplies	**Subtotal**	$ 2,996	$ 3,000	$ 2,844	$ 1,793	$ 2,682	$ 4,000		$ 3,150		$ 3,213		$ 3,277
3000.11	Psychiatric/ Medical	$ 2,525	$ 5,600	$ 14,250	$ 11,288	$ -	$ 10,000	10.00%	$ 11,000	5.00%	$ 11,550	5.00%	$ 12,128
3000.13	Postage	32	-	17	-	30	200	10.00%	220	5.00%	231	5.00%	243
3000.14	Telephone and Pagers	2,197	2,257	948	928	951	1,100	5.00%	1,155	2.00%	1,178	2.00%	1,202
3000.15	Travel- Court	-	497	457	1,542	1,151	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.17	Witness Fees	-	-	-	-	-	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.18	Equipment Repair	-	-	50	321	255	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.19	Translation Services	-	-	-	246	561	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.20	Bailiff Training	-	-	-	-	-	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.21	Jury Meals & Lodging	-	647	500	382	366	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.23	Conference- Court	-	-	-	143	344	500	5.00%	525	2.00%	536	2.00%	546
3000.27	Maintenance Contracts	750	236	359	2,670	1,391	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.28	Association Dues	618	522	558	229	380	850	5.00%	893	2.00%	910	2.00%	929
3000.29	Contract Services	1,847	1,643	150	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.30	Professional Services	-	-	-	-	-	100	5.00%	105	2.00%	107	2.00%	109
Other Services/Charges	**Subtotal**	$ 7,968	$ 11,402	$ 17,289	$ 17,749	$ 5,430	$ 27,750		$ 29,648		$ 30,577		$ 31,542
4000.11	Law Books	$ 300	$ 70	$ -	$ 244	$ -	$ 300	5.00%	$ 315	2.00%	$ 321	2.00%	$ 328
4000.12	Copy Machine	-	-	-	-	-	750	5.00%	788	2.00%	803	2.00%	819
4000.13	Computer	2,000	141	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
4000.14	Furniture- Office	-	-	617	7,601	6,013	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
4000.15	Equipment	2,000	761	1,725	-	-	-	5.00%	-	2.00%	-	2.00%	-
Capital Outlays	**Subtotal**	$ 4,300	$ 971	$ 2,342	$ 7,845	$ 6,013	$ 7,050		$ 7,403		$ 7,551		$ 7,702
	Total	$ 298,467	$ 253,887	$ 258,660	$ 295,785	$ 328,248	$ 413,039		$ 420,045		$ 432,581		$ 441,586
	Per Expense Report	$ 298,467	$ 253,887	$ 258,660	$ 295,785	$ 328,248							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 233 - Probation

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Chief Probation Officer	45,596	$ 41,261	$ 50,634	$ 63,250	$ 66,413	$ 68,074	5.00%	$ 71,478	3.00%	$ 73,622	2.00%	$ 75,094
1000.12	Ass. Chief Probation Officer	34,448	50,965	52,662	62,448	65,571	67,211	5.00%	70,572	3.00%	72,689	2.00%	74,142
1000.13	Probation Admin Assistant	-	-	-	-	27,477	30,868	2.50%	31,640	3.00%	32,589	2.00%	33,241
1000.14	Probation Officer	8,074	-	-	-	-	21,781	2.50%	22,326	3.00%	22,995	2.00%	23,455
1000.16	Raises	0	-	-	-	-	5,000	2.50%	5,125	3.00%	5,279	2.00%	5,384
1000.15	Case Manager	-	-	-	8,225	-	-	2.50%	-	3.00%	-	2.00%	-
Personal Services	**Subtotal**	$ 88,118	$ 92,226	$ 103,296	$ 133,923	$ 159,461	$ 192,934		$ 201,139		$ 207,174		$ 211,317
2000.11	Office Supplies	596	$ 987	$ 978	$ 976	$ 998	$ 1,000	5.00%	$ 1,050	2.00%	$ 1,071	2.00%	$ 1,092
Supplies	**Subtotal**	$ 596	$ 987	$ 978	$ 976	$ 998	$ 1,000		$ 1,050		$ 1,071		$ 1,092
3000.12	Equipment Repairs	$ -	$ -	$ -	$ -	$ -	$ 250	5.00%	$ 263	2.00%	$ 268	2.00%	$ 273
3000.13	Telephone/ Pagers	1,000	1,000	334	243	100	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.14	Postage	-	58	17	250	237	250	5.00%	263	2.00%	268	2.00%	273
3000.15	Dues	-	-	-	75	233	400	5.00%	420	2.00%	428	2.00%	437
Other Services/Charges	**Subtotal**	$ 1,000	$ 1,058	$ 351	$ 567	$ 570	$ 1,900		$ 1,995		$ 2,035		$ 2,076
4000.11	Computer Software	174	$ 150	$ 191	$ 309	$ 257	$ 500	10.00%	$ 550	0.00%	$ 550	0.00%	$ 550
4000.12	Furniture	-	-	-	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	**Subtotal**	$ 174	$ 150	$ 191	$ 309	$ 257	$ 500		$ 550		$ 550		$ 550
	Total	$ 89,887	$ 94,421	$ 104,816	$ 135,776	$ 161,285	$ 196,334		$ 204,734		$ 210,830		$ 215,035
	Per Expense Report	$ 89,887	$ 94,421	$ 104,816	$ 135,776	$ 161,285							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 361 - Emergency Management

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Director	$ 4,360	$ 4,283	$ 4,455	$ 4,677	$ 4,911	$ 5,034	2.50%	$ 5,160	3.00%	$ 5,315	2.00%	$ 5,421
1000.13	Emergency Run Compensation	6,000	6,000	6,000	6,000	6,000	6,000	2.50%	6,150	3.00%	6,335	2.00%	6,461
Personal Services	**Subtotal**	$ 10,360	$ 10,283	$ 10,455	$ 10,677	$ 10,911	$ 11,034		$ 11,310		$ 11,649		$ 11,882
2000.11	Office Supplies	$ -	$ 441	$ 334	$ -	$ 96	$ 1,000	5.00%	$ 1,050	2.00%	$ 1,071	2.00%	$ 1,092
2000.12	Computer Supplies	-	207	638	-	-	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
Supplies	**Subtotal**	$ -	$ 648	$ 972	$ -	$ 96	$ 2,000		$ 2,100		$ 2,142		$ 2,185
3000.11	Telephone and Cellular	$ 491	$ 673	$ 699	$ 971	$ 1,193	$ 1,200	10.00%	$ 1,320	10.00%	$ 1,452	5.00%	$ 1,525
3000.12	Workman's Compensation	987	1,025	985	1,459	984	2,000	5.00%	2,100	5.00%	2,205	2.00%	2,249
3000.13	Utilities	6,813	7,863	9,966	10,073	10,850	12,000	5.00%	12,600	5.00%	13,230	5.00%	13,892
3000.15	Pager and Radio Repair	-	2,812	7,206	8,031	11,106	4,000	5.00%	4,200	5.00%	4,410	2.00%	4,498
3000.16	Vehicle and Maintenance Repair	3,794	6,948	5,135	1,018	5,153	7,000	5.00%	7,350	5.00%	7,718	2.00%	7,872
3000.17	Fuel For Vehicles	1,707	2,797	2,051	1,615	1,461	3,000	10.00%	3,300	10.00%	3,630	5.00%	3,812
3000.19	Disability Insurance	3,584	3,584	3,440	2,912	2,912	4,000	5.00%	4,200	5.00%	4,410	2.00%	4,498
3000.20	Personnel Training	-	-	281	270	70	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
3000.22	Required Medical For Staff	-	-	-	-	-	100	5.00%	105	5.00%	110	2.00%	112
3000.23	Uniforms	-	-	-	-	-	600	5.00%	630	5.00%	662	2.00%	675
3000.25	IVFA Dues	440	-	-	-	300	500	5.00%	525	5.00%	551	2.00%	562
3000.26	Office Cleaning supplies	-	-	-	-	-	-	5.00%	-	5.00%	-	2.00%	-
3000.27	Mileage	-	-	-	-	-	1,500						
Other Services/Charges	**Subtotal**	$ 17,815	$ 25,703	$ 29,763	$ 26,349	$ 34,028	$ 37,400		$ 37,905		$ 40,031		$ 41,381
4000.11	Building Improvements	$ 900	$ 3,544	$ 782	$ 1,879	$ 2,749	$ 4,000	5.00%	$ 4,200	5.00%	$ 4,410	2.00%	$ 4,498
4000.12	Emergence Response Equipment	678	3,668	1,087	344	112	2,500	5.00%	2,625	5.00%	2,756	2.00%	2,811
4000.13	Extrication Equipment	-	-	-	-	25	1,000	5.00%	1,050	5.00%	1,103	2.00%	1,125
4000.14	SBCA Gear	860	-	930	990	990	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
4000.15	Fire Gear	1,280	1,466	4,950	968	-	3,500	5.00%	3,675	5.00%	3,859	2.00%	3,936
4000.16	Computer/ Equipment	600	-	-	-	1,150	1,500	5.00%	1,575	5.00%	1,654	2.00%	1,687
Capital Outlays	**Subtotal**	$ 4,318	$ 8,678	$ 7,749	$ 4,181	$ 5,026	$ 14,000		$ 14,700		$ 15,435		$ 15,744
	Total	$ 32,493	$ 45,312	$ 48,938	$ 41,207	$ 50,061	$ 64,434		$ 66,015		$ 69,257		$ 71,192
	Per Expense Report	$ 32,493	$ 45,312	$ 48,938	$ 41,207	$ 50,061							
	Difference	$ -	$ -	$ -	$ -	$ -							

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 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1000.11	Matron	$ 29,466	$ 29,333	$ 31,546	$ 33,060	$ 32,735	$ 43,281	$ 47,674	$ 55,089	$ 57,138	5.00%	$ 59,995	5.00%	$ 62,995	5.00%	$ 66,144
1000.12	Jail Commander	29,466	30,506	30,674	34,640	39,645	47,059	48,701	51,850	53,248	5.00%	55,910	5.00%	58,706	5.00%	61,641
1000.13	Correction Officers x7	161,444	177,738	173,352	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.14	Part Time Jail Officers	17,317	19,862	27,814	26,349	34,150	28,410	46,353	40,015	25,000	5.00%	26,250	5.00%	27,563	5.00%	28,941
1000.15	Cook/ Janitor	40,405	44,335	28,519	26,740	24,960	31,944	33,366	35,522	36,671	5.00%	38,505	5.00%	40,430	5.00%	42,451
1000.16	Part Time Cook/ Janitor	7,025	8,062	7,533	3,969	1,877	73	1,534	7,559	20,000	5.00%	21,000	5.00%	22,050	5.00%	23,153
1000.17	Vacation	3,003	26,917	4,917	12,083	9,024	21,852	22,404	14,682	10,000	5.00%	10,500	5.00%	11,025	5.00%	11,576
1000.18	Part Time Maintenance	-	-	-	7,422	-	45	-	8,381	20,000	5.00%	21,000	5.00%	22,050	5.00%	23,153
1000.19	Physical Exams	-	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.20	Communications Commander	29,466	30,506	31,546	33,750	35,485	44,710	48,612	51,938	53,248	5.00%	55,910	5.00%	58,706	5.00%	61,641
1000.21	Required Medical For Staff	101	48	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.22	Commissary Worker	3,510	2,243	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.23	Commissary Computer	1,905	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.24	Data Entry Clerk	-	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.25	Comp Time Payout	1,085	3,469	38	5,276	2,478	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.26	Asst Comm Commander	-	-	-	26,793	32,198	39,563	45,386	47,674	48,880	5.00%	51,324	5.00%	53,890	5.00%	56,585
1000.27	Communications Officer (1)	-	-	-	15,050	14,153	39,324	35,267	44,535	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.28	Asst Corrections Commander	-	-	-	24,491	33,562	26,861	42,042	45,809	48,880	5.00%	51,324	5.00%	53,890	5.00%	56,585
1000.29	Corrections Officer (1)	-	-	-	27,390	35,360	40,173	26,647	46,363	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.30	Corrections Officer (2)	-	-	-	22,445	29,334	34,580	42,207	39,542	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.31	Corrections Officer (3)	-	-	-	34,097	25,211	39,762	32,727	42,797	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.32	Corrections Officer (4)	-	-	-	29,696	34,848	39,832	44,138	45,995	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.33	Cook/ Janitor 2	-	-	-	21,916	26,632	16,219	17,781	35,776	36,671	5.00%	38,505	5.00%	40,430	5.00%	42,451
1000.34	Jail Stipend	-	-	11,900	-	-	-	-	-	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.35	Corrections Officer (5)	-	-	-	-	-	-	-	31,107	-	5.00%	-	5.00%	-	5.00%	-
1000.36	Hire Bonus	-	-	-	1,000	11,500	7,500	5,500	6,000	-	5.00%	-	5.00%	-	5.00%	-
1000.37	Referral Bonus	-	-	-	-	-	-	1,000	-	-	5.00%	-	5.00%	-	5.00%	-
1000.38	Longevity Bonus	-	-	-	1,667	2,222	4,906	2,439	-	-	5.00%	-	5.00%	-	5.00%	-
1000.40	Raises	-	-	-	-	-	-	-	26,978	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.39	PT Jail Treatment Coordinator	-	-	-	-	-	-	7,481	-	-	5.00%	-	5.00%	-	5.00%	-
Personal Services	**Subtotal**	$ 324,192	$ 373,019	$ 347,838	$ 387,834	$ 425,372	$ 506,094	$ 551,257	$ 677,613	$ 742,432		$ 779,554		$ 818,531		$ 859,458

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #1000 (by Department)

(Continued)

Department 380 - County Jail (Continued)

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
2000.11	Office Supplies	$ 2,348	$ 4,836	$ 6,246	$ 2,980	$ 3,009	$ 6,303	$ 7,360	$ 4,241	$ 5,000	5.00%	$ 5,250	2.00%	$ 5,355	2.00%	$ 5,462
2000.12	Clothing/ Bedding	1,278	4,293	5,109	1,418	3,491	2,043	6,356	2,330	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
2000.13	Building and Structure	4,236	3,105	4,340	4,253	5,000	4,994	11,206	10,029	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.14	Pest Control	480	480	480	480	600	550	720	720	600	5.00%	630	2.00%	643	2.00%	655
2000.15	Fire System Maintenance	2,782	3,699	477	7,258	3,858	1,567	2,950	5,449	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
2000.16	Janitorial Supplies	10,911	11,759	12,264	7,059	7,801	13,344	11,525	8,500	7,000	5.00%	7,350	2.00%	7,497	2.00%	7,647
2000.17	Jail Officer Uniforms	1,060	1,618	2,400	1,033	922	908	2,710	8,277	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
2000.18	Inmate Needs	1,203	1,650	2,052	2,435	2,000	2,965	2,486	3,039	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
2000.19	Lawn Care	1,919	114	1,587	660	200	321	3,634	260	-	5.00%	-	2.00%	-	2.00%	-
2000.20	Equipment Maintenance	-	-	-	927	1,000	2,248	378	1,219	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
2000.21	Water Softener Salt	-	-	-	3,141	2,151	3,137	5,259	3,528	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
2000.22	Cost Per Copy	-	-	-	1,227	1,479	1,145	1,502	34	1,750	5.00%	1,838	2.00%	1,874	2.00%	1,912
2000.23	Personal Protective Equipment	-	-	-	500	208	324	1,055	120	750	5.00%	788	2.00%	803	2.00%	819
Supplies	**Subtotal**	$ 26,217	$ 31,553	$ 34,955	$ 33,371	$ 31,718	$ 39,850	$ 57,142	$ 47,745	$ 38,100		$ 40,005		$ 40,805		$ 41,621
3000.11	Cable TV	$ 1,137	$ 696	$ 788	$ 876	$ -	$ 800	$ 2,751	$ 2,633	$ 2,000	5.00%	$ 2,100	2.00%	$ 2,142	2.00%	$ 2,185
3000.12	Personnel Openings	740	471	681	532	492	512	450	-	500	10.00%	550	5.00%	578	5.00%	606
3000.13	Utilities	41,812	43,977	43,727	49,809	56,792	64,913	66,613	47,489	70,000	5.00%	73,500	5.00%	77,175	5.00%	81,034
3000.14	Equipment Repair	278	3,939	7,272	26,325	3,458	3,264	2,358	71,800	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.15	Maintenance On Doors	1,333	488	1,043	3,755	1,359	877	4,857	319	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
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	-	-	-	-	-	60,000	5.00%	63,000	2.00%	64,260	2.00%	65,545
3000.18	Training	325	645	410	677	837	402	370	695	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%	-
3000.20	Bookkeeping Records	800	219	810	227	359	350	-	-	400	5.00%	420	5.00%	441	5.00%	463
3000.21	Cooling and Generator Main.	2,700	2,749	2,796	2,222	3,000	3,383	3,623	1,527	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.22	Contractual Services	2,802	2,608	5,382	1,305	2,480	-	-	-	2,500	5.00%	2,625	2.00%	2,678	2.00%	2,731
3000.23	Professional Services	-	-	198	55	92	150	22,258	14,380	1,850	5.00%	1,943	2.00%	1,981	2.00%	2,021
3000.25	Hobart Annual Service Contract	-	-	-	1,700	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
3000.26	BT Annual Service Contract	-	-	-	-	-	650	650	650	650	5.00%	683	2.00%	696	2.00%	710
3000.27	Live Scan Annual Fee	-	-	-	2,480	-	-	3,960	-	2,480	5.00%	2,604	2.00%	2,656	2.00%	2,709
3000.28	QCC Contract	-	-	-	39,943	62,917	63,234	66,236	63,488	72,030	5.00%	75,632	2.00%	77,144	2.00%	78,687
Other Services/Charges	**Subtotal**	$ 117,504	$ 98,301	$ 76,431	$ 137,148	$ 131,786	$ 138,536	$ 174,126	$ 202,979	$ 221,910		$ 233,031		$ 239,925		$ 247,070
4000.11	New Equipment	$ 4,024	$ 29,040	$ 3,135	$ 3,000	$ 2,628	$ 3,147	$ 2,296	$ 2,652	$ 4,000	10.00%	$ 4,400	10.00%	$ 4,840	0.00%	$ 4,840
4000.12	Building Improvements	5,236	1,423	42,485	12,314	5,053	-	10,172	5,348	4,500	10.00%	4,950	10.00%	5,445	0.00%	5,445
Capital Outlays	**Subtotal**	$ 9,260	$ 30,463	$ 45,620	$ 15,314	$ 7,680	$ 3,147	$ 12,468	$ 8,000	$ 8,500		$ 9,350		$ 10,285		$ 10,285
	Total	$ 477,173	$ 533,336	$ 504,844	$ 573,667	$ 596,557	$ 687,626	$ 794,992	$ 936,338	$ 1,010,942		$ 1,061,939		$ 1,109,547		$ 1,158,434
	Per Expense Report	$ 477,173	$ 533,336	$ 504,844	$ 573,667	$ 596,557	$ 687,626	$ 794,992	$ 936,338							
	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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	IV-D Admin Salary	$ 28,107	$ 27,612	$ 30,420	$ 31,941	$ 33,540	$ 34,379	2.50%	$ 35,238	3.00%	$ 36,296	2.00%	$ 37,022
1000.12	Deputy	19,976	17,668	24,718	25,000	20,192	30,000	2.50%	30,750	3.00%	31,673	2.00%	32,306
1000.14	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.13	Secretary	27,600	26,813	30,420	31,941	33,540	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
Personal Services	**Subtotal**	$ 75,683	$ 72,093	$ 85,558	$ 88,882	$ 87,272	$ 98,758		$ 101,227		$ 104,264		$ 106,349
2000.11	Office Supplies	$ 1,802	$ 2,478	$ 1,988	$ 1,832	$ 1,883	$ 2,000	5.00%	$ 2,100	2.00%	$ 2,142	2.00%	$ 2,185
Supplies	**Subtotal**	$ 1,802	$ 2,478	$ 1,988	$ 1,832	$ 1,883	$ 2,000		$ 2,100		$ 2,142		$ 2,185
3000.11	Postage	$ 400	$ 351	$ 163	$ 408	$ 219	$ 1,000	5.00%	$ 1,050	2.00%	$ 1,071	2.00%	$ 1,092
3000.12	Telephone	1,817	1,000	1,100	1,456	1,100	1,200	5.00%	1,260	2.00%	1,285	2.00%	1,311
3000.13	Travel	96	393	1,250	1,112	970	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.14	Equipment Maintenance	1,223	974	471	96	900	900	5.00%	945	2.00%	964	2.00%	983
3000.17	Conference & Training	715	870	983	2,864	1,511	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
3000.18	Office Cleaning	865	490	870	819	1,300	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ 5,116	$ 4,078	$ 4,838	$ 6,755	$ 6,000	$ 5,600		$ 5,880		$ 5,998		$ 6,118
	Total	$ 82,602	$ 78,648	$ 92,383	$ 97,469	$ 95,155	$ 106,358		$ 109,207		$ 112,403		$ 114,651
	Per Expense Report	$ 82,602	$ 78,648	$ 92,383	$ 97,469	$ 95,155							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Department 750 - Soil and Water

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Secretary	$ 23,458	$ 23,484	$ 30,075	$ 29,048	$ 30,498	$ 31,278	2.50%	$ 32,060	3.00%	$ 33,022	2.00%	$ 33,682
1000.13	Trainer	-	-	-	4,696	-	-	2.50%	-	3.00%	-	2.00%	-
1000.14	Raises	-	-	-	1,946	-	-	2.50%	-	3.00%	-	2.00%	-
1000.12	Technician	1,000	1,000	1,000	1,000	1,000	2,000	2.50%	2,050	3.00%	2,112	2.00%	2,154
Personal Services	**Subtotal**	$ 24,458	$ 24,484	$ 31,075	$ 36,690	$ 31,498	$ 33,278		$ 34,110		$ 35,133		$ 35,836
2000.11	Office Supplies	$ 7,957	$ 6,500	$ 4,600	$ 4,294	$ 4,713	$ 3,500	5.00%	$ 3,675	2.00%	$ 3,749	2.00%	$ 3,823
Supplies	**Subtotal**	$ 7,957	$ 6,500	$ 4,600	$ 4,294	$ 4,713	$ 3,500		$ 3,675		$ 3,749		$ 3,823
30045	Mileage	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
30161	Adult Education	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Unappropriated	$ -	$ -	$ -	$ 54,177.39	$ -	$ -	10.00%	$ -	0.00%	$ -	0.00%	$ -
	Exam of Records / Refunds	47,570	97,317.80	-	57,836.34	-	-	10.00%	-	0.00%	-	0.00%	-
Unappropriated	**Subtotal**	$ 47,570	$ 97,318	$ -	$ 112,014	$ -	$ -		$ -		$ -		$ -
	Dept Total	$ 79,985	$ 128,303	$ 35,674	$ 152,998	$ 36,211	$ 36,778		$ 37,785		$ 38,882		$ 39,659
	Per Fund Report	$ 79,985	$ 128,303	$ 35,674	$ 152,998	$ 36,211	$ 36,778						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -						
	Gen Fund Exp Total	$ 3,461,307	$ 3,502,450	$ 3,975,577	$ 4,192,086	$ 4,659,287	$ 4,813,881		$ 5,028,359		$ 5,243,226		$ 5,360,940
	Per Fund Report	$ 3,461,307	$ 3,502,450	$ 3,975,577	$ 4,192,086	$ 4,659,287							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of LIT Economic Development Fund #1112

Assumes County Enacts New Income Tax in 2028 for 2029

	ACTUALS					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 219,266	$ 1,223,676	$ 2,127,847	$ 2,604,328	$ 2,723,552	$ 3,396,323	$ 3,776,559	$ 3,922,870	$ 3,993,047
TOTAL REVENUE	$ 1,992,750	$ 1,945,369	$ 2,444,242	$ 2,536,412	$ 2,854,149	$ 2,519,147	$ 2,449,355	$ 2,517,497	$ 2,634,474
TOTAL SPENDABLE APPROPRIATIONS	$ 988,341	$ 1,041,197	$ 1,967,762	$ 2,417,188	$ 2,181,378	$ 2,138,911	$ 2,303,044	$ 2,447,320	$ 2,602,954
ENDING BALANCE	$ 1,223,676	$ 2,127,847	$ 2,604,328	$ 2,723,552	$ 3,396,323	$ 3,776,559	$ 3,922,870	$ 3,993,047	$ 4,024,567
PER FUND REPORT	$ 1,223,676	$ 2,127,847	$ 2,604,328	$ 2,723,552	$ 3,396,323				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						$ 503,829	$ 489,871	$ 503,499	$ 526,895

Note: EDIT LIT Rate was reduces from 1.20% to 1.00% for 2026.

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of LIT Economic Development Fund #1112

Assumes County Enacts New Income Tax in 2028 for 2029

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
212	Payback	$ -	$ -	$ 475,000	$ -	$ 982	$ -	N/A	$ -	0.00%	$ -	2.00%	$ -
213	EDIT LIT	1,992,750	1,942,360	1,969,156	2,260,199	2,469,482	2,163,239	5.00%	2,271,401	3.00%	2,339,543	5.00%	2,456,520
	Supplemental LIT				266,063	383,676	355,908	N/A	177,954	0.00%	177,954	0.00%	177,954
0214	Refunds	-	3,009	86	10,150	9	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 1,992,750	$ 1,945,369	$ 2,444,242	$ 2,536,412	$ 2,854,149	$ 2,519,147		$ 2,449,355		$ 2,517,497		$ 2,634,474
	Per Revenue Report	$ 1,992,750	$ 1,945,369	$ 2,444,242	$ 2,536,412	$ 2,854,149							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LIT Economic Development Fund #1112
(Continued)

Appropriations

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.12	Health Insurance	$ 338,310	$ 414,103	$ 479,373	$ 663,119	$ 708,485	$ 750,000	15.00%	$ 862,500	10.00%	$ 948,750	10.00%	$ 1,043,625
1000.19	Deputy Surveyor	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
1000.20	Colonial Life	7,278	6,956	7,229	7,037	5,852	7,500	5.00%	7,875	2.00%	8,033	2.00%	8,193
1000.21	Cobra Admin	1,055	1,400	1,020	935	1,105	1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
1000.22	American United Life	3,109	4,255	4,428	4,598	7,649	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
1000.23	Director	-	-	80,000	84,000	88,200	90,405	2.50%	92,665	3.00%	95,445	2.00%	97,354
1000.24	EMT-B1	-	-	38,215	41,306	24,928	41,600	2.50%	42,640	5.00%	44,772	5.00%	47,011
1000.25	EMT-B2	-	-	35,816	19,457	36,452	40,300	2.50%	41,308	3.00%	42,547	3.00%	43,823
1000.26	EMT-B3	-	-	41,601	38,322	13,391	-	2.50%	-	0.00%	-	0.00%	-
1000.27	EMT-B4	-	-	36,939	30,743	35,420	41,600	2.50%	42,640	4.00%	44,346	4.00%	46,119
1000.28	Part Time EMT-B	-	-	14,847	10,908	24,970	35,000	2.50%	35,875	5.00%	37,669	5.00%	39,552
1000.29	EMT-P1	-	-	41,430	6,081	48,533	55,000	2.50%	56,375	10.00%	62,013	10.00%	68,214
1000.30	EMT-P2	-	-	58,994	49,209	40,123	54,309	2.50%	55,667	5.00%	58,450	5.00%	61,373
1000.31	EMT-P3	-	-	9,424	35,583	60,947	67,060	2.50%	68,737	5.00%	72,173	5.00%	75,782
1000.32	EMT-P4	-	-	11,307	-	31,692	51,168	2.50%	52,447	10.00%	57,692	10.00%	63,461
1000.33	Part Time EMT-P	-	-	30,334	34,715	38,041	38,000	2.50%	38,950	10.00%	42,845	10.00%	47,130
1000.34	Driver	-	-	8,164	39,631	8,738	25,000	2.50%	25,625	5.00%	26,906	5.00%	28,252
1000.35	Stand-By	-	-	53,296	49,575	52,525	73,059	2.50%	74,885	5.00%	78,630	5.00%	82,561
1000.36	Overtime	-	-	66,979	56,262	106,948	100,000	2.50%	102,500	0.00%	102,500	0.00%	102,500
1000.37	EMT-B5	-	-	-	24,062	4,302	-	5.00%	-	2.00%	-	2.00%	-
1000.38	EMT - B6	-	-	-	22,411	-	-	2.00%	-	5.50%	-	5.50%	-
1000.39	Raises	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
1000.40	Dental Insurance	-	-	-	-	21,390	25,000	5.00%	26,250	2.00%	26,775	2.00%	27,311
1000.41	Vision Insurance	-	-	-	-	5,879	8,000	5.00%	8,400	2.00%	8,568	2.00%	8,739
1000.42	Administrative Assistant	-	-	-	-	27,986	40,510	5.00%	42,536	2.00%	43,386	2.00%	44,254
1000.43	Patrol Deputy - Traffic Safety	-	-	-	-	531	-	5.00%	-	2.00%	-	2.00%	-
3000.11	Martin County Alliance	87,500	120,000	120,000	120,000	120,000	120,000	5.00%	126,000	2.00%	128,520	2.00%	131,090
3000.12	Professional Services	37,336	40,977	27,312	56,325	54,545	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697
3000.15	Martin County Tourism	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.23	Shoals Park Renovation	30,000	25,000	-	-	-	-	N/A	-	2.00%	-	2.00%	-
3000.24	Maintenance Contract	3,658	2,793	22,952	600	600	25,000	5.00%	26,250	2.00%	26,775	2.00%	27,311
3000.25	EMS Expenses	210,000	134,355	428,573	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.26	XSOFT Contract	54,060	54,060	54,060	54,060	25,600	97,000	5.00%	101,850	10.00%	112,035	10.00%	123,239
3000.27	HARRIS Contract	38,512	40,076	47,055	50,376	46,845	13,000	5.00%	13,650	2.00%	13,923	2.00%	14,201
3000.28	Hoosier Business Machines	2,852	2,907	2,636	2,678	2,065	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.29	Generator Contract	2,000	-	2,000	-	-	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
3000.30	MAXIMUS	-	3,400	3,500	3,500	3,500	6,900	5.00%	7,245	2.00%	7,390	2.00%	7,538
3000.31	Marketing	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.32	Commissioners Bldg./Liab./Casualty	101,268	117,977	150,280	129,324	163,733	180,000	5.00%	189,000	2.00%	192,780	2.00%	196,636
3000.33	Commissioners Workman's Comp	71,401	71,553	90,000	81,711	71,980	100,000	5.00%	105,000	2.00%	107,100	2.00%	109,242
3000.34	Bridge Repair	-	-	-	636,884	-	-	5.00%	-	2.00%	-	2.00%	-
4000.13	Equipment and Vehicles	-	-	-	63,777	-	-	5.00%	-	2.00%	-	2.00%	-
4000.15	Land and Building	-	-	-	-	295,760	-	N/A	-	N/A	-	N/A	-
	Additional Appropriation	-	1,385	-	-	2,664	-	N/A	-	N/A	-	N/A	-
Other Services/Charges	**Subtotal**	$ 988,341	$ 1,041,197	$ 1,967,762	$ 2,417,188	$ 2,181,378	$ 2,138,911		$ 2,303,044		$ 2,447,320		$ 2,602,954
	Total	$ 988,341	$ 1,041,197	$ 1,967,762	$ 2,417,188	$ 2,181,378	$ 2,138,911		$ 2,303,044		$ 2,447,320		$ 2,602,954
	Per Expense Report	$ 988,341	$ 1,041,197	$ 1,967,762	$ 2,417,188	$ 2,181,378							
	Difference	$ -	$ -	$ -	$ -	$ -							

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

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Cumulative Bridge Fund #1135

	ACTUALS					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 415,472	$ 355,526	$ 470,223	$ 682,551	$ 857,615	$ 960,047	$ 909,569	$ 829,627	$ 761,854
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 289,814	$ 327,396	$ 300,273	$ 334,360	$ 370,339	$ 313,959	$ 314,752	$ 334,215	$ 355,557
TOTAL SPENDABLE APPROP.	$ 349,760	$ 212,700	$ 87,945	$ 159,296	$ 267,907	$ 364,437	$ 394,694	$ 401,987	$ 409,501
Assumed Spend Down Level						$ 307,775	$ 333,327	$ 339,487	$ 345,832
ENDING BALANCE	$ 355,526	$ 470,223	$ 682,551	$ 857,615	$ 960,047	$ 909,569	$ 829,627	$ 761,854	$ 707,910
Ending Balance with Spend Down						$ 966,231	$ 947,656	$ 960,960	$ 957,381
PER FUND REPORT	$ 355,526	$ 470,223	$ 682,551	$ 857,615	$ 960,047				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 62,792**	**$ 62,950**	**$ 66,843**	**$ 71,111**
Budget	$ 277,875	$ 277,875	$ 291,341	$ 298,375	$ 298,377				
% Spent of Budget	**126%**	**77%**	**30%**	**53%**	**90%**				
			Assumed Actual Spend Down Percentage					**84%**	

NOTE: Includes Encumbrances of Additional Appropriations.

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
0100	Property Tax	$ 130,274	$ 139,661	$ 162,973	$ 168,925	$ 182,358	$ 186,108	5.60%	$ 205,604	4.00%	$ 223,811	4.00%	$ 243,743
	Circuit Breaker Impact	(2,400)	(2,540)	(1,890)	(1,893)	(2,593)	(8,249)	N/A	(9,074)	N/A	(9,982)	N/A	(10,980)
0201	Financial Institution Tax	886	691	656	529	221	-	0.00%	-	1.00%	-	1.00%	-
0202	Excise Tax	13,674	13,223	14,266	13,574	14,394	13,000	N/A	-	1.00%	-	1.00%	-
0203	CVET	2,671	1,861	2,124	2,042	1,051	-	0.00%	-	0.00%	-	0.00%	-
6100	Interest	473	1,845	14,007	20,012	21,918	17,000	N/A	10,000	0.00%	10,000	2.00%	10,200
6300	Bridge Inspection Reimb.	33,590	84,138	20,238	65,832	37,151	25,000	2.00%	25,500	2.00%	26,010	2.00%	26,530
6400	Bridge Engineering Reimb.	-	4,443	-	7,504	1,098	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
6500	Miscellaneous Revenue	44	-	-	-	110	100	2.00%	102	2.00%	104	2.00%	106
6600	Bridge Replacement Reimb	110,602	84,074	87,898	57,834	114,631	80,000	2.00%	81,600	2.00%	83,232	2.00%	84,897
	Total	$ 289,814	$ 327,396	$ 300,273	$ 334,360	$ 370,339	$ 313,959		$ 314,752		$ 334,215		$ 355,557
	Per Revenue Report	$ 289,814	$ 327,396	$ 300,273	$ 334,360	$ 370,339							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Bridge Fund #1135
(Continued)

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.25	Operator w/cdl (6)	$ -	$ -	$ -	$ -	$ -	$ 50,212	5.00%	$ 52,723	2.00%	$ 53,777	2.00%	$ 54,853
1000.28	Lead Operator	-	-	-	-	-	52,562	5.00%	55,190	2.00%	56,294	2.00%	57,420
2000.11	Culverts	43,886	-	-	-	-	20,000	5.00%	21,000	2.00%	21,420	2.00%	21,848
2000.12	Deck Lumber	1,546	-	1,102	1,684	260	3,000	10.00%	3,300	10.00%	3,630	10.00%	3,993
2000.13	Concrete	-	-	-	977	-	5,500	10.00%	6,050	10.00%	6,655	10.00%	7,321
2000.14	Steel	510	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.15	RIP Rap	-	-	716	-	-	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.18	Stone	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Supplies	**Subtotal**	$ 45,942	$ -	$ 1,819	$ 2,661	$ 260	$ 136,274		$ 143,513		$ 147,131		$ 150,896
3000.11	Bridge Inspections	$ 73,792	$ 64,568	$ 23,561	$ 82,290	$ 66,504	$ 100,000	5.00%	$ 105,000	2.00%	$ 107,100	2.00%	$ 109,242
3000.12	Contract Services	129,370	59,303	9,259	62,754	53,517	75,000	5.00%	78,750	2.00%	80,325	2.00%	81,932
Other Services/Charges	**Subtotal**	$ 203,162	$ 123,871	$ 32,820	$ 145,044	$ 120,021	$ 175,000		$ 183,750		$ 187,425		$ 191,174
4000.13	GIS Software	$ 5,750	$ 2,875	$ 2,875	$ 2,875	$ 3,163	$ 3,163	N/A	$ 17,000	N/A	$ 17,000	N/A	$ 17,000
4000.14	Bridge Construction	55,000	52,712	40,377	5,041	87,398	25,000	N/A	40,377	N/A	40,377	N/A	40,377
4000.15	Bridge Payment	39,906	33,242	10,055	3,675	57,065	25,000	N/A	10,055	N/A	10,055	N/A	10,055
Capital Outlays	**Subtotal**	$ 100,656	$ 88,829	$ 53,306	$ 11,591	$ 147,626	$ 53,163		$ 67,431		$ 67,431		$ 67,431
	Total	$ 349,760	$ 212,700	$ 87,945	$ 159,296	$ 267,907	$ 364,437		$ 394,694		$ 401,987		$ 409,501
	Per Expense Report	$ 349,760	$ 212,700	$ 87,945	$ 159,296	$ 267,907							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Cumulative Capital Development Fund #1138

	ACTUALS					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 109,273	$ 73,440	$ 86,754	$ 254,826	$ 314,928	$ 396,169	$ 278,223	$ 249,087	$ 235,832
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 77,774	$ 75,810	$ 204,920	$ 219,444	$ 219,373	$ 212,054	$ 206,364	$ 224,556	$ 244,589
TOTAL SPENDABLE APPROP.	$ 113,606	$ 62,496	$ 36,848	$ 159,342	$ 138,132	$ 330,000	$ 235,500	$ 237,810	$ 240,166
Assumed Spend Down Level						$ 297,000	$ 211,950	$ 214,029	$ 216,150
ENDING BALANCE	$ 73,440	$ 86,754	$ 254,826	$ 314,928	$ 396,169	$ 278,223	$ 249,087	$ 235,832	$ 240,255
Ending Balance with Spend Down						$ 311,223	$ 305,637	$ 316,163	$ 344,603
PER FUND REPORT	$ 73,440	$ 86,754	$ 254,826	$ 314,928	$ 396,169				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 42,411**	**$ 41,273**	**$ 44,911**	**$ 48,918**
Budget	$ 84,000	$ 84,000	$ 109,001	$ 229,000	$ 244,000		Assumed Actual Spend Down Percentage		**90%**
% Spent of Budget	**135%**	**74%**	**34%**	**70%**	**57%**				

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
0100	Property Tax	$ 65,977	$ 68,929	$ 175,065	$ 181,459	$ 195,887	$ 199,916	5.60%	$ 211,111	4.00%	$ 230,278	4.00%	$ 251,284
	Circuit Breaker	(1,216)	(1,253)	(2,030)	(2,033)	(2,785)	(8,862)	N/A	(9,748)	N/A	(10,722)	N/A	(11,795)
0201	FIT	452	345	705	568	237	-	0.00%	-	1.00%	-	1.00%	-
0202	Excise Tax	6,925	6,526	15,324	14,581	15,462	14,000	N/A	-	1.00%	-	1.00%	-
0203	CVET	1,353	918	2,282	2,193	1,129	-	0.00%	-	0.00%	-	0.00%	-
5500	Sale Of Investments	-	-	-	-	-	-	0.00%	-	0.00%	-	2.00%	-
6100	Interest	96	344	3,724	7,530	8,395	7,000	N/A	5,000	0.00%	5,000	2.00%	5,100
6500	Misc. Receipts	4,186	-	9,850	15,146	1,048	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 77,774	$ 75,810	$ 204,920	$ 219,444	$ 219,373	$ 212,054		$ 206,364		$ 224,556		$ 244,589
	Per Revenue Report	$ 77,774	$ 75,810	$ 204,920	$ 219,444	$ 219,373							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund #1138
(Continued)

COURTHOUSE

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
3000.12	Jail Repairs	$ 35,662	$ 23,315	$ 11,572	$ 48,874	$ 5,707	$ 50,000	5.00%	$ 52,500	2.00%	$ 53,550	2.00%	$ 54,621
3000.14	Courthouse Improvements	74,100	3,350	1,101	38,747	23,001	50,000	5.00%	52,500	2.00%	53,550	2.00%	54,621
3000.16	Felts-Orange County Fiber	760	540	1,382	540	7,318	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.17	Land Bank	-	-	5000	5,000	5,000	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
Other Services/Charges	**Subtotal**	$ 110,521	$ 27,205	$ 19,055	$ 93,161	$ 41,026	$ 110,000		$ 115,500		$ 117,810		$ 120,166
4000.10	Computer Replacement	$ -	$ -	$ 17,691	$ 22,461	$ 73,398	$ 120,000	N/A	$ 20,000	0.00%	$ 20,000	0.00%	$ 20,000
4000.16	Equipment	3,085	17,791	102	23,720	4,527	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000
4000.19	Land	-	17,500	-	20,000	-	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000
4000.20	Building Loan Payment	-	-	-	-	19,182	55,000	0.00%	55,000	0.00%	55,000	0.00%	55,000
Capital Outlays	**Subtotal**	$ 3,085	$ 35,291	$ 17,793	$ 66,181	$ 97,107	$ 220,000		$ 120,000		$ 120,000		$ 120,000
	Total	$ 113,606	$ 62,496	$ 36,848	$ 159,342	$ 138,132	$ 330,000		$ 235,500		$ 237,810		$ 240,166
	Per Expense Report	$ 113,606	$ 62,496	$ 36,848	$ 159,342	$ 138,132							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Health Fund #1159

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 98,792	$ 172,208	$ 242,228	$ 259,762	$ 253,307	$ 267,702	$ 267,994	$ 264,387	$ 261,677
TOTAL REVENUE	$ 128,775	$ 123,539	$ 101,279	$ 66,333	$ 85,132	$ 85,554	$ 85,445	$ 88,353	$ 91,351
TOTAL SPENDABLE APPROP.	$ 55,358	$ 53,520	$ 83,745	$ 72,788	$ 70,736	$ 85,263	$ 89,052	$ 91,063	$ 92,887
Assumed Spend Down Level						$ 43,279	$ 45,202	$ 46,223	$ 47,149
ENDING BALANCE	$ 172,208	$ 242,228	$ 259,762	$ 253,307	$ 267,702	$ 267,994	$ 264,387	$ 261,677	$ 260,141
Ending Balance with Spend Down						$ 295,581	$ 335,824	$ 337,711	$ 380,027
PER FUND REPORT	$ 172,208	$ 242,228	$ 259,762	$ 253,307	$ 267,702				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 17,111**	**$ 17,089**	**$ 17,671**	**$ 18,270**
Budget	$ 70,621	$ 71,602	$ 107,874	$ 75,240	$ 76,200				
% Spent of Budget	**78%**	**75%**	**78%**	**97%**	**93%**				

Assumed Actual Spend Down Percentage **51%**

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
0100	Property Tax	$ 54,631	$ 60,820	$ 50,469	$ 51,223	$ 64,119	$ 69,641	5.60%	$ 73,541	4.00%	$ 76,483	4.00%	$ 79,542
	Circuit Breaker Impact	(1,007)	(1,106)	(585)	(574)	(912)	(3,087)	N/A	(3,396)	N/A	(3,735)	N/A	(4,109)
0201	Financial Institution Tax	370	296	203	160	78	-	0.00%	-	1.00%	-	1.00%	-
0202	Excise Tax	5,734	5,758	4,418	4,116	5,061	4,000	N/A	-	1.00%	-	1.00%	-
0203	CVET	1,117	810	658	619	370	-	0.00%	-	0.00%	-	0.00%	-
2401	Sewer Inspection Fees	1,300	1,250	1,300	950	2,100	2,000	2.00%	2,040	2.00%	2,081	2.00%	2,122
2402	Water Tests	-	3	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2503	Food Inspection Tests	3,080	1,138	3,300	2,810	5,410	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
2511	Birth and Death Records	3,924	2,936	3,254	3,264	6,355	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
2512	Immunization Fees	59,626	2,981	37,262	3,765	2,551	3,000	2.00%	3,060	2.00%	3,121	2.00%	3,184
6500	Miscellaneous Revenue	-	48,653	1,000	-	-	-	0.00%	-	0.00%	-	0.00%	-
6501	Transfer of Funds	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 128,775	$ 123,539	$ 101,279	$ 66,333	$ 85,132	$ 85,554		$ 85,445		$ 88,353		$ 91,351
	Per Revenue Report	$ 128,775	$ 123,539	$ 101,279	$ 66,333	$ 85,132							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Health Fund #1159

(Continued)

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	County Health Officer	$ 9,372	$ 9,206	$ 9,574	$ 18,000	$ 18,900	$ 19,373	2.50%	$ 19,857	3.00%	$ 20,453	2.00%	$ 20,862
1000.12	Board Member Stipend	-	-		500	250	1,400	2.50%	1,435	3.00%	1,478	2.00%	1,508
1000.13	Social Security	717	704	732	1,388	1,446	1,590	2.50%	1,630	3.00%	1,679	2.00%	1,712
1000.15	PT PHC	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
Personal Services	**Subtotal**	$ 10,089	$ 9,910	$ 10,306	$ 19,888	$ 20,596	$ 22,363		$ 22,922		$ 23,610		$ 24,082
3000.11	Mileage	$ 114	$ -	$ -	$ 207	$ 220	$ 500	10.00%	$ 550	5.00%	$ 578	5.00%	$ 606
3000.12	Malpractice Insurance	-	-	-	3,844	500	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.17	Membership	-	-	-	70	-	200	10.00%	220	5.00%	231	5.00%	243
3000.19	Contractual Services	41,189	41,189	44,906	45,000	45,000	50,000	5.00%	52,500	2.00%	53,550	2.00%	54,621
3000.23	Conferences	190	-	415	941	1,345	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	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.27	Immunization Supplies	2,676	1,320	26,625	2,224	2,646	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
3000.28	Accreditation Fees	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.29	Refund of Payment	-	100	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ 44,169	$ 42,609	$ 71,946	$ 52,286	$ 49,710	$ 61,900		$ 65,030		$ 66,354		$ 67,705
4000.12	Equipment	$ 1,000	$ 1,000	$ 999	$ 613	$ 430	$ 1,000	10.00%	$ 1,100	0.00%	$ 1,100	0.00%	$ 1,100
9090.99	Unappropiated Expenses	100	1,000	494	-	-	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	**Subtotal**	$ 1,100	$ 1,000	$ 1,493	$ 613	$ 430	$ 1,000		$ 1,100		$ 1,100		$ 1,100
	Total	$ 55,358	$ 53,520	$ 83,745	$ 72,788	$ 70,736	$ 85,263		$ 89,052		$ 91,063		$ 92,887
	Per Expense Report	$ 55,358	$ 53,520	$ 83,745	$ 72,788	$ 70,736							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Local Public Health Services #1161

	ACTUAL		BUDGET	PROJECTED		
	2024	**2025**	**2026**	**2027**	**2028**	**2029**
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ 4,609	$ 9,448	$ 14,385
LESS PRIOR YEAR ENCUMBRANCES						
TOTAL REVENUE	$ 151,345	$ 263,309	$ 75,000	$ 78,750	$ 80,325	$ 81,932
TOTAL SPENDABLE APPROP.	$ 151,345	$ 263,309	$ 70,391	$ 73,911	$ 75,389	$ 76,897
ENDING BALANCE	$ -	$ -	$ 4,609	$ 9,448	$ 14,385	$ 19,420

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Local Public Health Services #1161

ACCT CODE	REVENUE	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
	State Distribution	$ 136,241	$ 263,309	$ 75,000	5.00%	$ 78,750	2.00%	$ 80,325	2.00%	$ 81,932
	Refunds and Reimbursements	15,103	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 151,345	$ 263,309	$ 75,000		$ 78,750		$ 80,325		$ 81,932
	Per Fund Repot	$ 151,345	$ 263,309							
	Diffence	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Local Public Health Services #1161
(Continued)

ACCT CODE	EXPENSES	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
3000.11	Contractual Services	$ 151,345	$ 263,309	$ 70,391	5.00%	$ 73,911	2.00%	$ 75,389	2.00%	$ 76,897
Other Services/Charges	**Subtotal**	$ 151,345	$ 263,309	$ 70,391		$ 73,911		$ 75,389		$ 76,897
	Total	$ 151,345	$ 263,309	$ 70,391		$ 73,911		$ 75,389		$ 76,897
	Per Fund Report	$ 151,345	$ 263,309							
	Difference	$ -	$ -							

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	2027	2028	2029
BEGINNING CASH BALANCE	$ 150,135	$ 230,942	$ 278,109	$ 341,757	$ 423,602	$ 510,237	$ 533,450	$ 569,693	$ 608,470	$ 619,904	$ 624,622	$ 629,253
LESS PRIOR YEAR ENCUMBRANCES												
TOTAL REVENUE	$ 178,897	$ 180,751	$ 171,500	$ 186,241	$ 211,382	$ 195,213	$ 213,824	$ 219,239	$ 196,434	$ 198,967	$ 202,767	$ 206,822
TOTAL SPENDABLE APPROP.	$ 98,091	$ 133,584	$ 107,852	$ 104,396	$ 124,747	$ 172,000	$ 177,581	$ 180,461	$ 185,000	$ 194,250	$ 198,135	$ 202,098
Assumed Spend Down Level									$ 175,750	$ 184,538	$ 188,228	$ 191,993
ENDING BALANCE	$ 230,942	$ 278,109	$ 341,757	$ 423,602	$ 510,237	$ 533,450	$ 569,693	$ 608,470	$ 619,904	$ 624,622	$ 629,253	$ 633,978
Ending Balance with Spend Down									$ 629,154	$ 643,584	$ 658,123	$ 672,952
PER FUND REPORT	$ 230,942	$ 278,109	$ 341,757	$ 423,602	$ 510,237	$ 533,450	$ 569,693	$ 608,470				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%									**$ 39,287**	**$ 39,793**	**$ 40,553**	**$ 41,364**
Budget	$ 144,000	$ 158,000	$ 147,000	$ 158,000	$ 158,000	$ 172,000	$ 182,000	$ 185,000				
% Spent of Budget	**68%**	**85%**	**73%**	**66%**	**79%**	**100%**	**98%**	**98%**				

Assumed Actual Spend Down Percentage **95%**

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Local Roads & Streets Fund #1169

ACCT CODE	REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1417	LRS Distribution	$ 175,269	$ 177,538	$ 169,668	$ 185,671	$ 209,260	$ 181,691	$ 199,415	$ 204,927	$ 184,434	3.00%	$ 189,967	2.00%	$ 193,767	2.00%	$ 197,642
5103	Insurance Reimbursements	-	-	-	-	-	-	-	-	-	0.00%	-	2.00%	-	2.00%	-
5104	Loan Proceeds	-	-	-	-	-	-	-	-	-	3.00%	-	2.00%	-	2.00%	-
6100	Interest	3,629	3,209	1,832	570	2,122	13,522	14,409	14,312	12,000	N/A	9,000	0.00%	9,000	2.00%	9,180
6200	Overpayments	-	4	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
	Total	$ 178,897	$ 180,751	$ 171,500	$ 186,241	$ 211,382	$ 195,213	$ 213,824	$ 219,239	$ 196,434		$ 198,967		$ 202,767		$ 206,822
	Per Revenue Report	$ 178,897	$ 180,751	$ 171,500	$ 186,241	$ 211,382	$ 195,213	$ 213,824	$ 219,239							
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

ACCT CODE	EXPENSES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
2000.11	Stone	$ -	$ 90	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
2000.12	Bituminous	-	-	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.13	Culverts	-	13,238	13,105	15,607	7,956	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Supplies	**Subtotal**	$ -	$ 13,328	$ 13,105	$ 15,607	$ 7,956	$ -	$ -	$ -	$ -		$ -		$ -		$ -
4000.11	Equipment	$ -	$ 22,165	$ 20,118	$ -	$ 1,325	$ 62,149	$ -	$ -	$ 35,000	5.00%	$ 36,750	2.00%	$ 37,485	2.00%	$ 38,235
4000.12	Equipment Payments	98,091	98,091	74,628	88,789	115,466	109,851	177,581	180,461	150,000	5.00%	157,500	2.00%	160,650	2.00%	163,863
Capital Outlays	**Subtotal**	$ 98,091	$ 120,256	$ 94,746	$ 88,789	$ 116,791	$ 172,000	$ 177,581	$ 180,461	$ 185,000		$ 194,250		$ 198,135		$ 202,098
	Total	$ 98,091	$ 133,584	$ 107,852	$ 104,396	$ 124,747	$ 172,000	$ 177,581	$ 180,461	$ 185,000		$ 194,250		$ 198,135		$ 202,098
	Per Report	$ 98,091	$ 133,584	$ 107,852	$ 104,396	$ 124,747	$ 172,000	$ 177,581	$ 180,461							
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Public Safety/ LIT Fund #1170

Assumes County Enacts New Income Tax in 2028 for 2029

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 27,390	$ 170,635	$ 353,513	$ 415,764	$ 632,181	$ 1,004,832	$ 1,230,611	$ 1,391,998	$ 1,555,666
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 393,517	$ 384,113	$ 390,631	$ 502,778	$ 568,512	$ 589,473	$ 544,516	$ 560,852	$ 588,894
TOTAL SPENDABLE APPROP.	$ 250,272	$ 201,235	$ 328,381	$ 286,361	$ 195,861	$ 363,694	$ 383,129	$ 397,184	$ 411,796
ENDING BALANCE	$ 170,635	$ 353,513	$ 415,764	$ 632,181	$ 1,004,832	$ 1,230,611	$ 1,391,998	$ 1,555,666	$ 1,732,765
PER FUND REPORT	$ 170,635	$ 353,513	$ 415,764	$ 632,181	$ 1,004,831				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 117,895**	**$ 108,903**	**$ 112,170**	**$ 117,779**

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Public Safety Fund/ LIT #1170

Assumes County Enacts New Income Tax in 2028 for 2029

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
213	Refund	$ -	$ -	$ 475	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Supplemental LIT				52,615	76,019	70,886	N/A	35,443	0.00%	35,443	0.00%	35,443
212	LIT Pub Safety	393,517	384,113	390,156	450,163	492,493	518,587	5.00%	544,516	3.00%	560,852	5.00%	588,894
	Total	$ 393,517	$ 384,113	$ 390,631	$ 502,778	$ 568,512	$ 589,473		$ 544,516		$ 560,852		$ 588,894
	Per Revenue Report	$ 393,517	$ 384,113	$ 390,631	$ 502,778	$ 568,512							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending P

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

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Patrol Deputy	$ 33,450	$ 31,916	$ 43,654	$ 48,298	$ 50,878	$ 57,138	5.00%	$ 59,995	5.00%	$ 62,995	5.00%	$ 66,144
1000.12	Medicare	2,984	3,011	3,936	3,460	3,698	16,500	5.00%	17,325	5.00%	18,191	5.00%	19,101
1000.13	PT Deputy	-	-	-	-	-	9,000	5.00%	9,450	5.00%	9,923	5.00%	10,419
1000.14	PT Jail Officer	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.15	Comp Time Payout	1,243	4,704	4,738	-	-	7,000	5.00%	7,350	5.00%	7,718	5.00%	8,103
1000.16	Animal Control Officer	5,878	4,103	5,244	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.17	Patrol Deputy	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.19	Communication Officer (1)	-	-	-	-	-	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.20	Communication Officer (2)	-	-	-	-	-	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
1000.21	PERF	-	-	-	-	-	12,000	2.50%	12,300	3.00%	12,669	2.00%	12,922
1000.22	Health Insurance	-	-	-	-	-	24,000	0.00%	24,000	0.00%	24,000	0.00%	24,000
1000.23	Opt Out Pay	-	-	-	-	-	8,000	5.00%	8,400	5.00%	8,820	5.00%	9,261
1000.24	Police Pension	-	-	-	-	-	60,000	5.00%	63,000	5.00%	66,150	5.00%	69,458
1000.25	Compensatory Program	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1000.18	LOIT Stipend	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
Personal Services	**Subtotal**	$ 43,555	$ 43,735	$ 57,571	$ 51,758	$ 54,576	$ 288,694		$ 301,629		$ 315,264		$ 329,447
3000.12	Jail- Utilities	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
3000.13	Jail- Meals	125,157	152,778	140,990	147,168	52,533	-	5.00%	-	2.00%	-	2.00%	-
3000.14	Jail- Medical	31,560	4,722	10,964	21,688	20,753	20,000	5.00%	21,000	2.00%	21,420	2.00%	21,848
3000.15	Ambulance	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.18	QCC Monthly Contract	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ 156,717	$ 157,500	$ 151,954	$ 168,856	$ 73,285	$ 20,000		$ 21,000		$ 21,420		$ 21,848
4000.11	Patrol Vehicle	$ 50,000	$ -	$ 118,856	$ 65,748	$ 65,000	$ 55,000	10.00%	$ 60,500	0.00%	$ 60,500	0.00%	$ 60,500
4000.12	Vehicle Equipment	-	-	-	-	3,000	-	10.00%	-	0.00%	-	0.00%	-
Capital Outlays	**Subtotal**	$ 50,000	$ -	$ 118,856	$ 65,748	$ 68,000	$ 55,000		$ 60,500		$ 60,500		$ 60,500
	Total	$ 250,272	$ 201,235	$ 328,381	$ 286,361	$ 195,861	$ 363,694		$ 383,129		$ 397,184		$ 411,796
	Per Report	$ 250,272	$ 201,235	$ 328,381	$ 286,361	$ 195,861							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of MVH Restricted Fund #1173

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 666,545	$ 652,272	$ 1,107,822	$ 1,174,682	$ 1,268,309	$ 1,643,984	$ 1,597,810	$ 1,509,815	$ 1,405,787
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 880,818	$ 992,023	$ 884,391	$ 1,063,208	$ 993,706	$ 894,335	$ 921,165	$ 939,588	$ 958,380
TOTAL SPENDABLE APPROP.	$ 895,091	$ 536,473	$ 817,531	$ 969,581	$ 618,031	$ 940,509	$ 1,009,160	$ 1,043,616	$ 1,079,475
ENDING BALANCE	$ 652,272	$ 1,107,822	$ 1,174,682	$ 1,268,309	$ 1,643,984	$ 1,597,810	$ 1,509,815	$ 1,405,787	$ 1,284,693
PER FUND REPORT	$ 652,272	$ 1,107,822	$ 1,174,682	$ 1,268,309	$ 1,643,984				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 178,867**	**$ 184,233**	**$ 187,918**	**$ 191,676**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1416	MVH Distribution	$ 880,818	$ 992,023	$ 884,391	$ 967,426	$ 993,706	$ 894,335	3.00%	$ 921,165	2.00%	$ 939,588	2.00%	$ 958,380
	Supply Reimbursement	-	-	-	95,781	-	-	3.00%	-	2.00%	-	2.00%	-
	Transfer In	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
	Total	$ 880,818	$ 992,023	$ 884,391	$ 1,063,208	$ 993,706	$ 894,335		$ 921,165		$ 939,588		$ 958,380
	Per Revenue Report	$ 880,818	$ 992,023	$ 884,391	$ 1,063,208	$ 993,706							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of MVH Restricted Fund #1173 (Continued)

GENERAL & UNDISTRIBUTED

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
2000.11	Stone	$ 118,157	$ 183,372	$ 219,088	$ 242,070	$ 13,451	$ 150,000	10.00%	$ 165,000	5.00%	$ 173,250	5.00%	$ 181,913
1000.12	Social Security	-	-	-	-	3,190	-	2.50%	-	3.00%	-	2.00%	-
1000.13	PERF	-	-	-	-	2,580	-	0.00%	-	0.00%	-	0.00%	-
1000.16	Operator w/o CDL	-	-	-	-	19,856	37,191	10.00%	40,910	5.00%	42,956	5.00%	45,103
1000.21	Operator w/ CDL (2)	-	-	-	-	1,036	-	10.00%	-	5.00%	-	5.00%	-
1000.23	Operator w/ CDL (4)	-	-	-	-	5,958	37,659	10.00%	41,425	5.00%	43,496	5.00%	45,671
1000.24	Operator w/ CDL (5)	-	-	-	-	3,862	-	10.00%	-	5.00%	-	5.00%	-
1000.25	Operator w/ CDL (6)	-	-	-	-	4,293	-	10.00%	-	5.00%	-	5.00%	-
1000.26	Operator w/ CDL (7)	-	-	-	-	26,988	37,659	10.00%	41,425	5.00%	43,496	5.00%	45,671
1000.27	Operator w/ CDL (8)	-	-	-	-	3,627	-	10.00%	-	5.00%	-	5.00%	-
1000.28	Lead Operator w/CDL	-	-	-	-	4,314	-	10.00%	-	5.00%	-	5.00%	-
2000.11	Gas, Diesel, Oil, Etc.	57,548	83,346	66,149	-	-	-	10.00%	-	5.00%	-	5.00%	-
2000.12	Culverts	20,873	87,361	61,375	92,799	35,240	40,000	10.00%	44,000	5.00%	46,200	5.00%	48,510
2000.12	Tires	-	560	-	-	-	-	10.00%	-	5.00%	-	5.00%	-
2000.13	Bituminous	82,620	97,843	141,992	234,441	166,593	125,000	10.00%	137,500	5.00%	144,375	5.00%	151,594
2000.14	Concrete	-	2,632	4,191	616	-	5,000	10.00%	5,500	5.00%	5,775	5.00%	6,064
2000.16	Road Signs	8,407	6,239	3,640	3,872	2,520	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
2000.19	Weed Spray	-	340	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Supplies	**Subtotal**	$ 287,605	$ 461,692	$ 496,436	$ 573,798	$ 293,506	$ 437,509		$ 481,010		$ 504,903		$ 529,987
3000.16	Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
3000.17	Local Match 2023	607,486	74,780	204,102	243,575	324,525	503,000	5.00%	528,150	2.00%	538,713	2.00%	549,487
3000.18	Local Match 2022	-	-	116,993	152,207	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ 607,486	$ 74,780	$ 321,095	$ 395,783	$ 324,525	$ 503,000		$ 528,150		$ 538,713		$ 549,487
4000.17	Local Match	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
4000.11	Equipment	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
		-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Capital Outlays	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Department Total	$ 895,091	$ 536,473	$ 817,531	$ 969,581	$ 618,031	$ 940,509		$ 1,009,160		$ 1,043,616		$ 1,079,475
	Per Expense Report	$ 895,091	$ 536,473	$ 817,531	$ 969,581	$ 618,031	$ 940,509						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -						

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of MVH Non-Restricted Fund #1176

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 1,280,911	$ 1,555,547	$ 1,821,248	$ 2,115,336	$ 1,939,094	$ 1,506,537	$ 923,039	$ 259,100	$ (440,073)
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 1,312,054	$ 1,494,370	$ 1,464,478	$ 1,041,176	$ 1,119,154	$ 971,485	$ 971,658	$ 990,941	$ 1,010,760
TOTAL SPENDABLE APPROP.	$ 1,037,417	$ 1,228,669	$ 1,170,389	$ 1,217,418	$ 1,551,711	$ 1,554,983	$ 1,635,597	$ 1,690,114	$ 1,741,825
Assumed Spend Down Level						$ 1,243,986	$ 1,308,478	$ 1,352,092	$ 1,393,460
ENDING BALANCE	$ 1,555,547	$ 1,821,248	$ 2,115,336	$ 1,939,094	$ 1,506,537	$ 923,039	$ 259,100	$ (440,073)	$ (1,171,138)
Ending Balance with Spend Down						$ 1,234,035	$ 897,216	$ 536,066	$ 153,366
PER FUND REPORT	$ 1,555,547	$ 1,821,248	$ 2,115,336	$ 1,939,094	$ 1,506,537				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 194,297**	**$ 194,332**	**$ 198,188**	**$ 202,152**
Budget	$ 1,786,832	$ 1,176,161	$ 1,326,671	$ 1,501,729	$ 2,047,080				
% Spent of Budget	**58%**	**104%**	**88%**	**81%**	**76%**				
						Assumed Actual Spend Down Percentage			**80%**

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of MVH Non-Restricted Fund #1176

ACCT CODE	REVENUE	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1416	MVH Distribution	$ 797,202	$ 880,818	$ 992,023	$ 880,391	$ 967,426	$ 993,706	$ 894,335	3.00%	$ 921,165	2.00%	$ 939,588	2.00%	$ 958,380
1424	Crane Timber Money	785,503	335,131	479,201	450,817	-	-	-	2.00%	-	2.00%	-	2.00%	-
1425	National Forest Money	9,451	9,559	10,636	9,469	8,434	3,627	10,000	2.00%	10,200	2.00%	10,404	2.00%	10,612
1427	DNR Timber Sales	12,179	31,677	-	73,441	-	24,361	30,000	2.00%	30,600	2.00%	31,212	2.00%	31,836
2707	Reimbursements from 1173	-	-	-	-	-	4,713		2.00%	-	2.00%	-	2.00%	-
2708	Federal Reimbursements	-	-	-	-	-	36,358		2.00%	-	2.00%	-	2.00%	-
2709	State Reimbursements	-	-	-	-	-	6,136		2.00%	-	2.00%	-	2.00%	-
2710	Supply Reimbursements	97	1,441	-	185	-	75	100	2.00%	102	2.00%	104	2.00%	106
2711	Overpayments	12,258	1,599	385	57	534	-	50	2.00%	51	2.00%	52	2.00%	53
2713	Surplus Sales	-	6,512	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2715	Scrap Metal	1,695	4,049	3,594	2,097	2,441	2,466	2,000	2.00%	2,040	2.00%	2,081	2.00%	2,122
2716	Generator Maintenance	-	2,000	-	2,000	-	-	-	2.00%	-	2.00%	-	2.00%	-
3200	Permits	-	-	-	-	500	-	-	2.00%	-	2.00%	-	2.00%	-
5103	Insurance Reimbursements	35,405	-	-	500	5,075	4,497	-	2.00%	-	2.00%	-	2.00%	-
6100	Interest	6,542	1,805	6,464	45,521	56,765	42,897	35,000	N/A	7,500	0.00%	7,500	2.00%	7,650
6500	Miscellaneous Revenue	1,964	37,463	2,068	-	-	318	-	2.00%	-	2.00%	-	2.00%	-
												-		
	Total	$ 1,662,297	$ 1,312,054	$ 1,494,370	$ 1,464,478	$ 1,041,176	$ 1,119,154	$ 971,485		$ 971,658		$ 990,941		$ 1,010,760
	Per Revenue Report	$ 1,662,297	$ 1,312,054	$ 1,494,370	$ 1,464,478	$ 1,041,176	$ 1,119,154							
	Difference	$ -	$ -	$ -	$ -	$ -	$ -							

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Superintendent Salary	$ 36,998	$ 42,634	$ 48,307	$ 52,242	$ 54,855	$ 56,227	2.50%	$ 57,633	3.00%	$ 59,362	2.00%	$ 60,549
1000.14	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.12	Administrative Assistance	31,692	31,536	35,452	38,163	41,517	42,557	2.50%	43,621	3.00%	44,930	2.00%	45,828
Personal Services	**Subtotal**	$ 68,690	$ 74,170	$ 83,759	$ 90,405	$ 96,372	$ 98,784		$ 101,254		$ 104,291		$ 106,377
2000.11	Office Supplies	$ 1,340	$ 1,542	$ 1,358	$ 1,390	$ 1,550	$ 1,500	5.00%	1,575	2.00%	1,607	2.00%	1,639
Supplies	**Subtotal**	$ 1,340	$ 1,542	$ 1,358	$ 1,390	$ 1,550	$ 1,500		$ 1,575		$ 1,607		$ 1,639
3000.11	Postage	$ 177	$ -	$ 92	$ 74	$ 112	$ 100	5.00%	$ 105	2.00%	$ 107	2.00%	$ 109
3000.12	Telephone	5,718	5,964	3,834	3,941	4,070	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
3000.13	Utilities	9,660	11,145	11,412	9,851	10,359	14,000	5.00%	14,700	5.00%	15,435	5.00%	16,207
3000.14	Repairs/ Bldg. & Equipment	279	1,200	4,469	765	287	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.15	Trash Service	1,197	1,503	1,625	1,754	1,924	2,300	5.00%	2,415	2.00%	2,463	2.00%	2,513
3000.16	Business and Travel Expenses	1,227	849	1,737	1,587	5,617	3,500	5.00%	3,675	2.00%	3,749	2.00%	3,823
3000.17	Security	543	-	-	-	-	500	5.00%	525	2.00%	536	2.00%	546
3000.18	Local Match	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.19	Software	-	-	-	1,900	1,900	2,100	5.00%	2,205	10.00%	2,426	10.00%	2,668
Other Services/Charges	**Subtotal**	$ 18,802	$ 20,661	$ 23,168	$ 19,872	$ 24,269	$ 31,500		$ 33,075		$ 34,354		$ 35,698
4000.11	Office Equipment	$ 1,484	$ 2,016	$ 1,295	$ 643	$ 139	$ 1,500	1.00%	$ 1,515	2.00%	$ 1,545	2.00%	$ 1,576
Capital Outlays	**Subtotal**	$ 1,484	$ 2,016	$ 1,295	$ 643	$ 139	$ 1,500		$ 1,515		$ 1,545		$ 1,576
	Department Total	$ 90,316	$ 98,390	$ 109,580	$ 112,310	$ 122,330	$ 133,284		$ 137,419		$ 141,797		$ 145,290

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

Construction and Reconstruction 531

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.12	Operators with CDL	$ 315,466	$ 332,898	$ 357,450	$ -	$ -	$ -	2.50%	$ -	3.00%	$ -	2.00%	$ -
1000.15	Comp Time Payout	-	2,250	7,898	930	1,012	5,000	2.50%	5,125	3.00%	5,279	2.00%	5,384
1000.16	Operators W/O CDL	42,147	36,968	42,406	46,051	28,412	12,397	2.50%	12,707	3.00%	13,088	2.00%	13,350
1000.18	Part Time	10,872	17,529	10,132	13,286	16,376	16,700	2.50%	17,118	3.00%	17,631	2.00%	17,984
1000.19	Driver w/CDL	8,715	2,736	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.20	Operator W/CDL (1)	-	-	-	43,932	10,085	50,212	2.50%	51,467	3.00%	53,011	2.00%	54,072
1000.21	Operator W/CDL (2)	-	-	-	37,150	11,592	50,212	2.50%	51,467	3.00%	53,011	2.00%	54,072
1000.22	Operator W/CDL (3)	-	-	-	39,930	15,059	50,212	2.50%	51,467	3.00%	53,011	2.00%	54,072
1000.23	Operator W/CDL (4)	-	-	-	39,659	42,990	12,553	2.50%	12,867	3.00%	13,253	2.00%	13,518
1000.24	Operator W/CDL (5)	-	-	-	46,634	45,122	50,212	2.50%	51,467	3.00%	53,011	2.00%	54,072
1000.25	Operator W/CDL (6)	-	-	-	46,634	31,439	-	2.50%	-	3.00%	-	2.00%	-
1000.26	Operator W/CDL (7)	-	-	-	46,634	21,996	12,553	2.50%	12,867	3.00%	13,253	2.00%	13,518
1000.27	Operator W/CDL (8)	-	-	-	35,995	44,941	50,212	2.50%	51,467	3.00%	53,011	2.00%	54,072
1000.29	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.28	Operator W/CDL (9)	-	-	-	47,204	46,730	-	2.50%	-	3.00%	-	2.00%	-
Personal Services	**Subtotal**	$ 377,200	$ 392,382	$ 417,886	$ 444,039	$ 315,755	$ 310,263		$ 318,020		$ 327,560		$ 334,111
2000.11	Stone	$ 52,639	$ 28,128	$ 15,173	$ 9,515	$ 241,722	$ 150,000	5.00%	$ 157,500	2.00%	$ 160,650	2.00%	$ 163,863
2000.12	Culverts	1,688	-	-	-	51,047	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697
2000.13	Bituminous	-	-	-	-	77,687	125,000	5.00%	131,250	2.00%	133,875	2.00%	136,553
2000.14	Concrete	2,460	737	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.16	Road Signs	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
2000.17	Winter Mix	8,404	10,123	10,210	10,849	21,243	15,000	5.00%	15,750	2.00%	16,065	2.00%	16,386
2000.18	Hardware and Tools	7,890	6,829	6,007	7,447	8,236	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
2000.19	Weed Spray	-	-	81	506	252	400	5.00%	420	2.00%	428	2.00%	437
Supplies	**Subtotal**	$ 73,081	$ 45,816	$ 31,471	$ 28,318	$ 400,187	$ 340,400		$ 357,420		$ 364,568		$ 371,860
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	2,101	3,505	502	3,363	3,188	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
3000.14	CDL Testing	1,473	992	1,366	1,586	1,595	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.16	Professional Services	42,471	41,042	68,181	15,892	45,052	55,000	5.00%	57,750	2.00%	58,905	2.00%	60,083
Other Services/Charges	**Subtotal**	$ 47,125	$ 46,619	$ 71,129	$ 21,921	$ 50,914	$ 63,080		$ 66,234		$ 67,559		$ 68,910
	Department Total	$ 497,406	$ 484,817	$ 520,486	$ 494,279	$ 766,856	$ 713,743		$ 741,674		$ 759,687		$ 774,881

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

General & Undistributed 533

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Mechanic	$ 38,662	$ 40,061	$ 42,535	$ 22,271	$ 40,345	$ 53,956	2.50%	$ 55,305	3.00%	$ 56,964	2.00%	$ 58,103
1000.12	Social Security	36,213	37,470	41,037	41,911	35,952	36,000	5.00%	37,800	2.00%	38,556	2.00%	39,327
1000.13	PERF / Retirement	44,484	46,439	48,303	44,958	37,300	40,000	2.50%	41,000	3.00%	42,230	2.00%	43,075
1000.14	Unemployment	-	-	-	-	-	3,000	0.00%	3,000	0.00%	3,000	0.00%	3,000
1000.15	Health Insurance	92,989	148,854	125,958	152,326	160,962	100,000	7.65%	107,650	7.65%	115,885	7.65%	124,750
1000.17	Raises	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.16	HAS/ Opt Outs	13,185	12,000	17,231	16,308	13,077	16,500	5.00%	17,325	2.00%	17,672	2.00%	18,025
Personal Services	**Subtotal**	$ 225,534	$ 284,824	$ 275,065	$ 277,774	$ 287,636	$ 249,456		$ 262,080		$ 274,307		$ 286,280
2000.11	Gas/ Oil/ Diesel	$ 28,692	$ 50,937	$ 26,286	$ 100,753	$ 91,150	$ 150,000	10.00%	$ 165,000	5.00%	$ 173,250	5.00%	$ 181,913
2000.12	Tires	16,327	19,415	13,942	18,933	21,223	22,000	5.00%	23,100	2.00%	23,562	2.00%	24,033
2000.13	Other Garage Supplies	5,166	3,164	5,995	5,841	6,596	8,000	5.00%	8,400	2.00%	8,568	2.00%	8,739
2000.14	Employee Apparel	8,000	7,967	7,143	7,297	7,087	8,500	5.00%	8,925	2.00%	9,104	2.00%	9,286
Supplies	**Subtotal**	$ 58,184	$ 81,482	$ 53,365	$ 132,825	$ 126,057	$ 188,500		$ 205,425		$ 214,484		$ 223,971
3000.11	Liability and Casualty	$ 31,537	$ 34,369	$ 38,028	$ 48,260	$ 54,112	$ 55,000	15.00%	$ 63,250	10.00%	$ 69,575	10.00%	$ 76,533
3000.12	Workman's Compensation	-	-	19,067	19,000	25,000	25,000	5.00%	26,250	2.00%	26,775	2.00%	27,311
3000.13	Truck and Tractor Repair	45,586	64,276	32,152	55,611	70,666	75,000	5.00%	78,750	2.00%	80,325	2.00%	81,932
3000.14	Equipment Repair	50,053	58,870	69,714	40,159	70,554	70,000	5.00%	73,500	2.00%	74,970	2.00%	76,469
3000.17	Contract Services	-	-	900	-	-	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
3000.20	Radios & Maintenance	4,671	-	2,032	-	-	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
3000.21	DNR Timber Sales	-	3,217	20,000	14,321	6,000	6,000	5.00%	6,300	2.00%	6,426	2.00%	6,555
Other Services/Charges	**Subtotal**	$ 131,847	$ 160,732	$ 181,894	$ 177,351	$ 226,332	$ 235,000		$ 252,250		$ 262,355		$ 273,168
4000.11	Equipment	$ 19,900	$ 118,424	$ 30,000	$ 22,880	$ 22,000	$ 35,000	5.00%	$ 36,750	2.00%	$ 37,485	2.00%	$ 38,235
Capital Outlays	**Subtotal**	$ 19,900	$ 118,424	$ 30,000	$ 22,880	$ 22,000	$ 35,000		$ 36,750		$ 37,485		$ 38,235
	Unappropriated	$ 14,230	$ -	$ -	$ -	$ 500	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Transfer	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
Unappropriated	**Subtotal**	$ 14,230	$ -	$ -	$ -	$ 500	$ -		$ -		$ -		$ -
	Department Total	$ 449,695	$ 645,462	$ 540,323	$ 610,829	$ 662,525	$ 707,956		$ 756,505		$ 788,630		$ 821,654
	Fund Total	$ 1,037,417	$ 1,228,669	$ 1,170,389	$ 1,217,418	$ 1,551,711	$ 1,554,983		$ 1,635,597		$ 1,690,114		$ 1,741,825
	Per Expense Report	$ 1,037,417	$ 1,228,669	$ 1,170,389	$ 1,217,418	$ 1,551,711	$ 1,554,983						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -						

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Rainy Day Fund #1186

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
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	$ 39,801				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance									

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #1186

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 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	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Per Revenue Report	$ -	$ -	$ -	$ -	$ -							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #1186
(Continued)

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 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	$ -	$ -	$ -	$ -	$ -							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of E911 General Fund #1222

	ACTUAL					BUDGET	PROJECTED		
	2021	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
BEGINNING CASH BALANCE	$ 605,744	$ 590,341	$ 331,890	$ 301,170	$ 262,839	$ 232,549	$ 269,321	$ 305,599	$ 340,563
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 171,417	$ 223,387	$ 194,447	$ 176,632	$ 203,413	$ 197,100	$ 204,622	$ 210,629	$ 221,004
TOTAL SPENDABLE APPROP.	$ 186,820	$ 481,838	$ 225,167	$ 214,963	$ 233,703	$ 160,328	$ 168,344	$ 175,665	$ 183,331
ENDING BALANCE	$ 590,341	$ 331,890	$ 301,170	$ 262,839	$ 232,549	$ 269,321	$ 305,599	$ 340,563	$ 378,237
PER FUND REPORT	$ 590,341	$ 331,890	$ 301,170	$ 262,839	$ 232,549				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 39,420**	**$ 40,924**	**$ 42,126**	**$ 44,201**

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of E911 General Fund #1222

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1412	Interest on Investments	$ 798	$ 1,950	$ 8,395	$ 8,746	$ 6,826	$ 6,000	N/A	$ 4,000	0.00%	$ 4,000	2.00%	$ 4,080
4105	E911 Fees	170,517	195,426	185,635	167,856	193,135	190,000	5.00%	199,500	3.00%	205,485	5.00%	215,759
4106	911 Maps	102	66	120	30	54	100	2.00%	102	2.00%	104	0.00%	104
6500	Misc. Revenue	-	25,945	296	-	3,398	1,000	2.00%	1,020	2.00%	1,040	2.00%	1,061
	Total	$ 171,417	$ 223,387	$ 194,447	$ 176,632	$ 203,413	$ 197,100		$ 204,622		$ 210,629		$ 221,004
	Per Revenue Report	$ 171,417	$ 223,387	$ 194,447	$ 176,632	$ 203,413							
	Difference	$ -	$ -	$ -	$ -	$ -							

Analysis of E911 General Fund #1222
(Continued)

	ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
	1000.11	Dispatcher	$ 29,685	$ 30,945	$ 38,321	$ 44,138	$ 46,363	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -
	1000.12	Dispatcher 1	32,367	31,200	37,327	41,506	39,364	-	5.00%	-	5.00%	-	5.00%	-
	1000.13	Dispatcher 2	27,247	31,200	23,197	37,902	46,207	47,528	5.00%	49,904	5.00%	52,400	5.00%	55,020
	1000.14	PT Dispatcher	18,805	23,936	9,430	8,718	27,645	20,000	5.00%	21,000	5.00%	22,050	5.00%	23,153
	1000.15	Social Security	8,688	9,000	8,324	10,224	12,220	12,000	5.00%	12,600	5.00%	13,230	5.00%	13,892
	1000.16	PERF	10,524	10,656	11,104	13,685	14,777	12,000	5.00%	12,600	5.00%	13,230	5.00%	13,892
	1000.17	Health Insurance	9,551	28,903	26,075	29,721	22,334	24,000	5.00%	25,200	5.00%	26,460	5.00%	27,783
	1000.18	OPT Out Pay	1,926	4,000	3,231	2,615	3,539	8,000	5.00%	8,400	5.00%	8,820	5.00%	9,261
	1000.19	Vacation/ PDO Pay Out	7,770	1,800	294	3,369	-	2,000	5.00%	2,100	5.00%	2,205	5.00%	2,315
	1000.21	Raises	-	-	-	199	-	-	5.00%	-	5.00%	-	5.00%	-
	1000.20	911 Stipend	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
Personal Services		**Subtotal**	$ 146,563	$ 171,640	$ 157,303	$ 192,077	$ 212,449	$ 125,528		$ 131,804		$ 138,395		$ 145,314
	2000.12	Office Supplies	$ 1,040	$ 2,593	$ 1,094	$ 907	$ 919	$ 2,000	5.00%	$ 2,100	2.00%	$ 2,142	2.00%	$ 2,185
Supplies		**Subtotal**	$ 1,040	$ 2,593	$ 1,094	$ 907	$ 919	$ 2,000		$ 2,100		$ 2,142		$ 2,185
	3000.11	Public Service Answering	$ -	$ -	$ 5,493	$ -	$ -	$ -	10.00%	$ -	5.00%	$ -	5.00%	$ -
	3000.12	Equipment/ Computers	3,997	-	500	30	1,246	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
	3000.13	WTH Maintenance Fee	4,236	3,850	5,050	4,000	4,000	4,000	5.00%	4,200	2.00%	4,284	2.00%	4,370
	3000.14	Network Monthly Fee	15,732	30,000	6,218	5,352	4,585	8,000	5.00%	8,400	2.00%	8,568	2.00%	8,739
	3000.15	Training/ Education	787	9,816	4,092	168	624	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
	3000.16	Travel Expense	-	800	79	-	650	800	5.00%	840	2.00%	857	2.00%	874
	3000.17	Telephone	1,749	-	2,266	156	-	1,000	5.00%	1,050	2.00%	1,071	2.00%	1,092
	3000.18	Maintenance Contracts	1,200	1,200	1,608	230	300	2,000	5.00%	2,100	2.00%	2,142	2.00%	2,185
	3000.19	Onsolve Maintenance	-	8,320	8,500	-	4,941	5,000	5.00%	5,250	2.00%	5,355	2.00%	5,462
	3000.20	Utilities 7%	1,183	4,675	55	450	450	-	5.00%	-	2.00%	-	2.00%	-
	3000.21	Computer Upgrades	-	-	15,248	-	-	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
	3000.22	Professional Services	10,332	248,929	14,990	8,691	3,355	3,000	5.00%	3,150	2.00%	3,213	2.00%	3,277
Other Services/Charges		**Subtotal**	$ 39,217	$ 307,590	$ 64,099	$ 19,077	$ 20,151	$ 32,800		$ 34,440		$ 35,129		$ 35,831
	4000.12	Equipment	$ -	$ 15	$ 2,376	$ 2,902	$ 185	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
Capital Outlays		**Subtotal**	$ -	$ 15	$ 2,376	$ 2,902	$ 185	$ -		$ -		$ -		$ -
	9090.99	MISC Expenses	-	-	296	-	-	-	N/A	-	N/A	-	N/A	-
Unappropriated		**Subtotal**	$ -	$ -	$ 296	$ -	$ -	$ -		$ -		$ -		$ -
		Total	$ 186,820	$ 481,838	$ 225,167	$ 214,963	$ 233,703	$ 160,328		$ 168,344		$ 175,665		$ 183,331
		Per Expense Report	$ 186,820	$ 481,838	$ 225,167	$ 214,963	$ 233,703							
		Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Reassessment Fund #1224

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 678,549	$ 701,430	$ 691,479	$ 697,213	$ 693,106	$ 579,218	$ 488,954	$ 376,762	$ 262,399
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 230,330	$ 182,952	$ 190,766	$ 194,546	$ 174,931	$ 181,614	$ 169,496	$ 173,676	$ 178,166
Circuit Breaker Reduc. (Memo Only)									
TOTAL SPENDABLE APPROP.	$ 207,450	$ 192,903	$ 185,031	$ 198,653	$ 288,819	$ 271,879	$ 281,687	$ 288,039	$ 293,817
Assumed Spend Down Level						$ 217,503	$ 225,350	$ 230,431	$ 235,053
ENDING BALANCE	$ 701,430	$ 691,479	$ 697,213	$ 693,106	$ 579,218	$ 488,954	$ 376,762	$ 262,399	$ 146,749
Ending Balance with Spend Down						$ 543,330	$ 487,475	$ 430,720	$ 373,833
PER FUND REPORT	$ 701,430	$ 691,479	$ 625,818	$ 693,106	$ 579,218				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 36,323**	**$ 33,899**	**$ 34,735**	**$ 35,633**
Budget	$ 469,972	$ 338,381	$ 274,045	$ 231,316	$ 293,426				
% Spent of Budget	**44%**	**57%**	**68%**	**86%**	**98%**	**Assumed Actual Spend Down Percentage**			**80%**

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Reassessment Fund #1224

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
0100	Property Tax	$ 205,917	$ 164,439	$ 158,768	$ 162,386	$ 148,827	$ 159,693	3.50%	$ 165,282	3.00%	$ 170,241	3.00%	$ 175,348
	Circuit Breaker Impacts	(3,794)	(2,990)	(1,841)	(1,820)	(2,116)	(7,079)	N/A	(7,786)	N/A	(8,565)	N/A	(9,422)
0201	FIT	1,462	933	639	508	180	-	0.00%	-	1.00%	-	1.00%	-
0202	Excise Tax	21,613	15,569	13,898	13,049	11,747	13,000	N/A	-	2.00%	-	2.00%	-
0203	CVET	4,227	2,191	2,070	1,962	858	-	0.00%	-	0.00%	-	0.00%	-
0204	Certificate of Deposit	-	-	-	-	-	-	N/A	-	0.00%	-	2.00%	-
0205	Transfer of Funds	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
0206	Exemption Application	-	-	250	-	-	-	0.00%	-	0.00%	-	0.00%	-
6100	Interest	904	2,809	16,983	18,459	15,435	16,000	N/A	12,000	0.00%	12,000	2.00%	12,240
	Total	$ 230,330	$ 182,952	$ 190,766	$ 194,546	$ 174,931	$ 181,614		$ 169,496		$ 173,676		$ 178,166
	Per Revenue Report	$ 230,330	$ 182,952	$ 190,766	$ 194,546	$ 174,931							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Reassessment Fund #1224

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actaul	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	PTABOA	$ 1,050	$ 960	$ 800	$ 1,120	$ 2,400	$ 3,000	2.50%	$ 3,075	3.00%	$ 3,167	2.00%	$ 3,231
1000.12	Level 2 Coordinator	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.13	Clerical	-	-	828	-	-	2,500	2.50%	2,563	3.00%	2,639	2.00%	2,692
1000.14	Social Security	3,561	3,574	3,329	3,951	4,118	4,000	2.50%	4,100	3.00%	4,223	2.00%	4,307
1000.15	PERF	4,787	4,685	4,430	5,397	5,492	5,000	2.50%	5,125	3.00%	5,279	2.00%	5,384
1000.16	Deputy Assessor	27,297	26,347	24,055	31,933	33,540	34,379	2.50%	35,238	3.00%	36,296	2.00%	37,022
1000.18	Health Savings Account	4,000	4,000	4,000	4,000	4,000	4,000	2.50%	4,100	3.00%	4,223	2.00%	4,307
1000.19	Contract Coordinator	19	1,500	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.20	Deputies Level 2	426	481	500	500	500	500	2.50%	513	3.00%	528	2.00%	538
1000.22	Raises	-	-	-	-	-	-	2.50%	-	3.00%	-	2.00%	-
1000.21	Deputy Surveyor	15,000	15,000	15,000	15,750	15,000	15,000	2.50%	15,375	3.00%	15,836	2.00%	16,153
Personal Services	**Subtotal**	$ 56,139	$ 56,547	$ 52,942	$ 62,650	$ 65,050	$ 68,379		$ 70,088		$ 72,191		$ 73,635
2000.11	Office Supplies	$ 299	$ 71	$ 500	$ -	$ -	$ 100	5.00%	$ 105	2.00%	$ 107	2.00%	$ 109
2000.12	Operating Supplies	219	-	500	-	135	100	5.00%	105	2.00%	107	2.00%	109
Supplies	**Subtotal**	$ 518	$ 71	$ 1,000	$ -	$ 135	$ 200		$ 210		$ 214		$ 218
			-										
3000.11	Sales Disclosure Database	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
3000.12	Ratio Study & Equalization	1,560	2,145	10,000	-	5,720	10,000	5.00%	10,500	2.00%	10,710	2.00%	10,924
3000.13	Plat Map Data	21,007	23,300	38,157	34	32,064	32,064	5.00%	33,667	2.00%	34,341	2.00%	35,027
3000.14	Mileage	40	-	226	-	282	500	10.00%	550	5.00%	578	5.00%	606
3000.15	Training	76	-	724	801	343	500	5.00%	525	2.00%	536	2.00%	546
3000.17	Printing & Advertising	11	-	-	252	-	100	5.00%	105	2.00%	107	2.00%	109
3000.18	Professional Services	55,754	44,250	18,525	77,405	124,449	90,000	5.00%	94,500	2.00%	96,390	2.00%	98,318
3000.19	Postage	495	-	10	-	-	100	5.00%	105	2.00%	107	2.00%	109
3000.20	Retainage	6,620	10,845	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ 85,564	$ 80,540	$ 67,641	$ 78,492	$ 162,859	$ 133,264		$ 139,952		$ 142,768		$ 145,640
4000.11	Computer Update	$ 28,961	$ 25,461	$ 26,225	$ 26,225	$ 27,536	$ 27,536	2.00%	$ 28,087	2.00%	$ 28,648	2.00%	$ 29,221
4000.14	GIS System	31,392	30,284	31,286	31,286	31,286	42,500	2.00%	43,350	2.00%	44,217	2.00%	45,101
4000.15	New Printer- Maps	4,819	-	-	-	-	-	N/A	-	N/A	-	N/A	-
Capital Outlays	**Subtotal**	$ 65,172	$ 55,745	$ 57,511	$ 57,511	$ 58,822	$ 70,036		$ 71,437		$ 72,865		$ 74,323
9090.99	Assessor Expenses	$ 56	$ -	$ 5,937	$ -	$ 1,953	$ -	N/A	$ -	N/A	$ -	N/A	$ -
Unappropriated	**Subtotal**	$ 56	$ -	$ 5,937	$ -	$ 1,953	$ -		$ -		$ -		$ -
	Total	$ 207,450	$ 192,903	$ 185,031	$ 198,653	$ 288,819	$ 271,879		$ 281,687		$ 288,039		$ 293,817
	Per Expense Fund	$ 207,450	$ 192,903	$ 185,031	$ 198,653	$ 288,819							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of TIF Capital Projects Fund # 4500

	ACTUALS					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 500,311	$ 641,738	$ 780,351	$ 906,995	$ 934,972	$ 902,257	$ 939,257	$ 973,757	$ 1,010,304
TOTAL REVENUE	$ 141,426	$ 140,113	$ 131,144	$ 150,483	$ 202,779	$ 202,000	$ 207,750	$ 213,263	$ 223,206
TOTAL SPENDABLE APPROP.	$ -	$ 1,500	$ 4,500	$ 122,506	$ 235,494	$ 165,000	$ 173,250	$ 176,715	$ 180,249
ENDING BALANCE	$ 641,738	$ 780,351	$ 906,995	$ 934,972	$ 902,257	$ 939,257	$ 973,757	$ 1,010,304	$ 1,053,261
PER FUND REPORT	$ 641,738	$ 780,351	$ 906,995	$ 934,972	$ 902,257				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						$ 40,400	$ 41,550	$ 42,653	$ 44,641

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of TIF Capital Projects Fund # 4500

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
6100	Interest on Investments	$ -	$ -	$ -	$ 21,133	$ 29,472	$ 27,000	N/A	$ 24,000	0.00%	$ 24,000	2.00%	$ 24,480
6200	Donation & Contribution	-	-	-	17,750	1,958	-	5.00%	-	1.00%	-	5.00%	-
6500	TIF Revenue	141,426	140,113	131,144	111,600	171,349	175,000	5.00%	183,750	3.00%	189,263	5.00%	198,726
	Total	$ 141,426	$ 140,113	$ 131,144	$ 150,483	$ 202,779	$ 202,000		$ 207,750		$ 213,263		$ 223,206
	Per Revenue Report	$ 141,426	$ 140,113	$ 131,144	$ 150,483	$ 202,779							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of TIF Capital Projects Fund # 4500
(Continued)

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
3000.11	Professional Services	$ -	$ -	$ 4,500	$ 82,506	$ 90,494	$ 50,000	5.00%	$ 52,500	2.00%	$ 53,550	2.00%	$ 54,621
3000.12	Martin County Alliance	-	-	-	40,000	40,000	40,000	5.00%	42,000	2.00%	42,840	2.00%	43,697
3000.14	Community Improvements	-	-	-	-	20,000	-	5.00%	-	2.00%	-	2.00%	-
4000.11	WG Projects	-	1,500		-	85,000	75,000	5.00%	78,750	2.00%	80,325	2.00%	81,932
Capital Outlays	**Subtotal**	$ -	$ 1,500	$ 4,500	$ 122,506	$ 235,494	$ 165,000		$ 173,250		$ 176,715		$ 180,249
9090.99	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	TOTAL	$ -	$ 1,500	$ 4,500	$ 122,506	$ 235,494	$ 165,000		$ 173,250		$ 176,715		$ 180,249
	Per Expense Report	$ -	$ 1,500	$ 4,500	$ 122,506	$ 235,494							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Riverboat Revenue Sharing Fund #7303

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 84,053	$ 114,173	$ 168,007	$ 169,149	$ 185,611	$ 103,078	$ 124,270	$ 143,713	$ 162,421
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 61,146	$ 55,248	$ 55,176	$ 71,682	$ 56,193	$ 56,193	$ 56,193	$ 56,193	$ 56,193
TOTAL SPENDABLE APPROP.	$ 31,026	$ 1,414	$ 54,034	$ 55,220	$ 138,726	$ 35,000	$ 36,750	$ 37,485	$ 38,235
ENDING BALANCE	$ 114,173	$ 168,007	$ 169,149	$ 185,611	$ 103,078	$ 124,270	$ 143,713	$ 162,421	$ 180,379
PER FUND REPORT	$ 114,173	$ 168,007	$ 169,149	$ 185,611	$ 103,078				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 11,239**	**$ 11,239**	**$ 11,239**	**$ 11,239**

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Riverboat Revenue Sharing Fund #7303

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
6500	Miscellaneous Revenue	$ 61,146	$ 55,248	$ 55,176	$ 71,682	$ 56,193	$ 56,193	0.00%	$ 56,193	0.00%	$ 56,193	0.00%	$ 56,193
0081	Riverboat	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
0186	Professional Service	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 61,146	$ 55,248	$ 55,176	$ 71,682	$ 56,193	$ 56,193		$ 56,193		$ 56,193		$ 56,193
	Per Revenue Report	$ 61,146	$ 55,248	$ 55,176	$ 71,682	$ 56,193							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Riverboat Revenue Sharing Fund #7303

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.19	Turn Out Gear	$ 8,350	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	3.00%	$ -	2.00%	$ -
1000.12	CC Road Crew	-	473	5,820	8,580	13,486	-	2.50%	-	3.00%	-	2.00%	-
1000.13	FICA/ Medicare	-	36	445	860	1,032	-	2.50%	-	3.00%	-	2.00%	-
1000.15	Vacation Payout	-	-	-	2,663	-	-	5.00%	-	3.00%	-	2.00%	-
1000.14	PERF	-	-	-	298	-	-	10.00%	-	3.00%	-	2.00%	-
Personal Services	**Subtotal**	$ 8,350	$ 509	$ 6,265	$ 12,401	$ 14,518	$ -		$ -		$ -		$ -
2000.11	CC Road Crew Supplies	$ -	$ 122	$ 1,586	$ 2,237	$ 2,465	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
Supplies	**Subtotal**	$ -	$ 122	$ 1,586	$ 2,237	$ 2,465	$ -		$ -		$ -		$ -
3000.11	CC Motor Vehicle Supplies	$ 836	$ -	$ 449	$ 1,358	$ 2,000	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
3000.12	CC Preventative Maintenance	-	758	-	1,466	20	-	5.00%	-	2.00%	-	2.00%	-
3000.13	Road Crew Equipment	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-
3000.39	Software	-	-	7,000	-	-	-	5.00%	-	10.00%	-	10.00%	-
4000.21	Land	-	-	-	18,034	-	-	3.50%	-	2.00%	-	2.00%	-
4000.22	Building	-	-	-	-	100,000	-	3.50%	-	2.00%	-	2.00%	-
4000.23	Annex Build Out	-	-	-	-	-	35,000	5.00%	36,750	2.00%	37,485	2.00%	38,235
Other Services/Charges	**Subtotal**	$ 836	$ 758	$ 7,449	$ 20,858	$ 102,020	$ 35,000		$ 36,750		$ 37,485		$ 38,235
9090.99	Unappropriated	$ 21,839	$ 26	$ 38,734	$ 19,724	$ 19,724	$ -	N/A	$ -	N/A	$ -	N/A	$ -
Unappropriated	**Subtotal**	$ 21,839	$ 26	$ 38,734	$ 19,724	$ 19,724	$ -		$ -		$ -		$ -
	Total	$ 31,026	$ 1,414	$ 54,034	$ 55,220	$ 138,726	$ 35,000		$ 36,750		$ 37,485		$ 38,235
	Per Expense Fund	$ 31,026	$ 1,414	$ 54,034	$ 55,220	$ 138,726							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of ARP Coronavirus Local Fiscal Recovery Fund #8951

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ -	$ 995,957	$ 681,027	$ 176,472	$ 19,219	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 995,957	$ 995,957	$ 2,005	$ 8,601	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ 1,310,887	$ 506,560	$ 165,854	$ 19,219	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 995,957	$ 681,027	$ 176,472	$ 19,219	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ 995,957	$ 681,027	$ 176,472	$ 19,219	$ -				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				

NOTE: Money must be spent by 12/31/2026.

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of ARP Coronavirus Local Fiscal Recovery Fund #8951

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
02709	State Reimbursement	$ 995,957	$ 995,957	$ 2,005	$ 8,601	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Total	$ 995,957	$ 995,957	$ 2,005	$ 8,601	$ -	$ -		$ -		$ -		$ -
	Per Revenue Report	$ 995,957	$ 995,957	$ 2,005	$ 8,601	$ -							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

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

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1000.11	Administration	$ -	$ 3,330	$ -	$ -	$ -	$ -	N/A	$ -	0.00%	$ -	0.00%	$ -
1000.13	Employee Stipend	-	-	-	3,500	-	-	0.00%	-	0.00%	-	0.00%	-
1000.14	Director	-	35,385	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.15	EMT-B1	-	7,707	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.15	EMT-B2	-	15,285	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.17	EMT - B3	-	13,110	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.18	EMT - B4	-	12,950	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.19	Part Time EMT - B	-	7,984	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.2	EMT - P1	-	11,703	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.21	EMT - P2	-	17,094	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.24	Part Time EMT - P	-	4,726	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.25	Driver	-	11,644	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.26	Stand-by	-	7,712	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.27	PERF	-	-	2,456	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.28	FICA	-	12,760	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.29	Insurance OPT out	-	2,923	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.30	Health Insurance	-	8,923	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1000.31	Overtime	-	20,778	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
Personal Services	**Subtotal**	$ -	$ 194,014	$ 2,456	$ 3,500	$ -	$ -		$ -		$ -		$ -
2000.11	Supplies	$ -	$ 57,427	$ 44,041	$ 86,867	$ -	$ -	N/A	$ -	0.00%	$ -	0.00%	$ -
2000.12	Uniforms	-	1,542	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2000.13	Gas and Oil	-	6,144	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2000.14	Office Supplies	-	575	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2000.15	Vehicle Maintenance	-	14,451	810	-	-	-	0.00%	-	0.00%	-	0.00%	-
2000.17	ALS Supplies	-	12,053	(312)	-	-	-	0.00%	-	0.00%	-	0.00%	-
Supplies	**Subtotal**	$ -	$ 92,191	$ 44,539	$ 86,867	$ -	$ -		$ -		$ -		$ -
3000.11	Miscellaneous Expense	$ -	$ 41,553	$ 123,986	$ 16,596	$ -	$ -	N/A	$ -	0.00%	$ -	0.00%	$ -
3000.15	Radio, Lights, Sirens	-	1,074	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
3000.17	Liability & Work Comp	-	33,966	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
3000.18	Hospital & Director Sponsor	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
3000.19	EMS Billing	-	1,500	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
3000.20	Heart Monitor Lease	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
Other Services/Charges	**Subtotal**	$ -	$ 78,093	$ 123,986	$ 16,596	$ -	$ -		$ -		$ -		$ -
4000.11	Infrastructure	$ -	$ 691,658	$ 335,578	$ 58,891	$ 19,219	$ -	N/A	$ -	0.00%	$ -	0.00%	$ -
4000.12	New Equipment	-	91,031	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
4000.13	Ambulance Vehicles	-	163,900	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
Capital Outlays	**Subtotal**	$ -	$ 946,589	$ 335,578	$ 58,891	$ 19,219	$ -		$ -		$ -		$ -
9090.99	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -
Unappropriated	**Subtotal**	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Total	$ -	$ 1,310,887	$ 506,560	$ 165,854	$ 19,219	$ -		$ -		$ -		$ -
	Per Expense Report	$ -	$ 1,310,887	$ 506,560	$ 165,854	$ 19,219	$ -						
	Difference	$ -	$ -	$ -	$ -	$ -	$ -						

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary Of Community Crossings Grant Fund #9127

	ACTUAL					BUDGET	PROJECTED		
	2021	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ 1,188,352	$ -	$ -	$ 116,694	$ 69,463	$ 83,599	$ 83,599	$ 83,599	$ 83,599
LESS PRIOR YEAR ENCUMBRANCES									
TOTAL REVENUE	$ 818,751	$ 189,239	$ 1,099,860	$ 1,239,134	$ 955,149	$ 1,500,000	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 2,007,103	$ 189,239	$ 983,166	$ 1,286,366	$ 941,013	$ 1,500,000	$ -	$ -	$ -
ENDING BALANCE	$ -	$ -	$ 116,694	$ 69,463	$ 83,599	$ 83,599	$ 83,599	$ 83,599	$ 83,599
PER FUND REPORT	$ -	$ -	$ 116,694	$ 69,463	$ 83,599				
DIFFERENCE	$ -	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%						**$ 300,000**	**$ -**	**$ -**	**$ -**

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Community Crossings Grant Fund #9127

ACCT CODE	REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
1412	Local Grant	$ 818,751	$ 189,239	$ 1,099,860	$ 1,239,134	$ 955,149	$ 1,500,000	N/A	$ -	N/A	$ -	N/A	$ -
1413	Local Match	-	-	-	-	-	-		-		-		-
	Total	$ 818,751	$ 189,239	$ 1,099,860	$ 1,239,134	$ 955,149	$ 1,500,000		$ -		$ -		$ -
	Per Revenue Report	$ 818,751	$ 189,239	$ 1,099,860	$ 1,239,134	$ 955,149							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Community Crossings Grant Fund #9127
(Continued)

ACCT CODE	EXPENSES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 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	2,007,103	189,239	983,166	1,286,366	941,013	1,500,000	N/A	-	N/A	-	N/A	-
Capital Outlays	**Subtotal**	$ 2,007,103	$ 189,239	$ 983,166	$ 1,286,366	$ 941,013	$ 1,500,000		$ -		$ -		$ -
	Total	$ 2,007,103	$ 189,239	$ 983,166	$ 1,286,366	$ 941,013	$ 1,500,000		$ -		$ -		$ -
	Per Expense Fund	$ 2,007,103	$ 189,239	$ 983,166	$ 1,286,366	$ 941,013							
	Difference	$ -	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Ambulance Service Fund #4002

Assumes County Enacts New Income Tax in 2028 for 2029

	ACTUAL				BUDGET	PROJECTED		
	2022	2023	2024	2025	2026	2027	2028	2029
BEGINNING CASH BALANCE	$ -	$ -	$ 76,875	$ 167,971	$ 266,610	$ 894,898	$ 1,551,721	$ 2,223,998
TOTAL REVENUE	$ -	$ 369,452	$ 519,342	$ 547,355	$ 1,153,088	$ 1,193,564	$ 1,222,715	$ 1,266,003
SPENDABLE APPROPRIATIONS	$ -	$ 292,576	$ 428,246	$ 448,716	$ 524,800	$ 536,741	$ 550,438	$ 561,447
SPENDABLE APPROPRIATIONS	$ -	$ 292,576	$ 428,246	$ 448,716	$ 524,800	$ 536,741	$ 550,438	$ 561,447
ENDING BALANCE	$ -	$ 76,875	$ 167,971	$ 266,610	$ 894,898	$ 1,551,721	$ 2,223,998	$ 2,928,554
PER FUND REPORT	$ -	$ 76,875	$ 167,971	$ 266,610				
DIFFERENCE	$ -	$ -	$ -	$ -				
Minimum Fund Balance @ 20%	$ -	$ 73,890	$ 103,868	$ 109,471	$ 230,618	$ 238,713	$ 244,543	$ 253,201

Note: EMS LIT was enacted for 2026.

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of EMS Fund #4002

Assumes County Enacts New Income Tax in 2028 for 2029

ACCT CODE	REVENUE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
211	Patient Revenue - Medicare	-	140,876	117,649	153,834	150,000	2.00%	153,000	2.00%	156,060	2.00%	159,181
212	Patient Revenue - Medicaid	-	8,477	35,549	20,979	40,000	2.00%	40,800	2.00%	40,800	2.00%	41,616
213	Patient Revenue - Other Insurance	-	179,114	272,471	308,157	300,000	2.00%	306,000	2.00%	312,120	2.00%	318,362
214	Patient Revenue - Patient Payments	-	35,997	73,170	47,773	80,000	2.00%	81,600	2.00%	83,232	2.00%	84,897
	EMS LIT					580,488	5.00%	609,512	3.00%	627,798	5.00%	659,188
215	Donations	-	4,976	-	-	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
216	Grants	-	-	20,000	12,167	-	2.00%	-	2.00%	-	2.00%	-
217	Miscellaneous Revenue	-	12	21	1	100	2.00%	102	2.00%	104	2.00%	106
218	Refund	-	-	483	-	-	2.00%	-	2.00%	-	2.00%	-
219	Insurance Reimbursement	-	-	-	4,443		2.00%	-	2.00%	-	2.00%	-
	Total	$ -	$ 369,452	$ 519,342	$ 547,355	$ 1,153,088		$ 1,193,564		$ 1,222,715		$ 1,266,003
	Per Revenue Report	$ -	$ 369,452	$ 519,342	$ 547,355							
	Difference	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of EMS Fund #4002

(Continued)

Appropriations

ACCT CODE	EXPENSES	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated	Projected Growth Factor Used	2029 Estimated
10024	PERF	$ -	$ 50,845	$ 51,846	$ 62,655	$ 75,000	2.50%	$ 76,875	3.00%	$ 79,181	2.00%	$ 80,765
10025	FICA	-	40,535	41,460	49,416	56,000	2.50%	57,400	3.00%	59,122	2.00%	60,304
10026	Insurance OPT Out	-	6,308	4,000	4,000	8,000	2.50%	8,200	3.00%	8,446	2.00%	8,615
10027	Health Insurance	-	54,193	85,535	96,014	140,000	2.50%	143,500	3.00%	147,805	2.00%	150,761
10029	Holiday Pay	-	4,270	5,081	4,728	10,000	2.50%	10,250	3.00%	10,558	2.00%	10,769
	Subtotal	$ -	$ 156,150	$ 187,923	$ 216,813	$ 289,000		$ 296,225		$ 305,112		$ 311,214
SUPPLIES												
200011	Uniforms	$ -	$ 3,462	$ 2,861	$ 3,304	$ 5,000	2.00%	$ 5,100	2.00%	$ 5,202	2.00%	$ 5,306
200012	Fuel	-	23,766	25,680	21,740	40,000	2.00%	40,800	2.00%	41,616	2.00%	42,448
200013	Office Supplies	-	5,308	4,273	4,812	3,500	2.00%	3,570	2.00%	3,641	2.00%	3,714
200014	Vehicle Maintenance	-	23,951	38,184	56,033	30,000	2.00%	30,600	2.00%	31,212	2.00%	31,836
200015	In Service and Recruting	-	558	1,125	-	1,500	2.00%	1,530	2.00%	1,561	2.00%	1,592
200016	Medical Supplies	-	11,089	43,490	36,901	40,000	2.00%	40,800	2.00%	41,616	2.00%	42,448
200017	Tires	-	1,253	890	2,851	3,600	2.00%	3,672	2.00%	3,745	2.00%	3,820
	Subtotal	$ -	$ 69,387	$ 116,502	$ 125,641	$ 123,600		$ 126,072		$ 128,593		$ 131,165
SERVICES & CHARGES												
300011	Dues and Subscriptions	$ -	$ 224	$ 559	$ 2,166	$ 3,100	2.00%	$ 3,162	2.00%	$ 3,225	2.00%	$ 3,290
300012	Travel Expense	-	72	14	29	500	2.00%	510	2.00%	520	2.00%	531
300013	Telephone	-	1,968	2,299	2,431	3,100	2.00%	3,162	2.00%	3,225	2.00%	3,290
300014	Radio, Lights, Sirens	-	570	1,254	-	3,500	2.00%	3,570	2.00%	3,641	2.00%	3,714
300015	Training	-	406	3,203	4,883	4,000	2.00%	4,080	2.00%	4,162	2.00%	4,245
300016	Liability and Work Comp	-	21,204	26,531	22,000	25,000	2.00%	25,500	2.00%	26,010	2.00%	26,530
300017	Hospital and Director Sponsor	-	7,500	9,000	9,000	9,000	2.00%	9,180	2.00%	9,364	2.00%	9,551
300018	EMS Billing	-	22,883	34,293	36,879	40,000	2.00%	40,800	2.00%	41,616	2.00%	42,448
300019	Heart Monitor Lease	-	-	16,162	16,162	16,500	2.00%	16,830	2.00%	17,167	2.00%	17,510
300020	Intercept Fees	-	11,628	2,415	500	2,500	2.00%	2,550	2.00%	2,601	2.00%	2,653
	Subtotal	$ -	$ 66,456	$ 95,729	$ 94,050	$ 107,200		$ 109,344		$ 111,531		$ 113,761
Captial Outlays												
9090.99	Refunds	$ -	$ -	$ 6,097	$ 3,947	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -
400011	New Equipment	-	583	21,995	8,264	5,000	2.00%	5,100	2.00%	5,202	2.00%	5,306
	Subtotal	$ -	$ 583	$ 28,092	$ 12,211	$ 5,000		$ 5,100		$ 5,202		$ 5,306
	Total	$ -	$ 292,576	$ 428,246	$ 448,716	$ 524,800		$ 536,741		$ 550,438		$ 561,447
	Per Expense Report	$ -	$ 292,576	$ 428,246	$ 448,716							
	Difference	$ -	$ -	$ -	$ -							

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Circuit Breaker Impact by Fund

Fund	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	ACTUAL									ESTIMATED		
General	$ 20,395	$ 25,563	$ 19,516	$ 32,481	$ 34,868	$ 22,608	$ 23,434	$ 30,463	$ 97,982	$ 107,781	$ 118,559	$ 130,415
2015 Reassessment	2,933	3,548	2,366	3,794	2,990	1,841	1,820	2,116	7,079	7,786	8,565	9,422
Cum. Bridge	1,570	1,967	1,491	2,400	2,540	1,890	1,893	2,593	8,249	9,074	9,982	10,980
Health	598	812	620	1,007	1,106	585	574	912	3,087	3,396	3,735	4,109
CCD	836	1,022	755	1,216	1,253	2,030	2,033	2,785	8,862	9,748	10,722	11,795
Total (1)	$ 26,332	$ 32,911	$ 24,749	$ 40,897	$ 42,757	$ 28,953	$ 29,753	$ 38,869	$ 125,259	$ 137,785	$ 151,563	$ 166,720
Annual Increase		$ 6,580	$ (8,163)	$ 16,148	$ 1,861	$ (13,804)	$ 800	$ 9,116	$ 86,390	$ 12,526	$ 13,778	$ 15,156

(1) The totals are actual for 2018-2026. 2027-2029 are estimates.

Estimated 2026 Impact of 10% or $300 Tax Credit to Homesteads	
Estimated number of Homestead Properties	3,272
Estimated Average Tax Credit Per Bill	$ 95
Estimated Total Reduction in Property Taxes	$ 311,239
Estimated County Share of All Taxes	23.9%
County Share of Supplemental HS Credit	$ 74,386

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.

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 2026 Total Tax Rate	Estimated Tax Bill	Maximum Tax Bill at Cap	(Under)/ Over Cap
$ 10,000	$ 6,000	$ 1,600	$ 2,600	26.00%	$ 1.6109	$ 41.88	$ 100.00	$ 58.12
20,000	12,000	3,200	4,800	24.00%	1.6109	77.32	200.00	122.68
30,000	18,000	4,800	7,200	24.00%	1.6109	115.98	300.00	184.02
40,000	24,000	6,400	9,600	24.00%	1.6109	154.65	400.00	245.35
50,000	30,000	8,000	12,000	24.00%	1.6109	193.31	500.00	306.69
60,000	36,000	9,600	14,400	24.00%	1.6109	231.97	600.00	368.03
70,000	42,000	11,200	16,800	24.00%	1.6109	270.63	700.00	429.37
80,000	48,000	12,800	19,200	24.00%	1.6109	309.29	800.00	490.71
90,000	48,000	16,800	25,200	28.00%	1.6109	405.95	900.00	494.05
100,000	48,000	20,800	31,200	31.20%	1.6109	502.60	1,000.00	497.40
110,000	48,000	24,800	37,200	33.82%	1.6109	599.25	1,100.00	500.75
125,000	48,000	30,800	46,200	36.96%	1.6109	744.24	1,250.00	505.76
150,000	48,000	40,800	61,200	40.80%	1.6109	985.87	1,500.00	514.13
200,000	48,000	60,800	91,200	45.60%	1.6109	1,469.14	2,000.00	530.86
250,000	48,000	80,800	121,200	48.48%	1.6109	1,952.41	2,500.00	547.59
300,000	48,000	100,800	151,200	50.40%	1.6109	2,435.68	3,000.00	564.32

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 31% of the total tax rate in this District.

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Actual and Projected Property Tax Rates

	ACTUAL (EXPRESSED IN DOLLARS PER $100)									
Fund	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General	$ 0.4212	$ 0.4026	$ 0.4028	$ 0.4058	$ 0.4195	$ 0.4256	$ 0.3709	$ 0.3838	$ 0.3642	$ 0.3682
2015 Reassessment	0.0224	0.0579	0.0559	0.0492	0.0490	0.0365	0.0302	0.0298	0.0253	0.0266
Cum. Bridge	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310
Health	0.0119	0.0118	0.0128	0.0129	0.0130	0.0135	0.0096	0.0094	0.0109	0.0116
CCD	0.0165	0.0165	0.0161	0.0157	0.0157	0.0153	0.0333	0.0333	0.0333	0.0333
Total Rate	$ 0.5030	$ 0.5198	$ 0.5186	$ 0.5146	$ 0.5282	$ 0.5219	$ 0.4750	$ 0.4873	$ 0.4647	$ 0.4707

	PROJECTED		
Fund	2027	2028	2029
General	$ 0.3968	$ 0.4437	$ 0.4962
2015 Reassessment	0.0281	0.0311	0.0345
Cum. Bridge	0.0349	0.0409	0.0479
Health	0.0125	0.0140	0.0156
CCD	0.0359	0.0421	0.0494
Total Rate	$ 0.5082	$ 0.5718	$ 0.6435

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Actual and Projected Values

	ACTUAL									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Net Assessed Value	$ 377,809,571	$ 379,850,081	$ 393,088,867	$ 410,073,450	$ 415,107,627	$ 438,515,163	$ 528,479,684	$ 534,293,593	$ 585,242,149	$ 600,349,476
% Change		0.54%	3.49%	4.32%	1.23%	5.64%	20.52%	1.10%	9.54%	2.58%
.667% Bond Limit (after 2002)	$ 2,519,990	$ 2,533,600	$ 2,621,903	$ 2,735,190	$ 2,768,768	$ 2,924,896	$ 3,524,959	$ 3,563,738	$ 3,903,565	$ 4,004,331

	PROJECTED		
	2027	2028	2029
Growth Factor Used	-2.00%	-7.00%	-7.00%
Net Assessed Value	$ 588,342,486	$ 547,158,512	$ 508,857,417
.667% Bond Limit (after 2002)	$ 3,924,244	$ 3,649,547	$ 3,394,079

Personal Property	$ 60,480,800
% of Total	10.07%

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

	ACTUAL	PROJECTED			
Allocation of Settlement	2025	2026	2027	2028	2029
General	$ 2,155,138	$ 2,210,487	$ 2,334,274	$ 2,427,645	$ 2,524,751
2015 Reassessment	148,827	159,693	165,282	170,241	175,348
Cumulative Bridge	182,358	186,108	205,604	223,811	243,743
Health	64,119	69,641	73,541	76,483	79,542
CCD	195,887	199,916	211,111	230,278	251,284
Total	$ 2,746,329	$ 2,825,845	$ 2,989,813	$ 3,128,457	$ 3,274,668
Increase (Decrease)		$ 79,516	$ 163,968	$ 138,644	$ 146,211

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Property Tax Impact (County Only)

	ACTUAL										PROJECTED		
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Calculation to arrive at assessed valuation:													
Market Value of Home	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000
Times: Percent Factor													
Equals: Assessed Tax Value	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000
Less:													
Homestead Deduction	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 48,000	$ 48,000	$ 48,000	$ 40,000	$ 30,000
Net Assessed Value	$155,000	$155,000	$155,000	$155,000	$155,000	$155,000	$155,000	$155,000	$152,000	$152,000	$152,000	$160,000	$170,000
Supplemental Homestead	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 57,000	$ 57,000	$ 60,800	$ 73,600	$ 88,400
Mortgage Deduction	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	-	-	-	-
Equals: Adjusted Assessed Value	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 95,000	$ 95,000	$ 91,200	$ 86,400	$ 81,600
Calculation to arrive at property tax liability for the taxing district:													
Assessed Value Divided by 100	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 950	$ 950	$ 912	$ 864	$ 816
Times: County Property Tax Rate	0.5030	0.5198	0.5186	0.5146	0.5282	0.5219	0.4750	0.4873	0.4647	0.4707	0.5082	0.5718	0.6435
Total	$ 492	$ 508	$ 507	$ 503	$ 516	$ 510	$ 464	$ 476	$ 441	$ 447	$ 463	$ 494	$ 525
Less: State PTRC and Homestead Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
Equals: Tax Liability for the County	$ 492	$ 508	$ 507	$ 503	$ 516	$ 510	$ 464	$ 476	$ 441	$ 447	$ 463	$ 494	$ 525

NOTES

This property tax impact assumes the 2017-2026 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 2026)

	Taxes Payable in 2026				
Fund	Martin	Crawford	Ohio	Switzerland	Dubois
General	$ 0.3682	$ 0.8018	$ 0.3203	$ 0.4634	$ 0.2385
2015 Reassessment	0.0266	0.0222	0.0068	0.0180	0.0071
Cumulative Bridge	0.0310	-	0.0421	0.0471	0.0349
Election/Regist.	-	0.0624	-	-	-
Health	0.0116	0.0285	0.0241	0.0269	0.0098
Ambulance/ Fire	-	0.1191	-	-	-
Planning	-	-	-	-	0.0008
CCD	0.0333	0.0186	0.0133	0.0157	0.0275
Parks	-	-	-	-	0.0032
Total	$ 0.4707	$ 1.0526	$ 0.4066	$ 0.5711	$ 0.3218
Assessed Value	$ 600,349,476	$ 456,935,631	$ 394,086,196	$ 583,753,568	$3,401,128,124
General Fund Balance (2025)	$ 3,713,116		$ 1,174,946	$ 1,459,287	$ 8,142,792
Total Income Tax Rate	2.50%	1.65%	2.00%	1.45%	1.20%
Per Capita Income (2023)	$ 53,113	$ 44,174	$ 55,398	$ 43,212	$ 68,645
Population (2023)	9,897	10,438	6,004	10,019	43,546

Property Tax Comparison to Similar Governments (based on Pay 2026 Tax Rates)

	Martin	Crawford	Ohio	Switzerland	Dubois
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	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Less:					
Homestead Deduction	$ 48,000	$ 48,000	$ 48,000	$ 48,000	$ 48,000
Equals: Adjusted Assessed Value	$ 152,000	$ 152,000	$ 152,000	$ 152,000	$ 152,000
Supplemental Homestead	$ 60,800	$ 60,800	$ 60,800	$ 60,800	$ 60,800
Mortgage Deduction	-	-	-	-	-
Equals: Adjusted Assessed Value	$ 91,200	$ 91,200	$ 91,200	$ 91,200	$ 91,200
Calculation to arrive at property tax liability for the County:					
Assessed Value Divided by 100	$ 912	$ 912	$ 912	$ 912	$ 912
Times: County Property Tax Rate	0.4707	1.0526	0.4066	0.5711	0.3218
Equals: Tax Liability for the County	$ 429	$ 960	$ 371	$ 521	$ 293

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Total Property Tax Rate Comparison to Similar Units of Government (based on Payable 2026)

Taxes Payable in 2026	
Loogootee Taxing District	$ 2.3011
English Taxing District	$ 3.4550
Rising Sun Taxing District	$ 2.0565
Vevay Taxing District	$ 2.3219
Jasper Taxing District	$ 2.3940

<u>NOTE</u>

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

Indiana County Tax Rates
(Effective January 1, 2026)

County	Rank	Tax Type	County Tax Rate
Randolph	1	CAGIT/CEDIT	$ 0.0300
Cass	2	CAGIT/CEDIT	0.0295
Wabash	3	CAGIT/CEDIT	0.0290
Fulton	4	CAGIT/CEDIT	0.0288
Jasper	5	CAGIT/CEDIT	0.0286
Pulaski	6	CAGIT/CEDIT	0.0285
Fayette	7	COIT/CEDIT	0.0282
Grant	13	COIT/CEDIT	0.0275
Union	41	CAGIT/CEDIT	0.0275
Morgan	8	CAGIT/CEDIT	0.0272
Clinton	9	CAGIT/CEDIT	0.0265
Montgomery	10	COIT/CEDIT	0.0265
Parke	11	CAGIT/CEDIT	0.0265
Tipton	12	CAGIT/CEDIT	0.0260
Miami	14	COIT/CEDIT	0.0254
Brown	15	CAGIT/CEDIT	0.0252
Blackford	16	CAGIT/CEDIT	0.0250
Jay	17	CAGIT/CEDIT	0.0250
Jennings	18	CAGIT/CEDIT	0.0250
Martin	19	COIT/CEDIT	0.0250
Owen	20	CAGIT/CEDIT	0.0250
Carroll	26	CAGIT/CEDIT	0.0247
Decatur	21	CAGIT/CEDIT	0.0245
Ripley	22	CAGIT/CEDIT	0.0238
Clay	23	CAGIT	0.0235
Greene	29	COIT	0.0235
Howard	46	COIT/CEDIT	0.0235
White	24	CAGIT/CEDIT	0.0232
Putnam	25	CAGIT/CEDIT	0.0230
Madison	27	COIT	0.0225
Scott	28	COIT/CEDIT	0.0216
Rush	30	CAGIT/CEDIT	0.0215
Monroe	31	COIT	0.0214
DeKalb	32	CAGIT/CEDIT	0.0213
Warren	33	CAGIT/CEDIT	0.0212
Fountain	34	CAGIT/CEDIT	0.0210
Jackson	35	CAGIT/CEDIT	0.0210
Wells	36	CAGIT/CEDIT	0.0210
Marion	37	COIT	0.0202
Clark	38	CAGIT	0.0200
Elkhart	39	CAGIT/CEDIT	0.0200
Ohio	40	CAGIT	0.0200
Vigo	42	CAGIT/CEDIT	0.0200
Washington	43	CAGIT/CEDIT	0.0200
Henry	44	COIT/CEDIT	0.0202
Steuben	45	CAGIT/CEDIT	0.0199
Huntington	47	CAGIT/CEDIT	0.0195
Hancock	48	CAGIT/CEDIT	$ 0.0194
Floyd	49	CAGIT/CEDIT	0.0189
Benton	50	CAGIT/CEDIT	0.0179
Bartholomew	51	CAGIT/CEDIT	0.0175
Lawrence	52	CAGIT	0.0175
Noble	53	CAGIT/CEDIT	0.0175
Orange	54	CAGIT/CEDIT	0.0175
St. Joseph	55	COIT/CEDIT	0.0175
Starke	56	CAGIT/CEDIT	0.0171
Boone	57	COIT	0.0170
Franklin	58	CAGIT/CEDIT	0.0170
Hendricks	59	CAGIT/CEDIT	0.0170
Knox	60	COIT/CEDIT	0.0170
Shelby	66	CAGIT/CEDIT	0.0170
Sulivan	61	CEDIT	0.0170
Whitley	62	CAGIT/CEDIT	0.0168
Crawford	63	CAGIT/CEDIT	0.0165
LaGrange	64	CAGIT/CEDIT	0.0165
Adams	65	COIT/CEDIT	0.0160
Allen	67	COIT/CEDIT	0.0159
Daviess	68	CAGIT/CEDIT	0.0150
Delaware	69	COIT/CEDIT	0.0150
Lake	70	CAGIT/CEDIT	0.0150
Vermillion	71	CEDIT	0.0150
LaPorte	72	CAGIT/CEDIT	0.0145
Posey	73	COIT/CEDIT	0.0145
Switzerland	74	COIT	0.0145
Dearborn	75	COIT	0.0140
Johnson	76	CAGIT	0.0140
Perry	77	COIT/CEDIT	0.0140
Gibson	78	CEDIT	0.0130
Tippecanoe	79	COIT/CEDIT	0.0128
Marshall	80	CAGIT	0.0125
Vanderburgh	81	COIT	0.0125
Wayne	82	CAGIT/CEDIT	0.0125
Dubois	83	COIT/CEDIT	0.0120
Pike	84	CEDIT	0.0120
Hamilton	85	COIT	0.0110
Jefferson	86	CEDIT	0.0103
Harrison	87	CAGIT/CEDIT	0.0100
Kosciusko	88	COIT/CEDIT	0.0100
Newton	89	CAGIT	0.0100
Warrick	90	CEDIT	0.0100
Spencer	91	COIT/CEDIT	0.0080
Porter	92	CEDIT	0.0050

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Local Income Tax (LIT) - Expenditure Rate

ALL Rates will expire in 2028

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)	1.00%
LIT - Public Safety	0.25%
LIT- EMS	0.20%
Total Expenditure Rate	2.25%

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Local Income Tax - Property Tax Relief

ALL Rates will expire in 2028

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%
Total Expenditure Rate	0.25%

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Projected Local Option Income Tax Revenue

ALL Rates will expire in 2028

2017 Certified Old CAGIT Distribution	1,577,397
2018 Certified Old CAGIT Distribution	1,579,985
2019 Certified Old CAGIT Distribution	1,641,943
2020 Certified Old CAGIT Distribution	1,654,677
2021 Certified Old CAGIT Distribution	1,779,843
2022 Certified Old CAGIT Distribution	1,741,153
2023 Certified Old CAGIT Distribution	1,767,968
2024 Certified Old CAGIT Distribution	2,015,516
2025 Certified Old CAGIT Distribution	2,206,769
2026 Certified Old CAGIT Distribution	2,321,952

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

NOTES

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

Estimated distributions are based upon the incremental tax rate shown.

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Local Option Income Tax - Summary

ALL Rates will expire in 2028

	2017	2018	2019	2020	2021	2022	2023	2026
LIT (Old CAGIT)	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%
LIT (Old EDIT)	0.20%	0.45%	0.45%	0.45%	1.20%	1.20%	1.20%	1.00%
LIT - Property Tax Relief	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
LIT - Public Safety	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
LIT - EMS								0.20%
E911 - Public Safety	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total County Income Tax Rate	1.50%	1.75%	1.75%	1.75%	2.50%	2.50%	2.50%	2.50%
Estimated Income Taxes Paid								
County Median Household Income (2019)	$ 52,726	$ 52,726	$ 52,726	$ 52,726	$ 52,726	$ 52,726	$ 52,726	$ 52,726
Estimated Indiana Income Deductions/Exemptions	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Estimated County Median Taxable Income	$ 46,726	$ 46,726	$ 46,726	$ 46,726	$ 46,726	$ 46,726	$ 46,726	$ 46,726
Total County Income Tax Rate	1.50%	1.75%	1.75%	1.75%	2.50%	2.50%	2.50%	2.50%
Estimated County Median Income Taxes Paid	$ 700.89	$ 817.71	$ 817.71	$ 817.71	$ 1,168.15	$ 1,168.15	$ 1,168.15	$ 1,168.15

Individual Income Tax Impact
ALL Rates will expire in 2028

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 Rates will expire in 2028

All Income Taxes - (as of 12/31)

Year	Estimated Balance	Percent Change
2010	$ (39,219)	
2011	164,239	518.77%
2012	(61,965)	-137.73%
2013	(19,571)	68.42%
2014	168,238	959.63%
2015	435,130	158.64%
2016	(22,509)	-105.17%
2017	(238,456)	-959.38%
2018	(312,077)	-30.87%
2019	59,186	118.97%
2020	262,270	343.13%
2021	848,601	223.56%
2022	1,837,413	116.52%
2023	2,995,363	63.02%
2024	3,284,908	9.67%
2025	2,636,008	-19.75%

Historical Income Amounts

Personal Income

Year	Personal Income	Percent Change
2009	$ 551,392	
2010	563,814	2.25%
2011	612,248	8.59%
2012	633,244	3.43%
2013	681,254	7.58%
2014	671,807	-1.39%
2015	657,318	-2.16%
2016	691,452	5.19%
2017	734,090	6.17%
2018	760,145	3.55%
2019	786,693	3.49%
2020	889,410	13.06%
2021	905,820	1.85%
2022	1,037,095	14.49%
2023	1,038,130	0.10%

Per Capita Income

Year	Per Capita Income	Percent Change
2009	$ 31,299	
2010	32,588	4.12%
2011	34,413	5.60%
2012	33,090	-3.84%
2013	33,482	1.18%
2014	34,109	1.87%
2015	35,823	5.03%
2016	35,114	-1.98%
2017	36,864	4.98%
2018	38,201	3.63%
2019	39,207	2.63%
2020	44,160	12.63%
2021	49,082	11.15%
2022	52,671	7.31%
2023	53,113	0.84%

County Historical Workforce and Unemployment

Workforce

Year	Workforce	Percent Change
2015	5,050	
2016	4,922	-2.53%
2017	4,889	-0.67%
2018	4,964	1.53%
2019	5,101	2.76%
2020	5,112	0.22%
2021	5,104	-0.16%
2022	5,126	0.43%
2023	5,037	-1.74%
2024	5,145	2.14%

Unemployment Rate

Year	Unemployment Rate	Percent Change
2015	4.20%	
2016	4.20%	0.00%
2017	3.10%	-26.19%
2018	2.80%	-9.68%
2019	2.70%	-3.57%
2020	4.60%	70.37%
2021	2.90%	-36.96%
2022	2.90%	0.00%
2023	3.00%	3.45%
2024	3.40%	13.33%

Unemployed Workers

Year	Number of Unemployed	Percent Change
2015	212	
2016	205	-3.30%
2017	150	-26.83%
2018	138	-8.00%
2019	137	-0.72%
2020	236	72.26%
2021	149	-36.86%
2022	148	-0.67%
2023	152	2.70%
2024	174	14.47%

MARTIN COUNTY, INDIANA
Sustainability/Revenue and Spending Plan

Historical EDIT Revenue

Unit	2020 Revenues	2021 Revenues	2022 Revenues	2023 Revenues	2024 Revenues	2025 Revenues	2026 Revenues
Martin County	$ 694,946	$ 1,992,750	$ 1,942,360	$ 1,969,156	$ 2,260,199	$ 2,469,483	$ 2,163,239
Loogootee Civil City	164,112	473,579	465,816	475,083	531,442	585,492	515,216
Crane Civil Town	12,961	33,985	36,796	37,547	41,873	46,130	40,489
Shoals Civil Town	58,737	169,451	166,757	170,166	189,760	209,049	183,496
Total	$ 930,756	$ 2,669,765	$ 2,611,729	$ 2,651,952	$ 3,023,274	$ 3,310,154	$ 2,902,440

Note: 2026 was reduced due to reduction in EMS rat to 1.00% from 1.20%.

MARTIN COUNTY, INDIANA

Estimated LIT Impact Analysis

Estimated MAX Future LIT	
$ 290,244,000	Total Estimated Income
1.20%	MAX LIT Rate
$ 3,482,928	LIT Revenue

Estimated MIN Future LIT	
$ 290,244,000	Total Estimated Income
1.20%	LIT Rate
$ 3,482,928	LIT Revenue

County Share 2026 Certified LIT	
$ 1,495,314	CAGIT
518,587	PS LIT
580,488	EMS
2,163,239	EDIT
$ 4,757,628	

Does not include LIT currently used for property tax relief ($725,610 county wide in 2026)

2026 LIT Distributions are Based on Income of $ 290,244,000

(Prepared by FSG March 26, 2026)

MARTIN COUNTY, INDIANA

Sustainability/Revenue and Spending Plan

Cash Working Capital

	General Fund	EDIT	Highway Unrestricted	Public Safety	EMS
2026 Budget	$ 5,028,359	$ 2,303,044	$ 1,635,597	$ 383,129	$ 524,800
Days	365	365	365	365	365
Cost of General Fund Per Day	13,776	6,310	4,481	1,050	1,438
Days wanted	182	182	182	182	182
Cash Working Capital 182 Days	$ 2,507,291	$ 1,148,367	$ 815,558	$ 191,040	$ 261,681
Cash Balance 12/31/2025	$ 3,713,116	$ 3,396,323	$ 1,506,537	$ 1,004,832	$ 266,610
Cost Per Day	13,776	6,310	4,481	1,050	1,438
Days Available	$ 270	$ 538	$ 336	$ 957	$ 185
Minimum Number of Days	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00
Min. Balance Fund	$ 1,377,633	$ 630,971	$ 448,109	$ 104,967	$ 143,781