# COMPREHENSIVE FINANCIAL PLAN (2022 – 2029)

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# Decatur County, Indiana

December 16, 2024

# COMPREHENSIVE FINANCIAL PLAN (2022 - 2029) TABLE OF CONTENTS

# <u>Pages</u>

- 1 6 EXECUTIVE SUMMARY
- 7 9 SUMMARY OF ASSUMPTIONS

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

# **OPERATING FUNDS**

- 10 11 COUNTY GENERAL 1000
- 12 13 HEALTH 1159
- 14 15 REASSESSMENT 2015 1224
- 16 17 LIT PUBLIC SAFETY COUNTY PORTION 1113
- 18 19 HIGHWAY 1176
- 20 21 PARK AND RECREATION 1219
- 22 23 STATEWIDE 911 1222
- 24 25 COUNTY WIDE 911 4930

# CAPITAL AND SPECIAL REVENUE FUNDS

- 26 27 LIT ECONOMIC DEV. 1112
- 28 29 SPECIAL PURPOSE TAX (JAIL) 1114
- 30 31 CUMULATIVE BRIDGE 1135
- 32 33 CUM. CAP. DEVELOPMENT FUND 1138
- 34 35 LOCAL ROAD AND STREET 1169
- 36 37 MVH RESTRICTED 1173

# SUPPLEMENTAL DATA

- 38 39 FUND DESCRIPTIONS AND USES
  - 40 ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 2029
  - 41 COMPARISON OF BUDGET TO ACTUAL (2022 2023)
  - 42 SCHEDULE OF OUTSTANDING DEBT

# **COMPARISON OF SURROUNDING COUNTIES**

- 43 2024 LOCAL INCOME TAX RATES
- 44 2024 CERTIFIED PROPERTY TAX RATES
- 45 2024 CERTIFIED PROPERTY TAX LEVIES
- 46 2024 CERTIFIED NET ASSESSED VALUES

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# EXECUTIVE SUMMARY

Counties are often challenged with limited or declining revenue sources; however, the demand for services rarely decreases. Balancing revenue decline with demand for services underscores the need for local units of government to extend their planning horizons beyond one year. In addition, it is important to maintain adequate fund balances so that cash flow shortages can be managed internally, thus saving on interest costs associated with external borrowing. The recommended minimum fund balance is equal to 15% of operating disbursements. Effective management of fund balances allows local government to plan and make minor budget adjustments rather than sweeping changes.

To complete this report, we have gathered information from a variety of resources including the County's internal records, the County's Gateway Annual Report for 2023, and the County's 2024 and 2025 Gateway Budgets. Finally, we used our own internally generated expertise regarding property tax caps, local and state economic climates and our knowledge of available funding sources to shape our analysis and recommendations presented in this report.

# **Circuit Breaker Tax Credits**

In 2008, the State of Indiana began to limit the amount of property taxes paid by individual property owners. By 2010, these limits were fully phased in and are now incorporated in the State Constitution. For homeowners, property taxes are limited to 1% of the value of their home; for other residential property owners, long-term care facilities and agricultural landowners, property taxes are limited to 2% of the market value; for all other taxpayers, property taxes are limited to 3% of the property's market value. Unlike other forms of property tax relief, these limits, known as circuit breaker tax credits, are not funded by other sources but reduce the amount of property taxes collected. This property tax relief is funded by each individual taxing unit.

In 2024, 2.11% (\$168,413) of property taxes levied by the County will be returned to property taxpayers through circuit breaker credits. The graph on the next page compares the amount of property taxes assessed with the amount of property taxes collected. The amounts shown in red are the amounts of property tax relief given to property owners funded by Decatur County through reductions in property tax collections.

(Cont'd)

# **EXECUTIVE SUMMARY**



# **Circuit Breaker Tax Credits (Cont'd)**

Property tax relief is also provided by other taxing units in Decatur County through these circuit breaker tax credits. For 2024, these property tax reductions will total \$1,022,870 throughout Decatur County, with 16.46% provided by the County.



(Cont'd)

#### EXECUTIVE SUMMARY

#### **Property Tax Rates and Net Assessed Values**

The graph below shows the certified property tax rates and net assessed values for Decatur County from 2020 through 2024. Since 2020, tax rates have decreased by 7.2% from \$.4376 to \$.4060. Net assessed values during the same time-period have increased by 34.5% from \$1.460 billion to \$1.964 billion.



# Local Income Taxes

Decatur County's total local income tax rate for 2024 is 2.50%. The table below shows a breakdown of the rates by local income tax type.

Local Income Tax	Туре	Maximum Rate	2024 Certified Rate - Decatur County	Rate Capacity
Certified Shares	Expenditure	N/A	1.2700%	
Public Safety	Expenditure	N/A	0.2500%	
Economic Development	Expenditure	N/A	0.2500%	
Correctional Facility	Expenditure	0.2000%		
EMS	Expenditure	0.2000%		
Judicial System	Expenditure	0.2000%		
Acute Care Hospital	Expenditure	0.1000%		
Total - Expenditure LIT		2.5000%	1.7700%	0.7300%
Property Tax Relief	Property Tax Relief	1.2500%	0.0800%	
Special Purpose	Special Purpose	N/A	0.6500%	
Grand Total - All LIT			2.5000%	

(Cont'd)

#### EXECUTIVE SUMMARY

# Local Income Taxes (Cont'd)

Historical and estimated local income tax distributions for 2021 through 2025 for the Decatur County taxing unit are shown below. Local income tax distributions have increased by \$704,000 (12%) from 2021 to 2024.

LOCAL INCOME TAX DISTRIBUTIONS - DECATUR COUNTY UNIT									
Year	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Totals	Change				
2021	\$ 3,936,077	\$ 945,132	\$ 941,338	\$ 5,822,547					
2022	4,062,120	974,653	971,696	6,008,469	3.2%				
2023	4,372,890	1,049,191	1,030,331	6,452,412	7.4%				
2024	4,484,392	1,071,684	970,450	6,526,526	1.1%				
2025 Est.	5,095,076	1,217,867	1,120,449	7,433,392	13.9%				

# Fund Balances

The graph below illustrates actual and estimated ending fund balances from 2022 through 2029 for major operating funds: County General, Health, Reassessment, LIT Public Safety, Highway, Park and Recreation, Statewide 911, and County Wide 911 (See page 40 for breakdown by fund).



(Internal Use Only) (No assurance is provided on this financial analysis.)

(Cont'd)

#### EXECUTIVE SUMMARY

# **Observations**

# Use of Cash Reserves

Based on Council adopted budgets, three (3) of the County's seven (7) major operating funds have budgeted disbursements for 2025 that exceed estimated annual receipts for the same timeperiod. (See table below.) Should the County spend as budgeted, cash on-hand will be used to supplement funding resulting in reduced fund balances. Recurring operating disbursements should match estimated annual receipts to avoid the depletion of fund balances.

BUDGET YEAR 2025						
	Estimated					
Fund	Increase / (Decrease)					
	in Fund Balances					
COUNTY GENERAL - 1000	\$414,339					
HEALTH - 1159	(12,680)					
REASSESSMENT 2015 - 1224	1,002					
LIT PUBLIC SAFETY COUNTY PORTION - 1113	124,533					
HIGHWAY - 1176	305,944					
PARK AND RECREATION - 1219	(273,852)					
STATEWIDE 911 - 1222	(61,033)					

### Fund Balances Exceeding 50% of Disbursements – Major Operating Funds

Fund	Est. Cash Reserves 12/31/2024 (rounded to nearest \$100)	Cash Reserves as a % of Disbursements
Health - 1159	\$785,200	147%
Reassessment - 1224	\$252,900	107%
LIT Public Safety - 1113	\$1,382,100	120%
Statewide 911 - 1222	\$563,500	125%

# Budgets that Cannot be Funded in 2025 (based on Council adopted budgets)

Fund	Amount Unfunded (rounded to nearest \$100)
Cumulative Bridge – 1135	\$120,300

(Cont'd)

# EXECUTIVE SUMMARY

# **Observations (Cont'd)**

# Considerations

- 1. <u>Health and Reassessment</u> consider a temporary shift of property tax levy to the Park and/or General Fund to spend down cash reserves to 50%.
- <u>Cumulative Bridge</u> consider utilizing fund balances in LIT Economic Development and Cumulative Capital Development to help support the funding of bridge projects. The County may also consider issuing property tax supported bonds for major bridge projects.
- <u>Highway</u> Analyze expenditures to determine if any projects or expenses may be transferred to the MVH Restricted Fund. The Restricted Fund may be used for road construction, reconstruction or preservation and may also be used for personal services if time is appropriately tracked to an allowable project. The Restricted Fund may also be used as matching funds for the Community Crossings Grant.
- 4. <u>American Rescue Plan (ARP)</u> As of August 31, 2024, the balance of the ARPA Grant fund was \$554,225.28. Remaining ARPA funds must be "obligated" by December 31, 2024, and spent by December 31, 2026. Per the U.S. Treasury an "obligation" means an order placed for property and services and entering in contracts, subawards, and similar transactions that require payment. The U.S. Treasury considers an interagency agreement meeting certain conditions to constitute a transaction requiring payment similar to a contract or subaward and therefore an obligation. Recipients may consider themselves to have obligated funds to maintain certain personnel costs for personnel whose salary may be paid under an eligible use of SLFRF funds through December 31, 2026, for any position that existed and was filled by December 31, 2024.
- 5. Periodically review the County's charges for services to determine if there are opportunities to increase fees.
- 6. Determine eligibility to file for an Excess Levy Appeal during the budget season. An appeal, if granted by the Department of Local Government Finance ("DLGF"), could result in a permanent increase to the County's maximum property tax levy. An appeal that the County may be qualified for is a Three-Year Growth. A unit qualifies to petition for a three-year growth appeal if its average assessed value growth over the last three years exceeds the statewide average growth for the same time-period by at least 2%.
- 7. Prepare budgets for recurring expenses that closely match estimated annual receipts to prevent declining cash reserves. Unforeseen expenses during a budget year may be approved by Council through the additional appropriation process.

#### SUMMARY OF ASSUMPTIONS

This financial analysis is specifically tailored to assist County management and council members in their roles by offering information pertinent to the financial management of Decatur County, Indiana. Its purpose is to furnish valuable insights that can aid County officials in effectively managing their responsibilities within the County.

In the preparation of these schedules, assumptions were made as noted regarding certain future events. As in the case with such assumptions regarding future events and transactions, some or all may not occur as expected, and the resulting differences could be material. We have no responsibility to prepare subsequent reports or update the schedules. We do not provide any assurance on the information included in the financial analysis.

# Summary of Significant Assumptions:

# Receipts:

# (1) Maximum Levy Growth Factor

2024 - 2025 based upon HB 1499 adopted in the 2023 session of Indiana General Assembly. 2026 - 2029 based upon Policy Analytics' analysis dated October 21, 2024.

Year	<b>Growth Factor</b>
2024	4.0%
2025	4.0%
2026	4.0%
2027	4.2%
2028	3.3%
2029	3.8%

# (2) Allocation of Maximum Levy

For 2026 through 2029, assumes maximum levy is allocated to controlled funds (other than General) such that net cash flow is zero. Remaining property tax levy is allocated to the General Fund.

Fund	202	2 (Actual)	% Allocation	20	23 (Actual)	% Allocation	20	24 (Actual)	% Allocation
General	\$	5,032,160	75.0%	\$	5,244,463	74.4%	\$	5,420,216	74.1%
Reassessment		231,889	3.4%		243,001	3.4%		239,589	3.3%
Cumulative Bridge		446,427	6.7%		513,203	7.3%		653,961	8.9%
Health		400,680	6.0%		420,718	6.0%		353,492	4.8%
Park and Recreation		597,865	8.9%		627,450	8.9%		651,997	8.9%
Totals	\$	6,709,021	100.0%	\$	7,048,835	100.0%	\$	7,319,255	100.0%

Fund	202	5 (Actual)	% Allocation	2	2026 (Est.)	% Allocation	2	027 (Est.)	% Allocation
General	\$	5,568,134	73.2%	\$	5,777,640	73.2%	\$	6,015,948	73.2%
Reassessment		233,105	3.1%		239,873	3.0%		247,361	3.0%
Cumulative Bridge		732,302	9.6%		768,772	9.7%		797,820	9.7%
Health		384,843	5.1%		399,730	5.1%		415,919	5.1%
Park and Recreation		681,723	9.0%		708,095	9.0%		736,773	9.0%
Totals	\$	7,600,107	100.0%	\$	7,894,110	100.0%	\$	8,213,821	100.0%

Fund	2	2028 (Est.)	% Allocation	2029 (Est.)	% Allocation
General	\$	6,218,953	73.3%	\$ 6,456,057	73.4%
Reassessment		255,127	3.0%	263,036	3.0%
Cumulative Bridge		813,597	9.6%	837,824	9.5%
Health		429,263	5.1%	445,122	5.1%
Park and Recreation		760,412	9.0%	788,505	9.0%
Totals	\$	8,477,352	100.0%	\$ 8,790,544	100.0%

#### SUMMARY OF ASSUMPTIONS

# (3) Net Assessed Value

2026 - 2029 based upon Policy Analytics' analysis dated October 21, 2024.

Year	County NAV	Change
2022	1,577,479,505	-
2023	1,813,438,218	15.0%
2024	1,963,846,306	8.3%
2025	2,199,105,112	12.0%
2026 Est.	2,308,623,753	5.0%
2027 Est.	2,395,856,058	3.8%
2028 Est.	2,443,234,491	2.0%
2029 Est.	2,515,988,460	3.0%

# (4) Levy Excess/(Shortfall)

- 2022 - 2023 certified property tax levy from the Budget Order and Form 22's used to determine property taxes received above (excess) or below (shortfall) the net property tax after the application of circuit breaker credits.

2024 is based on the County's abstract levy per the DLGF Circuit Breaker Report.

- Fiscal years 2025 - 2029 assume no levy excess/(shortfall) beyond circuit breaker losses.

# (5) Circuit Breaker Tax Credits (as a percent of gross property tax levy)

2025 - 2029 based upon Policy Analytics' analysis dated October 21, 2024.

Fund	2022 (Actual)	2023 (Actual)	2024 (Actual)	2025 (Est.)	2026 (Est.)	2027 (Est.)
General	2.77%	3.00%	2.11%	1.95%	2.24%	2.33%
Reassessment	2.77%	3.00%	2.11%	1.94%	2.24%	2.34%
Cumulative Bridge	2.77%	3.00%	2.11%	1.95%	2.24%	2.33%
Health	2.77%	3.00%	2.11%	1.94%	2.24%	2.34%
Park and Recreation	2.77%	3.00%	2.11%	1.94%	2.24%	2.34%
CCD	2.77%	3.00%	2.11%	1.95%	2.24%	2.33%

Fund	2028 (Est.)	2029 (Est.)
General	2.46%	2.56%
Reassessment	2.46%	2.56%
Cumulative Bridge	2.46%	2.56%
Health	2.46%	2.55%
Park and Recreation	2.46%	2.56%
CCD	2.46%	2.56%

# (6) Auto Excise, Financial Institutions Tax ("FIT") and Commercial Vehicle Excise Tax ("CVET")

(as a percent of gross property tax levy)

**Civil County Funds** 

2024 - 2029 8.3%

# (Cont'd)

# SUMMARY OF ASSUMPTIONS

# (7) Annual Growth Factors for Selected Revenues (2024 - 2029)

Revenue Item	2024	2025	2026	2027	2028	2029
911 Telephone Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ABC Excise Tax Distribution	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Charges for Services	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Earnings on Investments and Deposits	(2)	0.0%	0.0%	0.0%	0.0%	0.0%
Fines, Fees, and Forfeitures	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Grants - Recurring	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
LIT - Certified Shares	(3)	(3)	2.7%	2.7%	2.7%	2.7%
LIT - Economic Development	(3)	(3)	2.6%	2.6%	2.6%	2.6%
LIT - Public Safety	(3)	(3)	2.7%	2.7%	2.7%	2.7%
LIT - Special Purpose	(3)	(3)	1.8%	1.8%	1.8%	1.8%
LIT - Supplemental Distribution	(4)	-100.0%	0.0%	0.0%	0.0%	0.0%
Local Road and Street Distribution	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Receipts - Nonrecurring	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Receipts - Recurring	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Motor Vehicle Highway Distribution	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Park and Recreation Receipts	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Refunds and Reimbursements - Nonrecurring	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Refunds and Reimbursements - Recurring	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Transfers In - Transferred from Another Fund	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wheel/Surtax Distribution	(1)	0.0%	0.0%	0.0%	0.0%	0.0%

# Notes:

- (1) 2024 is based on a two-year average of 2022 2023 actual receipts, unless otherwise noted.
- (2) Earnings on investments are calculated based on the percentage that 2023 actual interest represents of the 2023 beginning balance.
- (3) 2024 is based upon the DLGF Certified LIT Distributions Report, dated December 4, 2023. 2025 is based upon the DLGF Estimated LIT Distributions Report, dated August 15, 2024. 2026 2029 estimates are based on historical distributions.
- (4) 2024 is based upon the DLGF Supplemental LIT Distributions Report, dated May 1, 2024.

# **Disbursements:**

# (8) Assumed Growth in Annual Disbursements

Unless otherwise noted in the report.

			Annual Gro	owth Factor		
Major Classification	2024	2025	2026	2027	2028	2029
Capital Outlays	Certified Budget	Adopted Budget	0.0%	0.0%	0.0%	0.0%
Personal Services	Certified Budget	Adopted Budget	3.0%	3.0%	3.0%	3.0%
Services and Charges	Certified Budget	Adopted Budget	3.0%	3.0%	3.0%	3.0%
Supplies	Certified Budget	Adopted Budget	3.0%	3.0%	3.0%	3.0%

# (Cont'd)

ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

# **OPERATING FUNDS**

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

County General - 1000

		ACT	UAL			ESTIN	IATED		
Index		2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:								
2	General Property Taxes	\$ 5,032,160	\$ 5,244,463	\$ 5,420,216	\$ 5,568,134	\$ 5,777,640	\$ 6,015,948	\$ 6,218,953	\$ 6,456,057
3	Circuit Breaker Tax Credits	(139,302)	(157,106)	(114,488)	(108,331)	(129,507)	(140,377)	(152,963)	(165,203)
4	Levy Excess/(Shortfall)	143,629	157,826	116,276					-
5									
6	Net Property Tax	5,036,487	5,245,183	5,422,004	5,459,803	5,648,133	5,875,571	6,065,990	6,290,854
7	Auto Excise, CVET, and FIT	423,673	434,140	444,408	456,587	473,766	493,308	509,954	529,397
8	Charges for Services	296,282	265,109	280,695	280,695	280,695	280,695	280,695	280,695
9	Earnings on Investments and Deposits	473,671	1,362,458	1,618,170	1,432,188	1,378,818	1,307,558	1,226,829	1,131,258
10	Fines, Fees, and Forfeitures	1,083	-	542	542	542	542	542	542
11	Grants - Recurring	176,070	182,671	179,371	179,371	179,371	179,371	179,371	179,371
12	LIT - Certified Shares	4,062,120	4,372,890	4,484,392	5,095,076	5,233,279	5,375,230	5,521,032	5,670,789
13	LIT - Supplemental Distribution	271,919	424,642	526,455	-	-	-	-	-
14	Miscellaneous Receipts - Recurring	16,310	13,720	15,015	15,015	15,015	15,015	15,015	15,015
15	Refunds and Reimbursements - Recurring	215,183	171,348	193,265	193,265	193,265	193,265	193,265	193,265
16	C C	<u> </u>	· · · · · · · · · · · · · · · · · · ·	· · · · ·					<u> </u>
17	Total Operating Receipts	10,972,798	12,472,161	13,164,317	13,112,542	13,402,884	13,720,555	13,992,693	14,291,186
18		, ,	,, . • .		,	,,	,	. 0,002,000	,_0 . ,
19	Operating Disbursements:								
20	Personal Services	6,965,170	8,312,421	8,986,631	8,924,462	9,192,196	0 467 062	9,752,001	10,044,561
							9,467,962		
21	Supplies	126,942	589,900	218,425	214,880	221,326	227,966	234,805	241,849
22	Services and Charges	1,370,036	1,437,911	2,311,459	2,971,301	3,060,440	3,152,253	3,246,821	3,344,225
23	Capital Outlays	123,832	221,367	466,250	587,560	587,560	587,560	587,560	587,560
24	Additional Appropriations	-	-	27,484	-	-	-	-	-
25	Encumbrances	-	-	582,764	-	-	-	-	-
26									
27	Total Operating Disbursements	8,585,980	10,561,599	12,593,013	12,698,203	13,061,522	13,435,741	13,821,187	14,218,195
28			· · · ·						, <u>, , , , , , , , , , , , , , , ,</u>
29	Net Operating Receipts	2,386,818	1,910,562	571,304	414,339	341,362	284,814	171,506	72,991
30		2,000,010	1,010,002	011,004		041,002	204,014	171,000	12,001
30	Other Receipts:								
	•	200 611	121 169						
32	Miscellaneous Receipts - Nonrecurring	308,611	434,468						
33									
34	Other Disbursements:	4 004 040							
35	Transfers Out - Transferred to Another Fund	1,261,216	-	-	-	-	-	-	-
36	Other Disbursements	879,590	187,024	-					
37									
38	Total Other Disbursements	2,140,806	187,024					-	-
39		== / 000	0 ( = 0 000						
40	Change in Fund Balance	554,623	2,158,006	571,304	414,339	341,362	284,814	171,506	72,991
41	Beginning Fund Balance	2,660,152	3,214,775	5,372,781	5,944,085	6,358,424	6,699,786	6,984,600	7,156,106
42		• • • • • • • • • • • •		• • • • • • • • •	• • • • • • •	<b>•</b> • • • • • • • • • • • • • • • • • •	• • • • • • • • •	• <i>• • • • • • •</i>	
43	Ending Fund Balance	\$ 3,214,775	\$ 5,372,781	\$ 5,944,085	\$ 6,358,424	\$ 6,699,786	\$ 6,984,600	\$ 7,156,106	\$ 7,229,097
44									
45	Net Assessed Value	\$1,577,479,505	\$1,813,438,218	\$1,963,846,306	\$2,199,105,112	\$2,308,623,753	\$2,395,856,058	\$2,443,234,491	\$2,515,988,460
46	Property Tax Rate	\$ 0.3190	\$ 0.2892	\$ 0.2760	\$ 0.2532	\$ 0.2503	\$ 0.2511	\$ 0.2545	\$ 0.2566
47	· ·								
48	Operating Balance Percentage	37.4%	50.9%	47.2%	50.1%	51.3%	52.0%	51.8%	50.8%
40	operating balance relocitage	57.470	00.970	41.270	50.170	01.070	52.070	51.070	50.070

49

50 <u>Notes:</u>

51 Line 9 - 2024 is based upon year-to-date receipts as of August 31, 2024. 2025 - 2029 are based on 2022 actual earnings as a percentage of ending fund balance.

52 Line 24 - Approved additional appropriations as of August 31, 2024.

53 Line 35 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Health - 1159

		ACT	UAL							ESTIN		)				
Index	·	2022		2023	2	024		2025	2	2026		2027	2	028		2029
1	Operating Receipts:															
2	General Property Taxes	\$ 400,680	\$	420,718	\$	353,492	\$	384,843	\$	399,730	\$	415,919	\$	429,263	\$	445,122
3	Circuit Breaker Tax Credits	(11,092)		(12,603)		(7,467)		(7,480)		(8,965)		(9,719)		(10,580)		(11,363)
4	Levy Excess/(Shortfall)	11,436		12,661		7,584		-	_	-	_	-		-		-
5																
6	Net Property Tax	401,024		420,776		353,609		377,363		390,765		406,200		418,683		433,759
7	Auto Excise, CVET, and FIT	33,573		34,827		28,983		31,557		32,778		34,105		35,200		36,500
8	Charges for Services	38,170		62,147		50,158		50,158		50,158		50,158		50,158		50,158
9	Miscellaneous Receipts - Recurring	64,845		148,309		106,577		106,577		106,577		106,577		106,577		106,577
10																
11	Total Operating Receipts	537,612		666,059		539,327		565,655		580,278		597,040		610,618		626,994
12																
13	Operating Disbursements:															
14	Personal Services	313,548		429,196		470,800		528,635		544,494		560,829		577,654		594,983
15	Supplies	13,619		13,380		16,200		16,200		16,686		17,187		17,702		18,233
16	Services and Charges	30,079		43,708		32,500		33,000		33,990		35,010		36,060		37,142
17	Capital Outlays	1,781		448		500		500		500		500		500		500
18	Additional Appropriations	-		-		3,244		-		-		-		-		-
19	Encumbrances	-		-		9,546		-		-		-		-		-
20						- ,										
21	Total Operating Disbursements	359,027		486,732		532,790		578,335		595,670		613,526		631,916		650,858
22			_		_			,		,		,	_			
23	Net Operating Receipts	178,585		179,327		6,537		(12,680)		(15,392)		(16,486)		(21,298)		(23,864)
24				110,021		0,001		(12,000)		(10,002)		(10,100)		(21,200)		(20,001)
25	Other Receipts:															
26	Refunds and Reimbursements - Nonrecurring	81,304		_		-		-		_		-		_		_
27																
28	Other Disbursements:															
29	Transfers Out - Transferred to Another Fund	149,208		-		-		-		-		-		-		-
30	Other Disbursements	65		900		-		-		-		-		-		-
31																
32	Total Other Disbursements	149,273		900		-		-		-		-		-		-
33					,											
34	Change in Fund Balance	110,616		178,427		6,537		(12,680)		(15,392)		(16,486)		(21,298)		(23,864)
35	Beginning Fund Balance	489,662		600,278		778,705		785,242		772,562		757,170		740,684		719,386
36																
37	Ending Fund Balance	\$ 600,278	\$	778,705	\$	785,242	\$	772,562	\$	757,170	\$	740,684	\$	719,386	\$	695,522
38																
39	Net Assessed Value	\$1,577,479,505	\$1,81	13,438,218	\$1,963	3,846,306	\$2,	199,105,112	\$2,308	3,623,753	\$2,3	895,856,058	\$2,443	,234,491	\$2,5	15,988,460
40	Property Tax Rate	\$ 0.0254	\$	0.0232	\$	0.0180	\$	0.0175	\$	0.0173	\$	0.0174	\$	0.0176	\$	0.0177
41			•	-			ŕ		·				·	-		_
42	Operating Balance Percentage	167.2%		160.0%		147.4%		133.6%		127.1%		120.7%		113.8%		106.9%
	Operating Datanee Fercentage	107.270		100.070		1+1.4/0		155.070		121.170		120.7 /0		110.070		100.970
43	Netec															

44 <u>Notes:</u>

45 Line 18 - Approved additional appropriations as of August 31, 2024.

46 Line 29 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Reassessment 2015 - 1224

Index         2022         2023         2024         2025         2026         2027         2028         2029           1         Operating Receipts:         \$ 231,889         \$ 243,001         \$ 223,8923         \$ 247,361         \$ 255,127         \$ 263,092         (6,780)         (6,780)         (6,780)         (6,780)         (6,780)         (7,770)         (7,770)         (7,770)         (7,771) <th></th> <th></th> <th>ACT</th> <th>UAL</th> <th></th> <th></th> <th>ESTIN</th> <th>IATED</th> <th></th> <th></th>			ACT	UAL			ESTIN	IATED		
2         Ceneral Property Taxes         \$         243.089         \$         233.050         \$         233.050         \$         247.361         \$         255.127         \$         263.089         (6.379)         (5.365)         (7.79)         (5.365)         (7.79)         (6.267)         (6.730)           Levy Excess(Shortfall)         6.619         7.313         5.140         -	Index		2022	2023	2024	2025	2026	2027	2028	2029
3       Circuit Breaker fax Credits       (6,419)       (7,279)       (5,061)       (4,519)       (5,365)       (5,700)       (6,730)         4       Levy Excess(Shortfall)       6,619       7,313       5,140       -       -       -       -       -         5       Net Property Tax       222,089       243,035       228,868       224,508       241,811       248,841       256,309       241,818       1,818       1,186         6       Levy Excess(Shortfall)       1,505       455       2,031       1,801       1,627       1,464       1,318       1,186         7       Auto Exrise, CVET, and FIT       13,744       220,165       261,343       249,502       255,805       263,329       271,079       279,061         7       Total Operating Receipts       255,338       263,606       241,341       249,502       255,805       263,329       271,079       279,061         7       Total Operating Disbursements:       9       5,000       4,000       44,050       44,558       47,271       5,065         Services and Charges       156,773       183,684       18600       187,000       202,910       208,997       215,267       221,252       221,252       225,806       263,32	1	Operating Receipts:								
4         Levy Excess((Shortfall)         6,619         7,313         5,140         1 <th1< th=""> <th1< th="">         1</th1<></th1<>	2	General Property Taxes	\$ 231,889	\$ 243,001	\$ 239,589	\$ 233,105	\$ 239,873	\$ 247,361	\$ 255,127	\$ 263,036
5         Net Property Tax         232,089         243,035         239,668         228,566         234,508         241,581         248,841         256,306           Auto Excise, CVET, and FIT         19,744         20,116         19,644         19,115         19,670         20,224         20,920         21,569           Earnings on Investments and Deposits         1,505         455         2,031         1,801         1,627         1,464         1,318         1,186           Operating Debursements:         253,338         263,606         261,343         249,502         255,805         263,329         271,079         279,061           Operating Diabursements:         29         5000         40,949         35,222         41,000         42,000         43,260         44,558         45,885         47,271           Supplies         1,114         1,346         4,600         4,500         43,355         4,774         4,917         5,065           Capital Outays         -         -         2136         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000	3	Circuit Breaker Tax Credits	(6,419)	(7,279)	(5,061)	(4,519)	(5,365)	(5,780)	(6,286)	(6,730)
6       Net Property Tax       222.089       243.035       223.688       228.686       224.681       241.81       248.841       226.309       21.669         7       Auto Excise. CVET, and FIT       19.744       20.116       19.644       19.115       19.670       20.284       20.920       21.669         8       Earnings on Investments and Deposits       1.505       455       2.031       1.801       1.827       1.464       1.318       1.166         9       Total Operating Receipts       253.338       263.606       261.343       249,502       255.805       263.329       271,079       279.061         11       Operating Disbursements:       1       1.14       1.346       4.600       4.500       4.4,558       45.895       47.271       5.006         5       Services and Charges       156.773       183.64       166.000       197.000       202.910       208.979       215.267       221.725         16       Capital Outlays       -       2.136       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000       5.000	4	Levy Excess/(Shortfall)	6,619	7,313	5,140					-
7       Auto Excise CVET, and FIT       19,744       20,116       19,644       19,115       19,670       20,284       20,920       21,569         8       Earnings on Investments and Deposits       1,505       455       2,031       1,601       1,627       1,464       1,318       1,186         9       Total Operating Receipts       253,338       263,606       261,343       249,502       255,805       263,329       271,079       279,061         10       Operating Disbursements:       0       42,000       43,260       44,558       455,895       4,721         9       Services and Charges       1,114       1,346       4,600       4,600       4,600       5,00	5									
8         Earnings on Investments and Deposits         1,505         455         2,031         1,601         1,627         1,464         1,318         1,186           9         Total Operating Receipts         253,338         263,606         261,343         249,502         255,805         263,329         271,079         279,061           11         Operating Disbursements:         9         9         445,58         45,885         47,271           14         Supplies         1,114         1,346         4,600         4,500         4,635         4,774         4,917         5,065           158,6773         183,684         186,000         197,000         202,910         209,997         215,267         221,725           16         Capital Outlays         -         2,136         5,000         5	6									
9         Total Operating Receipts         253,338         263,606         261,343         249,502         255,805         263,329         271,079         279,061           10         Total Operating Disbursements:         0         40,949         36,222         41,000         42,000         43,260         44,558         45,895         47,271           13         Personal Services         40,949         36,222         41,000         42,000         43,260         44,558         45,895         47,271           14         1,346         4,600         197,000         202,910         208,997         215,267         221,725           15         Services and Charges         156,773         183,694         186,000         197,000         203,907         215,267         221,725           16         Capital Outlays         -         2,136         5,000         5	7					-				
Total Operating Receipts         253,338         263,606         261,343         249,502         255,805         263,329         271,079         279,061           11         Operating Disbursements:         9         36,222         41,000         42,000         43,260         44,558         45,895         47,271           14         Supplies         1,114         1,346         4,600         4,600         4,635         4,774         4,917         5,065           15         Services and Charges         156,773         183,694         186,000         197,000         202,910         208,997         215,667         221,725           16         Capital Outlays         -         2,136         5,000 <td< td=""><td>8</td><td>Earnings on Investments and Deposits</td><td>1,505</td><td>455</td><td>2,031</td><td>1,801</td><td>1,627</td><td>1,464</td><td>1,318</td><td>1,186</td></td<>	8	Earnings on Investments and Deposits	1,505	455	2,031	1,801	1,627	1,464	1,318	1,186
11       Operating Disbursements:         12       Operating Disbursements:         13       Personal Services         14       Supplies         150       1,114         156,773       188,694         156,773       188,694         162       5,000         176       5,000         176       5,000         177       198,836         176       5,000         178       198,836         179       213,650         170       198,836         170       198,836         170       223,398         223,398       236,600         225,805       263,329         271,079       279,061         170       198,836         1701 Operating Disbursements       198,836         198,836       223,398         223,398       236,600         230       241,433         1002       -         1701 Operating Receipts       54,502         40,208       24,743         1,002       -         1701       253,906         1701       253,906         1701       133,37	9									
12       Operating Disbursements:       40,949       36,222       41,000       42,000       43,260       44,558       45,895       47,271         13       Personal Services       11,114       1,346       4,600       46,00       46,35       4,774       4,917       5,065         15       Services and Charges       156,773       183,694       186,000       197,000       202,910       208,997       215,267       221,725         16       Capital Outlays       -       2,136       5,000       5,0	10	Total Operating Receipts	253,338	263,606	261,343	249,502	255,805	263,329	271,079	279,061
13       Personal Services       40,949       36,222       41,000       42,000       43,260       44,558       45,895       47,271         14       Supplies       1,114       1,346       4,600       4,500       4,635       4,774       4,917       5,065         15       Services and Charges       156,773       183,694       186,000       197,000       202,910       208,997       215,267       221,725         16       Capital Outlays       -       2,136       5,000 <td< td=""><td>11</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	11									
14       Supplies       1,114       1,346       4,600       4,500       4,635       4,774       4,917       5,065         Services and Charges       156,773       183,694       186,000       197,000       202,910       208,997       215,267       221,725         Capital Outlays       -       2,136       5,000 <td>12</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	12									
15       Services and Charges       156,773       183,694       186,000       197,000       202,910       208,997       215,267       221,725         16       Capital Outlays       -       2,136       5,000	13	Personal Services	40,949	36,222	41,000	42,000	43,260	44,558	45,895	47,271
16       Capital Outlays       -       2,136       5,000	14	Supplies	1,114	1,346	4,600	4,500	4,635	4,774	4,917	5,065
Image: constraint of the constraint	15	Services and Charges	156,773	183,694	186,000	197,000	202,910	208,997	215,267	221,725
Total Operating Disbursements       198,836       223,398       236,600       248,500       255,805       263,329       271,079       279,061         9       Net Operating Receipts       54,502       40,208       24,743       1,002       -	16	Capital Outlays	-	2,136	5,000	5,000	5,000	5,000	5,000	5,000
19       Net Operating Receipts       54,502       40,208       24,743       1,002       -<	17									
20       Net Operating Receipts       54,502       40,208       24,743       1,002       -<	18	Total Operating Disbursements	198,836	223,398	236,600	248,500	255,805	263,329	271,079	279,061
21       Other Receipts:         23       Miscellaneous Receipts - Nonrecurring       -       73       - <td>19</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	19									
22       Other Receipts:         23       Miscellaneous Receipts - Nonrecurring       -       73       - <td>20</td> <td>Net Operating Receipts</td> <td>54,502</td> <td>40,208</td> <td>24,743</td> <td>1,002</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	20	Net Operating Receipts	54,502	40,208	24,743	1,002	-	-	-	-
23       Miscellaneous Receipts - Nonrecurring       73       - <td>21</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	21									
24       54,502       40,281       24,743       1,002       54,502       40,281       24,743       1,002         26       Beginning Fund Balance       133,378       187,880       228,161       252,904       253,906	22	Other Receipts:								
25       Change in Fund Balance       54,502       40,281       24,743       1,002       -       -       -       -         26       Beginning Fund Balance       133,378       187,880       228,161       252,904       253,906       25,5	23	Miscellaneous Receipts - Nonrecurring	-	73	-	-	-	-	-	-
26       Beginning Fund Balance       133,378       187,880       228,161       252,904       253,906       253,	24									
27       Ending Fund Balance       \$ 187,880       \$ 228,161       \$ 252,904       \$ 253,906       \$ 2,515,988,460       \$ 0.0105       \$ 0.0104       \$ 0.0104       \$ 0.0104       \$ 0.0104       \$ 0.0104       \$ 0.0105<	25	Change in Fund Balance	54,502	40,281	24,743	1,002	-	-	-	-
28       Ending Fund Balance       \$ 187,880       \$ 228,161       \$ 252,904       \$ 253,906       \$ 2,395,856,058       \$ 2,443,234,491       \$ 2,515,988,460       \$ 0.0105       \$ 0.0105       \$ 0.0105       \$ 0.0105       \$ 0.0105       \$ 0.0106       \$ 0.0104       \$ 0.0103       \$ 0.0104       \$ 0.0106       \$ 0.0106       \$ 0.0103       \$ 0.0105       \$ 0.0106       \$ 0.0106       \$ 0.0206       \$ 0.0105       \$ 0.0106 <td>26</td> <td>Beginning Fund Balance</td> <td>133,378</td> <td>187,880</td> <td>228,161</td> <td>252,904</td> <td>253,906</td> <td>253,906</td> <td>253,906</td> <td>253,906</td>	26	Beginning Fund Balance	133,378	187,880	228,161	252,904	253,906	253,906	253,906	253,906
29       30       Net Assessed Value       \$1,577,479,505       \$1,813,438,218       \$1,963,846,306       \$2,199,105,112       \$2,308,623,753       \$2,395,856,058       \$2,443,234,491       \$2,515,988,460         31       Property Tax Rate       \$0.0147       \$0.0134       \$0.0122       \$0.0106       \$0.0104       \$0.0103       \$0.0104       \$0.0105         32       33       Operating Balance Percentage       94.5%       102.1%       106.9%       102.2%       99.3%       96.4%       93.7%       91.0%	27									
30       Net Assessed Value       \$1,577,479,505       \$1,813,438,218       \$1,963,846,306       \$2,199,105,112       \$2,308,623,753       \$2,395,856,058       \$2,443,234,491       \$2,515,988,460         31       Property Tax Rate       \$0,0147       \$0,0134       \$0,0122       \$0,0106       \$0,0104       \$0,0103       \$0,0104       \$0,0104       \$0,0103       \$0,0104       \$0,0105       <	28	Ending Fund Balance	\$ 187,880	\$ 228,161	\$ 252,904	\$ 253,906	\$ 253,906	\$ 253,906	\$ 253,906	\$ 253,906
31       Property Tax Rate       \$       0.0147 \$       0.0134 \$       0.0122 \$       0.0106 \$       0.0104 \$       0.0103 \$       0.0104 \$       0.0105 \$         32       33       Operating Balance Percentage       94.5%       102.1%       106.9%       102.2%       99.3%       96.4%       93.7%       91.0%	29									
31       Property Tax Rate       \$       0.0147 \$       0.0134 \$       0.0122 \$       0.0106 \$       0.0104 \$       0.0103 \$       0.0104 \$       0.0105 \$         32       33       Operating Balance Percentage       94.5%       102.1%       106.9%       102.2%       99.3%       96.4%       93.7%       91.0%	30	Net Assessed Value	\$1,577,479,505	\$1,813,438,218	\$1,963,846,306	\$2,199,105,112	\$2,308,623,753	\$2,395,856,058	\$2,443,234,491	\$2,515,988,460
32         33       Operating Balance Percentage       94.5%       102.1%       106.9%       102.2%       99.3%       96.4%       93.7%       91.0%	31	Property Tax Rate	\$ 0.0147	\$ 0.0134		\$ 0.0106	\$ 0.0104	\$ 0.0103	\$ 0.0104	\$ 0.0105
33 Operating Balance Percentage         94.5%         102.1%         106.9%         102.2%         99.3%         96.4%         93.7%         91.0%	32									
		Operating Balance Percentage	94.5%	102 1%	106.9%	102.2%	99.3%	96.4%	93.7%	91.0%
	34		0				00.070	00.170		0.1070

35 <u>Notes:</u>

36 Line 8 - 2024 is based upon year-to-date receipts as of August 31, 2024. 2025 - 2029 are based on 2022 actual earnings as a percentage of ending fund balance.



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

LIT Public Safety County Portion - 1113

		AC	TUAL				ESTIN	IATEI	כ		
<u>Index</u>		2022		2023	 2024	2025	2026		2027	2028	2029
1 2 3 4	Operating Receipts: LIT - Public Safety LIT - Supplemental Distribution	\$	\$	1,049,191 101,966	\$ 1,071,684 126,316	\$ 1,217,867 -	\$ 1,250,901 -	\$	1,284,832 -	\$ 1,319,682 -	\$ 1,355,478 -
5	Total Operating Receipts	1,039,974		1,151,157	1,198,000	1,217,867	1,250,901		1,284,832	1,319,682	1,355,478
6			_								
7	Operating Disbursements:										
8	Personal Services	215,574		537,297	759,588	710,334	731,644		753,593	776,201	799,487
9	Supplies	172,543		17,991	234,000	213,000	219,390		225,972	232,751	239,733
10	Services and Charges	268,379		136,302	161,000	170,000	175,100		180,353	185,764	191,336
11	Capital Outlays	52,258		-	-	-	-		-	-	-
12	Encumbrances	-		-	 180	 -	 -		-	 -	 -
13											
14	Total Operating Disbursements	708,754		691,590	 1,154,768	 1,093,334	 1,126,134		1,159,918	 1,194,716	 1,230,556
15 16 17	Net Operating Receipts	331,220		459,567	 43,232	 124,533	 124,767		124,914	 124,966	 124,922
18 19 20	Other Receipts: Miscellaneous Receipts - Nonrecurring	5,402		<u> </u>	 	 	 			 <u> </u>	 
21	Other Disbursements:										
22 23	Transfers Out - Transferred to Another Fund	344,460			 -	 	 			 	 -
24	Change in Fund Balance	(7,838	)	459,567	43,232	124,533	124,767		124,914	124,966	124,922
25 26	Beginning Fund Balance	887,130		879,292	 1,338,859	 1,382,091	 1,506,624		1,631,391	 1,756,305	 1,881,271
27	Ending Fund Balance	\$ 879,292	\$	1,338,859	\$ 1,382,091	\$ 1,506,624	\$ 1,631,391	\$	1,756,305	\$ 1,881,271	\$ 2,006,193
28											
29	Operating Balance Percentage	124.1%	)	193.6%	119.7%	137.8%	144.9%		151.4%	157.5%	163.0%
30											

31 <u>Notes:</u>

32 Line 22 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700), IT Network Engineer (#4920), and County Wide 911 (#4930).



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Highway - 1176

			ACT	UAL							ESTIM	ATE	כ				
Index			2022		2023		2024		2025		2026		2027		2028		2029
1	Operating Receipts:																
2	Motor Vehicle Highway Distribution	\$	2,610,471	\$	1,655,650	\$	1,681,424	\$	1,681,424	\$	1,681,424	\$	1,681,424	\$	1,681,424	\$	1,681,424
3	Charges for Services		300		700		500		500		500		500		500		500
4	Earnings on Investments and Deposits		34,229		10,739		-		-		-		-		-		-
5																	
6	Total Operating Receipts		2,645,000		1,667,089		1,681,924		1,681,924		1,681,924		1,681,924		1,681,924		1,681,924
7																	
8	Operating Disbursements:																
9	Personal Services		1,314,621		1,924,653		2,436,139		2,129,780		2,193,673		2,259,484		2,327,268		2,397,086
10	Supplies		418,473		438,932		618,600		593,600		611,408		629,750		648,643		668,102
11	Services and Charges		288,280		244,638		287,900		298,100		307,043		316,254		325,742		335,514
12	Capital Outlays		402,978		52,933		104,500		104,500		104,500		104,500		104,500		104,500
13	Additional Appropriations		-		-		4,000		-		-		-		-		-
14	Encumbrances		-		-		45,735		-		-		-		-		-
15	Adjustment for Road Restricted Expenditures		-		-		(1,723,570)		(1,750,000)		(1,681,424)		(1,681,424)		(1,681,424)		(1,681,424)
16							<u>, , , , , , , , , , , , , , , , , , , </u>				, · · · /						, · · · ,
17	Total Operating Disbursements		2,424,352		2,661,156		1,773,304		1,375,980		1,535,200		1,628,564		1,724,729		1,823,778
18						_											
19	Net Operating Receipts		220,648		(994,067)		(91,380)		305,944		146,724		53,360		(42,805)		(141,854)
20				1	<u>/</u>		<u>/</u>								· · · · · ·	1	
21	Other Receipts:																
22	Miscellaneous Receipts - Nonrecurring		4,406		76,457		-		-		-		-		-		-
23																	
24	Other Disbursements:																
25	Transfers Out - Transferred to Another Fund		500,000		-		-		-		-		-		-		-
26																	
27	Change in Fund Balance		(274,946)		(917,610)		(91,380)		305,944		146,724		53,360		(42,805)		(141,854)
28	Beginning Fund Balance		2,282,249		2,007,303		1,089,693		998,313		1,304,257		1,450,981		1,504,341		1,461,536
29		•		•		•		•		•		•		•		•	
30	Ending Fund Balance	\$	2,007,303	\$	1,089,693	\$	998,313	\$	1,304,257	\$	1,450,981	\$	1,504,341	\$	1,461,536	\$	1,319,682
31																	
32	Operating Balance Percentage		82.8%		40.9%		56.3%		94.8%		94.5%		92.4%		84.7%		72.4%
33																	

34 <u>Notes:</u>

35 Line 13 - Approved additional appropriations as of August 31, 2024.

36 Line 15 - 2024 adjustment assumes 50% of Highway expenditures are budgeted in MVH - Restricted (#1173). 2025 adjustment is per client. 2026 - 2029 are equal to 50% of estimated MVH receipts.

37 Line 25 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Park And Recreation - 1219

Index         2022         2023         2024         2025         2026         2027         2028         2029           1         Operating Receipts:         \$         607.665         \$         627.460         \$         661.723         \$         706.065         \$         736.773         \$         706.412         \$         786.506           Circus ErsexT as: Coefis         (16.550)         (16.769)         13.887         -			ACT	TUAL					ESTIM	IATED			
2         Ceneral Property Taxes         8         507,865         8         72,760         8         736,773         8         780,472         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,783         8         780,773         8         780,773         8         780,773         8         780,773         8         780,773         8         780,773         8         780,773         8         781,733         8         780,773         8         781,733         8         780,773         741,89         741,899         783,383         646,573         799,692         99,077         723,407         29,407 </th <th><u>Index</u></th> <th></th> <th>2022</th> <th>2023</th> <th></th> <th>2024</th> <th></th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th></th> <th>2029</th>	<u>Index</u>		2022	2023		2024		2025	2026	2027	2028		2029
3       Circuit Breaker Tax Credits       (16,550)       (18,796)       (13,772)       (13,245)       (15,874)       (17,716)       (18,713)       (20,166)         Lavy Excess(Notfall)       17,064       18,882       13,387       -	1		¢ 507.005	¢ 007.450	_	¢ 054.007	ф.	004 700	¢ 700.005	<b>*</b> 700 770	¢ 700.440	<b>•</b>	700 505
4         Lovy Excess/(Shortfall)         17.064         18.882         13.987         4         5         5         6         71.064         18.882         13.987         4         5         4         5         5         6         71.667         714.669         788.339         744.669         788.339         744.669         788.339         744.669         788.339         744.669         729.407         29.407 <td></td> <td></td> <td>. ,</td> <td></td> <td></td> <td></td> <td>\$</td> <td>,</td> <td></td> <td></td> <td></td> <td>\$</td> <td>-</td>			. ,				\$	,				\$	-
5         Net Property Tax         508.379         627.536         665.212         668.478         602.221         719.557         741.689         788.339           7         Auto Excise, CVET. and FIT         50.582         51.941         53.458         55.901         50.064         604.15         62.354         64.657           Park and Recreation Receipts         678.368         679.477         735.077         753.786         779.692         809.379         833.460         802.403           Operating Disbursements:         9         9         93.531         669.822         596.556         614.455         632.888         651.875         671.431           Supplies         37.235         32.527         553.70         30.000         40,170         41.375         42.616         43.865           Services and Charges         127.632         129.898         165.025         180.306         180.306         180.306         180.306         180.306         180.306         180.306         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650         217.650	3		( ,	•	,	( ,		(13,245)	(15,874)	(17,210)	(18,713)		(20,166)
6       Net Property Tax       598.379       627,536       625,212       668,478       662,221       719,557       74,1699       763.39         Auto Exclose, CVET, not FIT       50,682       51,941       534,86       55,001       58,064       60,415       62,354       64,857         Park and Recreation Receipts       29,407       21,403       42,616       43,855       671,431       42,616       43,856       10,50,501       10,5761       191,333       19	4 5	Levy Excess/(Shorhall)	17,004	10,002	<u> </u>	13,907							
7       Auto Excise, CVET, and FIT       50.582       51.941       53.458       55.901       58.064       60.415       62.354       64.657         9       Park and Recreation Receipts       678.368       679.477       753.077       753.778       779.692       809.379       833.460       862.403         9       Total Operating Receipts       678.368       679.477       753.076       753.778       779.692       809.379       833.460       862.403         10       Operating Disbursements:       9       9       37.235       339.653       669.822       596.558       614.455       632.888       651.875       771.431         11       Supplies       37.235       32,527       653.70       39.000       40.170       41.375       42,616       43.895         12       Capital Outlays       39.667       72,629       127.630       217,650		Net Property Tax	598,379	627,536	6	652,212		668,478	692,221	719,557	741,699		768,339
9         Total Operating Receipts         678,368         679,477         735,077         753,768         779,692         809,379         833,460         862,403           10         Total Operating Disbursements:         296,336         398,531         669,822         596,558         614,455         632,888         651,875         671,431           12         Operating Disbursements:         296,836         398,531         669,822         596,558         614,455         632,888         651,875         671,431           Supplies         37,235         32,527         55,370         39,000         40,170         41,375         42,616         43,895           Capital Outlays         39,657         72,829         175,740         217,650         216,652	7		50,582	51,941	1	53,458		55,901	58,064	60,415	62,354		64,657
Total Operating Receipts         678,368         679,477         735,077         753,786         779,692         809,379         833,460         862,403           11         Operating Disbursements:         Personal Services         296,836         398,531         669,822         596,558         614,455         632,888         651,875         671,431           13         Personal Services         296,836         398,531         669,822         596,558         614,455         632,888         651,875         671,431           14         Supplies         372,523         325,527         653,70         39,000         40,170         41,375         42,616         43,895           15         Services and Charges         127,632         129,936         165,025         180,360         185,761         191,333         197,073         202,966           16         Capital Outlays         39,607         72,629         175,700         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,650         217,656         217,650         217,650 <td>8</td> <td>Park and Recreation Receipts</td> <td>29,407</td> <td>-</td> <td></td> <td>29,407</td> <td></td> <td>29,407</td> <td>29,407</td> <td>29,407</td> <td>29,407</td> <td></td> <td>29,407</td>	8	Park and Recreation Receipts	29,407	-		29,407		29,407	29,407	29,407	29,407		29,407
11       Operating Disbursements:         12       Operating Disbursements:         13       Personal Services         14       Supplies         37,235       32,527         55,370       39,000         40,170       41,375         41,375       42,616         42,616       43,895         58ervices and Charges       127,632         12       0,40,170         41,375       42,616         42,617       42,616         43,895       39,657         72,629       175,740         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       217,650         217,650       1,013,214         1,102,214       1,135,962     <	9												
12         Operating Disbursements:         296,836         398,531         669,822         596,556         614,455         632,888         651,875         671,431           13         Personal Services         37,235         32,527         53,70         39,000         40,170         41,375         42,616         43,895           15         Services and Charges         127,632         129,936         166,025         180,350         186,761         191,333         197,073         202,986           16         Capital Outlays         39,657         72,629         175,740         217,650 <td< td=""><td>10</td><td>Total Operating Receipts</td><td>678,368</td><td>679,477</td><td>7</td><td>735,077</td><td></td><td>753,786</td><td>779,692</td><td>809,379</td><td>833,460</td><td></td><td>862,403</td></td<>	10	Total Operating Receipts	678,368	679,477	7	735,077		753,786	779,692	809,379	833,460		862,403
13       Personal Services       296,836       398,531       669,822       596,558       614,455       632,888       651,875       671,431         14       Supplies       37,235       32,237       55,370       39,000       40,170       41,375       42,516       43,895         15       Services and Charges       127,632       129,936       156,025       180,303       185,761       191,333       197,073       202,986         16       Capital Outlays       39,657       72,629       175,740       217,650       2	11												
14       Supplies       37,235       32,527       55,370       39,000       40,170       41,375       42,616       43,895         15       Services and Charges       127,632       129,936       165,025       180,350       185,761       191,333       197,073       202,966         16       Capital Outlays       39,667       72,629       176,740       217,650       21,109,214       1,135,962       <	12	Operating Disbursements:											
15       Services and Charges       127,632       129,936       165,025       180,350       185,761       191,333       197,073       202,986         16       Capital Outlays       39,657       72,629       175,740       217,650 </td <td>13</td> <td>Personal Services</td> <td>296,836</td> <td>398,531</td> <td>1</td> <td>669,822</td> <td></td> <td>596,558</td> <td>614,455</td> <td>632,888</td> <td>651,875</td> <td></td> <td>671,431</td>	13	Personal Services	296,836	398,531	1	669,822		596,558	614,455	632,888	651,875		671,431
16       Capital Outlays       39,657       72,629       175,740       217,650	14	Supplies	37,235	32,527	7	55,370		39,000	40,170	41,375	42,616		43,895
17       Encumbrances       1       22,449       1       1       1       1         18       DLCF Budget Adjustment       1<	15	Services and Charges	127,632	129,936	6	165,025		180,350	185,761	191,333	197,073		202,986
18       DLGF Budget Adjustment       . <td>16</td> <td>Capital Outlays</td> <td>39,657</td> <td>72,629</td> <td>9</td> <td>175,740</td> <td></td> <td>217,650</td> <td>217,650</td> <td>217,650</td> <td>217,650</td> <td></td> <td>217,650</td>	16	Capital Outlays	39,657	72,629	9	175,740		217,650	217,650	217,650	217,650		217,650
Image: Net Assessed Value       S 566,368       S 602,222       S 290,893       S 17,041       S 261,303       S 2,395,856,058       S 2,344,234,491       S 2,515,988,460         30       Operating Balance Percentage       111.0%       95.0%       27.8%       1.7%       -24.7%       -49.4%       -73.1%       -95.5%	17	Encumbrances	-	-		22,449		-	-	-	-		-
Instruments         Soli 360         633,623         1,046,406         1,027,638         1,058,036         1,083,246         1,109,214         1,135,962           Image: Soli 1,000         177,008         45,854         (311,329)         (273,852)         (278,344)         (273,867)         (275,754)         (273,559)           Image: Soli 1,000         122,346         -	18	DLGF Budget Adjustment	-	-		-		(5,920)	-	-	-		-
Total Operating Disbursements       501,360       633,623       1,046,406       1,027,638       1,058,036       1,083,246       1,109,214       1,135,962         Net Operating Receipts       177,008       45,854       (311,329)       (273,852)       (278,344)       (273,867)       (275,754)       (273,559)         Other Disbursements:       Transferred to Another Fund       122,346       -<	19	Reduction of Appropriations	-	-		(42,000)		-	-	-	-		-
22       Net Operating Receipts       177,008       45,854       (311,329)       (273,852)       (278,344)       (273,867)       (275,754)       (273,559)         23       Other Disbursements:       Transfers Out - Transferred to Another Fund       122,346       -	20												
23       Net Operating Receipts       177,008       45,854       (311,329)       (273,852)       (278,344)       (273,867)       (275,754)       (273,559)         24       Other Disbursements:       Transfers Out - Transferred to Another Fund       122,346       -	21	Total Operating Disbursements	501,360	633,623	3	1,046,406		1,027,638	1,058,036	1,083,246	1,109,214		1,135,962
24       Other Disbursements:         26       Transferred to Another Fund       122,346         27       Change in Fund Balance       54,662       45,854       (311,329)       (273,852)       (278,344)       (273,867)       (275,754)       (273,559)         28       Change in Fund Balance       501,706       556,368       602,222       290,893       17,041       (261,303)       (535,170)       (810,924)         31       Ending Fund Balance       \$ 556,368       \$ 602,222       \$ 290,893       \$ 17,041       \$ (261,303)       \$ (310,924)       \$ (1,084,483)         32       Net Assessed Value       \$ 1,577,479,505       \$ 1,813,438,218       \$ 1,963,846,306       \$ 2,199,105,112       \$ 2,308,623,753       \$ 2,395,856,058       \$ 2,443,234,491       \$ 2,515,988,460         34       Property Tax Rate       \$ 0.0379       \$ 0.0346       \$ 0.0332       \$ 0.0310       \$ 0.0307       \$ 0.0308       \$ 0.0311       \$ 0.0313         35       Operating Balance Percentage       111.0%       95.0%       27.8%       1.7%       -24.7%       -49.4%       -73.1%       -95.5%	22												
25       Other Disbursements:       122,346       -	23	Net Operating Receipts	177,008	45,854	4	(311,329)		(273,852)	(278,344)	(273,867)	(275,754)		(273,559)
26       Transferred to Another Fund       122,346       -	24												
27       28       Change in Fund Balance       54,662       45,854       (311,329)       (273,852)       (278,344)       (273,867)       (275,754)       (273,559)         29       Beginning Fund Balance       501,706       556,368       602,222       290,893       17,041       (261,303)       (535,170)       (810,924)         30       Image: Second seco	25	Other Disbursements:											
28       Change in Fund Balance       54,662       45,854       (311,329)       (273,852)       (278,344)       (273,867)       (275,754)       (273,559)         29       Beginning Fund Balance       501,706       556,368       602,222       290,893       17,041       (261,303)       (535,170)       (810,924)       (810,924)         30       Image Fund Balance       \$ 556,368       \$ 602,222       \$ 290,893       \$ 17,041       \$ (535,170)       \$ (810,924)       \$ (1,084,483)         31       Image Fund Balance       \$ 1,577,479,505       \$ 1,813,438,218       \$ 1,963,846,306       \$ 2,199,105,112       \$ 2,308,623,753       \$ 2,395,856,058       \$ 2,443,234,491       \$ 2,515,988,460         32       Net Assessed Value       \$ 1,577,479,505       \$ 1,813,438,218       \$ 1,963,846,306       \$ 2,199,105,112       \$ 2,308,623,753       \$ 2,395,856,058       \$ 2,443,234,491       \$ 2,515,988,460         34       Property Tax Rate       \$ 0.0379       \$ 0.0346       \$ 0.0332       \$ 0.0310       \$ 0.0307       0.0308       \$ 0.0311       \$ 0.0313         35       Operating Balance Percentage       111.0%       95.0%       27.8%       1.7%       -24.7%       -49.4%       -73.1%       -95.5%		Transfers Out - Transferred to Another Fund	122,346			-		-	-	-	-		-
29       Beginning Fund Balance       501,706       556,368       602,222       290,893       17,041       (261,303)       (535,170)       (810,924)         30       31       Ending Fund Balance       \$ 556,368       \$ 602,222       \$ 290,893       \$ 17,041       \$ (261,303)       \$ (535,170)       \$ (810,924)       \$ (1,084,483)         31       Ending Fund Balance       \$ 1,577,479,505       \$ 1,813,438,218       \$ 1,963,846,306       \$ 2,199,105,112       \$ 2,308,623,753       \$ 2,395,856,058       \$ 2,443,234,491       \$ 2,515,988,460         34       Property Tax Rate       \$ 0.0379       \$ 0.0346       \$ 0.0332       \$ 0.0310       \$ 0.0307       \$ 0.0308       \$ 0.0311       \$ 0.0313         35       Operating Balance Percentage       111.0%       95.0%       27.8%       1.7%       -24.7%       -49.4%       -73.1%       -95.5%													
30       50 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>· · ·</td><td></td><td></td><td></td></th<>										· · ·			
31       Ending Fund Balance       \$ 556,368       \$ 602,222       \$ 290,893       \$ 17,041       \$ (261,303)       \$ (535,170)       \$ (810,924)       \$ (1,084,483)         32       33       Net Assessed Value       \$1,577,479,505       \$1,813,438,218       \$1,963,846,306       \$2,199,105,112       \$2,308,623,753       \$2,395,856,058       \$2,443,234,491       \$2,515,988,460         34       Property Tax Rate       \$ 0.0379       \$ 0.0346       \$ 0.0332       \$ 0.0310       \$ 0.0307       \$ 0.0308       \$ 0.0308       \$ 0.0311       \$ 0.0313         35       Operating Balance Percentage       111.0%       95.0%       27.8%       1.7%       -24.7%       -49.4%       -73.1%       -95.5%		Beginning Fund Balance	501,706	556,368	8	602,222		290,893	17,041	(261,303)	(535,170)		(810,924)
32       33       Net Assessed Value       \$1,577,479,505       \$1,813,438,218       \$1,963,846,306       \$2,199,105,112       \$2,308,623,753       \$2,395,856,058       \$2,443,234,491       \$2,515,988,460         34       Property Tax Rate       \$0.0379       \$0.0346       \$0.0332       \$0.0310       \$0.0307       \$0.0308       \$0.0301       \$0.0311       \$0.0313         35       36       Operating Balance Percentage       111.0%       95.0%       27.8%       1.7%       -24.7%       -49.4%       -73.1%       -95.5%		Ending Fund Polonee	¢ EEC 200	¢ 600.000	n	¢ 200.902	¢	47.044	¢ (264.202)	¢ (525.470)	¢ (940.004)	¢	(4 004 402)
33       Net Assessed Value       \$1,577,479,505       \$1,813,438,218       \$1,963,846,306       \$2,199,105,112       \$2,308,623,753       \$2,395,856,058       \$2,443,234,491       \$2,515,988,460         34       Property Tax Rate       \$0.0379       \$0.0346       \$0.0332       \$0.0310       \$0.0307       \$0.0308       \$0.0311       \$0.0313         35       \$0       \$0.0379       \$0.0346       \$0.0366       \$27.8%       \$1.7%       \$24.7%       \$49.4%       \$-73.1%       \$-95.5%         36       Operating Balance Percentage       111.0%       \$95.0%       \$27.8%       \$1.7%       \$24.7%       \$49.4%       \$-73.1%       \$-95.5%		Ending Fund Balance	ə 550,300	ə 602,222	<u> </u>	\$ 290,093	Þ	17,041	\$ (201,303)	\$ (535,170)	\$ (010,924)	φ	(1,004,403)
34       Property Tax Rate       \$       0.0379 \$       0.0346 \$       0.0332 \$       0.0310 \$       0.0307 \$       0.0308 \$       0.0311 \$       0.0313         35       35       36       Operating Balance Percentage       111.0%       95.0%       27.8%       1.7%       -24.7%       -49.4%       -73.1%       -95.5%		Net Assessed Value	¢1 577 /70 505	¢1 813 /38 319	8	¢1 063 846 306	¢ว	100 105 112	¢2 308 623 753	¢2 305 856 058	¢0 113 031 101	¢ว	515 088 460
35         36       Operating Balance Percentage         111.0%       95.0%         27.8%       1.7%         -24.7%       -49.4%         -73.1%       -95.5%													
36 Operating Balance Percentage         111.0%         95.0%         27.8%         1.7%         -24.7%         -49.4%         -73.1%         -95.5%		Figherry Tax Male	φ 0.0379	φ 0.0340	0	φ 0.0332	φ	0.0310	φ 0.0307	φ 0.0306	φ 0.0311	φ	0.0313
37		Operating Balance Percentage	111.0%	95.09	%	27.8%		1.7%	-24.7%	-49.4%	-73.1%		-95.5%
	37												

38 <u>Notes:</u>

39 Line 18 - 2025 budget was reduced by the DLGF due to insufficient projected revenues.

40 Line 26 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Statewide 911 - 1222

		ACT	UAL				ESTIM	)		
<u>Index</u>		 2022		2023	 2024	2025	2026	2027	2028	2029
1	Operating Receipts:									
2	911 Telephone Service	\$ 381,625	\$	387,837	\$ 387,837	\$ 387,837	\$ 387,837	\$ 387,837	\$ 387,837	\$ 387,837
3										
4	Operating Disbursements:									
5	Personal Services	353,317		347,654	403,850	425,870	438,646	451,805	465,360	479,320
6	Services and Charges	18,791		30,669	28,000	23,000	23,690	24,401	25,133	25,887
7	Additional Appropriations	-		-	3,055	-	-	-	-	-
8	Encumbrances	 -		-	 14,890	-	 	 	 -	 -
9										
10	Total Operating Disbursements	 372,108		378,323	 449,795	 448,870	 462,336	 476,206	490,493	 505,207
11										
12	Change in Fund Balance	9,517		9,514	(61,958)	(61,033)	(74,499)	(88,369)	(102,656)	(117,370)
13	Beginning Fund Balance	 606,421		615,938	625,452	 563,494	 502,461	 427,962	 339,593	 236,937
14										
15	Ending Fund Balance	\$ 615,938	\$	625,452	\$ 563,494	\$ 502,461	\$ 427,962	\$ 339,593	\$ 236,937	\$ 119,567
16										
17	Operating Balance Percentage	165.5%		165.3%	125.3%	111.9%	92.6%	71.3%	48.3%	23.7%
18										

19 <u>Notes:</u>

20 Line 7 - Approved additional appropriations as of August 31, 2024.



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

County Wide 911 - 4930

			ACT	UAL							ESTIM	ATED	)				
<u>Index</u>			2022		2023		2024		2025		2026		2027		2028		2029
1 2 3 4 5	Operating Receipts: 911 Telephone Service - City 911 Telephone Service - County Miscellaneous Receipts - Recurring	\$	467,504 556,000 325	\$	505,960 510,000 25	\$	489,063 520,000 275	\$	489,063 520,000 275	\$	489,063 520,000 275	\$	489,063 520,000 275	\$	489,063 520,000 275	\$	489,063 520,000 275
6	Total Operating Receipts		1,023,829		1,015,985		1,009,338		1,009,338		1,009,338		1,009,338		1,009,338		1,009,338
7																	
8	Operating Disbursements:																
9	Personal Services		725,341		819,384		837,703		813,064		837,456		862,580		888,457		915,111
10	Supplies		4,055		9,611		5,000		5,000		5,150		5,305		5,464		5,628
11	Services and Charges		102,432		119,700		148,092		142,929		147,217		151,633		156,182		160,868
12	Capital Outlays		-		-		11,244		-		-		-		-		-
13	Encumbrances		-		-		13,115		-		-		-		-		-
14																	
15	Total Operating Disbursements		831,828		948,695		1,015,154		960,993		989,823		1,019,518		1,050,103		1,081,607
16 17	Net Operating Receipts		192,001		67,290		(5,816)		48,345		19,515		(10,180)		(40,765)		(72,269)
18			,				(0,0.07						(10,100)		(10,100)		(1=,===)
19	Other Disbursements:																
20	Other Disbursements		-		-		187		-		-		-		-		-
21																	
22	Change in Fund Balance		192,001		67,290		(6,003)		48,345		19,515		(10,180)		(40,765)		(72,269)
23	Beginning Fund Balance		258,375		450,376		517,666		511,663		560,008		579,523		569,343		528,578
24 25	Ending Fund Balance	¢	450,376	\$	517,666	¢	511,663	¢	560,008	¢	579,523	¢	569,343	¢	528,578	¢	456,309
25 26		Ψ	430,370	Ψ	517,000	Ψ	511,005	Ψ	300,000	φ	513,525	Ψ	503,545	ψ	520,570	Ψ	400,009
	Operating Polence Decentage		EA 10/		E4 69/		EQ 49/		EQ 20/		E0 E0/		EE 90/		E0 20/		40.00/
27	Operating Balance Percentage		54.1%		54.6%		50.4%		58.3%		58.5%		55.8%		50.3%		42.2%
28																	

29 <u>Notes:</u>

30 Line 2 - Installment payments from Greensburg for dispatch.

31 Line 3 - Installment payments from the County for dispatch health insurance.

32 Line 15 - 2025 - 2029 estimated disbursements are based upon growth assumptions.



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

# CAPITAL AND SPECIAL REVENUE FUNDS

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

LIT Economic Dev. - 1112

		ACT	UAL				ESTIM	ATE	D			
Index		 2022		2023	 2024	2025	2026		2027	2028		2029
1 2 3 4 5	Operating Receipts: LIT - Economic Development LIT - Supplemental Distribution Earnings on Investments and Deposits	\$ 971,696 65,051 3,525	\$	1,030,331 101,556 914	\$ 970,450 125,933 32,966	\$ 1,120,449 - 29,695	\$ 1,149,240 - 28,420	\$	1,178,771 - 27,225	\$ 1,209,061 - 26,097	\$	1,240,129 - 25,027
6	Total Operating Receipts	 1,040,272		1,132,801	 1,129,349	1,150,144	1,177,660		1,205,996	1,235,158		1,265,156
7 8 9 10	Operating Disbursements: Services and Charges Capital Outlays	164,098 92,400		515,475 -	418,500 412,500	468,500 512,500	482,555 512,500		497,032 512,500	511,943 512,500		527,301 512,500
11		 ·			 ·	 ·	 ·			·		·
12 13	Total Operating Disbursements	 256,498		515,475	 831,000	 981,000	 995,055		1,009,532	 1,024,443	. <u></u>	1,039,801
14	Change in Fund Balance	783,774		617,326	298,349	169,144	182,605		196,464	210,715		225,355
15 16	Beginning Fund Balance	 967,563		1,751,337	 2,368,663	 2,667,012	 2,836,156		3,018,761	 3,215,225		3,425,940
17	Ending Fund Balance	\$ 1,751,337	\$	2,368,663	\$ 2,667,012	\$ 2,836,156	\$ 3,018,761	\$	3,215,225	\$ 3,425,940	\$	3,651,295
18		 										
19	Operating Balance Percentage	682.8%		459.5%	320.9%	289.1%	303.4%		318.5%	334.4%		351.2%
20												

21 <u>Notes:</u>

Line 4 - 2024 is based upon year-to-date receipts as of August 31, 2024. 2025 - 2029 are based on 2022 actual earnings as a percentage of ending fund balance.



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Special Purpose Tax (Jail) - 1114

		ACT	UAL				ESTIM	ATE	D		
<u>Index</u>	<u> </u>	2022		2023	 2024	2025	2026		2027	2028	2029
1 2 3 4	Operating Receipts: LIT - Special Purpose LIT - Supplemental Distribution	\$ 4,202,206 280,501	\$	4,539,290 439,297	\$ 4,619,064 545,128	\$ 5,199,710 -	\$ 5,293,005 -	\$	5,387,974 -	\$ 5,484,646 -	\$ 5,583,054 -
5	Total Operating Receipts	4,482,707		4,978,587	5,164,192	5,199,710	5,293,005		5,387,974	5,484,646	5,583,054
6 7	Operating Disbursements:										
8	Personal Services	320,339		1,243,424	1,572,083	1,812,244	1,866,611		1,922,610	1,980,288	2,039,697
9	Supplies	324,427		-	260,000	225,000	231,750		238,703	245,864	253,239
10	Services and Charges	446,308		266,738	490,000	505,000	520,150		535,755	551,827	568,382
11	Debt Service	1,546,000		1,547,500	1,600,000	1,600,000	1,548,000		1,547,000	1,549,000	1,550,000
12	Capital Outlays	 42,480		8,128	 39,100	 37,100	 37,100		37,100	 37,100	 37,100
13 14	Total Operating Disbursements	 2,679,554		3,065,790	 3,961,183	4,179,344	 4,203,611		4,281,168	 4,364,079	4,448,418
15 16	Net Operating Receipts	 1,803,153		1,912,797	 1,203,009	 1,020,366	 1,089,394		1,106,806	 1,120,567	 1,134,636
17 18 19 20	Other Receipts: Miscellaneous Receipts - Nonrecurring	 36,524		975,680	 	 	 			 	 
21 22 23	Other Disbursements: Transfers Out - Transferred to Another Fund Other Disbursements	 565,992 -		- 87,500	 -	 -	 -		-	 -	 -
24 25 26	Total Other Disbursements	 565,992		87,500	 	 	 			 	 
27	Change in Fund Balance	1,273,685		2,800,977	1,203,009	1,020,366	1,089,394		1,106,806	1,120,567	1,134,636
28 29	Beginning Fund Balance	 4,100,532		5,374,217	 8,175,194	 9,378,203	 10,398,569		11,487,963	 12,594,769	 13,715,336
30	Ending Fund Balance	\$ 5,374,217	\$	8,175,194	\$ 9,378,203	\$ 10,398,569	\$ 11,487,963	\$	12,594,769	\$ 13,715,336	\$ 14,849,972
31 32	Operating Balance Percentage	200.6%		266.7%	236.8%	248.8%	273.3%		294.2%	314.3%	333.8%
33											

34 <u>Notes:</u>

35 Line 11 - Represents lease payments for the Lease Rental Revenue Bonds, Series 2018 (maturing 1/1/2038).

36 Line 22 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Cumulative Bridge - 1135

		ACTUAL		ESTIMATED					
Index		2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:								
2	General Property Taxes	\$ 446,427	\$ 513,203	\$ 653,961	\$ 732,302	\$ 768,772	\$ 797,820	\$ 813,597	\$ 837,824
3	Circuit Breaker Tax Credits	(12,358)	(15,374)	(13,813)	(14,248)	(17,229)	(18,618)	(20,012)	(21,439)
4	Levy Excess/(Shortfall)	12,742	15,444	14,029					
5									
6	Net Property Tax	446,811	513,273	654,177	718,054	751,543	779,202	793,585	816,385
7	Auto Excise, CVET, and FIT	37,578	42,483	53,619	60,049	63,039	65,421	66,715	68,702
8	Earnings on Investments and Deposits	32,541		-					
9									
10	Total Operating Receipts	516,930	555,756	707,796	778,103	814,582	844,623	860,300	885,087
11									
12	Operating Disbursements:								
13	Services and Charges	-	-	50,000	50,000	51,500	53,045	54,636	56,275
14	Capital Outlays	1,254,370	1,003,577	1,000,000	950,000	560,000	775,000	815,000	840,000
15	. ,								
16	Total Operating Disbursements	1,254,370	1,003,577	1,050,000	1,000,000	611,500	828,045	869,636	896,275
17									
18	Net Operating Receipts	(737,440)	(447,821)	(342,204)	(221,897)	203,082	16,578	(9,336)	(11,188)
19							·,		
20	Other Receipts:								
21	Miscellaneous Receipts - Nonrecurring	18,464	9,862	14,163	14,163	14,163	14,163	14,163	14,163
22	Refunds and Reimbursements - Nonrecurring	-	26,722	-	-	-	-	-	-
23	Transfers In - Transferred from Another Fund	-	280,000	-	-	-	-	-	-
24									
25	Total Other Receipts	18,464	316,584	14,163	14,163	14,163	14,163	14,163	14,163
26									
27	Change in Fund Balance	(718,976)	(131,237)	(328,041)	(207,734)	217,245	30,741	4,827	2,975
28	Beginning Fund Balance	1,265,735	546,759	415,522	87,481	(120,253)	96,992	127,733	132,560
29			• • • • • • • • •	• • • • • •	<b>•</b> (/ <b>•••</b> • <b>•••</b> )	• • • • • • •		<b>• • • • • • • • • •</b>	• (•
30	Ending Fund Balance	\$ 546,759	\$ 415,522	\$ 87,481	\$ (120,253)	\$ 96,992	\$ 127,733	\$ 132,560	\$ 135,535
31									
32	Net Assessed Value	\$1,577,479,505	\$1,813,438,218	\$1,963,846,306	\$2,199,105,112	\$2,308,623,753	\$2,395,856,058	\$2,443,234,491	\$2,515,988,460
33	Property Tax Rate	\$ 0.0283	\$ 0.0283	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333
34									
35	Operating Balance Percentage	43.6%	41.4%	8.3%	-12.0%	15.9%	15.4%	15.2%	15.1%
36									

37 <u>Notes:</u>

38 Line 14 - 2023 represents transfers in from MVH-Restricted (#1173).

39 Line 23 - Capital outlays for 2026 through 2029 assumes cash reserves will not fall below 15% of disbursements.



(Internal Use Only) (No assurance is provided on this financial analysis.)
# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Cum. Cap. Development Fund - 1138

			ACT	UA	L						ESTIN		D				
Index	<u>\</u>		2022		2023		2024		2025		2026		2027		2028		2029
1	Operating Receipts:																
2	General Property Taxes	\$	235,044	\$	270,202	\$	653,961	\$	732,302	\$	768,772	\$	797,820	\$	813,597	\$	837,824
3	Circuit Breaker Tax Credits		(6,507)		(8,094)		(13,813)		(14,248)		(17,229)		(18,618)		(20,012)		(21,439)
4	Levy Excess/(Shortfall)		6,709		8,132		14,029		-		-		-		-		-
5																	
6	Net Property Tax		235,246		270,240		654,177		718,054		751,543		779,202		793,585		816,385
7	Auto Excise, CVET, and FIT		19,839		22,367		53,619		60,049		63,039		65,421		66,715		68,702
8	Earnings on Investments and Deposits		-		10,068		19,983		14,904		13,749		12,999		12,502		12,087
9																,	
10	Total Operating Receipts		255,085		302,675		727,779		793,007		828,331		857,622		872,802		897,174
11				_							,		· · · · · ·				
12	Operating Disbursements:																
13	Capital Outlays		477,440		442,089		815,000		759,950		759,950		759,950		759,950		759,950
14	Additional Appropriations		-		-		5,500		-		-		-		-		-
15	Encumbrances		-		-		3,231		-		-		-		-		-
16																	
17	Total Operating Disbursements		477,440		442,089		823,731		759,950		759,950		759,950		759,950		759,950
18				_							,		· · · · · · · · · · · · · · · · · · ·		· · · · ·		
19	Net Operating Receipts		(222,355)		(139,414)		(95,952)		33,057		68,381		97,672		112,852		137,224
20			(,,		(100,111)		(00,002)						0.,0.2		,		,
21	Other Receipts:																
22	Miscellaneous Receipts - Nonrecurring		1,380,600		136,394		_		-		_		-		_		_
23	Missonariosas Receipte Remosaring		1,000,000	_	100,001												
24	Other Disbursements:																
25	Other Disbursements		300,000		-		-		-		-		-		_		_
26																	
27	Change in Fund Balance		858,245		(3,020)		(95,952)		33,057		68,381		97,672		112,852		137,224
28	Beginning Fund Balance		562,238		1,420,483		1,417,463		1,321,511		1,354,568		1,422,949		1,520,621		1,633,473
29			,	_	.,		.,,		.,,		.,		.,,		.,,.		.,,
30	Ending Fund Balance	\$	1,420,483	\$	1,417,463	\$	1,321,511	\$	1,354,568	\$	1,422,949	\$	1,520,621	\$	1,633,473	\$	1,770,697
31	Ū.			-									<u> </u>				
32	Net Assessed Value	\$1,	577,479,505	\$	1,813,438,218	\$1,9	63,846,306	\$2,	,199,105,112	\$2,30	08,623,753	\$2,	395,856,058	\$2,4	143,234,491	\$2,5	515,988,460
33	Property Tax Rate	\$	0.0149	\$	0.0149	\$	0.0333	\$	0.0333	\$	0.0333	\$	0.0333	\$	0.0333	\$	0.0333
34				,						-							
35	Operating Balance Percentage		297.5%		320.6%		160.4%		178.2%		187.2%		200.1%		214.9%		233.0%
36																	

37 <u>Notes:</u>

38 Line 8 - 2024 is based upon year-to-date receipts as of August 31, 2024.

39 Line 14 - Approved additional appropriations as of August 31, 2024.



(Internal Use Only) (No assurance is provided on this financial analysis.)

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Local Road and Street - 1169

		ACT	UAL				ESTIM	כ		
<u>Index</u>		 2022		2023	 2024	2025	2026	2027	2028	2029
1 2 3 4	Operating Receipts: Local Road and Street Distribution Wheel/Surtax Distribution	\$ 460,841 851,164	\$	472,460 1,228,448	\$ 478,762 1,039,806	\$ 478,762 1,039,806	\$ 478,762 1,039,806	\$ 478,762 1,039,806	\$ 478,762 1,039,806	\$ 478,762 1,039,806
5	Total Operating Receipts	1,312,005		1,700,908	1,518,568	1,518,568	1,518,568	1,518,568	1,518,568	1,518,568
6 7 8 9 10	Operating Disbursements: Supplies Services and Charges	 886,331 166,860		1,409,583 194,350	 1,350,000 200,000	 1,350,000 200,000	 1,390,500 206,000	 1,432,215 212,180	 1,475,181 218,545	 1,519,437 225,102
11	Total Operating Disbursements	1,053,191		1,603,933	1,550,000	1,550,000	1,596,500	1,644,395	1,693,726	1,744,539
12 13 14	Net Operating Receipts	 258,814		96,975	 (31,432)	 (31,432)	 (77,932)	 (125,827)	 (175,158)	 (225,971)
15 16 17	Other Receipts: Miscellaneous Receipts - Nonrecurring	 5			 	 	 	 	 -	 -
18	Change in Fund Balance	258,819		96,975	(31,432)	(31,432)	(77,932)	(125,827)	(175,158)	(225,971)
19 20	Beginning Fund Balance	 2,665,935		2,924,754	 3,021,729	 2,990,297	 2,958,865	 2,880,933	 2,755,106	 2,579,948
21	Ending Fund Balance	\$ 2,924,754	\$	3,021,729	\$ 2,990,297	\$ 2,958,865	\$ 2,880,933	\$ 2,755,106	\$ 2,579,948	\$ 2,353,977
22										
23	Operating Balance Percentage	277.7%		188.4%	192.9%	190.9%	180.5%	167.5%	152.3%	134.9%



(Internal Use Only) (No assurance is provided on this financial analysis.)

## ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

MVH Restricted - 1173

			ACT	UAL							ESTIM		)				
<u>Index</u>			2022		2023		2024		2025		2026	_	2027		2028		2029
1	Operating Receipts:																
2	Motor Vehicle Highway Distribution	\$	1,597,222	\$	1,655,650	\$	1,681,424	\$	1,681,424	\$	1,681,424	\$	1,681,424	\$	1,681,424	\$	1,681,424
3																	
4	Operating Disbursements:																
5	Supplies		1,071,824		701,836		-		-		-		-		-		-
6	Services and Charges		1,096		-		-		-		-		-		-		-
7	Road Restricted Expenditures		-		-		1,723,570		1,750,000		1,681,424		1,681,424		1,681,424		1,681,424
8																	
9	Total Operating Disbursements		1,072,920		701,836		1,723,570		1,750,000		1,681,424		1,681,424		1,681,424		1,681,424
10																	
11	Net Operating Receipts		524,302		953,814	1	(42,146)		(68,576)		-		-		-		-
12																	
13	Other Disbursements:																
14	Transfers Out - Transferred to Another Fund		-		280,000		-		-		-		-		-		-
15			504.000		070.044		(40,440)		(00.570)								
16	Change in Fund Balance		524,302		673,814		(42,146)		(68,576)		-		-		-		-
17	Beginning Fund Balance		2,013,817		2,538,119		3,211,933		3,169,787		3,101,211		3,101,211		3,101,211		3,101,211
18 19	Ending Fund Balance	¢	2,538,119	¢	3,211,933	¢	3,169,787	¢	3,101,211	¢	3,101,211	¢	3,101,211	¢	3,101,211	¢	3,101,211
		Ψ	2,330,113	φ	5,211,955	Ψ	5,109,707	Ψ	3,101,211	Ψ	3,101,211	φ	3,101,211	Ψ 	3,101,211	φ 	3,101,211
20							(				10110				10110		101.101
21	Operating Balance Percentage		236.6%		457.6%		183.9%		177.2%		184.4%		184.4%		184.4%		184.4%
22																	

23 <u>Notes:</u>

Line 7 - 2024 assumes 50% of Highway expenditures are budgeted into this fund. 2025 is per client. 2026 - 2029 are equal to 50% of estimated MVH receipts.

Line 14 - 2023 represents transfers out to Cumulative Bridge (#1135).



(Internal Use Only) (No assurance is provided on this financial analysis.)

#### SUPPLEMENTAL DATA

#### FUND DESCRIPTIONS AND USES

Fund Number	Fund Name	Fund Description and Uses
1000	County General	The purpose of this fund is to pay for the management, maintenance, operating costs and other costs associated with providing municipal services.
1112	LIT - Economic Dev.	The receipts in this fund include the economic development local income tax. The County may use this fund to pay for various operating and capital expenses. Current law allows this fund to be used for any lawful purpose.
1113	LIT - Public Safety County Portion	This fund may be used for law enforcement systems, emergency ambulance services, environmental clean-up, probation programs, community corrections programs, juvenile detention centers and facilities, jail, communications systems or enhanced emergency telephone systems, medical and health care expenses for inmates, and pension payments for sheriff and other members that provide public safety services.
1114	Special Purpose Tax (Jail)	Revenue is derived from a special rate adopted by the County to finance, construct, acquire, improve, renovate, or equip jail facilities and related buildings and parking facilities located in the County, including costs related to the demolition of existing buildings and the acquisition of land and to repay bonds issued or leases associated with jail facilities. This fund may also be used to operate and maintain jail facilities located in the County.
1135	Cumulative Bridge	May be used to accumulate funds for the purpose of construction, maintenance and repair of bridges, approaches and grade separation. The funds can also be used for making the County-wide bridge inspections and safety ratings for all bridges in the County that are not on the state highway system.
1138	Cumulative Capital Development	This fund receives property tax that may be levied for capital projects, or any other legal purpose of the County.
1159	Health	This fund is used to appropriate money and allocate expenditures for the operation of the official county board of health.
1169	Local Road and Street	The Local Road and Street Fund is used to account for state gasoline tax distributions and disbursements for road and street improvements. No administrative or indirect labor costs may be paid from this fund. May be used for engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems; the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; any local costs required to undertake a recreational or reservoir road project under IC 8-23-5; or the purchase, rental, or repair of highway equipment.

#### FUND DESCRIPTIONS AND USES

Fund Number	Fund Name	Fund Description and Uses
1173	Motor Vehicle Highway - Restricted	Receipts for this fund include the state motor vehicle highway distribution derived from the gasoline tax. The fund is to be used for the construction, reconstruction and preservation of highways. At least 50% of the monthly state distributions must be deposited into this fund to be used exclusively for construction, reconstruction, reconstruction, and preservation of roads.
1176	Motor Vehicle Highway	Receipts for this fund include the state motor vehicle highway distribution derived from the gasoline tax. The fund may be used for the maintenance of streets and alleys. At most, 50% of the monthly state distributions are to be deposited into this fund to be used for the non-restricted purposes related to road maintenance and improvements. This fund may not be used for law enforcement or to paint structures and objects.
1219	Park and Recreation	This fund is used to account for the receipts and disbursements made in connection with providing recreation programs and facilities.
1222	Statewide 911	Receipts to this fund are from the assment of a monthly Statewide 911 fee on each standard user. This fund may be used for the lease, purchase, or maintenance of communications service equipment, necessary system hardware and software and data base equipment, personnel expenses the extent reasonable and necessary for the provision and maintenance of the statewide 911 system or a wireline enhanced emergency telephone system, and operational and other costs associated with E911. This fund may not be used for vehicles or the construction, purchase, renovation, or furnishing of PSAP buildings.
1224	Reassessment	May be used only to pay the costs of: the general reassessment of real property or reassessment of one (1) or more groups of parcels under a county's reassessment plan, including the computerization of assessment records; payments to assessing officials and hearing officers for county property tax assessment boards of appeals; the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency; the updating of plat books; payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist assessing officials; making annual adjustments; and the verification of sales disclosure forms forwarded to: the county assessor; or township assessors (if any).
4930	County Wide 911	Receipts to this fund are from payments from the City of Greensburg for dispatch services and Decatur County for dispatch health insurance. This fund may be used for operational and other costs associated with E911.

# ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Actual				Estimated										
Fund Name	2022	2023		2024		2025		2026		2027	2028			2029
Operating Funds														
County General	\$ 3,214,775	\$ 5,372,781	\$	5,944,085	\$	6,358,424	\$	6,699,786	\$	6,984,600	\$	7,156,106	\$	7,229,097
Health	600,278	778,705		785,242		772,562		757,170		740,684		719,386		695,522
Reassessment	187,880	228,161		252,904		253,906		253,906		253,906		253,906		253,906
LIT - Public Safety County Portion	879,292	1,338,859		1,382,091		1,506,624		1,631,391		1,756,305		1,881,271		2,006,193
Highway	2,007,303	1,089,693		998,313		1,304,257		1,450,981		1,504,341		1,461,536		1,319,682
Park and Recreation	556,368	602,222		290,893		17,041		(261,303)		(535,170)		(810,924)		(1,084,483)
Statewide 911	615,938	625,452		563,494		502,461		427,962		339,593		236,937		119,567
County Wide 911	450,376	517,666		511,663		560,008		579,523		569,343		528,578		456,309
Total Operating Funds	8,512,210	10,553,539		10,728,685		11,275,283		11,539,416		11,613,602		11,426,796		10,995,793
Other Selected Funds														
LIT - Economic Dev.	1,751,337	2,368,663		2,667,012		2,836,156		3,018,761		3,215,225		3,425,940		3,651,295
Special Purpose Tax (Jail)	5,374,217	8,175,194		9,378,203		10,398,569		11,487,963		12,594,769		13,715,336		14,849,972
Cumulative Bridge	546,759	415,522		87,481		(120,253)		96,992		127,733		132,560		135,535
Cum. Cap. Development	1,420,483	1,417,463		1,321,511		1,354,568		1,422,949		1,520,621		1,633,473		1,770,697
Local Road and Street	2,924,754	3,021,729		2,990,297		2,958,865		2,880,933		2,755,106		2,579,948		2,353,977
MVH Restricted	2,538,119	3,211,933		3,169,787		3,101,211		3,101,211		3,101,211		3,101,211		3,101,211
Total Other Selected Funds	14,555,669	18,610,504		19,614,291		20,529,116		22,008,809		23,314,665		24,588,468		25,862,687
Total All Selected Funds	\$ 23,067,879	\$ 29,164,043	\$	30,342,976	\$	31,804,399	\$	33,548,225	\$	34,928,267	\$	36,015,264	\$	36,858,480

#### COMPARISON OF BUDGET TO ACTUAL (2022 - 2023)

		2022						
	Certified Budget	Actual	Over / (Under) Budget	% of Budget Expended				
<u>Fund</u>								
County General	\$ 10,937,714	\$ 8,585,980	\$ (2,351,734)	78.5%				
Health	485,855	359,027	(126,828)	73.9%				
Local Road and Street	1,525,000	1,053,191	(471,809)	69.1%				
Reassessment	219,800	198,836	(20,964)	90.5%				
Highway (includes Restricted)	2,979,039	3,497,272	518,233	117.4%				
Park and Recreation	650,917	501,360	(149,557)	77.0%				
LIT - Economic Dev.	831,000	256,498	(574,502)	30.9%				
Special Purpose Tax (Jail)	3,266,778	2,679,554	(587,224)	82.0%				
Cumulative Bridge	900,000	1,254,370	354,370	139.4%				
Cumulative Capital Development	455,000	477,440	22,440	104.9%				
Statewide 911	398,361	372,108	(26,253)	93.4%				
Totals	\$ 22,649,464	\$ 19,235,636	\$ (3,413,828)					

		2023					
	Certified Budget		Actual	Over / (Under) Budget	% of Budget Expended		
Fund							
County General	\$ 11,653,019	\$	10,561,599	\$ (1,091,420)	90.6%		
Health	513,964		486,732	(27,232)	94.7%		
Local Road and Street	1,525,000		1,603,933	78,933	105.2%		
Reassessment	225,300		223,398	(1,902)	99.2%		
Highway (includes Restricted)	3,174,713		3,362,992	188,279	105.9%		
Park and Recreation	712,311		633,623	(78,688)	89.0%		
LIT - Economic Dev.	831,000		515,475	(315,525)	62.0%		
Special Purpose Tax (Jail)	3,245,430		3,065,790	(179,640)	94.5%		
Cumulative Bridge	1,050,000		1,003,577	(46,423)	95.6%		
Cumulative Capital Development	438,000		442,089	4,089	100.9%		
Statewide 911	422,490		378,323	(44,167)	89.5%		
Totals	\$ 23,791,227	\$	22,277,531	\$ (1,513,696)			

Note: Actual expenditures less than 90% of approved budgets are highlighted in red.

# SCHEDULE OF OUTSTANDING DEBT

Index	Debt	Туре	Purpose	Subject to	Funding	Source	Outstanding as	Final
muex	Debt	Type	Fuipose	Debt Limit?	Primary	Secondary	of 7/1/2024	Maturity
1	Redevelopment District Tax Increment Revenue Capital Appreciation Bonds, Series 2008A	Bond	Honda Economic Development Area; cost of construction of utilities/acquisition of additional projects	No	TIF Revenue	-	\$ 1,095,000	2/1/2032
2	Lease Rental Revenue Bonds, Series 2018 (Jail Project)	Lease	To pay the costs of aquisition, construction, improvement, and equipping of a new county jail facility	No	LIT - Special Purpose	Property Tax	15,855,000	1/1/2038

(Internal Use Only) (No assurance is provided on this financial analysis.)

COMPARISON OF SURROUNDING COUNTIES



(Internal Use Only) (No assurance is provided on this financial analysis.)



(Internal Use Only) (No assurance is provided on this financial analysis.)



(Internal Use Only) (No assurance is provided on this financial analysis.)

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\$7,000,000,000							
\$6,000,000,000							\$5,721,059,308
\$5,000,000,000							
\$4,000,000,000							
\$3,000,000,000					\$2,671,466,235	\$2,950,785,104	
\$2,000,000,000				\$1,963,846,306	_		
\$1,000,000,000	\$1,109,384,627	\$1,288,575,240	\$1,416,399,770				
\$0	Jennings	Rush	Franklin	Decatur	Dearborn	Shelby	Bartholomew
		ennings <b>≌</b> Rush		ecatur ∎Dearborn		-	

<sup>(</sup>Internal Use Only) (No assurance is provided on this financial analysis.)