

Brown County

Monthly Cash Reserve Summary
Updated through May 31st, 2025
Major Funds

Funds		YTD through May 31st, 2025					2025 Projection						
Fund #	Fund Description	2025 Beginning Cash	YTD Revenues	YTD Expenditures	YTD Surplus/(Deficit)	Current Cash Balance	TOTAL SPENDING AUTHORITY	2025 Projected Unused Appropriation	2025 Projected Expenditures	2025 Projected Revenues	2025 Projected Surplus/(Deficit)	2025 Year-End Projected Cash Balance	2025 Year-End Projected Cash Reserve % (Cash/Exp)
1000	General	\$ 3,463,870	\$ 3,100,239	\$ 4,818,846	\$ (1,718,607)	\$ 1,745,262	\$ 9,855,879	\$ -	\$ 9,855,879	\$ 10,343,805	\$ 487,926	\$ 3,951,795	40%
1138	Cum Capital Development	\$ 484,488	\$ -	\$ 177,590	\$ (177,590)	\$ 306,898	\$ 614,064	\$ (46,055)	\$ 568,009	\$ 762,252	\$ 194,243	\$ 678,730	119%
1112	Economic Development	\$ 732,665	\$ 826,426	\$ 725,090	\$ 101,336	\$ 834,001	\$ 1,557,750	\$ (77,888)	\$ 1,479,863	\$ 1,867,918	\$ 388,055	\$ 1,120,721	76%
1170	LIT Public Safety Co Share	\$ 622,554	\$ 557,488	\$ 618,729	\$ (61,241)	\$ 561,314	\$ 1,048,700	\$ -	\$ 1,048,700	\$ 1,195,120	\$ 146,420	\$ 768,974	73%
	Subtotal	\$ 5,303,577	\$ 4,484,153	\$ 6,340,255	\$ (1,856,102)	\$ 3,447,475	\$ 13,076,393	\$ (123,942)	\$ 12,952,451	\$ 14,169,094	\$ 1,216,644	\$ 6,520,220	50%
1176	Motor Vehicle Highway	\$ 1,876,857	\$ 931,620	\$ 806,208	\$ 125,412	\$ 2,002,269	\$ 2,798,486	\$ (979,470)	\$ 1,819,016	\$ 2,017,214	\$ 198,198	\$ 2,075,054	114%
1173	MVH Restricted	\$ 1,270,678	\$ 470,244	\$ 71,264	\$ 398,980	\$ 1,669,658	\$ 1,381,000	\$ -	\$ 1,381,000	\$ 1,108,452	\$ (272,548)	\$ 998,130	72%
1169	Local Road & Street	\$ 659,915	\$ 162,735	\$ 225,027	\$ (62,292)	\$ 597,622	\$ 703,905	\$ (70,391)	\$ 633,515	\$ 384,962	\$ (248,552)	\$ 411,362	65%
1135	Cumulative Bridge	\$ 1,513,524	\$ 36,450	\$ 205,938	\$ (169,489)	\$ 1,344,035	\$ 1,632,457	\$ (805,158)	\$ 827,299	\$ 599,555	\$ (227,744)	\$ 1,285,780	155%
	Subtotal	\$ 5,320,973	\$ 1,601,049	\$ 1,308,438	\$ 292,611	\$ 5,613,584	\$ 6,515,848	\$ (1,855,019)	\$ 4,660,829	\$ 4,110,182	\$ (550,647)	\$ 4,770,326	102%
1159	Health	\$ 480,694	\$ 41,130	\$ 302,548	\$ (261,418)	\$ 219,276	\$ 659,532	\$ (85,739)	\$ 573,793	\$ 451,517	\$ (122,276)	\$ 358,418	62%
1160	Health First Indiana Fund	\$ 66,155	\$ 338,540	\$ 140,097	\$ 198,443	\$ 264,598	\$ 341,172	\$ (3,353)	\$ 337,818	\$ 338,540	\$ 721	\$ 66,877	20%
4700	Health Ins Trust Fund	\$ 55,109	\$ 1,978,949	\$ 410,325	\$ 1,568,623	\$ 1,623,733	\$ 2,019,999	\$ -	\$ 2,019,999	\$ 2,020,458	\$ 458	\$ 55,568	3%
	Subtotal	\$ 601,959	\$ 2,358,618	\$ 852,970	\$ 1,505,648	\$ 2,107,607	\$ 3,020,703	\$ (89,092)	\$ 2,931,610	\$ 2,810,514	\$ (121,096)	\$ 480,863	16%
1188	Reassessment - 2015	\$ 52,067	\$ -	\$ 50,904	\$ (50,904)	\$ 1,163	\$ 107,100	\$ -	\$ 107,100	\$ 116,741	\$ 9,641	\$ 61,708	58%
1189	Recorder's Record's Perp. Fund	\$ 287,903	\$ 24,891	\$ 44,041	\$ (19,150)	\$ 268,754	\$ 127,070	\$ (57,182)	\$ 69,889	\$ 74,926	\$ 5,038	\$ 292,941	419%
1127	Convention, Visitors & Tourism	\$ 1,610,130	\$ 641,851	\$ 801,349	\$ (159,498)	\$ 1,450,632	\$ 1,027,500	\$ -	\$ 1,027,500	\$ 1,949,843	\$ 922,343	\$ 2,532,473	246%
	Subtotal	\$ 1,950,100	\$ 666,742	\$ 896,294	\$ (229,552)	\$ 1,720,548	\$ 1,261,670	\$ (57,182)	\$ 1,204,489	\$ 2,141,510	\$ 937,022	\$ 2,887,122	240%
4610	Jail Lease Rental	\$ 275,887	\$ -	\$ -	\$ -	\$ 275,887	\$ 559,000	\$ -	\$ 559,000	\$ 567,683	\$ 8,683	\$ 284,571	51%
4824	2024 Capital Projects GO BOND	\$ 3,932,500	\$ -	\$ 119,658	\$ (119,658)	\$ 3,812,842	\$ 119,658	\$ -	\$ 119,658	\$ -	\$ (119,658)	\$ 3,812,842	3186%
	Subtotal	\$ 4,208,387	\$ -	\$ 119,658	\$ (119,658)	\$ 4,088,730	\$ 678,658	\$ -	\$ 678,658	\$ 567,683	\$ (110,974)	\$ 4,097,413	604%
1191	Riverboat	\$ 297,365	\$ -	\$ -	\$ -	\$ 297,365	\$ -	\$ -	\$ -	\$ 88,873	\$ 88,873	\$ 386,237	NA
1186	Rainy Day	\$ 231,921	\$ -	\$ -	\$ -	\$ 231,921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,921	NA
	Subtotal	\$ 529,286	\$ -	\$ -	\$ -	\$ 529,286	\$ -	\$ -	\$ -	\$ 88,873	\$ 88,873	\$ 618,159	NA
	TOTAL	\$ 17,914,282	\$ 9,110,563	\$ 9,517,614	\$ (407,051)	\$ 17,507,231	\$ 24,553,271	\$ (2,125,235)	\$ 22,428,036	\$ 23,887,858	\$ 1,459,821	\$ 19,374,103	86%