

Brown County

Monthly Cash Reserve Summary
Updated through June 30, 2025
Major Funds

Funds		YTD Thru June 30, 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	\$ 5,626,084	\$ 5,348,617	\$ 277,467	\$ 3,741,336	\$ 9,871,431	\$ -	\$ 9,871,431	\$ 10,378,512	\$ 507,081	\$ 3,970,950	40%
1138	Cum Capital Development	\$ 484,488	\$ 439,689	\$ 208,619	\$ 231,070	\$ 715,557	\$ 614,064	\$ (46,055)	\$ 568,009	\$ 755,797	\$ 187,788	\$ 672,275	118%
1112	Economic Development	\$ 732,665	\$ 975,210	\$ 745,311	\$ 229,899	\$ 962,565	\$ 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	\$ 648,579	\$ 638,879	\$ 9,700	\$ 632,254	\$ 1,048,700	\$ -	\$ 1,048,700	\$ 1,195,120	\$ 146,420	\$ 768,974	73%
	Subtotal	\$ 5,303,577	\$ 7,689,561	\$ 6,941,425	\$ 748,136	\$ 6,051,712	\$ 13,091,945	\$ (123,942)	\$ 12,968,003	\$ 14,197,347	\$ 1,229,344	\$ 6,532,921	50%
1176	Motor Vehicle Highway	\$ 1,876,857	\$ 1,098,812	\$ 879,453	\$ 219,359	\$ 2,096,216	\$ 2,802,103	\$ (980,736)	\$ 1,821,367	\$ 2,017,292	\$ 195,925	\$ 2,072,782	114%
1173	MVH Restricted	\$ 1,270,678	\$ 564,339	\$ 80,718	\$ 483,621	\$ 1,754,299	\$ 1,381,000	\$ -	\$ 1,381,000	\$ 1,108,452	\$ (272,548)	\$ 998,130	72%
1169	Local Road & Street	\$ 659,915	\$ 197,182	\$ 243,926	\$ (46,744)	\$ 613,170	\$ 703,905	\$ (70,391)	\$ 633,515	\$ 384,962	\$ (248,552)	\$ 411,362	65%
1135	Cumulative Bridge	\$ 1,513,524	\$ 361,265	\$ 243,405	\$ 117,859	\$ 1,631,383	\$ 1,632,457	\$ (805,158)	\$ 827,299	\$ 594,786	\$ (232,513)	\$ 1,281,011	155%
	Subtotal	\$ 5,320,973	\$ 2,221,598	\$ 1,447,503	\$ 774,095	\$ 6,095,069	\$ 6,519,465	\$ (1,856,284)	\$ 4,663,180	\$ 4,105,492	\$ (557,688)	\$ 4,763,285	102%
1159	Health	\$ 480,694	\$ 248,422	\$ 344,155	\$ (95,733)	\$ 384,961	\$ 663,485	\$ (86,253)	\$ 577,232	\$ 440,576	\$ (136,656)	\$ 344,038	60%
1160	Health First Indiana Fund	\$ 66,155	\$ 338,540	\$ 153,191	\$ 185,348	\$ 251,504	\$ 341,172	\$ (3,353)	\$ 337,818	\$ 338,540	\$ 721	\$ 66,877	20%
4700	Health Ins Trust Fund	\$ 55,109	\$ 1,980,896	\$ 499,763	\$ 1,481,132	\$ 1,536,242	\$ 2,109,437	\$ -	\$ 2,109,437	\$ 2,020,051	\$ (89,387)	\$ (34,277)	-2%
	Subtotal	\$ 601,959	\$ 2,567,858	\$ 997,110	\$ 1,570,748	\$ 2,172,707	\$ 3,114,094	\$ (89,606)	\$ 3,024,487	\$ 2,799,166	\$ (225,321)	\$ 376,638	12%
1188	Reassessment - 2015	\$ 52,067	\$ 67,340	\$ 51,327	\$ 16,013	\$ 68,080	\$ 107,100	\$ -	\$ 107,100	\$ 115,827	\$ 8,727	\$ 60,794	57%
1189	Recorder's Record's Perp. Fund	\$ 287,903	\$ 31,543	\$ 47,037	\$ (15,494)	\$ 272,409	\$ 127,070	\$ (57,182)	\$ 69,889	\$ 69,364	\$ (524)	\$ 287,379	411%
1127	Convention, Visitors & Tourism	\$ 1,610,130	\$ 926,945	\$ 856,819	\$ 70,126	\$ 1,680,256	\$ 1,027,500	\$ -	\$ 1,027,500	\$ 1,949,843	\$ 922,343	\$ 2,532,473	246%
	Subtotal	\$ 1,950,100	\$ 1,025,828	\$ 955,183	\$ 70,645	\$ 2,020,745	\$ 1,261,670	\$ (57,182)	\$ 1,204,489	\$ 2,135,034	\$ 930,546	\$ 2,880,646	239%
4610	Jail Lease Rental	\$ 275,887	\$ 327,456	\$ 279,500	\$ 47,956	\$ 323,843	\$ 559,000	\$ -	\$ 559,000	\$ 562,876	\$ 3,876	\$ 279,763	50%
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	\$ 327,456	\$ 399,158	\$ (71,702)	\$ 4,136,686	\$ 678,658	\$ -	\$ 678,658	\$ 562,876	\$ (115,781)	\$ 4,092,606	603%
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	\$ 13,832,301	\$ 10,740,378	\$ 3,091,923	\$ 21,006,205	\$ 24,665,831	\$ (2,127,014)	\$ 22,538,817	\$ 23,888,788	\$ 1,349,972	\$ 19,264,253	85%

Brown County

Management Report Summary

Spending thru June 30, 2025 - should be 50.00% remaining

Less than 50% remaining

	Expenditures			
	2025 Adopted Budget	Thru June 30, 2025	Remaining Appropriation	% Remaining Appropriation
GENERAL FUND				
<u>Executive Fiscal</u>				
County Commissioners	\$ 3,354,308	\$ 2,046,538	\$ 1,307,770	39%
County Council	\$ 260,416	\$ 86,615	\$ 173,113	67%
Subtotal	\$ 3,614,724	\$ 2,133,154	\$ 1,480,882	41%
<u>Administrative</u>				
County Auditor	\$ 381,063	\$ 220,972	\$ 160,091	42%
County Assessor	\$ 139,147	\$ 70,728	\$ 69,039	49%
County Clerk	\$ 294,119	\$ 130,201	\$ 163,928	56%
County Recorder	\$ 88,638	\$ 44,319	\$ 44,319	50%
County Treasurer	\$ 141,982	\$ 74,182	\$ 68,488	48%
County Surveyor	\$ 74,844	\$ 43,846	\$ 30,998	41%
Planning & Zoning	\$ 219,883	\$ 90,679	\$ 129,204	59%
Subtotal	\$ 1,339,676	\$ 674,928	\$ 666,066	50%
<u>Social Services</u>				
County Coop Ext Svc (Agent)	\$ 114,007	\$ 76,769	\$ 37,238	33%
Parks & Recreation	\$ 191,269	\$ 93,697	\$ 97,572	51%
Soil & Water Conservation	\$ 59,437	\$ 31,171	\$ 28,266	48%
Veterans Service Officer	\$ 95,240	\$ 46,653	\$ 48,587	51%
Subtotal	\$ 459,953	\$ 248,290	\$ 211,663	46%
<u>Law Enforcement</u>				
County Sheriff	\$ 1,711,765	\$ 1,030,035	\$ 711,071	41%
Jail	\$ 1,106,007	\$ 508,596	\$ 597,411	54%
Emergency Services	\$ 109,775	\$ 31,570	\$ 78,205	71%
Animal Control	\$ 51,678	\$ 24,866	\$ 26,812	52%
County Coroner	\$ 78,422	\$ 22,831	\$ 55,591	71%
County Election Board	\$ 53,533	\$ 58,758	\$ 17,952	23%
Subtotal	\$ 3,111,180	\$ 1,676,655	\$ 1,487,043	48%
<u>Legal System</u>				
Prosecuting Attorney	\$ 91,846	\$ 46,199	\$ 45,647	50%
Public Defender	\$ 220,110	\$ 84,486	\$ 135,624	62%
Subtotal	\$ 311,956	\$ 130,685	\$ 181,271	58%
<u>Court System</u>				
Circuit Court	\$ 413,037	\$ 183,374	\$ 229,663	56%
Clerk IV-D	\$ 142,699	\$ 81,178	\$ 61,521	43%
Court House	\$ 40,000	\$ -	\$ 40,000	100%
Probation	\$ 282,799	\$ 116,885	\$ 165,914	59%
Subtotal	\$ 878,535	\$ 381,437	\$ 497,098	57%
<u>No Department</u>	\$ -	\$ 103,467	\$ (103,467)	0%
GRAND TOTAL - GENERAL	\$ 9,716,024	\$ 5,348,617	\$ 4,420,555	45%

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Less than 50% remaining

	Expenditures			
	2025 Adopted Budget	Thru June 30, 2025	Remaining Appropriation	% Remaining Appropriation
General	\$ 9,716,024	\$ 5,348,617	\$ 4,420,555	45%
Economic Development	\$ 1,557,750	\$ 745,311	\$ 812,439	52%
Cum Capital Development	\$ 614,064	\$ 208,619	\$ 405,445	66%
LIT Public Safety Co Share	\$ 1,048,700	\$ 638,879	\$ 409,821	39%
Subtotal	\$ 12,936,538	\$ 6,941,425	\$ 6,048,261	47%
Motor Vehicle Highway	\$ 2,659,527	\$ 879,453	\$ 1,922,650	69%
MVH Restricted	\$ 1,381,000	\$ 80,718	\$ 1,300,282	94%
Local Road & Street	\$ 703,905	\$ 243,926	\$ 459,979	65%
Cumulative Bridge	\$ 1,632,457	\$ 243,405	\$ 1,389,052	85%
Subtotal	\$ 6,376,889	\$ 1,447,503	\$ 5,071,962	78%
Health	\$ 659,532	\$ 344,155	\$ 319,329	48%
Health First Indiana Fund	\$ 335,321	\$ 153,191	\$ 182,130	54%
Health Ins Trust Fund	\$ -	\$ 499,763	\$ (499,763)	0%
Subtotal	\$ 994,853	\$ 997,110	\$ 501,459	50%
Jail Lease Rental	\$ 559,000	\$ 279,500	\$ 279,500	50%
School Resource Officer	\$ 67,648	\$ 37,760	\$ 29,888	44%
Community Coordination Grant	\$ 45,905	\$ -	\$ 45,905	100%
Brown County 911 Grant	\$ 444,813	\$ 227,842	\$ 216,971	49%
Subtotal	\$ 1,117,366	\$ 545,103	\$ 572,264	51%
Reassessment - 2015	\$ 107,100	\$ 51,327	\$ 55,773	52%
Clerk Record Perp. Fund	\$ 15,600	\$ 175	\$ 15,425	99%
Recorder's Record's Perp. Fund	\$ 127,070	\$ 47,037	\$ 80,033	63%
Subtotal	\$ 249,770	\$ 98,539	\$ 151,231	61%
Convention, Visitors & Tourism	\$ 1,027,500	\$ 856,819	\$ 170,681	17%
Covered Bridge Fund	\$ 30,000	\$ -	\$ 30,000	100%
Salt Crk Tr Dnr Fed Grnt	\$ 280,000	\$ -	\$ 280,000	100%
Subtotal	\$ 1,337,500	\$ 856,819	\$ 480,681	36%
Probation Users Fee Adult	\$ 44,200	\$ 16,249	\$ 27,951	63%
Probation Users Fee Juvenile	\$ 3,100	\$ 184	\$ 2,916	94%
Pros. Infraction Deferral	\$ 5,000	\$ 5,940	\$ (940)	-19%
Urine Drug Screen Fund	\$ 4,000	\$ 936	\$ 3,064	77%
County Users Fee	\$ 16,022	\$ 3,439	\$ 12,583	79%
Victim Assist Fed Grnt	\$ 55,290	\$ 20,328	\$ 34,962	63%
Subtotal	\$ 127,612	\$ 47,077	\$ 80,535	63%
2024 Capital Projects GO BOND	\$ -	\$ 119,658	\$ (119,658)	0%
2021 Capital Loan Repayment	\$ 1,200,000	\$ -	\$ 1,200,000	100%
Subtotal	\$ 1,200,000	\$ 119,658	\$ 1,080,342	90%
TOTAL ALL FUNDS	\$ 24,340,528	\$ 11,053,232	\$ 13,986,736	57%