

Brown County

Monthly Cash Reserve Summary
Updated through July 31, 2025
Major Funds

Funds		YTD Thru July 31, 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	\$ 6,269,668	\$ 5,962,287	\$ 307,381	\$ 3,771,251	\$ 9,873,077	\$ -	\$ 9,873,077	\$ 10,438,466	\$ 565,389	\$ 4,029,259	41%
1138	Cum Capital Development	\$ 484,488	\$ 439,689	\$ 271,202	\$ 168,487	\$ 652,975	\$ 614,064	\$ (46,055)	\$ 568,009	\$ 764,707	\$ 196,697	\$ 681,185	120%
1112	Economic Development	\$ 732,665	\$ 1,123,995	\$ 884,809	\$ 239,186	\$ 971,851	\$ 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	\$ 739,669	\$ 638,879	\$ 100,790	\$ 723,344	\$ 1,048,700	\$ -	\$ 1,048,700	\$ 1,195,120	\$ 146,420	\$ 768,974	73%
	Subtotal	\$ 5,303,577	\$ 8,573,020	\$ 7,757,176	\$ 815,844	\$ 6,119,421	\$ 13,093,591	\$ (123,942)	\$ 12,969,648	\$ 14,266,210	\$ 1,296,562	\$ 6,600,139	51%
1176	Motor Vehicle Highway	\$ 1,876,857	\$ 1,256,319	\$ 1,000,868	\$ 255,451	\$ 2,132,307	\$ 2,802,103	\$ (980,736)	\$ 1,821,367	\$ 2,021,562	\$ 200,195	\$ 2,077,052	114%
1173	MVH Restricted	\$ 1,270,678	\$ 663,289	\$ 83,412	\$ 579,877	\$ 1,850,555	\$ 1,381,000	\$ -	\$ 1,381,000	\$ 1,108,452	\$ (272,548)	\$ 998,130	72%
1169	Local Road & Street	\$ 659,915	\$ 259,275	\$ 267,978	\$ (8,703)	\$ 651,211	\$ 703,905	\$ (70,391)	\$ 633,515	\$ 411,712	\$ (221,802)	\$ 438,112	69%
1135	Cumulative Bridge	\$ 1,513,524	\$ 361,265	\$ 282,660	\$ 78,605	\$ 1,592,129	\$ 1,632,457	\$ (966,190)	\$ 666,267	\$ 601,368	\$ (64,899)	\$ 1,448,624	217%
	Subtotal	\$ 5,320,973	\$ 2,540,148	\$ 1,634,918	\$ 905,230	\$ 6,226,203	\$ 6,519,465	\$ (2,017,316)	\$ 4,502,149	\$ 4,143,094	\$ (359,055)	\$ 4,961,918	110%
1159	Health	\$ 480,694	\$ 256,056	\$ 378,087	\$ (122,031)	\$ 358,663	\$ 663,485	\$ (86,253)	\$ 577,232	\$ 444,696	\$ (132,535)	\$ 348,159	60%
1160	Health First Indiana Fund	\$ 66,155	\$ 338,540	\$ 162,854	\$ 175,686	\$ 241,841	\$ 341,172	\$ (3,353)	\$ 337,818	\$ 338,540	\$ 721	\$ 66,877	20%
4700	Health Ins Trust Fund	\$ 55,109	\$ 2,015,007	\$ 611,122	\$ 1,403,885	\$ 1,458,995	\$ 2,220,796	\$ (66,624)	\$ 2,154,172	\$ 2,027,362	\$ (126,811)	\$ (71,701)	-3%
	Subtotal	\$ 601,959	\$ 2,609,603	\$ 1,152,063	\$ 1,457,540	\$ 2,059,499	\$ 3,225,452	\$ (156,230)	\$ 3,069,222	\$ 2,810,598	\$ (258,625)	\$ 343,334	11%
1188	Reassessment - 2015	\$ 52,067	\$ 67,340	\$ 51,750	\$ 15,590	\$ 67,657	\$ 107,100	\$ -	\$ 107,100	\$ 115,827	\$ 8,727	\$ 60,794	57%
1189	Recorder's Record's Perp. Fund	\$ 287,903	\$ 38,805	\$ 51,726	\$ (12,921)	\$ 274,982	\$ 127,070	\$ (57,182)	\$ 69,889	\$ 69,364	\$ (524)	\$ 287,379	411%
1127	Convention, Visitors & Tourism	\$ 1,610,130	\$ 1,111,554	\$ 932,289	\$ 179,266	\$ 1,789,396	\$ 1,027,500	\$ -	\$ 1,027,500	\$ 1,949,843	\$ 922,343	\$ 2,532,473	246%
	Subtotal	\$ 1,950,100	\$ 1,217,699	\$ 1,035,765	\$ 181,934	\$ 2,132,034	\$ 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	\$ 569,511	\$ 10,511	\$ 286,399	51%
4824	2024 Capital Projects GO BOND	\$ 3,932,500	\$ -	\$ 152,259	\$ (152,259)	\$ 3,780,241	\$ 152,259	\$ -	\$ 152,259	\$ -	\$ (152,259)	\$ 3,780,241	2483%
	Subtotal	\$ 4,208,387	\$ 327,456	\$ 431,759	\$ (104,303)	\$ 4,104,084	\$ 711,259	\$ -	\$ 711,259	\$ 569,511	\$ (141,748)	\$ 4,066,639	572%
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	\$ 15,267,926	\$ 12,011,681	\$ 3,256,245	\$ 21,170,527	\$ 24,811,437	\$ (2,354,670)	\$ 22,456,767	\$ 24,013,321	\$ 1,556,554	\$ 19,470,835	87%

Brown County

Management Report Summary

Spending thru July 31, 2025 - should be 41.67% remaining

Less than 41.7% remaining

	2025 Adopted Budget	Expenditures Thru July 31, 2025	Remaining Appropriation	% Remaining Appropriation
GENERAL FUND				
<u>Executive Fiscal</u>				
County Commissioners	\$ 3,354,308	\$ 2,249,925	\$ 1,104,383	33%
County Council	\$ 260,416	\$ 93,880	\$ 165,848	64%
Subtotal	\$ 3,614,724	\$ 2,343,805	\$ 1,270,231	35%
<u>Administrative</u>				
County Auditor	\$ 381,063	\$ 246,026	\$ 135,037	35%
County Assessor	\$ 139,147	\$ 81,127	\$ 58,640	42%
County Clerk	\$ 294,119	\$ 150,511	\$ 143,618	49%
County Recorder	\$ 88,638	\$ 51,138	\$ 37,500	42%
County Treasurer	\$ 141,982	\$ 84,348	\$ 59,267	41%
County Surveyor	\$ 74,844	\$ 50,592	\$ 24,252	32%
Planning & Zoning	\$ 219,883	\$ 107,104	\$ 112,779	51%
Subtotal	\$ 1,339,676	\$ 770,846	\$ 571,093	43%
<u>Social Services</u>				
County Coop Ext Svc (Agent)	\$ 114,007	\$ 82,391	\$ 31,617	28%
Parks & Recreation	\$ 191,269	\$ 108,837	\$ 82,432	43%
Soil & Water Conservation	\$ 59,437	\$ 37,354	\$ 22,083	37%
Veterans Service Officer	\$ 95,240	\$ 53,591	\$ 41,649	44%
Subtotal	\$ 459,953	\$ 282,173	\$ 177,780	39%
<u>Law Enforcement</u>				
County Sheriff	\$ 1,711,765	\$ 1,129,095	\$ 612,011	35%
Jail	\$ 1,106,007	\$ 584,318	\$ 521,689	47%
Emergency Services	\$ 109,775	\$ 42,717	\$ 67,058	61%
Animal Control	\$ 51,678	\$ 28,412	\$ 23,266	45%
County Coroner	\$ 78,422	\$ 27,031	\$ 51,391	66%
County Election Board	\$ 53,533	\$ 59,468	\$ 17,242	22%
Subtotal	\$ 3,111,180	\$ 1,871,040	\$ 1,292,658	42%
<u>Legal System</u>				
Prosecuting Attorney	\$ 91,846	\$ 53,306	\$ 38,540	42%
Public Defender	\$ 220,110	\$ 97,875	\$ 122,235	56%
Subtotal	\$ 311,956	\$ 151,181	\$ 160,775	52%
<u>Court System</u>				
Circuit Court	\$ 413,037	\$ 211,071	\$ 201,966	49%
Clerk IV-D	\$ 142,699	\$ 93,191	\$ 49,508	35%
Court House	\$ 40,000	\$ -	\$ 40,000	100%
Probation	\$ 282,799	\$ 134,812	\$ 147,987	52%
Subtotal	\$ 878,535	\$ 439,074	\$ 439,461	50%
No Department	\$ -	\$ 104,167	\$ (104,167)	0%
GRAND TOTAL - GENERAL	\$ 9,716,024	\$ 5,962,287	\$ 3,807,831	39%

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	2025 Adopted Budget	Expenditures Thru July 31, 2025	Remaining Appropriation	% Remaining Appropriation
General	\$ 9,716,024	\$ 5,962,287	\$ 3,807,831	39%
Economic Development	\$ 1,557,750	\$ 884,809	\$ 672,941	43%
Cum Capital Development	\$ 614,064	\$ 271,202	\$ 342,862	56%
LIT Public Safety Co Share	\$ 1,048,700	\$ 638,879	\$ 409,821	39%
Subtotal	\$ 12,936,538	\$ 7,757,176	\$ 5,233,455	40%
Motor Vehicle Highway	\$ 2,659,527	\$ 1,000,868	\$ 1,801,235	64%
MVH Restricted	\$ 1,381,000	\$ 83,412	\$ 1,297,588	94%
Local Road & Street	\$ 703,905	\$ 267,978	\$ 435,927	62%
Cumulative Bridge	\$ 1,632,457	\$ 282,660	\$ 1,349,797	83%
Subtotal	\$ 6,376,889	\$ 1,634,918	\$ 4,884,546	75%
Health	\$ 659,532	\$ 378,087	\$ 285,397	43%
Health First Indiana Fund	\$ 335,321	\$ 162,854	\$ 172,467	51%
Health Ins Trust Fund	\$ -	\$ 611,122	\$ (611,122)	0%
Subtotal	\$ 994,853	\$ 1,152,063	\$ 457,865	46%
Jail Lease Rental	\$ 559,000	\$ 279,500	\$ 279,500	50%
School Resource Officer	\$ 67,648	\$ 43,239	\$ 24,409	36%
Community Coordination Grant	\$ 45,905	\$ -	\$ 45,905	100%
Brown County 911 Grant	\$ 444,813	\$ 254,255	\$ 190,558	43%
Subtotal	\$ 1,117,366	\$ 576,995	\$ 540,371	48%
Reassessment - 2015	\$ 107,100	\$ 51,750	\$ 55,350	52%
Clerk Record Perp. Fund	\$ 15,600	\$ 245	\$ 15,355	98%
Recorder's Record's Perp. Fund	\$ 127,070	\$ 51,726	\$ 75,344	59%
Subtotal	\$ 249,770	\$ 103,721	\$ 146,049	58%
Convention, Visitors & Tourism	\$ 1,027,500	\$ 932,289	\$ 95,211	9%
Covered Bridge Fund	\$ 30,000	\$ -	\$ 30,000	100%
Salt Crk Tr Dnr Fed Grnt	\$ 280,000	\$ -	\$ 280,000	100%
Subtotal	\$ 1,337,500	\$ 932,289	\$ 405,211	30%
Probation Users Fee Adult	\$ 44,200	\$ 18,736	\$ 25,464	58%
Probation Users Fee Juvenile	\$ 3,100	\$ 184	\$ 2,916	94%
Pros. Infraction Deferral	\$ 5,000	\$ 6,853	\$ (1,853)	-37%
Urine Drug Screen Fund	\$ 4,000	\$ 1,622	\$ 2,378	59%
County Users Fee	\$ 16,022	\$ 5,791	\$ 10,231	64%
Victim Assist Fed Grnt	\$ 55,290	\$ 31,522	\$ 23,768	43%
Subtotal	\$ 127,612	\$ 64,708	\$ 62,904	49%
2024 Capital Projects GO BOND	\$ -	\$ 152,259	\$ (152,259)	0%
2021 Capital Loan Repayment	\$ 1,200,000	\$ -	\$ 1,200,000	100%
Subtotal	\$ 1,200,000	\$ 152,259	\$ 1,047,741	87%
TOTAL ALL FUNDS	\$ 24,340,528	\$ 12,374,129	\$ 12,778,142	52%