

BROWN COUNTY, INDIANA

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SUMMARY OF CASH FLOW ASSUMPTIONS

Receipts:

- (1) Assumes the property tax maximum levy growth factor for 2022 is 4.30% and for 2023 is 4.50%.

Distribution of maximum levy:

	2019	% Allocation	2020	% Allocation
General	\$2,321,094	75%	\$2,265,371	71%
Reassessment	77,370	3%	90,287	3%
Cumulative Bridge	322,593	10%	336,522	10%
Health	386,849	12%	502,048	16%
Total	\$3,107,906	100%	\$3,194,228	100%

	2021	% Allocation	2022	% Allocation	2023	% Allocation
General	\$2,365,994	71%	\$2,713,391	77%	\$2,738,960	73%
Reassessment	93,717	3%	87,828	2%	113,335	3%
Cumulative Bridge	354,683	11%	375,691	11%	399,592	11%
Health	519,048	16%	353,971	10%	503,620	13%
Total	\$3,333,442	100%	\$3,530,881	100%	\$3,755,507	100%

- (2) For 2019 and 2020 the loss due to circuit breaker credits was approximately 0.059 and 0.041% of the levy, respectively. For 2021 through 2023, the circuit breaker credits are assumed to be 0.046% of levy.
- (3) Levy Excess/(Shortfall) for 2019 - 2020 are actuals, based upon the certified levy and actual property taxes received after accounting for circuit breaker loss.
- (4) Excise Tax, FIT, and CVET combined is assumed to be the same percent of property tax levy for civil funds as in 2020, see chart below:

	<u>Excise</u>	<u>CVET</u>	<u>FIT</u>
General	14.23%	0.60%	0.32%
Reassessment	8.42%	0.60%	0.32%
Cumulative Bridge	8.42%	0.60%	0.32%
Health	8.42%	0.60%	0.32%
Cumulative Capital Development	8.42%	0.60%	0.32%

- (5) Local Income Tax distributions for 2021 are based on DLGF certified. 2022 - 2023 assumes no supplemental distributions. 2022 is based upon County-wide estimates provided by the State Budget Agency August 2, 2021. 2023 is based upon unemployment trends.

	2021	2022	2023
LIT - Certified Shares	DLGF Certified	-7.2%	9.9%
LIT - Levy Freeze	DLGF Certified	-7.2%	9.9%
LIT - PTRC	DLGF Certified	-7.2%	9.9%
LIT - Public Safety	DLGF Certified	-7.2%	9.9%
LIT - EDIT	DLGF Certified	-7.2%	9.9%

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)

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DRAFT

SUMMARY OF CASH FLOW ASSUMPTIONS

- (6) Motor Vehicle Highway distributions for 2021 are based upon a combination of 2019, 2020, and 2021 actual receipts. Motor Vehicle Highway distributions for 2022 - 2023 assume 0% growth.
- (7) Local Road & Street distributions for 2021 are based upon a combination of 2019, 2020, and 2021 actual receipts. Local Road & Street distributions 2022 - 2023 assume 0% growth.
- (8) Miscellaneous revenues for 2021 are equal to an average of 2018 - 2020, unless otherwise noted. Amounts are estimated to grow by 0% per year, unless otherwise noted.
- (9) Earnings on Investments and Deposits, Sale of Property and Tax Sales for 2021 are an average of 2018 - 2020.

Disbursements:

- (10) Operating disbursements for 2021 are based on the 2021 budget as certified by the DLGF.
- (11) Estimated supplies and other services and charges for 2022 - 2023 are based on the 2021 proposed budget and increased by 2% annually, unless otherwise noted.
- (12) Estimated personal services for 2022 - 2023 are based on the 2021 proposed budget and increased by 3%, unless otherwise noted.
- (13) Estimated capital outlays for 2022 - 2023 are based on the 2021 proposed budget and increased by 0%, unless otherwise noted.
- (14) Estimated disbursements for those budgets not certified by the DLGF are based on management's estimates or historical spending.

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BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED ENDING CASH BALANCES FOR 2019 - 2023

Funds:	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
Operating Funds:					
1000 GENERAL	\$1,618,871	\$1,515,965	\$1,223,830	\$786,262	\$553,907
1188 REASSESSMENT - 2015	34,304	37,221	43,153	18,149	18,525
1159 HEALTH	123,371	197,527	232,418	88,506	91,059
1176 MOTOR VEHICLE HIGHWAY	1,588,228	1,733,082	1,164,092	558,134	(90,824)
1173 MOTOR VEHICLE HIGHWAY RESTRICTED	247,883	1,015,307	936,215	844,157	738,099
1169 LOCAL ROAD & STREET	490,883	525,428	449,378	363,935	265,892
1112 ECONOMIC DEVELOPMENT	367,393	287,069	455,683	460,377	531,902
1170 LIT PUBLIC SAFETY CO SHARE	233,305	291,943	245,140	60,048	(57,810)
1127 CONVENTION, VISITORS & TOURISM	276,225	234,116	234,116	234,116	234,116
1222 BROWN COUNTY 911	258,897	292,954	296,392	294,392	282,792
1191 RIVERBOAT	66,688	103,859	145,920	169,060	208,760
1186 RAINY DAY	211,386	69,921	69,921	69,921	69,921
Operating Funds Subtotal:	\$5,517,434	\$6,304,392	\$5,496,258	\$3,947,057	\$2,846,339
Capital Funds:					
1138 CUM CAPITAL DEVELOPMENT	\$179,580	\$182,802	\$113,131	\$39,424	\$66,418
1135 CUMULATIVE BRIDGE	1,099,764	1,230,793	659,604	91,285	(471,911)
Capital Funds Subtotal:	\$1,279,344	\$1,413,595	\$772,735	\$130,709	(\$405,493)
Total:	\$6,796,778	\$7,717,987	\$6,268,993	\$4,077,766	\$2,440,846

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BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023

1000 GENERAL

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 2,321,094	\$ 2,265,371	\$ 2,365,994	\$ 2,713,391	\$ 2,738,960
3	(1,379)	(928)	(1,090)	(1,248)	(1,260)
4	(1,136)	(14,662)	-	-	-
5	291,459	322,968	336,606	386,030	389,668
6	6,840	7,249	7,570	8,681	8,763
7	14,697	13,642	14,247	16,339	16,493
8	2,037,664	2,193,086	2,376,260	2,204,694	2,422,959
9	1,346,463	1,443,423	1,618,548	1,501,689	1,650,356
10	386,619	413,529	448,002	415,656	456,806
11	111,205	369,074	241,807	-	-
12	47,115	-	50,500	50,500	50,500
13	4,125	4,967	4,000	4,000	4,000
14	42,222	33,091	40,100	40,100	40,100
15	84	25,062	3,000	3,000	3,000
16	52,456	70,521	56,900	56,900	56,900
17	379,501	99,863	100,000	100,000	100,000
18	16,477	4,437	10,500	10,500	10,500
19	187,370	16,846	136,000	136,000	136,000
20	119,839	-	69,000	69,000	69,000
21	43,749	66,829	55,300	55,300	55,300
22	148,079	156,664	125,000	125,000	125,000
23	-	725,451	-	-	-
24					
25	7,554,543	8,216,483	8,058,244	7,895,532	8,333,045
26					
27	Operating Disbursements:				
28	5,393,532	5,878,238	6,144,936	6,496,800	6,691,700
29	127,046	344,605	332,380	310,400	317,200
30	1,564,778	1,292,223	1,491,346	1,533,100	1,563,700
31	50,606	238,994	30,300	52,800	52,800
32	-	-	78,044	-	-
33	-	-	330,573	-	-
34					
35	7,135,962	7,754,060	8,407,579	8,393,100	8,625,400
36					
37	418,581	462,423	(349,335)	(497,568)	(292,355)
38					
39	Other Receipts:				
40	102,933	26,513	60,000	60,000	60,000
41	11,591	196,357	-	-	-
42	3,235	16,798	-	-	-
43	19,125	-	-	-	-
44					
45	136,884	239,668	60,000	60,000	60,000
46					
47	Other Disbursements:				
48	-	1,457	2,800	-	-
49	28,271	789,246	-	-	-
50	-	14,294	-	-	-
51	3,457	-	-	-	-
52					
53	31,728	804,997	2,800	-	-
54					
55	523,737	(102,906)	(292,135)	(437,568)	(232,355)
56	1,095,134	1,618,871	1,515,965	1,223,830	786,262
57					
58	\$ 1,618,871	\$ 1,515,965	\$ 1,223,830	\$ 786,262	\$ 553,907
59					
60	<i>22.69%</i>	<i>19.55%</i>	<i>14.56%</i>	<i>9.37%</i>	<i>6.42%</i>
61					
62	Illustrative Budget Adjustment		\$ (32,500)	\$ (383,000)	\$ (282,000)
63					
64	Illustrative Ending Cash and Cash Equivalents		\$ 1,256,330	\$ 1,201,762	\$ 1,251,407
65					
66	Illustrative Operating Balance Percentages		<i>15.00%</i>	<i>15.00%</i>	<i>15.00%</i>
67					
68	Notes:				
69	Lines 12, 15, and 40 are based upon the Estimate of Miscellaneous Revenues Report on Gateway.				
70	Operating Disbursements for 2022 reflects a proposed increase of \$173,298 for the Sheriff's budget.				
71					
72					

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)

BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1188 REASSESSMENT - 2015

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 77,370	\$ 90,287	\$ 93,717	\$ 87,828	\$ 113,335
3	(46)	(37)	(43)	(40)	(52)
4	(38)	(15)	-	-	-
5	5,808	7,605	7,894	7,398	9,547
6	228	289	300	281	363
7	490	544	564	529	683
8					
9	83,812	98,673	102,432	95,996	123,876
10					
11	Operating Disbursements:				
12	3,500	4,300	4,700	4,800	5,000
13	180	60	200	200	200
14	85,000	85,000	91,600	116,000	118,300
15	-	6,396	-	-	-
16					
17	88,680	95,756	96,500	121,000	123,500
18					
19	(4,868)	2,917	5,932	(25,004)	376
20					
21	Other Disbursements:				
22	138	-	-	-	-
23					
24	138	-	-	-	-
25					
26	(5,006)	2,917	5,932	(25,004)	376
27	39,310	34,304	37,221	43,153	18,149
28					
29	\$ 34,304	\$ 37,221	\$ 43,153	\$ 18,149	\$ 18,525
30					
31	38.68%	38.87%	44.72%	15.00%	15.00%

Notes:

- 36 Line 2, General Property Taxes, is adjusted for 2022 and 2023 to maintain a 15% operating balance.
- 37 Operating Disbursements for 2022 are based upon the requested budget.

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BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1159 HEALTH

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 386,849	\$ 502,048	\$ 519,048	\$ 353,971	\$ 503,620
3	(230)	(206)	(239)	(163)	(232)
4	(189)	(81)	-	-	-
5	29,038	42,288	43,720	29,815	42,420
6	1,140	1,606	1,661	1,133	1,612
7	2,450	3,023	3,126	2,132	3,033
8	55,051	64,375	59,200	59,200	59,200
9	-	1,833	-	-	-
10	3,894	-	-	-	-
11					
12	478,003	614,886	626,516	446,088	609,653
13					
14	Operating Disbursements:				
15	490,980	516,453	522,340	525,000	540,800
16	10,180	4,307	9,900	10,100	10,300
17	37,023	35,804	53,850	54,900	56,000
18	-	-	5,535	-	-
19					
20	538,183	556,564	591,625	590,000	607,100
21					
22	(60,180)	58,322	34,891	(143,912)	2,553
23					
24	Other Receipts:				
25	-	16,014	-	-	-
26					
27	-	16,014	-	-	-
28					
29	Other Disbursements:				
30	-	180	-	-	-
31					
32	-	180	-	-	-
33					
34	(60,180)	74,156	34,891	(143,912)	2,553
35	183,551	123,371	197,527	232,418	88,506
36					
37	\$ 123,371	\$ 197,527	\$ 232,418	\$ 88,506	\$ 91,059
38					
39	<i>22.92%</i>	<i>35.49%</i>	<i>39.28%</i>	<i>15.00%</i>	<i>15.00%</i>

Notes:

Line 2, General Property Taxes, is adjusted for 2022 and 2023 to maintain a 15% operating balance.

Operating Disbursements for 2022 are based upon the requested budget.

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BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1176 MOTOR VEHICLE HIGHWAY

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,			
	2019	2020	2021	2022	2023	
1	Operating Receipts:					
2	Motor Vehicle Highway Distribution	\$ 920,697	\$ 878,402	\$ 919,242	\$ 919,242	\$ 919,242
3	Wheel Tax/Excise Surtax	644,708	713,246	539,000	539,000	539,000
4	Other Charges for Services, Sales, and Fees	49,958	-	-	-	-
5	Other Licenses and Permits	17,105	76,436	27,800	27,800	27,800
6	Other Receipts	24,525	-	-	-	-
7	Refunds and Reimbursements	100	-	-	-	-
8						
9	Total Operating Receipts	1,657,093	1,668,084	1,486,042	1,486,042	1,486,042
10						
11	Operating Disbursements:					
12	Personal Services	513,551	512,435	665,868	686,000	706,000
13	Supplies	389,062	346,725	656,300	669,000	683,000
14	Other Services and Charges	199,254	243,009	433,600	442,000	451,000
15	Capital Outlays	556,462	276,017	300,000	300,000	300,000
16	Encumbrances	-	-	4,264	-	-
17						
18	Total Operating Disbursements	1,658,329	1,378,186	2,060,032	2,097,000	2,140,000
19						
20	Net Operating Receipts	(1,236)	289,898	(573,990)	(610,958)	(653,958)
21						
22	Other Receipts:					
23	Earnings on Investments and Deposits	11,372	3,308	5,000	5,000	5,000
24	Sale of Property	1,785	1,648	-	-	-
25						
26	Total Other Receipts	13,157	4,956	5,000	5,000	5,000
27						
28	Other Disbursements:					
29	Interfund Transfers Out	333,333	150,000	-	-	-
30						
31	Total Other Disbursements	333,333	150,000	-	-	-
32						
33	Increase/(Decrease)	(321,412)	144,854	(568,990)	(605,958)	(648,958)
34	Beginning Cash and Cash Equivalents	1,909,640	1,588,228	1,733,082	1,164,092	558,134
35						
36	Ending Cash and Cash Equivalents	\$ 1,588,228	\$ 1,733,082	\$ 1,164,092	\$ 558,134	\$ (90,824)
37						
38	Operating Balance Percentages	95.77%	125.75%	56.51%	26.62%	-4.24%
39						
40	Notes:					
41						
42	Lines 3, 5, and 23 are based upon the Estimate of Miscellaneous Revenues Report on Gateway.					

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BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1173 MOTOR VEHICLE HIGHWAY RESTRICTED

Index	CALENDAR YEAR ENDED DECEMBER 31		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 920,697	\$ 878,402	\$ 919,242	\$ 919,242	\$ 919,242
3					
4	Total Operating Receipts	920,697	878,402	919,242	919,242
5					
6	Operating Disbursements:				
7	Supplies	21,317	-	-	-
8	Other Services and Charges	89,661	665,000	678,000	692,000
9	Capital Outlays	672,814	-	333,334	333,300
10					
11	Total Operating Disbursements	672,814	110,978	998,334	1,011,300
12					
13	Net Operating Receipts	247,883	767,424	(79,092)	(92,058)
14					
15	Increase/(Decrease)	247,883	767,424	(79,092)	(92,058)
16	Beginning Cash and Cash Equivalents	-	247,883	1,015,307	936,215
17					
18	Ending Cash and Cash Equivalents	\$ 247,883	\$ 1,015,307	\$ 936,215	\$ 844,157
19					
20	<i>Operating Balance Percentages</i>	<i>36.84%</i>	<i>914.87%</i>	<i>93.78%</i>	<i>83.47%</i>
21					
22					
23	<i>Notes:</i>				

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BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1169 LOCAL ROAD & STREET

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 335,163	\$ 320,881	\$ 332,257	\$ 332,257	\$ 332,257
3					
4	<u>335,163</u>	<u>320,881</u>	<u>332,257</u>	<u>332,257</u>	<u>332,257</u>
5					
6	Operating Disbursements:				
7	260,937	287,053	355,450	366,100	377,100
8	21,683	-	-	-	-
9	191	70	52,000	53,000	54,600
10	-	-	2,257	-	-
11					
12	<u>282,811</u>	<u>287,123</u>	<u>409,707</u>	<u>419,100</u>	<u>431,700</u>
13					
14	<u>52,352</u>	<u>33,758</u>	<u>(77,450)</u>	<u>(86,843)</u>	<u>(99,443)</u>
15					
16	Other Receipts:				
17	2,702	787	1,400	1,400	1,400
18					
19	<u>2,702</u>	<u>787</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>
20					
21	55,054	34,545	(76,050)	(85,443)	(98,043)
22	<u>435,829</u>	<u>490,883</u>	<u>525,428</u>	<u>449,378</u>	<u>363,935</u>
23					
24	<u>\$ 490,883</u>	<u>\$ 525,428</u>	<u>\$ 449,378</u>	<u>\$ 363,935</u>	<u>\$ 265,892</u>
25					
26	<i>173.57%</i>	<i>183.00%</i>	<i>109.68%</i>	<i>86.84%</i>	<i>61.59%</i>
27					
28	<i>Notes:</i>				
29					

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BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1112 ECONOMIC DEVELOPMENT

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 838,017	\$ 859,281	\$ 924,654	\$ 857,894	\$ 942,825
3	35,803	120,655	79,970	-	-
4					
5	873,820	979,936	1,004,624	857,894	942,825
6					
7	Operating Disbursements:				
8	200,000	200,000	100,000	103,000	106,100
9	313,493	445,383	735,500	750,200	765,200
10	-	414,877	-	-	-
11	-	-	510	-	-
12	178,524	-	-	-	-
13					
14	692,017	1,060,260	836,010	853,200	871,300
15					
16	181,803	(80,324)	168,614	4,694	71,525
17					
18	Other Receipts:				
19	2,700	-	-	-	-
20					
21	2,700	-	-	-	-
22					
23	184,503	(80,324)	168,614	4,694	71,525
24	182,890	367,393	287,069	455,683	460,377
25					
26	\$ 367,393	\$ 287,069	\$ 455,683	\$ 460,377	\$ 531,902
27					
28	<i>53.09%</i>	<i>27.08%</i>	<i>54.51%</i>	<i>53.96%</i>	<i>61.05%</i>
29					
30					
31	<i>Notes:</i>				

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BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1170 LIT PUBLIC SAFETY CO SHARE

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 792,040	\$ 847,107	\$ 912,705	\$ 846,808	\$ 930,642
3	LIT - Public Safety				
4	LIT - Supplemental	35,695	119,354	79,001	-
5	Refunds and Reimbursements	6,455	-	-	-
6	Total Operating Receipts	834,190	966,461	991,706	846,808
7	Operating Disbursements:				
8	Personal Services	96,932	101,316	124,458	128,200
9	Supplies	-	-	40,000	40,800
10	Other Services and Charges	552,386	600,092	586,900	598,600
11	Capital Outlays	239,790	206,415	89,100	89,100
12	Encumbrances	-	-	22,851	-
13	E911 Lease	69,979	-	71,000	71,000
14	Total Operating Disbursements	959,087	907,823	934,309	927,700
15	Net Operating Receipts	(124,897)	58,638	57,397	(80,892)
16	Other Receipts:				
17	Interfund Transfers In	107,344	-	-	-
18	Total Other Receipts	107,344	-	-	-
19	Other Disbursements:				
20	Debt Service	-	-	104,200	104,200
21	Total Other Disbursements	-	-	104,200	104,200
22	Increase/(Decrease)	(17,553)	58,638	(46,803)	(185,092)
23	Beginning Cash and Cash Equivalents	250,858	233,305	291,943	245,140
24	Ending Cash and Cash Equivalents	\$ 233,305	\$ 291,943	\$ 245,140	\$ 60,048
25	Operating Balance Percentages	24.33%	32.16%	26.24%	6.47%
26	Illustrative Budget Adjustment			\$ (68,800)	\$ (113,600)
27	Illustrative Ending Cash and Cash Equivalents			\$ 245,140	\$ 128,848
28	Illustrative Operating Balance Percentages			26.24%	15.00%
29	Notes:				
30	Line 11 - Other Services and Charges, includes \$550,000 for the ambulance contract.				

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)

BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1127 CONVENTION, VISITORS & TOURISM

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 1,006,305	\$ 821,439	\$ 900,000	\$ 900,000	\$ 900,000
3	8,161	-	-	-	-
4					
5	<u>1,014,466</u>	<u>821,439</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
6					
7	Operating Disbursements:				
8	712,500	526,486	660,000	660,000	660,000
9	12,500	-	-	-	-
10					
11	<u>725,000</u>	<u>526,486</u>	<u>660,000</u>	<u>660,000</u>	<u>660,000</u>
12					
13	<u>289,466</u>	<u>294,953</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>
14					
15	Other Disbursements:				
16	315,967	337,062	240,000	240,000	240,000
17					
18	<u>315,967</u>	<u>337,062</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>
19					
20	(26,501)	(42,109)	-	-	-
21	<u>302,726</u>	<u>276,225</u>	<u>234,116</u>	<u>234,116</u>	<u>234,116</u>
22					
23	<u>\$ 276,225</u>	<u>\$ 234,116</u>	<u>\$ 234,116</u>	<u>\$ 234,116</u>	<u>\$ 234,116</u>
24					
25	38.10%	44.47%	35.47%	35.47%	35.47%
26					
27	Notes:				
28					
29	Line 8 - Other Services and Charges, remains constant based upon the County's contract with the Brown County Convention and Visitors Bureau.				
30					

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)

BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1222 BROWN COUNTY 911

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 314,559	\$ 322,900	\$ 314,400	\$ 314,400	\$ 314,400
3	Other Receipts				
4	314,559	322,900	314,400	314,400	314,400
5	Total Operating Receipts				
6	Operating Disbursements:				
7	267,797	287,055	298,300	307,200	316,500
8	-	357	1,500	1,500	1,600
9	11,867	1,003	5,100	5,200	5,400
10	-	1,509	2,500	2,500	2,500
11	-	-	3,562	-	-
12	Total Operating Disbursements				
13	279,664	289,924	310,962	316,400	326,000
14	Net Operating Receipts				
15	34,895	32,976	3,438	(2,000)	(11,600)
16	Other Receipts:				
17	Interfund Transfers In				
18	-	1,081	-	-	-
19	Total Other Receipts				
20	-	1,081	-	-	-
21	Increase/(Decrease)				
22	34,895	34,057	3,438	(2,000)	(11,600)
23	Beginning Cash and Cash Equivalents				
24	224,002	258,897	292,954	296,392	294,392
25	Ending Cash and Cash Equivalents				
26	\$ 258,897	\$ 292,954	\$ 296,392	\$ 294,392	\$ 282,792
27	Operating Balance Percentages				
28	92.57%	101.05%	95.31%	93.04%	86.75%
29	Notes:				
30					

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)

BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1191 RIVERBOAT

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 91,048	\$ 90,292	\$ 90,300	\$ 72,240	\$ 90,300
3	-	614	-	-	-
4	Total Operating Receipts				
5	91,048	90,906	90,300	72,240	90,300
6	Operating Disbursements:				
7	149,425	48,978	47,679	49,100	50,600
8	4,757	4,757	-	-	-
9	-	-	560	-	-
10	Total Operating Disbursements				
11	154,182	53,735	48,239	49,100	50,600
12	Net Operating Receipts				
13	(63,134)	37,171	42,061	23,140	39,700
14	Other Disbursements:				
15	20,725	-	-	-	-
16	Total Other Disbursements				
17	20,725	-	-	-	-
18	Increase/(Decrease)				
19	(83,859)	37,171	42,061	23,140	39,700
20	Beginning Cash and Cash Equivalents				
21	150,547	66,688	103,859	145,920	169,060
22	Ending Cash and Cash Equivalents				
23	\$ 66,688	\$ 103,859	\$ 145,920	\$ 169,060	\$ 208,760
24	Operating Balance Percentages				
25	43.25%	193.28%	302.49%	344.32%	412.57%
26	Notes:				
27	Line 2 - A 20% decrease in Casino/Riverboat Distribution is anticipated in 2022 as a result of the COVID-19 pandemic.				
28					
29					
30					
31					

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)

BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1186 RAINY DAY

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 35,138	\$ -	\$ -	\$ -	\$ -
3	150,000	58,535	-	-	-
4					
5	185,138	58,535	-	-	-
6					
7	Operating Disbursements:				
8	227,569	-	-	-	-
9					
10	227,569	-	-	-	-
11					
12	(42,431)	58,535	-	-	-
13					
14	Other Disbursements:				
15	1,225,679	200,000	-	-	-
16					
17	1,225,679	200,000	-	-	-
18					
19	(1,268,110)	(141,465)	-	-	-
20	1,479,496	211,386	69,921	69,921	69,921
21					
22	\$ 211,386	\$ 69,921	\$ 69,921	\$ 69,921	\$ 69,921
23					
24	<i>Operating Balance Percentages</i>		92.89%		
25					
26					
27	<i>Notes:</i>				

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)

BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1138 CUM CAPITAL DEVELOPMENT

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,		
	2019	2020	2021	2022	2023
1	Operating Receipts:				
2	\$ 406,519	\$ 413,129	\$ 423,889	\$ 423,889	\$ 525,172
3	(241)	(169)	(195)	(195)	(242)
4	(199)	(66)	-	-	-
5	30,514	34,799	35,705	35,705	44,236
6	1,198	1,322	1,356	1,356	1,680
7	2,574	2,488	2,553	2,553	3,163
8	125	625	485	485	485
9					
10	440,490	452,128	463,793	463,793	574,494
11					
12	Operating Disbursements:				
13	117,975	116,756	132,338	136,300	140,400
14	143,236	222,021	286,500	292,200	298,100
15	229,405	115,312	109,000	109,000	109,000
16	-	-	5,626	-	-
17					
18	490,616	454,089	533,464	537,500	547,500
19					
20	(50,126)	(1,961)	(69,671)	(73,707)	26,994
21					
22	Other Receipts:				
23	12,781	3,714	-	-	-
24	-	1,469	-	-	-
25					
26	12,781	5,183	-	-	-
27					
28	(37,345)	3,222	(69,671)	(73,707)	26,994
29	216,925	179,580	182,802	113,131	39,424
30					
31	\$ 179,580	\$ 182,802	\$ 113,131	\$ 39,424	\$ 66,418
32					
33	<i>Operating Balance Percentages</i>	<i>36.60%</i>	<i>40.26%</i>	<i>21.21%</i>	<i>7.33%</i>
34					<i>12.13%</i>
35	Illustrative Budget Adjustment			\$ (35,825)	
36					
37	Illustrative Ending Cash and Cash Equivalents			\$ 113,131	\$ 75,249
38					\$ 102,243
39	<i>Illustrative Operating Balance Percentages</i>			<i>21.21%</i>	<i>15.00%</i>
40					<i>18.67%</i>
41	Notes:				
42					
43	Line 2 - Assumes rate is re-established for 2023 at the maximum rate of \$0.0333. The estimated levy is based upon 2022 net assessed value, \$1,577,093,559.				

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)

BROWN COUNTY, INDIANA

DRAFT

ACTUAL AND PROJECTED CASH FLOWS FOR 2019 - 2023
1135 CUMULATIVE BRIDGE

Index	CALENDAR YEAR ENDED DECEMBER 31,		CALENDAR YEAR ENDING DECEMBER 31,			
	2019	2020	2021	2022	2023	
1	Operating Receipts:					
2	General Property Taxes	\$ 322,593	\$ 336,522	\$ 354,683	\$ 375,691	\$ 399,592
3	Circuit Breaker Credits	(192)	(138)	(163)	(173)	(184)
4	Levy Excess/(Shortfall)	(158)	(54)	-	-	-
5	Motor Vehicle/Aircraft Excise Tax	24,214	28,346	29,876	31,646	33,659
6	Financial Institution Tax	951	1,077	1,135	1,202	1,278
7	Commercial Vehicle Excise Tax	2,043	2,026	2,136	2,263	2,407
8	Other Grants and Distributions	14,014	67,932	46,400	46,400	46,400
9						
10	Total Operating Receipts	363,465	435,711	434,067	457,029	483,152
11						
12	Operating Disbursements:					
13	Personal Services	142,519	131,284	184,156	190,000	195,000
14	Supplies	64,289	4,384	41,500	42,000	43,000
15	Other Services and Charges	25,650	134,253	745,000	760,000	775,000
16	Capital Outlays	23,014	-	10,000	10,000	10,000
17	Encumbrances	-	-	1,252	-	-
18						
19	Total Operating Disbursements	255,472	269,921	981,908	1,002,000	1,023,000
20						
21	Net Operating Receipts	107,993	165,790	(547,841)	(544,971)	(539,848)
22						
23	Other Receipts:					
24	Earnings on Investments and Deposits	4,265	1,239	-	-	-
25						
26	Total Other Receipts	4,265	1,239	-	-	-
27						
28	Other Disbursements:					
29	Debt Service	-	36,000	23,348	23,348	23,348
30						
31	Total Other Disbursements	-	36,000	23,348	23,348	23,348
32						
33	Increase/(Decrease)	112,258	131,029	(571,189)	(568,319)	(563,196)
34	Beginning Cash and Cash Equivalents	987,506	1,099,764	1,230,793	659,604	91,285
35						
36	Ending Cash and Cash Equivalents	\$ 1,099,764	\$ 1,230,793	\$ 659,604	\$ 91,285	\$ (471,911)
37						
38	<i>Operating Balance Percentages</i>	430.48%	455.98%	67.18%	9.11%	-46.13%
39						
40	Illustrative Budget Adjustment				\$ (51,300)	\$ (499,200)
41						
42	Illustrative Ending Cash and Cash Equivalents			\$ 659,604	\$ 142,585	\$ 78,589
43						
44	<i>Illustrative Operating Balance Percentages</i>			67.18%	15.00%	15.00%
45						
46	Notes:					
47						
48	Line 15 - Includes \$680,000 for bridge repair and rehab for 2021.					

(The Accountants' Projection and Compilation Report and the summary of significant accounting policies and assumptions are an integral part of this statement.)