



2680 East Main Street  
Suite 223  
Plainfield, IN 46168  
Phone: 317.837.4933

Email Addresses:

[greg@fsgcorp.com](mailto:greg@fsgcorp.com)

[fsg@fsgcorp.com](mailto:fsg@fsgcorp.com)

January 30, 2026

*Pike County Board of Commissioners  
Pike County Council  
Attn: Judith Gumbel, County Auditor*

801 E. Main Street, Suite 204  
Petersburg, IN 47567

VIA EMAIL: [jgumbel@pikecounty.in.gov](mailto:jgumbel@pikecounty.in.gov)

**RE: PROPOSAL FOR PROFESSIONAL SERVICES: GENERAL FINANCIAL CONSULTING**

Dear Commissioners and Council Members:

Pursuant to your request, we are submitting a proposed agreement for Financial Solutions Group, Inc. ("FSG Corp.") to provide professional financial consulting services to Pike County (the "County"), including assistance with review and assistance in the preparation of the County's budget, updating the County's Sustainability Revenue and Spending Plan, as well as assisting on other projects, on an "as needed" basis.

*Scope of Services*

**Economic Section of Plan**

The scope of our services in the development of the Sustainability/Revenue and Spending plan will include all, or part of, the following professional services:

1. Updating of the report, including the detail for actual 2025 revenues and expenses, by line item, for selected funds, by department as well as the approved 2026 budget;
2. Assistance with the development of the 2027 budget, and a three-year projection for 2028, 2029, and 2030 based on 2026 and 2027 budgets and applicable growth factors by line item (see Number 3 below);
3. Development of numerous revenue and expense growth factors, by fund, for the projected period;
4. Projection of ending cash balance, by fund, with an estimated impact of Circuit Breaker;
5. Preparation of a report setting forth the projection model and detailed assumptions;
6. Calculation of estimated impact from Senate Bill 1 and recommended changes to address the estimated impact;

7. Assisting the County with economic analysis associated with the 2026 and 2027 budgets, as well as implementation of any State cuts and/or adjustments to the County's budget, as requested;
8. Assisting the County Officials with their statutory duties related to the County's annual budget, as requested;
9. Review of impact of possible debt issuance; and
10. Assistance with an all-day department budget workshop.

#### **Statistical Section of Plan**

1. Development of recommendations to improve or suggest changes to improve or maintain the County's financial health based on results of analysis, including the review of LIT and the rate currently imposed;
2. Preparation of benchmarks for similar Counties and comparison to actual County results;
3. Recommending new potential revenue sources (LIT or other fees or Taxes) to assist in funding the County's 2027 budget; and
4. Assistance with income tax computations and issues surrounding the recent Senate Bill 1 Legislation.

#### **Economic Development/ Solar/ Wind Energy**

1. Assistance as needed with evaluation of Economic Development Projects including Solar or Wind Energy Projects; and
2. Assistance as needed for any calculation of proposed tax abatement or tax increment financing.

#### **General Financial Consulting**

1. Attendance at budget meeting via "Teams" or in person (as requested by the County) to discuss financial matters and/or to present documents and reports prepared for the County;
2. General financial advisory services to the County during Calendar Year 2026.

General Provisions

1. This contractual agreement will hereby terminate on 12/31/26;
2. This agreement may be terminated, by either party, upon written 30 day notice and with payment of fees accrued to the written notice date;
3. FSG Corp. shall hold Pike County harmless from claims, suits, actions, and damages under this agreement;
4. FSG Corp. will not assign our rights under this agreement to anyone; and
5. FSG Corp. agrees that no modification to this agreement can be made orally; modifications must be made by a written agreement signed by both parties.

Tasks

Capital Improvement Plan - February 2026

Minimum Fund Balance - March 2026

Review of UD 45 Filings - April 2026

Review of CF- 1's and Abatements - May 2026

Fees

The total fee for our professional services shall be calculated according to the following:

CPA, MA, MA Principal:	\$ 250 - 350	Mileage: \$.575 per mile
Financial Analyst:	\$ 150 - 175	

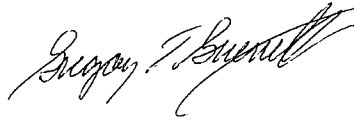
- Total billing for all services during the year will *not exceed \$30,000*,

January 30, 2026  
Pike County Board of Commissioners  
Pike County Council  
c/o Judith Gumbel, County Auditor  
Page 4 of 4

In the event the County approves the engagement of FSG Corp. for this assignment, please sign, date and return a copy to us.

Respectfully Submitted,

*Financial Solutions Group, Inc.*



Gregory T. Guerrettaz

AGREED AND ACCEPTED:

PIKE COUNTY, INDIANA

By: Mark Alt

Dated: 2/2/26