

POTENTIAL TECHNICAL CORRECTIONS & COUNCIL CHANGES

Request	Department	Fund	Ongoing/ One-Time	2023			2024			COMMENT
				Expense	Revenue	Fund Bal Effect*	Expense	Revenue	Fund Bal Effect*	
TECHNICAL CORRECTIONS										
Civic Center Rent	Health Department	General Fund	Ongoing	(66,746)	-	(66,746)	(66,746)	-	(66,746)	
NWRC Nursing Services contract	SO- Bureau of Corrections	Jail Fund	Ongoing	(85,884)	-	(85,884)	(85,844)	-	(85,844)	
Transfer in to fund Elections Van	ER&R	ER&R Fund	One-time	(70,000)	70,000	-	-	-	-	Randy included in Exhibit B
Remove Equip #803, not elig for replace.	ER&R	ER&R Fund	One-time	-	-	-	35,000	-	35,000	
Reduce ARPA Transfer Out line item	Non Departmental	ARPA	One-time	101,144	-	101,144	101,144	-	101,144	Recorded 2X
Reduce ARPA Revenue Recognized	Non Departmental	ARPA	One-time	-	(101,144)	(101,144)	-	(101,144)	(101,144)	Reduces amt of deferred rev recognized
Close Child Support Enforcement FTE	Prosecuting Attorney	General Fund	Ongoing	148,810	(186,289)	(37,479)	154,697	(191,878)	(37,181)	Amend Exhibit C
COUNCIL CHANGES										
Boats	Sheriff's Dept	General Fund	One-time	(45,000)	-	(45,000)	45,000	-	45,000	Need Exhibit B change also
Sheriff Deputies	Sheriff's Dept	General Fund	Ongoing	(390,124)	350,000	(40,124)	(1,095,318)	350,000	(745,318)	Amend Exhibit C
Sheriff Deputies	Sheriff's Dept	General Fund	One-time	(486,190)	-	(486,190)	(486,190)	-	(486,190)	
Move PDS .25 FTE to CFF	PDS	General Fund	Ongoing	27,474	-	27,474	28,621	-	28,621	
Council Travel	Council	General Fund	Ongoing	(8,000)	-	(8,000)	(8,000)	-	(8,000)	
Transfer to fund DEM FTE	Non Departmental	General Fund	Ongoing	(64,003)	-	(64,003)	(62,998)	-	(62,998)	
Transfer in to fund Deputy Vehicles	ER&R	ER&R Fund	One-time	(340,000)	340,000	-	(340,000)	340,000	-	Amend Exhibit B
Move PDS .25 FTE from GF	PDS	Conservation Futures	Ongoing	(27,474)	-	(27,474)	(28,621)	-	(28,621)	
Add an additional FTE in 2024	PDS	Conservation Futures	Ongoing	-	-	-	(103,208)	-	(103,208)	Amend Exhibit C
Additional FTE one-time costs	PDS	Conservation Futures	One-time	-	-	-	(3,000)	-	(3,000)	
Forest Management Plans	Parks	Parks Special Revenue	One-time	(100,000)	-	(100,000)	-	-	-	
Increased road levy tax diversion	Public Works	Road Fund	Ongoing	-	(350,000)	(350,000)	-	(350,000)	(350,000)	Change tax levy ordinance
Community Program Specialist	Sheriff - DEM	Emergency Managemen	Ongoing	(100,941)	100,941	-	(104,997)	104,997	-	Amend Exhibit C
Community Prgm Spec -One time costs	Sheriff - DEM	Emergency Managemen	One-time	(5,730)	5,730	-	-	-	-	

* Negative amount equals fund balance decrease, positive amount equals fund balance increase

**POTENTIAL TECHNICAL CORRECTIONS & COUNCIL CHANGES
SUMMARY OF CHANGES BY FUND**

Request	Department	Fund	Ongoing/ One-Time	2023			2024			Tech or Council
				Expense	Revenue	Fund Bal Effect*	Expense	Revenue	Fund Bal Effect*	
Civic Center Rent	Health Department	General Fund	Ongoing	(66,746)	-	(66,746)	(66,746)	-	(66,746)	Technical
Boats	Sheriff's Dept	General Fund	One-time	(45,000)	-	(45,000)	45,000	-	45,000	Council
Sheriff Deputies	Sheriff's Dept	General Fund	Ongoing	(390,124)	350,000	(40,124)	(1,095,318)	350,000	(745,318)	Council
Sheriff Deputies	Sheriff's Dept	General Fund	One-time	(486,190)	-	(486,190)	(486,190)	-	(486,190)	Council
Move PDS .25 FTE to CFF	PDS	General Fund	Ongoing	27,474	-	27,474	28,621	-	28,621	Council
Council Travel	Council	General Fund	Ongoing	(8,000)	-	(8,000)	(8,000)	-	(8,000)	Council
Transfer to fund DEM FTE	Non Departmental	General Fund	Ongoing	(64,003)	-	(64,003)	(62,998)	-	(62,998)	Council
Close Child Support Enforcement FTE	Prosecuting Attorney	General Fund	Ongoing	148,810	(186,289)	(37,479)	154,697	(191,878)	(37,181)	Technical
Totals				(883,779)	163,711	(720,068)	(1,490,934)	158,122	(1,332,812)	
NWRC Nursing Services contract	SO- Bureau of Corrections	Jail Fund	Ongoing	(85,884)	-	(85,884)	(85,844)	-	(85,844)	Technical
Reduce ARPA Transfer Out line item	Non Departmental	ARPA	One-time	101,144	-	101,144	101,144	-	101,144	Technical
Reduce ARPA Revenue Recognized	Non Departmental	ARPA	One-time	-	(101,144)	(101,144)	-	(101,144)	(101,144)	Technical
Totals				101,144	(101,144)	-	101,144	(101,144)	-	
Move PDS .25 FTE from GF	PDS	Conservation Futures	Ongoing	(27,474)	-	(27,474)	(28,621)	-	(28,621)	Council
Add an additional FTE in 2024	PDS	Conservation Futures	Ongoing	-	-	-	(103,208)	-	(103,208)	Council
Additional FTE one-time costs	PDS	Conservation Futures	One-time	-	-	-	(3,000)	-	(3,000)	Council
Totals				(27,474)	-	(27,474)	(134,829)	-	(134,829)	
Transfer in to fund Elections Van	ER&R	ER&R Fund	One-time	(70,000)	70,000	-	-	-	-	Technical
Remove Equip #803, not elig for replace.	ER&R	ER&R Fund	One-time	-	-	-	35,000	-	35,000	Technical
Transfer in to fund Deputy Vehicles	ER&R	ER&R Fund	One-time	(340,000)	340,000	-	(340,000)	340,000	-	Council
Totals				(410,000)	410,000	-	(305,000)	340,000	35,000	
Forest Management Plans	Parks	Parks Special Revenue	One-time	(100,000)	-	(100,000)	-	-	-	Council
Increased road levy tax diversion	Public Works	Road Fund	Ongoing	-	(350,000)	(350,000)	-	(350,000)	(350,000)	Council
Community Program Specialist	Sheriff - DEM	Emergency Managemen	Ongoing	(100,941)	100,941	-	(104,997)	104,997	-	Council
Community Prgrm Spec -One time costs	Sheriff - DEM	Emergency Managemen	One-time	(5,730)	5,730	-	-	-	-	Council
Totals				(106,671)	106,671	-	(104,997)	104,997	-	

* Negative amount equals fund balance decrease, positive amount equals fund balance increase

SUMMARY OF FUND BALANCE CHANGES

	2023	2024
GENERAL FUND		
Estimated Beginning Fund Balance	23,566,745	21,625,178
Original Exec Recommended Budget (Net)	(1,221,499)	(3,042,233)
Net Changes	<u>(720,068)</u>	<u>(1,332,812)</u>
Revised Ending Fund Balance	21,625,178	17,250,133

JAIL FUND		
Estimated Beginning Fund Balance	5,205,755	3,434,877
Original Exec Recommended Budget (Net)	(1,684,994)	(1,008,672)
Net Changes	<u>(85,884)</u>	<u>(85,844)</u>
Revised Ending Fund Balance	3,434,877	2,340,360

AMERICAN RESCUE ACT FUND		
No change to beginning and ending fund balance		

CONSERVATION FUTURES FUND		
Estimated Beginning Fund Balance	749,434	1,540,552
Original Exec Recommended Budget (Net)	818,592	823,515
Net Changes	<u>(27,474)</u>	<u>(134,829)</u>
Revised Ending Fund Balance	1,540,552	2,229,238

EQUIPMENT RENTAL & REVOLVING		
Estimated Beginning Fund Balance	23,411,627	19,229,726
Original Exec Recommended Budget (Net)	(4,181,901)	(2,017,893)
Net Changes	<u>-</u>	<u>35,000</u>
Revised Ending Fund Balance	19,229,726	17,246,833

PARKS SPECIAL REVENUE FUND		
Estimated Beginning Fund Balance	2,654,594	2,537,957
Original Exec Recommended Budget (Net)	(16,637)	(16,637)
Net Changes	<u>(100,000)</u>	<u>-</u>
Revised Ending Fund Balance	2,537,957	2,521,320

ROAD FUND		
Estimated Beginning Fund Balance	15,425,322	12,000,146
Original Exec Recommended Budget (Net)	(3,075,176)	(2,904,108)
Net Changes	<u>(350,000)</u>	<u>(350,000)</u>
Revised Ending Fund Balance	12,000,146	8,746,038

EMERGENCY MANAGEMENT		
No change to beginning and ending fund balance		