

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