

Budget Amendment #1 May 2024

|               |                                |                | 4/30/2024      |                |                |   |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|---|
| Account Title | Account Type                   | Current Budget | Adjustment     | New Budget     | Explanation    |   |
| 21-4414-70600 | Furniture, Machinery & Equip   | Expenditure    | 300,000.00     | 350,000.00     | 650,000.00     | Rotation of Equipment to get some on a warranty. Using Road MOU funding                             |
| 21-3990-99910 | Appropriated MOU               | Revenue        | (25,000.00)    | (350,000.00)   | (375,000.00)   | Rotation of Equipment to get some on a warranty. Using Road MOU funding                             |
| 10-4141-11200 | Temp Employees                 | Expenditure    | -              | 7,000.00       | 7,000.00       | Accounting Tech Temp Position of Previous employee for record retention project                     |
| 10-4141-13040 | FICA/Medicare                  | Expenditure    | 38,210.00      | 800.00         | 39,010.00      | Employer FICA for Temp Position-Summer Accounting Tech position                                     |
| 10-4141-11900 | Overtime                       | Expenditure    | 2,500.00       | 5,000.00       | 7,500.00       | Trend analysis of overtime used   |
| 10-4145-11000 | Permanent Employees            | Expenditure    | 958,317.00     | 14,474.00      | 972,791.00     | Chief Civil Attorney Promotion  |
| 10-4145-13000 | Employee Benefits              | Expenditure    | 7,751.00       | 87.00          | 7,838.00       | Chief Civil Attorney Promotion  |
| 10-4145-13040 | FICA/Medicare                  | Expenditure    | 73,311.00      | 1,107.00       | 74,418.00      | Chief Civil Attorney Promotion  |
| 10-4145-13050 | Retirement                     | Expenditure    | 200,959.00     | 3,035.00       | 203,994.00     | Chief Civil Attorney Promotion  |
| 10-4145-13060 | Workers' Compensation          | Expenditure    | 27,408.00      | 414.00         | 27,822.00      | Chief Civil Attorney Promotion  |
| 10-4148-11900 | Overtime                       | Expenditure    | -              | 12,000.00      | 12,000.00      | Trend analysis of overtime used   |
| 10-4149-21200 | Travel                         | Expenditure    | 2,150.00       | 22,850.00      | 25,000.00      | Travel Expenditure Budget was not matching up with the Grant Funding                                |
| 10-4149-21210 | Travel - Per Diem              | Expenditure    | 500.00         | 500.00         | 1,000.00       | Travel Expenditure Budget was not matching up with the Grant Funding                                |
| 10-4149-21300 | Education & Training           | Expenditure    | 4,260.00       | 5,740.00       | 10,000.00      | Travel Expenditure Budget was not matching up with the Grant Funding                                |
| 10-4150-25320 | Prof & Tech-Liability Insuranc | Expenditure    | 400,000.00     | 200,000.00     | 600,000.00     | UCIP Fees up with Correction in Assets on Insurance Pool  |
| 10-4155-25000 | Professional & Technical       | Expenditure    | 80,000.00      | 15,000.00      | 95,000.00      | Increase of Number of Cameras in Vehicles   |
| 10-3610-36200 | CJC Grant                      | Revenue        | (75,000.00)    | (29,090.00)    | (104,090.00)   | CJC Grant Revenue understated. Increasing to reflect increase in travel lines                       |
| 10-3990-99900 | Appropriated Fund Balance      | Revenue        | (2,118,149.00) | (258,516.00)   | (2,376,665.00) | Change in appropriated Fund Balance used for amendment  |
| 10-4153-25000 | Professional & Technical       | Expenditure    | -              | 1,050,000.00   | 1,050,000.00   | No budget for LATCF Fund Usage \$1,000,000 help with personnel increases                            |
| 10-3300-30900 | LATCF Funds                    | Revenue        |                | (1,050,000.00) | (1,050,000.00) | No budget for LATCF Fund Usage \$1,000,000 help with personnel increases                            |
| 21-4181-25500 | Prof & Tech-Corridor Preservat | Expenditure    | 650,000.00     | 2,350,000.00   | 3,000,000.00   | Corridor Preservation budget did not reflect Perry City Road Project                                |
| 21-3990-99930 | Appropriated Corridor Preserva | Revenue        | (50,000.00)    | (2,350,000.00) | (2,400,000.00) | Corridor Preservation budget did not reflect Perry City Road Project                                |
| 10-4170-55020 | State - Elections              | Expenditure    | 20,000.00      | 20,000.00      | 40,000.00      | Grant Monies Received for Election Equipment  |
| 10-3610-36350 | State Grants -Elections(Rstrd) | Revenue        | -              | (20,000.00)    | (20,000.00)    | Grant Monies Received for Election Equipment  |
| 10-4235-11000 | Permanent Employees            | Expenditure    | 3,069,994.00   | 137,948.00     | 3,207,942.00   | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4235-13000 | Employee Benefits              | Expenditure    | 26,917.00      | 1,238.00       | 28,155.00      | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4235-13010 | Health Insurance               | Expenditure    | 968,294.00     | 53,128.00      | 1,021,422.00   | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4235-13020 | Dental Insurance               | Expenditure    | 43,170.00      | 2,175.00       | 45,345.00      | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4235-13030 | Vision Insurance               | Expenditure    | 5,218.00       | 271.00         | 5,489.00       | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4235-13040 | FICA/Medicare                  | Expenditure    | 263,891.00     | 10,690.00      | 274,581.00     | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4235-13050 | Retirement                     | Expenditure    | 855,745.00     | 47,570.00      | 903,315.00     | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4235-13060 | Workers' Compensation          | Expenditure    | 98,657.00      | 3,997.00       | 102,654.00     | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4233-11000 | Permanent Employees            | Expenditure    | 218,153.00     | (137,948.00)   | 80,205.00      | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4233-13000 | Employee Benefits              | Expenditure    | 1,908.00       | (1,238.00)     | 670.00         | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4233-13010 | Health Insurance               | Expenditure    | 64,166.00      | (53,128.00)    | 11,038.00      | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4233-13020 | Dental Insurance               | Expenditure    | 2,771.00       | (2,175.00)     | 596.00         | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4233-13030 | Vision Insurance               | Expenditure    | 318.00         | (271.00)       | 47.00          | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4233-13040 | FICA/Medicare                  | Expenditure    | 17,735.00      | (10,690.00)    | 7,045.00       | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4233-13050 | Retirement                     | Expenditure    | 74,259.00      | (47,570.00)    | 26,689.00      | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
| 10-4233-13060 | Workers' Compensation          | Expenditure    | 6,468.00       | (3,997.00)     | 2,471.00       | Move two positions from Inmate Worker to Correction per Jail Commander Request                      |
|               |                                |                |                | 401.00         |                |   |
|               |                                |                | 3,799,090.00   |                |                | Restricted revenue sitting in fund balances. No additional use of General or Municipal Service Fund |
|               |                                |                | 258,516.00     |                |                | Increase in general fund expenditures   |