

**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT**

**FY24 BUDGET AMENDMENT**

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**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT  
DIRECT, OPERATIONAL, INDIRECT and COMMON LINE-ITEM BUDGET**

**FY 2024 Budget Amendment**

	DIRECT COSTS	OPERATIONAL COST POOL	INDIRECT ADMINISTRATIVE COST POOL	COMMON COST POOL	TOTAL
<b>PERSONNEL</b>					
Salaries	1,801,552.76	147,322.02	192,772.10	85,522.26	2,227,169.14
Fringe Benefits	914,605.14	73,480.67	97,744.85	43,429.27	1,129,259.93
Direct Workers' Comp.	14,548.83	419.67	397.38	279.41	15,645.29
<b>TOTAL PERSONNEL</b>	<b>2,730,706.73</b>	<b>221,222.36</b>	<b>290,914.33</b>	<b>129,230.94</b>	<b>3,372,074.36</b>
<b>OPERATING EXPENSES</b>					
Advertising & Printing	16,210.22	4,803.60	495.49	5,494.53	27,003.84
Professional Services (Consultants)	256,443.00	14,871.78	40,928.18		312,242.96
Lease, Maintenance & Software Licensing	62,801.58	1,150.89	3,269.55	6,337.41	73,559.43
Telephone	1,937.00	11,919.60	148.01	53.00	14,057.61
Cell Phone	14,910.65				14,910.65
Internet Services				5,602.80	5,602.80
Building Construction	182,000.00				182,000.00
Building Maintenance/Expenses				48,244.29	48,244.29
Building Rents & Leases	66,229.60			152,904.00	219,133.60
Insurance & Bonds		20,071.13	1,722.16		21,793.29
Supplies & Postage	38,463.93	8,663.32	3,084.64	9,466.70	59,678.59
Other (including Depreciation Expense)	50,986.15	3,121.45	1,828.82	30,861.84	86,798.26
Contracts-Aging Services (includes Match)	4,701,924.36				4,701,924.36
Contracts-WIOA Services	1,273,174.72				1,273,174.72
Contracts-Community & Economic Development	138,280.23				138,280.23
Other-Aging Direct Client Support	11,193,364.72				11,193,364.72
Other-WIOA Direct Client Support	362,396.32				362,396.32
Interest Expense					0.00
Expenses Not Yet Obligated	279,555.15				279,555.15
<b>TOTAL OPERATING EXPENSES</b>	<b>18,638,677.63</b>	<b>64,601.77</b>	<b>51,476.85</b>	<b>258,964.57</b>	<b>19,013,720.82</b>
<b>ADMINISTRATION</b>					
Dues & Subscriptions	22,995.50	9,728.53	91.16	200.73	33,015.92
Conference & Registrations	19,343.58	4,558.51	265.00		24,167.09
Travel	22,735.72	6,289.83	0.00		29,025.55
Staff Vehicles	15,175.11	5,962.31	36.95	30.56	21,204.93
Training	11,188.90	2,506.94	1,135.73		14,831.57
Materials (Grant Purchased Equipment)	39,540.00				39,540.00
<b>TOTAL ADMINISTRATION</b>	<b>130,978.81</b>	<b>29,046.12</b>	<b>1,528.84</b>	<b>231.29</b>	<b>161,785.06</b>
<b>TOTAL BUDGET</b>	<b>21,500,363.17</b>	<b>314,870.25</b>	<b>343,920.02</b>	<b>388,426.80</b>	<b>22,547,580.24</b>
Common Applied to Operational & Indirect Admin		24,752.23	32,549.90	-57,302.13	
Indirect Admin Applied to Operational		23,065.61	-23,065.61		
<b>GRAND TOTAL BUDGET</b>	<b>21,500,363.17</b>	<b>362,688.09</b>	<b>353,404.31</b>	<b>331,124.67</b>	<b>22,547,580.24</b>

**LTADD FY 2024 BUDGET  
AMENDMENT - REVENUES &  
EXPENDITURES**

	Community & Economic Planning & Development 112000	Community Development Block Grant 112500	Management Assistance 114000	Program Administration 115000	Joint Funding Agreement (JFA) TOTAL	KTC Regional Transportation 140000	KTC Metropolitan Planning Organization (MPO) 1405XX	KTC E-Town Trans Study 140592	FEMA Building Resilient Infra & Communities Grant BRIC 149010
	0.56		0.25	0.19					
<b>REVENUES</b>									
JFA EDA-Federal	92,846.67				92,846.67				
JFA CDBG-Federal		10,414.50			10,414.50				
JFA CARES Act-Federal					0.00				
Transportation, KTC-Federal					0.00		131,200.00	100,000.00	13,221.48
DOD OLDCC-Comp Use Program					0.00				
Hazard Mitigation					0.00				
Aging, CHFS-Federal					0.00				
Aging, CARES Funds					0.00				
Aging, CRRSSA Funds					0.00				
Aging, ARPA Funds					0.00				
Nutrition Services Incentive Program-Federal					0.00				
Workforce Innovation & Opp. Act-Federal					0.00				
Workforce Innovation & Opp. Act-Not Yet Awarded					0.00				
Workforce Innovation & Opp. Act-Carryforward					0.00				
Cities/Countries - Federal Revenue					0.00				
Other-Federal					0.00				
<b>TOTAL FEDERAL</b>	<b>92,846.67</b>	<b>10,414.50</b>	<b>0.00</b>	<b>0.00</b>	<b>103,261.17</b>	<b>0.00</b>	<b>131,200.00</b>	<b>100,000.00</b>	<b>13,221.48</b>
JFA EDA-State	16,666.67				16,666.67				
JFA CDBG-State		10,414.50			10,414.50				
JFA Unmatched-State	131,682.98		58,787.05	44,678.15	235,148.18	83,454.00	8,200.00		
Transportation, KTC-State					0.00				
KY Infrastructure Authority-State					0.00				
Hazard Mitigation-State					0.00				
Hazard Mitigation-ADF Fund Match State					0.00				
Aging, CHFS-State					0.00				
Cities/Countries - State Revenue					0.00				
Other-State					0.00				
<b>TOTAL STATE</b>	<b>148,349.65</b>	<b>10,414.50</b>	<b>58,787.05</b>	<b>44,678.15</b>	<b>262,229.35</b>	<b>83,454.00</b>	<b>8,200.00</b>	<b>0.00</b>	<b>0.00</b>
Cities/Countries - Local Revenue					0.00	9,273.00	24,600.00		
Transfer General Funds to Match/Balance	1,037.79	59.60	97.39	106.38	1,301.16				
Charges for Services					0.00				
Other Revenue					0.00				
<b>TOTAL LOCAL</b>	<b>1,037.79</b>	<b>59.60</b>	<b>97.39</b>	<b>106.38</b>	<b>1,301.16</b>	<b>9,273.00</b>	<b>24,600.00</b>	<b>0.00</b>	<b>0.00</b>
Cash Match/Program Income					0.00				
Contractor In-Kind					0.00				
Interest Income					0.00				
Proceeds From Sale of Capital Asset - Trust					0.00				
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>242,234.11</b>	<b>20,888.60</b>	<b>58,884.44</b>	<b>44,784.53</b>	<b>366,791.68</b>	<b>92,727.00</b>	<b>164,000.00</b>	<b>100,000.00</b>	<b>13,221.48</b>
<b>BUDGET EXPENDITURES</b>									
Salaries	109,767.97	9,702.95	28,150.91	20,981.39	168,603.22	41,003.64	75,723.86	0.00	5,150.99
Fringe Benefit Allocation	55,307.76	4,886.55	14,296.03	10,571.70	85,062.04	20,660.09	37,601.09	0.00	2,637.99
Direct Workers' Comp. Insurance	387.90	33.99	100.54	73.83	596.26	143.74	264.35	0.00	18.15
<b>TOTAL DIRECT PERSONNEL</b>	<b>165,463.63</b>	<b>14,623.49</b>	<b>42,547.48</b>	<b>31,626.92</b>	<b>254,261.52</b>	<b>61,807.47</b>	<b>113,589.30</b>	<b>0.00</b>	<b>7,807.07</b>
Advertising & Printing	436.54	500.00	20.00	0.00	956.54	8.00	260.00		
Professional Services (Consultants)					0.00			100,000.00	
Lease, Maintenance & Software Licensing	1,296.58			383.04	1,679.62	2,450.00	2,930.00		
Telephone	187.00				187.00	50.00	50.00		
Cell Phone	1,164.00			581.65	1,745.65	865.00	875.00		
Internet Services					0.00				
Building Construction					0.00				
Building Maintenance & Expenses					0.00				
Building Rents & Leases					0.00				
Insurance & Bonds					0.00				
Supplies & Postage	2,341.06	2.00			2,343.06	613.36	594.20		2,420.40
Other/Miscellaneous Expenses					0.00				
Prior Year Expenses					0.00				
Contracts-Program Services (& Match)					0.00				
LTADD Client/Direct Support					0.00				
Interest Expense					0.00				
Expenses - Not Yet Obligated					0.00				
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>5,425.18</b>	<b>502.00</b>	<b>20.00</b>	<b>964.69</b>	<b>6,911.87</b>	<b>3,986.36</b>	<b>4,709.20</b>	<b>100,000.00</b>	<b>2,420.40</b>
Dues & Subscriptions	2,300.00				2,300.00	970.00	1,110.00		
Conference & Registrations	2,845.00				2,845.00	670.00	500.00		
Travel	120.00	60.00			180.00	755.00			
Staff Vehicle Expense	750.00	95.00		64.00	909.00	240.00	60.00		
Training	875.00				875.00	175.00	50.00		
Capital Outlay (Equipment)	1,000.00				1,000.00	420.00	420.00		
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>7,890.00</b>	<b>155.00</b>	<b>0.00</b>	<b>64.00</b>	<b>8,109.00</b>	<b>3,230.00</b>	<b>2,140.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATIONAL COSTS POOL</b>	<b>21,973.57</b>	<b>1,942.00</b>	<b>5,650.31</b>	<b>4,200.05</b>	<b>33,765.93</b>	<b>8,208.03</b>	<b>15,084.66</b>	<b>0.00</b>	<b>1,036.78</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>21,410.99</b>	<b>1,892.28</b>	<b>5,505.64</b>	<b>4,092.52</b>	<b>32,901.43</b>	<b>7,997.89</b>	<b>14,698.46</b>	<b>0.00</b>	<b>1,010.23</b>
<b>COMMON COSTS POOL</b>	<b>20,070.74</b>	<b>1,773.83</b>	<b>5,161.01</b>	<b>3,836.35</b>	<b>30,841.93</b>	<b>7,497.25</b>	<b>13,778.38</b>	<b>0.00</b>	<b>947.00</b>
<b>TOTAL EXPENDITURES</b>	<b>242,234.11</b>	<b>20,888.60</b>	<b>58,884.44</b>	<b>44,784.53</b>	<b>366,791.68</b>	<b>92,727.00</b>	<b>164,000.00</b>	<b>100,000.00</b>	<b>13,221.48</b>