



**Proposed FY19 Revised Budget  
Lane Council of Governments**

859 Willamette Street, Suite 500  
Eugene OR 97401

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## MEMBER GOVERNMENTS

Bethel School District #52  
Lane Library District  
City of Coburg  
City of Cottage Grove  
City of Creswell  
City of Dunes City  
City of Eugene  
City of Florence  
City of Junction City  
City of Lowell  
City of Oakridge  
City of Springfield

City of Veneta  
City of Westfir  
Creswell School District #40  
Emerald People's Utility District  
Eugene School District #4J  
Eugene Water & Electric Board  
Fern Ridge Library District  
Heceta Water People's Utility District  
Junction City RFPD  
Lane Community College  
Lane County  
Lane Education Service District

Lane Transit District  
McKenzie School District #68  
Port of Siuslaw  
Rainbow Water District  
River Road Park & Recreation District  
Siuslaw Library District  
Siuslaw Valley Fire District  
South Lane School District #45J3  
Springfield School District #19  
Western Lane Ambulance District  
Willamalane Park & Recreation District

## WHAT WE DO

Lane Council of Governments (LCOG) is an independent public agency that is established and supported by its member agencies to coordinate and provide high-quality public services within Lane County, Oregon. The governing body of LCOG is its Board of Directors, comprised of local elected and appointed officials designated to represent member governments and agencies. Our members represent 34 local governments and agencies varying from Lane County to twelve cities, six school districts, one education district, one college, two parks and recreation organizations, three library districts, three utilities, a transit district, two fire districts, ambulance district, and a port.

LCOG is one of the oldest regional councils in the nation, first organized in 1945 under the name Central Lane County Planning Commission. It was reorganized in 1971 under an intergovernmental agreement pursuant to Oregon Revised Statutes Chapter 190 and the name was changed to Lane Council of Governments. LCOG is an independent public agency that is established and supported by its member agencies to coordinate and provide high-quality public services within Lane County, Oregon. LCOG does not act under the direction and control of any single governmental entity and has the following characteristics:

- It is governed by a board of directors consisting of one appointed director from each of its 34-member organizations.
- It is a legally separate entity.
- It is fiscally independent of all member organizations and all other local government entities.
- It is vested with all the powers, rights, and duties relating to those functions and activities that are vested by law in each separate party to the intergovernmental agreement.

LCOG is located in Lane County, Oregon, the fourth most populous county in Oregon. LCOG's region is the entire Lane County area. Lane County's population is 374,748. The size of Lane County is approximately 4,554 square miles.

**LANE COUNCIL OF GOVERNMENTS  
BOARD OF DIRECTORS**

For the Fiscal Year Ended June 30, 2019

(#) Executive Committee Member; (\*) Budget Committee Member (^) Audit Committee Member

Bethel School District 52  
Alan Laisure

City of Coburg  
Ray Smith

City of Cottage Grove  
Jeff Gowing

City of Creswell  
Richard Zettervall (#)

City of Dunes City  
Robert Forsythe

City of Eugene  
Chris Pryor (#) (\*)

City of Florence  
Susy Lacer

City of Junction City  
Mike Crenshaw

City of Lowell  
Don Bennett

City of Oakridge  
Kathy Holston

City of Springfield  
Leonard Stoehr

City of Veneta  
Tom Cotter (#)

City of Westfir  
Matt Meske

Creswell School District 40  
Mike Anderson

Emerald Peoples Utility District  
Brandon Jordan

Eugene School District 4J  
Mary Walston (#) (^)  
**Vice-Chair of the Board of Directors**

Eugene Water & Electric Board  
Sonya Carlson

Non-Voting Member: Lane Transit District  
Carl Yeh

Fern Ridge Library District  
Steve Brock

Heceta Water District  
Vickie Kennedy (#)

Junction City Rural Fire Protection District  
Don Lighty

Lane Community College  
Matt Keating (#)

Lane County  
Heather Buch (#) (\*)

Lane Education Service District  
Sherry Duerst-Higgins (#) (\*) (^)  
**Chair of the Board of Directors**

Lane Library District  
Vacant

McKenzie School District 68  
Vacant

Port of Siuslaw  
Vacant

Rainbow Water District  
James (Jim) McLaughlin

River Road Park & Recreation District  
Wayne Helikson

Siuslaw Library District  
Susy Lacer

Siuslaw Valley Fire & Rescue District  
Jim Langborg

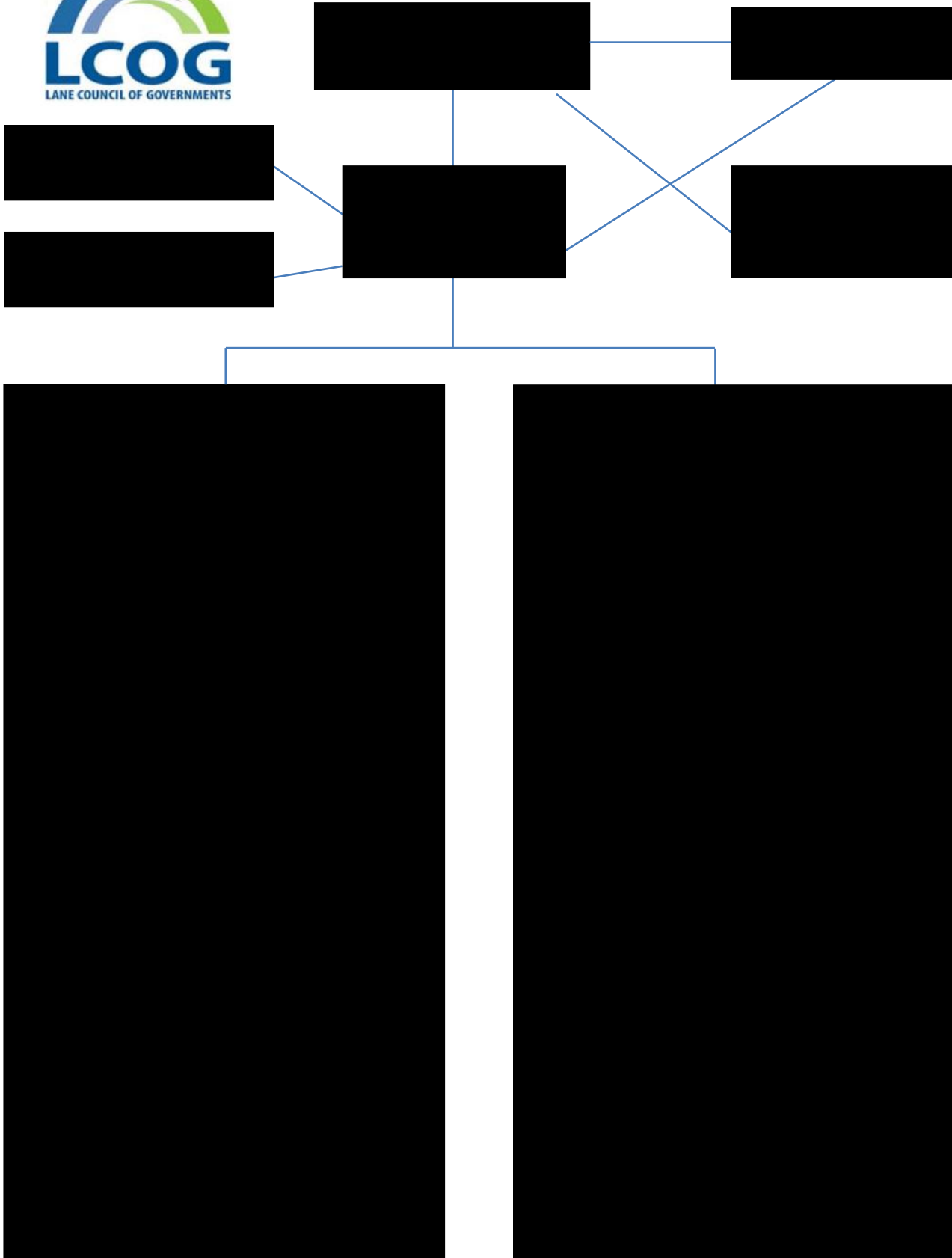
South Lane School District 45J  
Alan Baas

Springfield School District 19  
Zach Bessett

Western Lane Ambulance District  
Bob Sneddon

Willamalane Park & Recreation District  
Greg James (#) (^)

Non-Board Members of the Budget Committee:  
Jessica Mumme, Joy Olgay, Robin Zygaitis



**I N T R O D U C T O R Y S E C T I O N**



## **Budget Message from the Executive Director FY19 Revised Budget**

March 2019

Members of the LCOG Budget Committee and Board of Directors:

I am pleased to present LCOG's proposed FY19 *Revised Budget* for the LCOG Budget Committee and Board of Director's consideration. This *Revised Budget* is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2018. LCOG develops a *Revised Budget* each fiscal year to adjust to changes which have occurred during the first eight months of the year.

### **BACKGROUND**

Our *Revised Budget* is meant to clearly present changes to show changes to revenues, expenses, and FTE in each fund for the balance of the fiscal year. We have included a detailed explanation for every change in the Financial Section of the proposed *Revised Budget* document.

This fiscal year LCOG is experiencing continued stabilization of its budget, reflecting the smart, and sometimes difficult, decisions made in recent years. As part of LCOG's commitment to the region, LCOG is continuing to evaluate how to keep costs low while continuing to ensure that our programs and activities are effective and efficient in providing excellent public services to the people of our region.

### **HIGHLIGHTS OF THE REVISIONS TO THE FY19 ADOPTED BUDGET**

This proposed *Revised Budget* captures changes in the revenue and expenditure picture of LCOG since the adoption of the FY19 *Adopted Budget*, which is project and contract based. LCOG's budget is normally quite dynamic, so management must adjust staff assignments and work throughout the year as contractual relationships end and new ones are established.

LCOG operates out of three reporting fund types: (1) General Fund; (2) Special Revenue Fund; and (3) Enterprise Fund. The General Fund serves as the primary reporting fund for current operating functions and consists of three managerial funds. The Special Revenue Fund serves as the primary reporting fund for LCOG's two divisions: Government Services and Senior and Disability Services, and has 64 individual managerial funds. The Enterprise Fund accounts for operations that are financed and operated in a manner similar to private business enterprises – where the intent is for the costs of providing goods or services to be financed or recovered primarily through user charges. The direct service areas accounted for in the enterprise fund are: Business Loan Program, Economic Development, Building Management, and Minutes Recorder.



This is a summary of the key changes in the proposed FY19 *Revised Budget*:

**Resources – Revenues**

REVENUES	Federal and State	Local	Member Dues	Transfers In	Beginning Fund Balance	Total Budget
FY19 Revised	\$ 23,763,336	\$ 7,294,564	\$ 232,278	\$ 4,677,311	\$ 9,498,825	\$ 45,466,314
FY19 Adopted	\$ 23,761,174	\$ 7,386,125	\$ 214,700	\$ 3,988,956	\$ 8,236,836	\$ 43,587,791
Dollar Change	\$ 2,162	\$ (91,561)	\$ 17,578	\$ 688,355	\$ 1,261,989	\$ 1,878,523
Percent Change	0.0%	-1.2%	8.2%	17.3%	15.3%	4.3%

LCOG’s proposed Revised Budget reflects an increase of \$1,878,523 – from \$43,587,791 net Adopted Budget to a net \$45,466,314 proposed Revised Budget. This is a 4.3% increase over the Adopted Budget and represents an expected and reasonable change.

As shown on page 6, All Funds Schedule of Budgeted Resources and Requirements table, Federal and State revenues were increased by a net \$2,162 as the net result of decreased funding and contracts awarded for Government Services (\$190,580); and a net increase in Senior and Disability Services of \$192,742, primarily due to increased OAA funding. Local revenue (minus Member Dues) is decreased by a net (\$91,561), with a majority of the decrease due to reduced Telecom revenue in Government Services; however, with increased revenues in Senior and Disability Services primarily due to fundraising and Enterprise Funds primarily due to increased revenue in Minutes Recording and leases in the Park Place Building Fund.

Transfers In are increased a net \$688,355, with the majority of that increase due to transfer from the Tel Ops Fund to the Tel Project Fund to complete the Telecom System Replacement project. Transfers In also includes a transfer from the Enterprise Fund to the General Fund and transfers in Senior and Disability Services to correct formulas funding and maximize match.

The beginning Reserve revenues are increased by a net \$1,261,989, to reflect actuals being greater than what we projected the beginning balance would be in the FY19 adopted budget due primarily to not spending funds in FY17 for the Telecom System Replacement project.

The General Fund share of the total budget revenue change is a net \$124,114 overall increase from the Adopted Budget. This is an expected and reasonable change and is primarily due to higher than expected Member Dues and a transfer from the Minutes Recording Program of higher than anticipated revenues.

**Requirements – Expenditures**

EXPENDITURES	Personal Services	Materials and Services	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY19 Revised	\$ 20,956,549	\$ 7,265,365	\$ 625,200	\$ 2,854,822	\$ 544,326	\$ 4,677,311	\$ 8,542,741	\$ 45,466,314
FY19 Adopted	\$ 21,087,974	\$ 6,755,536	\$ 282,267	\$ 2,898,817	\$ 484,326	\$ 3,988,956	\$ 8,089,915	\$ 43,587,791
Dollar Change	\$ (131,425)	\$ 509,829	\$ 342,933	\$ (43,995)	\$ 60,000	\$ 688,355	\$ 452,826	\$ 1,878,523
Percent Change	-0.6%	7.5%	121.5%	-1.5%	12.4%	17.3%	5.6%	4.3%

The proposed Revised Budget reflects a net increase of \$1,878,523 in expenditures, and matches the increase in revenues.

As shown on page 6, All Funds Schedule of Budgeted Resources and Requirements table, operating expenditures were increased as follows:

Personal Services were decreased by a net of \$131,425; Government Services was decreased by a net of (\$224,293). This is primarily a reflection of moving staff from General Planning to contracts and a reduction of leave time. Senior and Disability Services was increased a net of \$166,096, due to an unanticipated grant and charging staff time to other funds in order to spend down state allocations. Personnel Services costs in the Enterprise Fund decreased by a minor amount, to balance to actual expenditures.

Materials and Services was increased by a net of \$509,829, consisting in part of a net increase of \$91,510 in the General Fund for LCOG's share of the GISCPA and hiring a consultant for network architect work associated with the Telecom System Replacement project; a net decrease in Government Services of (\$216,476) see details beginning on page ; and a net increase in Senior and Disability Services of \$77,032 due primarily to Senior Meals costs.

Capital Outlay was increased in Government Services by \$347,233 due to the Telecom System Replacement project costs; Senior and Disability Services was decreased by a minor amount.

Services by Other Organizations declined mainly in the Enterprise Fund, due to fewer new loans in the Business Loan Program. Senior and Disability Services also decreased, primarily due to a reduction in needed services.

Debt Service was increased, to correct a USDA payment that crossed Fiscal Years.

Transfers Out are detailed in the table on page 35. This shows the aggregate transfers, not the changes between the *Adopted* and *Revised* budgets. Transfers Out are increased a net \$688,355, with the majority of that increase due to transfer from the Tel Ops Fund to the Tel Project Fund to complete the Telecom System Replacement project; and also includes a transfer from the Enterprise Fund to the General Fund and transfers in Senior and Disability Services to correct formulas funding and maximize match.

### **Ending Fund Balance/Contingencies and Reserves**

As shown on page 6, All Funds Schedule of Budgeted Resources and Requirements table, the Ending Reserves amount of \$8,089,915 reflects a net increase of \$452,826.

Ending Reserves were adjusted only marginally in the General Fund. Most of the change occurred in Government Services, \$838,489, for the Telecom System Replacement project. Senior and Disability Services had a significant net increase of \$1,100,725, due to unanticipated increases in funding in Type B funding. Enterprise Funds increased 157,485; this was expected, typically when the volume or new business loans slows, reserves increase. The Park Place Building Ending Fund Balance increased 116,557 due to higher than anticipated lease revenues.

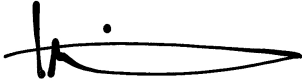
### **CONCLUSION**

I believe the Lane Council of Governments continues to be a valuable resource for its members and the communities of Lane County. LCOG continues to focus efforts to run the organization efficiently, to provide high-

value service, and continue to be a valuable resource to its members and the communities we serve. We are in a healthy financial condition and are able to strategically plan for the future of the organization.

A special word of thanks to the LCOG Board, our members, and the Budget Committee for their tremendous support and direction throughout the year. I am also grateful for our dedicated staff who work hard and always provide high-quality services to the region. LCOG continues to operate with a clear plan of maintaining fiscal strength and stability. This *Revised Budget* will enable LCOG to continue to meet the continuous challenges that greet us every day.

Respectfully submitted,

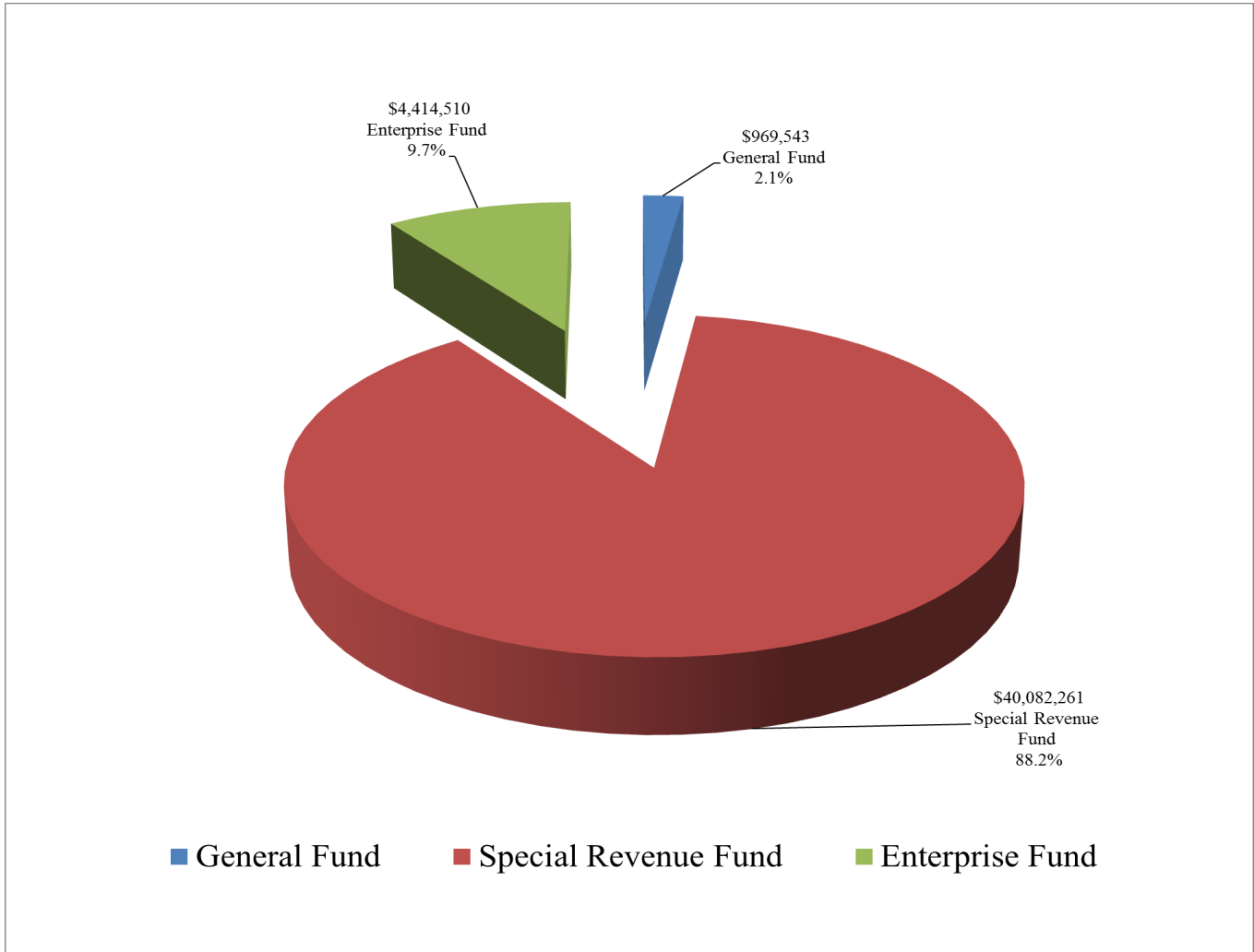
A handwritten signature in black ink, appearing to read 'B. Wilson', with a long horizontal flourish extending to the right.

Brendalee S. Wilson  
Executive Director

**FINANCIAL SECTION**

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**TOTAL BY FUND  
FY19 REVISED BUDGET  
For the Fiscal Year Ending June 30, 2019**



	General Fund	Special Revenue Fund	Enterprise Fund	Total
Resources	\$ 969,543	\$ 40,082,261	\$ 4,414,510	45,466,314
Requirements	\$ 969,543	\$ 40,082,261	\$ 4,414,510	45,466,314
Percentage of Total	2.1%	88.2%	9.7%	100.0%

Gross Budget Requirements:	\$ 42,773,250
Internal Charges:	\$ 2,693,064
Total FY19 Revised budget	<u>\$ 45,466,314</u>

**ALL FUNDS**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**FY19 ADOPTED VERSUS FY19 REVISED**

	FY19 Adopted	FY19 Revised	Difference
<b>Resources:</b>			
Federal and State Revenue	\$ 23,761,174	\$ 23,763,336	\$ 2,162
Local Revenue	\$ 7,600,825	\$ 7,526,842	\$ (73,983) (a)
Transfers In	\$ 3,988,956	\$ 4,677,311	\$ 688,355 (b)
Beginning Reserves	\$ 8,236,836	\$ 9,498,825	\$ 1,261,989
<b>Total Resources</b>	<b>\$ 43,587,791</b>	<b>\$ 45,466,314</b>	<b>\$ 1,878,523</b>
<b>Requirements:</b>			
Personal Services	\$ 21,087,974 *	\$ 20,956,549 *	\$ (131,425)
Materials and Services	\$ 6,755,536 *	\$ 7,265,365 *	\$ 509,829 (c)
Capital Outlay	\$ 282,267	\$ 625,200	\$ 342,933 (d)
Services by Other Organizations	\$ 2,898,817	\$ 2,854,822	\$ (43,995) (e)
Debt Service	\$ 484,326	\$ 544,326	\$ 60,000
Transfers Out	\$ 3,988,956	\$ 4,677,311	\$ 688,355 (b)
Ending Reserves	\$ 8,089,915	\$ 8,542,741	\$ 452,826
<b>Total Requirements</b>	<b>\$ 43,587,791</b>	<b>\$ 45,466,314</b>	<b>\$ 1,878,523</b>
 Total FTE	 221.16	 218.29	 (2.87)

This statement includes the sum of: the General Fund (page 10); the Special Revenue Fund (page 13); and the Enterprise Fund (page 26).

\*This statement also includes Indirect/Overhead (Administrative Services), see below:

Personal Services	\$1,540,297	\$1,467,380	(\$72,917)
Materials and Services	\$1,143,090	\$1,225,684	\$82,594
<b>Total Indirect/Overhead (Cost/Recovery)</b>	<b>\$2,683,387</b>	<b>\$2,693,064</b>	<b>\$9,677</b>

(a) Includes reduced Telecom Revenue.

(b) Includes Telecom System Replacement Project; excess Minutes Recorder Revenue.

(c) Includes GISCPA; Domain Migration; UrbanSim; Meals, Pass Thru.

(d) Telecom System Replacement Project.

(e) Fewer Loans Disbursed.

**ALL FUNDS  
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL  
For the Fiscal Year Ending June 30, 2019**

**FY19 CHANGES TO ADOPTED BUDGET - ALL FUNDS**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$43,587,791	Beginning Balances	\$ 43,587,791	221.16
Beginning Reserves	\$ 1,261,989	Personal Services	\$ (131,425) (a)	(2.87)
Federal and State Revenue	\$ 2,162	Materials & Services	\$ 509,829 (a)	
Local Revenue	\$ (73,983)	Capital Outlay	\$ 342,933	
Transfers In	\$ 688,355	Services by Other Organizations	\$ (43,995)	
		Debt Service	\$ 60,000	
		Transfers Out	\$ 688,355	
		Ending Reserves	\$ 452,826	
<b>Change</b>	<b>\$ 1,878,523</b>		<b>\$ 1,878,523</b>	<b>(2.87)</b>
<b>REVISED BUDGET</b>	<b>\$45,466,314</b>		<b>\$ 45,466,314</b>	<b>218.29</b>

(a) Includes Support Services; see Page 8 and 9 for details.

**ALL FUNDS - FY19 ADOPTED VERSUS FY19 REVISED**

	FY19 Adopted Budget	FY19 Revised Budget	Change
By Fund:			
General Fund	\$ 845,429	\$ 969,543	\$ 124,114
Special Revenue Fund	\$ 38,655,067	\$ 40,082,261	\$ 1,427,194
Enterprise Fund	\$ 4,087,295	\$ 4,414,510	\$ 327,215
Total:	\$ 43,587,791	\$ 45,466,314	\$ 1,878,523

Details to the changes noted here are detailed on the following pages by service area.

**REVISED BUDGET CHANGES BY FUND**



**GENERAL FUND**

**GENERAL FUND**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**For the Fiscal Year Ending June 30, 2019**

	FY19 Adopted Budget	FY19 Revised Budget	Change
	<u>          </u>	<u>          </u>	<u>          </u>
Resources:			
Federal and State Revenue	\$ -	\$ -	\$ -
Local Revenue	\$ 290,195	\$ 360,969	\$ 70,774
Transfers In	\$ 44,961	\$ 140,942	\$ 95,981 (a)
Beginning Reserves	\$ 510,273	\$ 467,632	\$ (42,641) (b)
	<u>          </u>	<u>          </u>	<u>          </u>
Total Resources	<u>\$ 845,429</u>	<u>\$ 969,543</u>	<u>\$ 124,114</u>
Requirements:			
Personal Services	\$ 277,275	\$ 277,275	\$ -
Materials and Services	\$ 107,970	\$ 199,480	\$ 91,510 (c)
Capital Outlay	\$ 500	\$ -	\$ (500)
Transfers Out	\$ 12,200	\$ 12,200	\$ -
Ending Reserves (contingencies)	\$ 447,484	\$ 480,588	\$ 33,104 (d)
	<u>          </u>	<u>          </u>	<u>          </u>
Total Requirements:	<u>\$ 845,429</u>	<u>\$ 969,543</u>	<u>\$ 124,114</u>

Included in this statement are: LCOG Operating and Executive activities and Member Support services; excluded are administrative services that are recovered by internal charges (\$2,693,064).

- (a) Transfer of excess revenue from Enterprise Fund - Minutes Recorder Program.
- (b) Interfund loans to balance funds; Adjust for increase in Personal Services.
- (c) Includes Pass Thru for payment to Business Loans; LCOG share of GISCPA.
- (d) Includes Operational Contingency Account.

**GENERAL FUND**  
**SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2019**

**LCOG OPERATING**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 845,429	Beginning Balances	\$ 845,429	1.25
Beginning Reserves	\$ (42,641)	Materials and Services	\$ 91,510	
Local Revenue	\$ 70,774	Capital Outlay	\$ (500)	
Transfers In	\$ 95,981	Ending Reserves (Contingencies)	\$ 33,104	
<b>Change</b>	<b>\$ 124,114</b>		<b>\$ 124,114</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 969,543</b>		<b>\$ 969,543</b>	<b>1.25</b>

**INDIRECT SUPPORT SERVICES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,683,387	Beginning Balances	\$ 2,683,387	12.52
Indirect Charges Revenue	\$ 9,677	Personal Services	\$ (72,917)	(1.00)
		Materials and Services	\$ 82,594	
<b>Change</b>	<b>\$ 9,677</b>		<b>\$ 9,677</b>	<b>(1.00)</b>
<b>Revised Budget</b>	<b>\$ 2,693,064</b>		<b>\$ 2,693,064</b>	<b>11.52</b>

Details to the changes noted here are detailed on the following pages.

**GENERAL FUND**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For Fiscal Year Ending June 30, 2019**

Beginning Balance	\$834,429	\$834,429		\$0	1.25		
<b>General Fund</b> <b>102</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>		
	(\$42,641)		Beginning Reserves	(\$42,641)		DECR - To reflect actuals	
	\$17,578		Local Revenue - Member Dues	\$17,578		INCR - To reflect actuals	
	\$53,196		Local Revenue - Misc Income	\$53,196		INCR - To reflect actuals	
	\$95,981		Transfers In	\$95,981		INCR - To reflect actual excess revenue in Enterprise Fund	
		\$91,510	Materials & Services	(\$91,510)		INCR - To reflect LCOG's share of CPA	
		(\$500)	Capital Outlay	\$500		DECR - Not needed	
		\$33,104	Ending Reserves - Contingencies	(\$33,104)		INCR - To reflect actuals	
	Net Change	\$124,114	\$124,114		\$0	-	
	Ending Balance	\$958,543	\$958,543		\$0	1.25	

Beginning Balance	\$11,000	\$11,000		\$0	0.00	
<b>Member Support Services</b> <b>104</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
	\$0		Transfer In	\$0		
			\$0 Materials & Services	\$0		
	Net Change	\$0	\$0	\$0	-	
Ending Balance	\$11,000	\$11,000		\$0	0.00	

**GENERAL FUND SUMMARY**

BEGINNING BALANCE	\$845,429	\$845,429		\$0	1.25
<b>TOTAL CHANGES</b>	<b>\$124,114</b>	<b>\$124,114</b>		<b>\$0</b>	<b>-</b>
REVISED BUDGET	\$969,543	\$969,543		\$0	1.25

Beginning Balance	\$2,683,387	\$2,683,387			12.52	May need to reduce Rev by Metro TV \$10,927
<b>Indirect</b> <b>103</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
	\$9,677		Indirect Charges Revenue	\$9,677		DECR - Metro TV occupancy cost refund
		(\$72,917)	Personal Services	\$72,917	(1.00)	DECR - Did not Hire Network Architect as planned
		\$82,594	Materials & Services	(\$82,594)		INCR - Hired consultant for Network
	Net Change	\$9,677	\$9,677		\$0	(1.00)
Ending Balance	\$2,693,064	\$2,693,064		\$0	11.52	

**INDIRECT SUPPORT SERVICES SUMMARY**

BEGINNING BALANCE	\$2,683,387	\$2,683,387		\$0	11.01
<b>TOTAL CHANGES</b>	<b>\$9,677</b>	<b>\$9,677</b>		<b>\$0</b>	<b>(1.00)</b>
REVISED BUDGET	\$2,693,064	\$2,693,064		\$0	10.01

Note: Beginning Balances are total balances for the fund type; changes are the total changes made to the funds represented on this document

**SPECIAL REVENUE FUND**

**SPECIAL REVENUE FUND**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**For the Fiscal Year Ending June 30, 2019**

	FY19 Special Revenue Adopted Budget	Government Services Revised	Senior & Disability Services Revised	FY19 Special Revenue Revised Budget	Change
<b>Resources:</b>					
Beginning Reserves	\$ 4,998,521	\$ 2,097,985	\$ 3,933,014	\$ 6,030,999	\$ 1,032,478
Federal and State Revenue	\$ 23,761,174	\$ 2,368,289	\$ 21,395,047	\$ 23,763,336	\$ 2,162
Local Revenue	\$ 5,983,201	\$ 4,382,293	\$ 1,401,687	\$ 5,783,980	\$ (199,221)
Transfers In	\$ 3,912,171	\$ 1,991,245	\$ 2,512,701	\$ 4,503,946	\$ 591,775
Total resources	<u>\$ 38,655,067</u>	<u>\$ 10,839,812</u>	<u>\$ 29,242,449</u>	<u>\$ 40,082,261</u>	<u>\$ 1,427,194</u>
<b>Requirements:</b>					
Personal Services	\$ 19,102,295	\$ 3,122,004	\$ 15,922,094	\$ 19,044,098	\$ (58,197)
Support Services	\$ 2,630,841	\$ 796,517	\$ 1,844,001	\$ 2,640,518	\$ 9,677
Materials and Services	\$ 4,954,000	\$ 2,221,432	\$ 3,026,076	\$ 5,247,508	\$ 293,508
Capital Outlay	\$ 251,767	\$ 564,000	\$ 31,200	\$ 595,200	\$ 343,433
Services by Other Organizations	\$ 2,398,817	\$ 725,300	\$ 1,658,121	\$ 2,383,421	\$ (15,396)
Transfers Out	\$ 3,918,324	\$ 1,997,556	\$ 2,512,701	\$ 4,510,257	\$ 591,933
Ending Reserves	\$ 5,399,023	\$ 1,413,004	\$ 4,248,256	\$ 5,661,260	\$ 262,237
Total Requirements	<u>\$ 38,655,067</u>	<u>\$ 10,839,812</u>	<u>\$ 29,242,449</u>	<u>\$ 40,082,261</u>	<u>\$ 1,427,194</u>

Included in this statement are: Government Services and Senior and Disability Services activities.

**SPECIAL REVENUE FUND**  
**SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2019**

**SPECIAL REVENUE FUND - SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 38,655,067	Beginning Balances	\$ 38,655,067	206.27
Beginning Reserves	\$ 1,032,478	Personal Services	\$ (58,197)	(1.87)
Federal and State Revenue	\$ 2,162	Support Services	\$ 9,677	
Local Revenue	\$ (199,221)	Materials and Services	\$ 293,508	
Transfers In	\$ 591,775	Capital Outlay	\$ 343,433	
		Services by Other Organizations	\$ (15,396)	
		Transfers Out	\$ 591,933	
		Ending Reserves	\$ 262,237	
<b>Change</b>	<b>\$ 1,427,194</b>		<b>\$ 1,427,194</b>	<b>(1.87)</b>
<b>Revised Budget</b>	<b>\$ 40,082,261</b>		<b>\$ 40,082,261</b>	<b>204.40</b>

**ALL SPECIAL REVENUE FUNDS - FY19 ADOPTED VERSUS FY19 REVISED**

	FY19 Adopted Budget	FY19 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Government Services	\$ 11,023,271	\$ 10,839,812	\$ (183,459)	26.82	(2.09)
Senior and Disability Services	\$ 27,631,796	\$ 29,242,449	\$ 1,610,653	177.58	0.22
Total:	\$ 38,655,067	\$ 40,082,261	\$ 1,427,194	204.4	(1.87)

Details to the changes noted here are detailed on the following pages, by service area.

**GOVERNMENT SERVICES**



**SPECIAL REVENUE FUND – GOVERNMENT SERVICES**  
**SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2019**

**SPECIAL REVENUE FUND - GOVERNMENT SERVICES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 11,023,271	Beginning Balances	\$ 11,023,271	28.91
Beginning Reserves	\$ (34,309)	Personal Services	\$ (224,293)	(2.09)
Federal and State Revenue	\$ (190,580)	Support Services	\$ (10,927)	
Local Revenue	\$ (281,953)	Materials and Services	\$ 216,476	
Transfers In	\$ 323,383	Capital Outlay	\$ 347,233	
		Services by Other Organizations	\$ 3,000	
		Transfers Out	\$ 323,541	
		Ending Reserves	\$ (838,489)	
<b>Change</b>	<b>\$ (183,459)</b>		<b>\$ (183,459)</b>	<b>(2.09)</b>
<b>Revised Budget</b>	<b>\$ 10,839,812</b>		<b>\$ 10,839,812</b>	<b>26.82</b>

Details to the changes noted here are detailed on the following pages.

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$925,993	\$925,993			4.88	
<b>Government Srv Admin</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>201</b>	(\$42,989)		Beginning Reserves	(\$42,989)		DECR - Budget Estimate High
	(\$93,907)		Transfers In	(\$93,907)		DECR - To Reflect Actuals
		(\$13,274)	Personal Services	\$13,274	(0.18)	DECR - To Reflect Actuals
		\$1,222	Support Services	(\$1,222)		INCR - To Reflect Actuals
		(\$2,653)	Materials and Services	\$2,653		DECR - To Reflect Actuals
		(\$122,192)	Ending Reserves	\$122,192		DECR - To Reflect Actuals; Winter Storms
Net Change	(\$136,897)	(\$136,897)		\$0	(0.18)	
Ending Balance	\$789,097	\$789,097		\$0	4.70	
Beginning Balance	\$377,933	\$377,933			1.32	
<b>Community Safety</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>204</b>	(\$5,992)		Beginning Reserves	(\$5,992)		DECR - Budget Estimate High
	\$113,168		Federal	\$113,168		INCR - New Contracts
		(\$23,127)	Personal Services	\$23,127		DECR - To Reflect Actuals
		\$1,222	Support Services	(\$1,222)	(0.18)	INCR - New Contracts
		\$152,500	Materials and Services	(\$152,500)		INCR - Pass Thru of Grant Funds to Sponsors Org.
		(\$11,107)	Transfers Out	\$11,107		DECR - To Reflect Actuals
		(\$12,311)	Ending Reserves	\$12,311		DECR - To Reflect Actuals
Net Change	\$107,176	\$107,176		\$0	(0.18)	
Ending Balance	\$485,109	\$485,109		\$0	1.14	
Beginning Balance	\$291,559	\$291,559			1.60	
<b>General Planning</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>205</b>	(\$291,559)		Revenue - Local	(\$291,559)		DECR - Transfer to Other funds
		(\$158,515)	Personal Services	\$158,515	(1.60)	DECR - Transfer to Other funds
		(\$36,655)	Support Services	\$36,655		DECR - Transfer to Other funds
		(\$96,389)	Transfers Out	\$96,389		DECR - Should Always End with \$0
Net Change	(\$291,559)	(\$291,559)		\$0	(1.60)	
Ending Balance	\$0	\$0		\$0	-	
Beginning Balance	\$968,940	\$968,940			3.62	
<b>GIS CPA</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>206</b>	\$39,229		Beginning Reserves	\$39,229		INCR - Budget Estimate Low
	\$45,850		Revenue - Local	\$45,850		INCR - To Reflect Actuals
		(\$53,273)	Personal Services	\$53,273	(0.44)	DECR - To Reflect actuals
		\$1,222	Support Services	(\$1,222)		INCR - To Reflect Actuals
		\$104,460	Materials and Services	(\$104,460)		INCR - Increase in Costs; Domain Migration Project
		(\$26,346)	Transfers Out	\$26,346		DECR - To Reflect actuals
		\$59,017	Ending Reserves	(\$59,017)		INCR - To Reflect Actuals
Net Change	\$85,079	\$85,079		\$0	(0.44)	
Ending Balance	\$1,054,019	\$1,054,019		\$0	3.18	
Beginning Balance	366,708.33	366,708.33			1.72	
<b>GIS Other</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>207</b>	\$21,195		Beginning Reserves	\$21,195		INCR - Budget Estimate Low
	\$20,000		Revenue - Local	\$20,000		INCR - New Contracts
		(\$7,105)	Personal Services	\$7,105		DECR - To Reflect Actuals
		\$1,222	Support Services	(\$1,222)	(0.02)	INCR - To Reflect Actuals
		\$11,500	Materials and Services	(\$11,500)		INCR - Equipment and Software
		(\$1,145)	Transfers Out	\$1,145		DECR - To Reflect Actuals
		\$36,723	Ending Reserves	(\$36,723)		INCR - To Reflect Actuals
Net Change	\$41,195	\$41,195		\$0	(0.02)	
Ending Balance	407,902.95	407,902.95		\$0	1.70	

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	176,419.65	176,419.65			0.586	
<b>Hearings/Land Use Laws</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>208</b>	\$842		Beginning Reserves	\$842		INCR - Budget Estimate Low
	(\$16,000)		Revenue - Local	(\$16,000)		DECR - To Reflect Actuals
		(\$9,741)	Personal Services	\$9,741	0.066	DECR - Staffing Change at Lower Rates
		\$1,222	Support Services	(\$1,222)		INCR - To Reflect Actuals
		(\$3,824)	Transfers Out	\$3,824		DECR - To Reflect Actuals
		(\$2,814)	Ending Reserves	\$2,814		DECR - To Reflect Actuals
Net Change	(\$15,158)	(\$15,158)		\$0	0.066	
Ending Balance	161,261.78	161,261.78		\$0	0.653	

Beginning Balance	\$94,611.26	\$94,611.26		\$0	0.31	
<b>Natural Resource Plan.</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>210</b>	(\$14,611)		Beginning Reserves	(\$14,611)		DECR - Budget Estimate High
		\$6,646	Personal Services	(\$6,646)	0.05	INCR - To Reflect Actuals
		\$3,263	Transfers Out	(\$3,263)		INCR - Staff Training Conference
		(\$24,521)	Ending Reserves	\$24,521		DECR - To Reflect Actuals
Net Change	(\$14,611)	(\$14,611)		\$0	0.05	
Ending Balance	\$80,000.00	\$80,000.00		\$0	0.36	

Beginning Balance	\$138,800	\$138,800			0.60	
<b>OEM/MSAG</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>211</b>	(\$2,222)		Beginning Reserves	(\$2,222)		DECR - Budget Estimate High
	(\$3,068)		Revenue - Local	(\$3,068)		DECR - New Contracts
		\$1,556	Personal Services	(\$1,556)	0.02	INCR - New Contracts
		\$1,222	Support Services	(\$1,222)		INCR - To Reflect Actuals
		\$1,000	Materials and Services	(\$1,000)		INCR - To Reflect Actuals
		(\$9,068)	Ending Reserves	\$9,068		DECR - To Reflect Actuals
Net Change	(\$5,290)	(\$5,290)		\$0	0.02	
Ending Balance	\$133,510	\$133,510		\$0	0.62	

Beginning Balance	\$10,360	\$10,360			0.05	
<b>Publications/Information</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>212</b>	\$1,857		Beginning Reserves	\$1,857		INCR - Budget Estimate Low
	(\$1,906)		Revenue - Local	(\$1,906)		DECR - To Reflect Actuals
		(\$41)	Materials and Services	\$41	0.00	DECR - To Reflect Actuals
		(\$8)	Ending Reserves	\$8		DECR - To Reflect Actuals
Net Change	(\$49)	(\$49)		\$0	0.00	
Ending Balance	\$10,311	\$10,311		\$0	0.05	

Beginning Balance	\$218,353	\$218,353			0.71	
<b>RTS Other</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>214</b>	\$3,906		Beginning Reserves	\$3,906		INCR - Budget Estimate Low
	\$68,669		Revenue - Local	\$68,669		INCR - New Contracts
		\$43,145	Personal Services	(\$43,145)	0.41	INCR - To Reflect Actuals
		\$1,222	Support Services	(\$1,222)		INCR - Pass Through for New Contract
		\$16,200	Materials and Services	(\$16,200)		INCR - To Correct for Actuals
		\$24,446	Transfers Out	(\$24,446)		INCR - To Correct for Actuals
		(\$12,437)	Ending Reserves	\$12,437		DECR - To Reflect Actuals
Net Change	\$72,575	\$72,575		(\$0)	0.41	
Ending Balance	\$290,929	\$290,929		(\$0)	1.12	

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$52,868	\$52,868			0.03	
<b>Tax Collections</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>218</b>	\$5,021		Beginning Reserves	\$5,021		INCR - Budget Estimate Low
		\$1,222	Support Services	(\$1,222)	0.00	INCR - To Reflect Actuals
		\$3,799	Ending Reserves	(\$3,799)		INCR - To Reflect Actuals
Net Change	\$5,021	\$5,021		\$0	0.00	
Ending Balance	\$57,889	\$57,889		\$0	0.03	
Beginning Balance	\$1,292,037	\$1,292,037			4.86	
<b>Transportation Operations</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>219</b>	(\$10,000)		Beginning Reserves	(\$10,000)		INCR - Budget Estimate Low
		(\$20,504)	Personal Services	\$20,504	(0.18)	DECR - To Reflect Actuals
		\$4,073	Support Services	(\$4,073)		INCR - To Reflect Actuals
		\$14,371	Materials and Services	(\$14,371)		INCR - To Reflect Actuals for Travel, pass thru
		(\$7,940)	Transfers Out	\$7,940		DECR - To Reflect Actuals
Net Change	(\$10,000)	(\$10,000)		(\$0)	(0.18)	
Ending Balance	\$1,282,037	\$1,282,037		(\$0)	4.68	
Beginning Balance	\$520,000	\$520,000			1.35	
<b>Transportation Projects</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>220</b>	\$94,185		Revenue - Local	\$94,185		INCR - Budget Estimate Low
	\$49,170		Revenue - State	\$49,170		INCR - New Contracts
		\$19,803	Personal Services	(\$19,803)	0.16	INCR - To Reflect Actuals
		\$4,073	Support Services	(\$4,073)		INCR - To Reflect Actuals
		\$113,000	Materials and Services	(\$113,000)		INCR - UrbanSim Modeling Project Consultant
		(\$14,825)	Capital Outlay	\$14,825		DECR - To Reflect Actuals
		\$21,304	Transfers Out	(\$21,304)		INCR - To Reflect Actuals
Net Change	\$143,355	\$143,355		(\$0)	0.16	
Ending Balance	\$663,355	\$663,355		(\$0)	1.51	
Beginning Balance	\$1,056,031	\$1,056,031			0.65	
<b>Trans. Services Admin</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>221</b>	(\$205,109)		Beginning Reserves	(\$205,109)		DECR - Budget Estimate High
	\$2,710		Local Sources	\$2,710		INCR - To Reflect Actuals
	\$2,196		Transfers In	\$2,196	0.02	INCR - To Reflect Actuals
		\$2,576	Personal Services	(\$2,576)		INCR - To Reflect Actuals
		\$4,073	Support Services	(\$4,073)		INCR - To Reflect Actuals
		\$41,019	Materials and Services	(\$41,019)		INCR - Domain Migration; Software
		(\$247,872)	Ending Reserves	\$247,872		DECR - To Reflect Actuals
Net Change	(\$200,203)	(\$200,203)		\$0	0.02	
Ending Balance	\$855,828	\$855,828		\$0	0.67	
Beginning Balance	\$282,120	\$282,120			1.11	
<b>Urban Regional Planning</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>222</b>	(\$20,300)		Beginning Reserves	(\$20,300)		DECR - Budget Estimate High
	(\$7,918)		Federal	(\$7,918)		DECR - To Reflect Actuals
	(\$21,300)		Local Sources	(\$21,300)		DECR - To Reflect Actuals
		(\$2,758)	Personal Services	\$2,758	(0.02)	DECR - To Reflect Actuals
		\$1,222	Support Services	(\$1,222)		INCR - To reflect Actuals
		\$21,000	Materials and Services	(\$21,000)		INCR - Pass Thru for Lowell Engineering
		(\$1,597)	Transfers Out	\$1,597		DECR - New Contracts
		(\$67,385)	Ending Reserves	\$67,385		DECR - To Reflect Actuals
Net Change	(\$49,518)	(\$49,518)		\$0	(0.02)	
Ending Balance	\$232,602	\$232,602		\$0	1.09	

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$15,076	\$15,076			-	
<b>LIDAR</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>224</b>	(\$130)		Beginning Reserves	(\$130)		DECR - Budget Estimate High
			Ending Reserves	\$130		DECR - To Reflect Actuals
Net Change	(\$130)	(\$130)		\$0	-	
Ending Balance	\$14,946	\$14,946		\$0	-	

Beginning Balance	\$400,839	\$400,839			2.19	
<b>Metro TV</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>235</b>	(\$13,982)		Beginning Reserves	(\$13,982)		DECR - Budget Estimate High
		(\$24,122)	Personal Services	\$24,122	(0.25)	DECR - To Reflect Actuals
		(\$9,705)	Support Services	\$9,705		DECR - To Reflect Actuals
		(\$289)	Transfers Out	\$289		DECR - To Correct for Actuals
		\$20,134	Ending Reserves	(\$20,134)		INCR - To Reflect Actuals
Net Change	(\$13,982)	(\$13,982)		\$0	(0.25)	
Ending Balance	\$386,857	\$386,857		\$0	1.94	

Beginning Balance	\$388,444	\$388,444			0.19	
<b>PAN</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>242</b>	\$35,760		Beginning Reserves	\$35,760		INCR - Budget Estimate Low
		(\$1,016)	Personal Services	\$1,016	(0.00)	DECR - To Reflect Actuals
		\$3,055	Support Services	(\$3,055)		INCR - New Contracts
		\$2,000	Materials and Services	(\$2,000)		INCR - To Reflect Actuals
		(\$399)	Transfers Out	\$399		DECR - To Reflect Actuals
		\$32,120	Ending Reserves	(\$32,120)		INCR - To Reflect Actuals
Net Change	\$35,760	\$35,760		\$0	(0.00)	
Ending Balance	\$424,204	\$424,204		\$0	0.19	

Beginning Balance	\$644,040	\$644,040			2.40	
<b>Telecomm Mgmt</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>243</b>	(\$106,488)		Beginning Reserves	(\$106,488)		DECR - Budget Estimate High
	(\$70,623)		Revenue - Local	(\$70,623)	0.08	DECR - Reduced Tele Operations Revenue
	\$12,653		Transfers In	\$12,653		INCR - Transfer from Other Funds
		\$6,997	Personal Services	(\$6,997)		INCR - To Reflect Actuals
		\$3,055	Support Services	(\$3,055)		INCR - To Reflect Actuals
		\$6,030	Materials and Services	(\$6,030)		INCR - To Reflect Actuals
		\$9,508	Transfers Out	(\$9,508)		INCR - To Reflect Actuals
		(\$190,046)	Ending Reserves	\$190,046		DECR - To Reflect Actuals
Net Change	(\$164,458)	(\$164,458)		\$0	0.08	
Ending Balance	\$479,582	\$479,582		\$0	2.48	

Beginning Balance	\$1,040,826	\$1,040,826			0.22	
<b>Tele Operations</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>244</b>	\$632,820		Beginning Reserves	\$632,820		INCR - Telecom System Replacement Project
	(\$70,792)		Revenue - Local	(\$70,792)		DECR - Telecom Revenue Reduced
		(\$828)	Personal Services	\$828	(0.07)	DECR - To Reflect Actuals
		\$3,055	Support Services	(\$3,055)		INCR - Transfer from Other funds
		\$20,026	Materials and Services	(\$20,026)		INCR - Pass Thru
		\$3,000	Services by Other Organizations	(\$3,000)		INCR - Telecom System Replacement Project
		\$587,464	Transfers Out	(\$587,464)		INCR - To Cover Staff in Fund 243
		(\$50,689)	Ending Reserves	\$50,689		DECR - To Reflect Actuals
Net Change	\$562,027	\$562,027		\$0	(0.07)	
Ending Balance	\$1,602,853	\$1,602,853		\$0	0.15	

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$220,942	\$220,942			-	
<b>Tele Projects</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>246</b>	(\$40,320)		Local Sources	(\$40,320)		DECR - Budget Estimate High
	\$402,442		Transfers In	\$402,442		INCR - Telecom System Replacement Project
		\$64	Materials and Services	(\$64)		INCR - To Reflect Actuals
		\$362,058	Capital Outlay	(\$362,058)		INCR - Telecom System Replacement Project
Net Change	\$362,122	\$362,122		\$0	-	
Ending Balance	\$583,064	\$583,064		\$0	-	

Beginning Balance	\$473,241	\$473,241			-	
<b>Tele Reserve</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>247</b>	(\$425,528)		Beginning Reserves	(\$425,528)		DECR - Telecom System Replacement Project
		(\$176,300)	Transfers Out	\$176,300		DECR - Not Needed
		(\$249,229)	Ending Reserves	\$249,229		DECR - Telecom System Replacement Project
Net Change	(\$425,528)	(\$425,528)		\$0	-	
Ending Balance	\$47,713	\$47,713		\$0	-	

Beginning Balance	\$1,066,732	\$1,066,732			0.51	
<b>WIX</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>248</b>	\$72,412		Beginning Reserves	\$72,412		INCR - Budget Estimate Low
	(\$345,000)		Revenue - Federal	(\$345,000)		DECR - To Reflect Actuals - Grant
	\$2,200		Revenue - Local	\$2,200		INCR - To Reflect Actuals
		\$9,245	Personal Services	(\$9,245)	0.05	INCR - To Reflect Actuals
		\$3,055	Support Services	(\$3,055)		INCR - To Reflect Actuals
		(\$284,000)	Materials and Services	\$284,000		DECR - Delay of WIX2 Project Until FY20
		\$2,892	Transfers Out	(\$2,892)		INCR - To Reflect Actuals
		(\$1,581)	Ending Reserves	\$1,581		DECR - To Reflect Actuals
Net Change	(\$270,388)	(\$270,388)		\$0	0.05	
Ending Balance	\$796,343	\$796,343		\$0	0.56	

**TOTAL SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES SUMMARY**

BEGINNING BALANCE	\$11,023,271	\$11,023,271		\$0	28.91
<b>TOTAL CHANGES - ALL</b>	<b>(\$183,459)</b>	<b>(\$183,459)</b>		<b>(\$0)</b>	<b>(2.09)</b>
REVISED BUDGET	\$10,839,812	\$10,839,812		(\$0)	26.82

Note: Beginning Balances are total balances for the fund type; changes are the total changes made to the funds represented on this document

\* Funds restricted for use within that program only

**SENIOR AND DISABILITY SERVICES**

**SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES**  
**SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2019**

**SPECIAL REVENUE FUND - SENIOR AND DISABILITY SERVICES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 27,631,796	Beginning Balances	\$ 27,631,796	177.36
Beginning Reserves	\$ 1,066,787	Personal Services	\$ 166,096	0.22
Federal and State Revenue	\$ 192,742	Support Services	\$ 20,604	
Local Revenue	\$ 82,732	Materials and Services	\$ 77,032	
Transfers In	\$ 268,392	Capital Outlay	\$ (3,800)	
		Services by Other Organizations	\$ (18,396)	
		Transfers Out	\$ 268,392	
		Ending Reserves	\$ 1,100,725	
<b>Change</b>	<b>\$ 1,610,653</b>		<b>\$ 1,610,653</b>	<b>0.22</b>
<b>Revised Budget</b>	<b>\$ 29,242,449</b>		<b>\$ 29,242,449</b>	<b>177.58</b>

Details to the changes noted here are detailed on the following pages.



**SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$194,396	\$194,396			0.00	
<b>Florence Transportation</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>263</b>	\$1,637		Beginning Reserves	\$1,637		INCR - Budget Estimate Low
	(\$742)		Revenue - Local	(\$742)		DECR - Budget Estimate High
		\$1,000	Materials & Services	(\$1,000)		INCR - Need for Additional Transportation for Clients
		(\$105)	Ending Reserves	\$105		DECR - Balance Fund
Net Change	\$895	\$895		\$0	0.00	
Ending Balance	\$195,291	\$195,291		\$0	0.00	
Beginning Balance	\$230,166	\$230,166			0.00	
<b>Miscellaneous Support</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>264</b>	(\$23,776)		Beginning Reserves	(\$23,776)		DECR - Budget Estimate High
	(\$8,500)		Revenue - Local	(\$8,500)		DECR - Budget Estimate High - LSSC grant payments previously coded here
		(\$32,276)	Ending Reserves	\$32,276		INCR - Balance Fund
Net Change	(\$32,276)	(\$32,276)		\$0	0.00	
Ending Balance	\$197,890	\$197,890		\$0	0.00	
Beginning Balance	\$603,041	\$603,041			6.09	
<b>Senior Connections</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>267</b>	\$1,417		Beginning Reserves	\$1,417		INCR - Budget Estimate Low
	\$126,742		Transfers In	\$126,742		INCR - Increased OAA allocation & transfer of \$65,900 from congregate meals to III-B
		\$107,802	Personal Services	(\$107,802)		INCR - Budget Estimate Low due to erroneous FTE
		\$12,582	Support Services	(\$12,582)		INCR - Budget Estimate Low
		\$7,775	Materials & Services	(\$7,775)		INCR - Balance Fund
Net Change	\$128,159	\$128,159		\$0	0.00	
Ending Balance	\$731,200	\$731,200		\$0	6.09	
Beginning Balance	\$1,660,754	\$1,660,754			9.65	
<b>Senior Meals</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>268</b>	\$13,248		Revenue - Local	\$13,248		INCR - Program Income higher than anticipated
	\$12,718		Transfers In	\$12,718		INCR - OAA Allocation Increase
		(\$10,867)	Personal Services	\$10,867	(0.87)	DECR - Budget Estimate for Fringe High
		\$46,487	Materials & Services	(\$46,487)		INCR - Hot Meals, Rent, Equipment
		(\$9,654)	Ending Reserves	\$9,654		DECR - Balance Fund
Net Change	\$25,966	\$25,966		\$0	(0.87)	
Ending Balance	\$1,686,720	\$1,686,720		\$0	8.78	
Beginning Balance	950,014	950,014			0.25	
<b>Senior Meals Fundraising</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>269</b>	\$81,151		Beginning Reserves	\$81,151		INCR - Budget Estimate Low
	\$15,548		Revenue - Local	\$15,548		INCR - Higher Donations than Anticipated
		\$1,342	Personal Services	(\$1,342)		INCR - Budget Estimate Low / FTE Adjustment
		\$158	Support Services	(\$158)		INCR - Budget Estimate Low
		\$7,100	Materials & Services	(\$7,100)		INCR - Budget Estimate Low - Holiday Mail Project
		(\$93,519)	Transfers Out	\$93,519		DECR - Reduced Projected Transfer to Sr. Meals
		\$181,618	Ending Reserves	(\$181,618)		INCR - Balance Fund
Net Change	\$96,699	\$96,699		\$0	0.00	
Ending Balance	1,046,713	1,046,713		\$0	0.25	
Beginning Balance	21,387	21,387			0.00	
<b>Senior Connections Fundraising</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>270</b>	\$34,122		Beginning Reserves	\$34,122		INCR - Budget Estimate Low
	\$6,794		Local Revenue	\$6,794		INCR - Donations and Interest
		\$40,916	Ending Reserves	(\$40,916)		INCR - Balance Fund
Net Change	\$40,916	\$40,916		\$0	0.00	
Ending Balance	62,303	62,303		\$0	0.00	

**SPECIAL REVENUE FUND – S&DS, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$166,120	\$166,120		\$0	1.50	
<b>Money Management</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
271	\$7,535		Beginning Reserves	\$7,535		INCR - Budget Estimate Low
		(\$3,794)	Personal Services	\$3,794	(0.20)	DECR - Budget Estimate High
		(\$1,698)	Support Services	\$1,698		DECR - Budget Estimate High
		\$2,325	Materials & Services	(\$2,325)		INCR - Budget Estimate Low / Vogistics Mngmt Software
			\$10,702 Ending Reserves	(\$10,702)		INCR - Balance Fund
Net Change	\$7,535	\$7,535		\$0	(0.20)	
Ending Balance	\$173,655	\$173,655		\$0	1.30	
Beginning Balance	\$108,773	\$108,773			1.00	
<b>Living Well</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
272	(\$824)		Beginning Reserves	(\$824)		DECR - Budget Estimate High
	\$1		Revenue - State	\$1		INCR - Budget Rounding Error
		(\$13,538)	Personal Services	\$13,538	(0.50)	DECR - Budget Estimate Low / FTE Split w/285
		(\$1,554)	Support Services	\$1,554		DECR - Budget Estimate Low
			\$10,000 Services by Other Organizations	(\$10,000)		INCR - Additional Training for Caregivers
			\$3,045 Materials & Services	(\$3,045)		INCR - Addus Training Needed
			\$1,224 Transfers Out	(\$1,224)		INCR - Budget Estimate Low
Net Change	(\$823)	(\$823)		\$0	(0.50)	
Ending Balance	\$107,950	\$107,950		\$0	0.50	
Beginning Balance	\$536,770	\$536,770			0.00	
<b>Meal Prep</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
273	\$31,613		Beginning Reserves	\$31,613		INCR - Budget Estimate Low
	\$26,586		Revenue - Local	\$26,586		INCR - Budget Estimate Low
		\$20,650	Materials & Services	(\$20,650)		INCR - Additional Frozen Meals
		(\$5,000)	Capital Outlay	\$5,000		DECR - Budget Estimate High
			\$42,549 Ending Reserves	(\$42,549)		INCR - Balance Fund
Net Change	\$58,199	\$58,199		\$0	0.00	
Ending Balance	\$594,969	\$594,969		\$0	0.00	
Beginning Balance	\$252,965	\$252,965			3.00	
<b>NWD-Options Counseling</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
274	(\$45,039)		Beginning Reserves	(\$45,039)		DECR - Budget Estimate High
	(\$58,623)		Revenue - Federal	(\$58,623)		DECR - Change of NWD Reimbursement Formula
			Transfers In	\$101,005		INCR - Additional Funding to Cover Decreased Fed Funding
		(\$27,261)	Personal Services	\$27,261	(1.00)	DECR - Staffing Change
		(\$3,104)	Support Services	\$3,104		DECR - Staffing Change
			\$27,708 Materials & Services	(\$27,708)		INCR - Unanticipated Unemployment Costs
Net Change	(\$2,657)	(\$2,657)		\$0	(1.00)	
Ending Balance	\$250,308	\$250,308		\$0	2.00	
Beginning Balance	\$101,276	\$101,276			0.93	
<b>Mental Health/Pearls</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
275	(\$4,302)		Beginning Reserves	(\$4,302)		DECR - Budget Estimate High
	(\$81,214)		Federal - Revenue	(\$81,214)		DECR - Funding Reduced and Reallocated by State
		(\$75,800)	Personal Services	\$75,800		DECR - Change in Staff Allocation Between Funds
		(\$8,369)	Support Services	\$8,369		DECR - Change in Staff Allocation Between Funds
		(\$1,347)	Materials & Services	\$1,347		DECR - Training and Travel
Net Change	(\$85,516)	(\$85,516)		\$0	0.00	
Ending Balance	\$15,760	\$15,760		\$0	0.93	
Beginning Balance	\$206,400	\$206,400			1.90	
<b>Transporation Assessments</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
277	\$50,809		Revenue - Local	\$50,809		INCR - LTD Grant Higher than Budget
		\$47,089	Personal Services	(\$47,089)		INCR - Balance to Increased Revenue
		\$2,781	Support Services	(\$2,781)		INCR - Balance to Increased Revenue
		\$939	Materials & Services	(\$939)		INCR - Budget Estimate Low
Net Change	\$50,809	\$50,809		\$0	0.00	
Ending Balance	\$257,209	\$257,209		\$0	1.90	

**SPECIAL REVENUE FUND – S&DS, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$25,000	\$25,000			0.22	
<b>LIHEAP</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>278</b>	\$7,000		Revenue - Federal	\$7,000		INCR - Budget Estimate Low
	\$18,885		Transfers In	\$18,885		INCR - Budget Estimate Low
		\$22,600	Personal Services	(\$22,600)		INCR - Budget Estimate Low / High Demand for Services
		\$2,620	Support Services	(\$2,620)		INCR - Budget Estimate Low / High Demand for Services
		\$665	Materials & Services	(\$665)		INCR - Office Supplies
Net Change	\$25,885	\$25,885		\$0	0.00	
Ending Balance	\$50,885	\$50,885		\$0	0.22	
Beginning Balance	\$162,027	\$162,027			0.25	
<b>MOW Fundraising</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>279</b>	\$77,456		Beginning Reserves	\$77,456		INCR - Budget Estimate Low
	\$2,233		Revenue - Local	\$2,233		INCR - Budget Estimate Low
		\$1,236	Personal Services	(\$1,236)		INCR - Web Design
		\$178	Support Services	(\$178)		INCR - Web Design
		\$7,400	Materials & Services	(\$7,400)		INCR - Media/Mailing Increases; \$50,766 FFLC Donations
		\$50,766	Services by Other Organizations	(\$50,766)		INCR - Annual Payment of FFLC share of Donations
		\$20,109	Ending Reserves	(\$20,109)		DECR - Balance Fund
Net Change	\$79,689	\$79,689		\$0	0.00	
Ending Balance	\$241,716	\$241,716		\$0	0.25	
Beginning Balance	\$0	\$0			0.00	
<b>OR Veterans Services Grant</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>280</b>	\$45,225		Beginning Reserves	\$45,225		INCR - New Grant Beginning April 2018
		\$40,507	Personal Services	(\$40,507)	0.50	INCR - New Grant Beginning April 2018
		\$4,718	Support Services	(\$4,718)		INCR - New Grant Beginning April 2018
Net Change	\$45,225	\$45,225		\$0	0.50	
Ending Balance	\$45,225	\$45,225		\$0	0.50	
Beginning Balance	\$446,758	\$446,758			2.70	
<b>Area Plan Administration</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>281</b>	\$9,042		Transfers In	\$9,042		INCR - Based on 10% of OAA Expenditures / Balanced with Type B
		\$10,344	Personal Services	(\$10,344)	1.30	INCR - New Deputy Director Position Added
		\$1,265	Support Services	(\$1,265)		INCR - New Deputy Director Position Added
		(\$2,567)	Materials & Services	\$2,567		DECR - Budget Estimate High
Net Change	\$9,042	\$9,042		\$0	1.30	
Ending Balance	\$455,800	\$455,800		\$0	4.00	
Beginning Balance	\$435,427	\$435,427			0.00	
<b>Title III-B</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>282</b>	\$214,235		Revenue - Federal	\$214,235		INCR - OAA Allocation & \$65,900 Transfer from III-C1
		\$214,235	Transfers Out	(\$214,235)		INCR - Funds Distributed to Senior Connections and Area Plan Admin
Net Change	\$214,235	\$214,235		\$0	0.00	
Ending Balance	\$649,662	\$649,662		\$0	0.00	
Beginning Balance	\$566,583	\$566,583			0.00	
<b>Title III-C-1</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>283</b>	\$7,688		Revenue - Federal	\$7,688		INCR - Increased OAA Allocation less Transfers to III-B & III-C2
	(\$38,324)		Revenue - State	(\$38,324)		DECR - Sequestration Funding used for Home Delivered Meals Instead
		(\$30,636)	Transfers Out	\$30,636		DECR - Adjusted to Actual Need
Net Change	(\$30,636)	(\$30,636)		\$0	0.00	
Ending Balance	\$535,947	\$535,947		\$0	0.00	

**SPECIAL REVENUE FUND – S&DS, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$336,518	\$336,518			0.00	
<b>Title III-C-2</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>284</b>	\$89,022		Revenue - Federal	\$89,022		INCR - Allocation Transfer from III-C1 & Allocation Increase
	\$133,225		Revenue - State	\$133,225		INCR - Sequestration Mitigation Funds
		\$69,894	Services by Other Organizations	(\$69,894)		INCR - Allocation Increase split with FFLC
		\$152,353	Transfers Out	(\$152,353)		INCR - Transfer of Increased Funding to Senior Meals
Net Change	\$222,247	\$222,247		\$0	0.00	
Ending Balance	\$558,765	\$558,765		\$0	0.00	

Beginning Balance	\$83,302	\$83,302			0.00	
<b>Title III-D</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>285</b>	\$27,460		Revenue - Federal	\$27,460		INCR - Increased OAA Allocation
	(\$1,553)		Revenue - State	(\$1,553)		DECR - Budget Estimate High
		\$94,297	Personal Services	(\$94,297)	1.13	INCR - Moved Staff From Other Fund to Spend Down Allocation
		\$10,912	Support Services	(\$10,912)		INCR - Moved Staff From Other Fund to Spend Down Allocation
		\$4,000	Materials & Services	(\$4,000)		INCR - Travel and Misc Expense
		(\$83,302)	Ending Reserves	\$83,302		DECR - Fund Does Not Have Reserve
Net Change	\$25,907	\$25,907		\$0	1.13	
Ending Balance	\$109,209	\$109,209		\$0	1.13	

Beginning Balance	\$192,745	\$192,745			0.45	
<b>Title III-E</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>286</b>	\$60,281		Revenue - Federal	\$60,281		INCR - Budget Estimate Low
	(\$12,355)		Revenue - State	(\$12,355)		DECR - Sequestration Funding used for III-C2
		\$8,609	Personal Services	(\$8,609)		INCR - Budget Estimate Low / Increased Fringe Expense
		\$1,004	Support Services	(\$1,004)		INCR - Budget Estimate Low
		\$33,521	Materials & Services	(\$33,521)		INCR - Increased Stipend and Training
		\$4,792	Transfers Out	(\$4,792)		INCR -Admin Increased with Availability of Additional Revenue
Net Change	\$47,926	\$47,926		\$0	0.00	
Ending Balance	\$240,671	\$240,671		\$0	0.45	

Beginning Balance	\$10,103	\$10,103			0.00	
<b>Title III -VII</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>287</b>	\$7,287		Revenue - Federal	\$7,287		INCR - Budget Estimate Low
		\$7,287	Materials & Services	(\$7,287)		INCR - Video Project & Bus Ads for Elder Awareness
Net Change	\$7,287	\$7,287		\$0	0.00	
Ending Balance	\$17,390	\$17,390		\$0	0.00	

Beginning Balance	\$145,930	\$145,930			0.00	
<b>Title III USDA/NSIP</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>288</b>	\$274		Revenue - Federal	\$274		INCR - Budget Estimate Low
		\$274	Transfers Out	(\$274)		INCR - Budget Estimate Low
Net Change	\$274	\$274		\$0	0.00	
Ending Balance	\$146,204	\$146,204		\$0	0.00	

Beginning Balance	\$52,484	\$52,484			0.00	
<b>I H S</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>289</b>	(\$1,508)		Revenue - Local	(\$1,508)		DECR - Budget Estimate High
		(\$1,508)	Transfers Out	\$1,508		DECR - Budget Estimate High
Net Change	(\$1,508)	(\$1,508)		\$0	0.00	
Ending Balance	\$50,976	\$50,976		\$0	0.00	

**SPECIAL REVENUE FUND – S&DS, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

Beginning Balance	\$1,322,788	\$1,322,788			2.50	
<b>Title III - OPI</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>293</b>	(\$128,172)		Revenue - State	(\$128,172)		INCR - Increased OAA Allocation
	\$1,500		Revenue - Local	\$1,500		DECR - Reclassed Pilot Fee Revenue
		\$37,009	Personal Services	(\$37,009)	0.50	INCR - Additional Funding Allows Increased Service
		\$5,375	Support Services	(\$5,375)		INCR - Additional Funding Allows Increased Service
		(\$6,500)	Materials & Services	\$6,500		DECR - Lower CEP and Homecare
		(\$151,343)	Services by Other Organizations	\$151,343		DECR - Budget Estimate High
		(\$11,213)	Transfers Out	\$11,213		DECR - Budget Estimate High
Net Change	(\$126,672)	(\$126,672)		\$0	0.50	
Ending Balance	\$1,196,116	\$1,196,116		\$0	3.00	
Beginning Balance	\$604,000	\$604,000			2.50	
<b>Title III - OPI Pilot</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>294</b>	(\$7,929)		Revenue - State	(\$7,929)		DECR - Reduced OAA Allocation
		\$5,475	Personal Services	(\$5,475)	(1.00)	INCR - Budget Estimate Low
		\$661	Support Services	(\$661)		INCR - Budget Estimate Low
		(\$4,200)	Materials & Services	\$4,200		DECR - Budget Estimate High
		\$2,287	Services by Other Organizations	(\$2,287)		INCR - Budget Estimate Low
		(\$12,152)	Transfers Out	\$12,152		DECR - Lower Demand for Home Delivered Meals
Net Change	(\$7,929)	(\$7,929)		\$0	(1.00)	
Ending Balance	\$596,071	\$596,071		\$0	1.50	
Beginning Balance	\$18,216,069	\$18,216,069			144.42	
<b>Title XIX -Type B</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>296</b>	\$860,572		Beginning Reserves	\$860,572		INCR - Funding Increased Over Expected Revenue
	(\$294,238)		Revenue - Federal	(\$294,238)		DECR - Budget Estimate High - Balanced with State Revenue
	\$268,677		Revenue - State	\$268,677		INCR - Budget Estimate Low - Balanced with Federal Revenue
	(\$23,236)		Revenue - Local	(\$23,236)		DECR - Sacred Heart Intake Agreement / Budget Estimate High
		(\$78,954)	Personal Services	\$78,954	0.36	DECR - Budget Estimate High / Reduced Fringe Expense
		(\$6,925)	Support Services	\$6,925		DECR - Budget Estimate High
		(\$78,256)	Materials & Services	\$78,256		DECR - Budget Estimate High
		\$1,200	Capital Costs	(\$1,200)		INCR - Copiers for Florence and Cottage Grove
		\$44,542	Transfers Out	(\$44,542)		INCR - Funds Needed for NWD/Options
		\$930,168	Ending Reserves	(\$930,168)		INCR - Funding Higher
Net Change	\$811,775	\$811,775		\$0	0.36	
Ending Balance	\$19,027,844	\$19,027,844		\$0	144.78	

**TOTAL SPECIAL REVENUE - SENIOR AND DISABILITY SERVICES - ALL SERVICES SUMMARY**

BEGINNING BALANCE	\$27,631,796	\$27,631,796	\$0	177.36
<b>TOTAL CHANGES - ALL</b>	<b>\$1,610,653</b>	<b>\$1,610,653</b>	<b>\$0</b>	<b>0.22</b>
<b>REVISED BUDGET</b>	<b>\$29,242,449</b>	<b>\$29,242,449</b>	<b>\$0</b>	<b>177.58</b>

Note: Beginning Balances are total balances for the fund type; changes are the total changes made to the funds represented on this document

\* Funds restricted for use within that program only

**ENTERPRISE FUND**

**ENTERPRISE FUND**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**FY19 REVISED BUDGET**  
**For the Fiscal Year Ending June 30, 2019**

	FY19 Adopted Budget	FY19 Revised Budget	Change
<b>Resources:</b>			
Federal and State Revenue	\$ -	\$ -	
Local Revenue	\$ 1,327,429	\$ 1,381,893	\$ 54,464
Transfers In	\$ 31,824	\$ 32,423	\$ 599
Beginning Reserves	\$ 2,728,042	\$ 3,000,194	\$ 272,152
Total Resources	<u>\$ 4,087,295</u>	<u>\$ 4,414,510</u>	<u>\$ 327,215</u>
<b>Requirements:</b>			
Personal Services	\$ 168,107	\$ 167,796	\$ (311)
Support Services	\$ 52,546	\$ 52,546	\$ -
Materials and Services	\$ 550,476	\$ 592,694	\$ 42,218
Capital Outlay	\$ 30,000	\$ 30,000	\$ -
Services by Other Organizations	\$ 500,000	\$ 471,401	\$ (28,599)
Debt Service	\$ 484,326	\$ 544,326	\$ 60,000
Transfers Out	\$ 58,432	\$ 154,854	\$ 96,422
Ending Reserves	<u>\$ 2,243,408</u>	<u>\$ 2,400,893</u> (a)	<u>\$ 157,485</u>
Total Requirements	<u>\$ 4,087,295</u>	<u>\$ 4,414,510</u>	<u>\$ 327,215</u>

Included in this statement are Business Loans, Economic Development, Building Management, and Minutes Recorder program funds.

(a) Ending reserves include \$550,000 for Capital Improvement Contingency Account in Building Management Fund.

**ENTERPRISE FUND**  
**SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2019**

**ENTERPRISE FUND - SUMMARY**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 4,087,295	Beginning Balances	\$ 4,087,295	1.120
Beginning Reserves	\$ 272,152	Personal Services	\$ (311)	(0.001)
Local Revenue	\$ 54,464	Materials and Services	\$ 42,218	
Transfers In	\$ 599	Services by Other Organizations	\$ (28,599)	
		Debt Service	\$ 60,000	
		Transfers Out	\$ 96,422	
		Ending Reserves	\$ 157,485	
<b>Change</b>	<b>\$ 327,215</b>		<b>\$ 327,215</b>	<b>(0.001)</b>
<b>Revised Budget</b>	<b>\$ 4,414,510</b>		<b>\$ 4,414,510</b>	<b>1.119</b>

**ALL ENTERPRISE FUNDS - FY19 ADOPTED VERSUS FY19 REVISED**

	FY19 Adopted Budget	FY19 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Business Loans	\$ 2,506,581	\$ 2,600,883	\$ 94,302	0.925	(0.005)
Economic Development	\$ 35,064	\$ 34,220	\$ (844)	0.114	0.001
Building Management	\$ 1,458,153	\$ 1,595,038	\$ 136,885	0.030	0.000
Minutes Recorder	\$ 87,497	\$ 184,369	\$ 96,872	<u>0.050</u>	<u>0.000</u>
Total:	\$ 4,087,295	\$ 4,414,510	\$ 327,215	1.118	(0.004)

Changes noted here are detailed on the following pages, by service area.



**BUSINESS LOAN PROGRAM**  
**ECONOMIC DEVELOPMENT PROGRAM**  
**BUILDING MANAGEMENT PROGRAM**  
**MINUTES RECORDER PROGRAM**

**ENTERPRISE FUND**  
**SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2019**

**ENTERPRISE FUND - BUSINESS LOANS**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,506,581	Beginning Balances	\$ 2,506,581	0.930
Beginning Reserves	\$ 64,238	Personal Services	\$ (638)	(0.005)
Local revenue	\$ 29,465	Debt Service	\$ 60,000	
Transfers In	\$ 599	Materials and Services	\$ 11,714	
		Services by Other Organizations	\$ (28,599)	
		Transfers Out	\$ 9,859	
		Ending Reserves	\$ 41,966	
<b>Change</b>	<b>\$ 94,302</b>		<b>\$ 94,302</b>	<b>(0.005)</b>
<b>Revised Budget</b>	<b>\$ 2,600,883</b>		<b>\$ 2,600,883</b>	<b>0.925</b>

**ENTERPRISE FUND - ECONOMIC DEVELOPMENT**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 35,064	Beginning Balances	\$ 35,064	0.113
Beginning Reserves	\$ (844)	Personal Services	\$ 247	0.001
		Materials and Services	\$ (1,000)	
		Transfers Out	\$ (11)	
		Ending Reserves	\$ (80)	
<b>Change</b>	<b>\$ (844)</b>		<b>\$ (844)</b>	<b>0.001</b>
<b>Revised Budget</b>	<b>\$ 34,220</b>		<b>\$ 34,220</b>	<b>0.114</b>

**ENTERPRISE FUND, Continued**  
**SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2019**

**ENTERPRISE FUND - BUILDING MANAGEMENT**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,458,153	Beginning Balances	\$ 1,458,153	0.03
Beginning Reserves	\$ 136,885	Personal Services	\$ 80	0.001
		Materials and Services	\$ 20,204	
		Transfers Out	\$ 44	
		Ending Reserves	\$ 116,557	
<b>Change</b>	<b>\$ 136,885</b>		<b>\$ 136,885</b>	<b>0.001</b>
<b>Revised Budget</b>	<b>\$ 1,595,038</b>		<b>\$ 1,595,038</b>	<b>0.03</b>

**ENTERPRISE FUND - MINUTES RECORDER**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 87,497	Beginning Balances	\$ 87,497	0.05
Beginning Reserves	\$ 71,872	Materials and Services	\$ 11,300	
Revenue - Local	\$ 25,000	Transfers Out	\$ 86,531	
		Ending Reserves	\$ (959)	
<b>Change</b>	<b>\$ 96,872</b>		<b>\$ 96,872</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 184,369</b>		<b>\$ 184,369</b>	<b>0.05</b>

**ENTERPRISE FUND**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

**ENTERPRISE FUND - BUSINESS LOANS, Continued**

Beginning Balance	\$271,124	\$271,124			0.16	
<b>EDA - Relending</b>	<b>Revenue</b>	<b>Expense</b>			<b>FTE</b>	
	<b>Change</b>	<b>Change</b>	<b>Category</b>	<b>Net Change</b>	<b>Change</b>	
<b>Loan Fund</b>	(\$161,396)		Beginning Reserves	(\$161,396)		DECR - Loans Disbursed in FY18
<b>302</b>	\$84		Revenue - Local	\$84		INCR - Additional Loans to be Funded
		(\$311)	Personal Services	\$311	(0.002)	DECR - To Reflect Actuals
		(\$28,599)	Services by Others Organizations	\$28,599		DECR - Fewer Loans to be Disbursed
		\$72	Transfers Out	(\$72)		INCR - To Reflect Actuals
		(\$132,473)	Ending Reserves	\$132,473		DECR - To Reflect Actuals
<b>Net Change</b>	<b>(\$161,312)</b>	<b>(\$161,212)</b>		<b>\$0</b>	<b>(0.002)</b>	
Ending Balance	\$109,812	\$109,912		\$0	0.158	
Beginning Balance	\$1,820,725	\$1,820,725			0.37	
<b>IRP/RBDF Loan Program</b>	<b>Revenue</b>	<b>Expense</b>			<b>FTE</b>	
	<b>Change</b>	<b>Change</b>	<b>Category</b>	<b>Net Change</b>	<b>Change</b>	
<b>Rural Business Dev Fund</b>	\$252,773		Beginning Reserves	\$252,773		INCR - Budget Estimate Low
<b>303</b>	\$25,810		Local Revenue	\$25,810		INCR - Additional Loans to be Funded
		\$2,257	Personal Services	(\$2,257)	0.01	INCR - To Reflect Actuals
		\$60,000	Debt Service	(\$60,000)		INCR - To Reflect Actuals
		\$864	Transfers Out	(\$864)		INCR - To Reflect Actuals
		\$215,462	Ending Reserves	(\$215,462)		INCR - To Reflect Actuals
<b>Net Change</b>	<b>\$278,583</b>	<b>\$278,583</b>		<b>\$0</b>	<b>0.01</b>	
Beginning Balance	\$2,099,308	\$2,099,308		\$0	0.38	
Beginning Balance	\$12,057.00	\$12,057.00			0.0046	
<b>RIB Loan Program</b>	<b>Revenue</b>	<b>Expense</b>			<b>FTE</b>	
	<b>Change</b>	<b>Change</b>	<b>Category</b>	<b>Net Change</b>	<b>Change</b>	
<b>Reg Invest Relending</b>	\$26,630		Beginning Reserves	\$26,630		INCR - Budget Estimate Low
<b>Loan Fund</b>		\$64	Personal Services	(\$64)	0.005	INCR - To Reflect Actuals
<b>304</b>		\$19	Transfers Out	(\$19)		INCR - To Reflect Actuals
<b>Net Change</b>		\$26,547	Ending Reserves	(\$26,547)		INCR - To Reflect Actuals
<b>Net Change</b>	<b>\$26,630</b>	<b>\$26,630</b>		<b>\$0</b>	<b>0.005</b>	
Ending Balance	\$38,687	\$38,687		\$0	0.005	
Beginning Balance	\$100,530	\$100,530			0.0046	
<b>RBEG Loan Program</b>	<b>Revenue</b>	<b>Expense</b>			<b>FTE</b>	
	<b>Change</b>	<b>Change</b>	<b>Category</b>	<b>Net Change</b>	<b>Change</b>	
<b>Rural Business</b>	\$9,470		Beginning Reserves	\$9,470		INCR - Budget Estimate Low
<b>Enterprise Grant</b>		\$64	Personal Services	(\$64)	0.005	INCR - To Reflect Actuals
<b>305</b>		\$19	Transfers Out	(\$19)		INCR - To Reflect Actuals
<b>Net Change</b>		\$9,388	Ending Reserves	(\$9,388)		INCR - To Reflect Actuals
<b>Net Change</b>	<b>\$9,470</b>	<b>\$9,471</b>		<b>\$0</b>	<b>0.005</b>	
Ending Balance	\$110,000	\$110,000		\$0	0.005	
Beginning Balance	\$23,000	\$23,000			0.020	
<b>SBA 504 Loan Program</b>	<b>Revenue</b>	<b>Expense</b>			<b>FTE</b>	
	<b>Change</b>	<b>Change</b>	<b>Category</b>	<b>Net Change</b>	<b>Change</b>	
<b>306</b>	\$11,700		Revenue - Local	\$11,700		INCR - Budget Estimate Low
		(\$2,811)	Personal Services	\$2,811	(0.018)	DECR - To reflect anticipated actuals
		\$11,900	Materials & Services	(\$11,900)		INCR - Contract staff and software licenses
		\$8,839	Transfers Out	(\$8,839)		INCR - To Reflect Actuals
		(\$6,228)	Ending Reserves	\$6,228		INCR - To Reflect Actuals
<b>Net Change</b>	<b>\$11,700</b>	<b>\$11,700</b>		<b>\$0</b>	<b>(0.018)</b>	
Ending Balance	\$34,700	\$34,700		\$0	0.002	

**ENTERPRISE FUND, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

**ENTERPRISE FUND - BUSINESS LOANS, Continued**

Beginning Balance	\$12,324	\$12,324		0.020	
<b>Other Packaging</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
<b>Loan Program</b>	(\$2,324)		Beginning Reserves	(\$2,324)	
<b>30</b>	(\$8,500)		Revenue - Local	(\$8,500)	
<b>Ending Balance</b>		(\$2,738)	Personal Services	\$2,738	(0.018)
		(\$250)	Materials & Services	\$250	
		(\$620)	Transfers Out	\$620	
		(\$7,216)	Ending Reserves	\$7,216	
Net Change	(\$10,824)	(\$10,824)		\$0	(0.018)
Ending Balance	\$1,500	\$1,500		\$0	0.002

DECR - Budget Estimate Low  
DECR - Lower Loan Fees Projected  
DECR - To Reflect Actuals  
DECR - To Reflect Actuals  
DECR - To Reflect Actuals  
DECR - To Reflect Actuals

Beginning Balance	\$234,998	\$234,998		0.161	
<b>EDA2 Loan Program</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
<b>Eco Devo Admin</b>	(\$60,915)		Beginning Reserves	(\$60,915)	
<b>30</b>	\$370		Revenue - Local	\$370	
<b>Ending Balance</b>		\$2,239	Personal Services	(\$2,239)	0.014
		\$64	Materials & Services	(\$64)	
		\$667	Transfers Out	(\$667)	
		(\$63,514)	Ending Reserves	\$63,514	
Net Change	(\$60,545)	(\$60,545)		\$0	0.014
Ending Balance	\$174,453	\$174,453		\$0	0.175

DECR - Loans Disbursed in FY18  
INCR - To Reflect Actuals  
INCR - To Reflect Actuals  
INCR - To Reflect Actuals  
INCR - To Reflect Actuals  
DECR - To Reflect Actuals

Beginning Balance	\$31,825	\$31,825		0.154	
<b>Business Service</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
<b>Administration</b>	\$599		Transfers In	\$599	
<b>391</b>		\$599	Personal Services	(\$599)	0.004
Net Change	\$599	\$599		\$0	0.004
Ending Balance	\$32,424	\$32,424		\$0	0.158

DECR - Budget Estimate Low  
INCR - To Reflect Actuals

**ENTERPRISE FUND -ECONOMIC DEVELOPMENT**

Beginning Balance	\$35,064	\$35,064		0.113	
<b>Economic Development</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
<b>331</b>	(\$844)		Beginning Reserves	(\$844)	
		\$247	Personal Services	(\$247)	0.0010
		(\$1,000)	Materials & Services	\$1,000	
		(\$11)	Transfers Out	\$11	
		(\$80)	Ending Reserves	\$80	
	(\$844)	(\$844)		\$0	0.001
	\$34,220	\$34,220		\$0	0.114

DECR - Budget Estimate Low  
INCR - To Reflect Actuals  
DECR - To Reflect Actuals  
DECR - To Reflect Actuals  
DECR - To Reflect Actuals

**ENTERPRISE FUND, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2019**

**ENTERPRISE FUND - BUILDING MANAGEMENT**

Beginning Balance	\$1,458,153	\$1,458,153		0.030	
<b>Park Place Building</b>	<b>Revenue</b>	<b>Expense</b>		<b>FTE</b>	
<b>321</b>	<b>Change</b>	<b>Change</b>	<b>Category</b>	<b>Net Change</b>	<b>Change</b>
	\$136,885		Beginning Reserves	\$136,885	
		\$80	Personal Services	(\$80)	0.001
		\$20,204	Materials & Services	(\$20,204)	
		\$44	Transfers Out	(\$44)	
		\$116,557	Ending Reserves	(\$116,557)	
	\$136,885	\$136,885		\$0	0.001
	\$1,595,038	\$1,595,038		\$0	0.031

INCR - Budget Estimate Low  
INCR - To Reflect Actuals  
INCR - Elevator RFP; Consultant  
INCR - To Reflect Actuals  
INCR - To Reflect Actuals

**ENTERPRISE FUND - MINUTES RECORDING**

Beginning Balance	\$87,498	\$87,498		0.050	
<b>Minutes Recording Service</b>	<b>Revenue</b>	<b>Expense</b>		<b>FTE</b>	
<b>332</b>	<b>Change</b>	<b>Change</b>	<b>Category</b>	<b>Net Change</b>	<b>Change</b>
	\$71,872		Beginning Reserves	\$71,872	
	\$25,000		Local Revenue	\$25,000	
		\$11,300	Materials & Services	(\$11,300)	
		\$86,531	Transfers Out	(\$86,531)	
		(\$959)	Ending Reserves	\$959	
Net Change	\$96,872	\$96,872		\$0	-
Ending Balance	\$184,370	\$184,370		\$0	0.050

INCR - Budget Estimate Low  
INCR - Budget Estimate Low  
INCR - To Reflect Actuals  
INCR - To Reflect Actuals  
DECR - To Reflect Actuals

**TOTAL ENTERPRISE FUND SUMMARY**

BEGINNING BALANCE	\$4,087,295	\$4,087,295	1.120
<b>TOTAL CHANGES - ALL</b>	<b>\$327,215</b>	<b>\$327,215</b>	<b>(0.001)</b>
<b>REVISED BUDGET</b>	<b>\$4,414,510</b>	<b>\$4,414,510</b>	<b>1.119</b>

**S U P P L E M E N T A L S E C T I O N**

# **BUDGET NOTES AND DEFINITIONS**

**For the Fiscal Year Ending June 30, 2019**

**LCOG operates out of three reporting fund types: (1) General Fund; (2) Special Revenue Fund and (3) Enterprise Fund.**

## **General Fund**

The General Fund serves as the primary reporting vehicle for current operating functions. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The General Fund accounts for the general cost of the organization doing business which cannot be paid for by other, more restrictive, funding sources. The LCOG General Fund accounts for central service operations of LCOG including General Administration, Human Resources, Fiscal Services, Information Technology, and Special Projects.

The General Fund has three managerial subfunds: LCOG Board, Indirect, and Member Support Services. LCOG Board accounts for the activities for the Board of Directors and Executive Management of LCOG. The Indirect subfund is similar to an internal service fund where the costs of the expenditures are recovered through direct charging the benefiting funds. Charges supporting the expenditure recovery are based on a federally approved Indirect Cost Allocation Plan. Member Support Services subfund tracks the services and costs we provide member agencies as part of the member's free support hours. Funding for Member Support Services comes from a transfer from the LCOG Operating Fund (provided by member dues revenue).

## **Special Revenue Fund**

The Special Revenue Fund has 50 managerial funds. Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. For LCOG these funds account for revenues from specific sources that include federal grants, state grants, and various local grants and contracts revenue. The direct service areas that are accounted for in the special revenue funds are: Government Services and Senior and Disability Services.

## **Enterprise Fund**

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is for the costs of providing goods or services to be financed or recovered primarily through user charges. LCOG's Enterprise Fund consists of 11 managerial funds. The direct service areas accounted for in the enterprise fund are: Business Loan Program; Building Management; Economic Development, and Minutes Recorder.

The Business Loan program area has eight managerial funds: Business Services Administration and seven Business Loans program funds.

The Economic Development managerial fund is devoted to Economic Development services.

The Building Management program has one enterprise managerial fund that tracks the activity of the building owned by LCOG – Park Place Building - and includes oversight and management of the building. LCOG also occupies space in the Park Place Building and pays an occupancy fee. Park Place Building also includes leased space.

Lastly, LCOG's Minutes Recorder managerial fund is funded by charges for services.



## BUDGET NOTES AND DEFINITIONS, Continued

### SERVICE DEFINITIONS

Service: An LCOG organizational unit that is designed to specifically deliver a service. The service is part of the Division but its focus is on service deliverables to our customers. The services include: Board and Executive, Administration, Government Services (GS), Senior & Disability Services (S&DS), Enterprise Funds.

Fund: A legal separate set of books for each fund using generally accepted accounting principles and are in compliance Government Accounting Standards. LCOG has three reporting funds (General Fund; Special Revenue Fund; and Enterprise Fund). Within the reporting funds are 64 managerial funds – 3 general funds, 50 special revenue subfunds, and 11 enterprise subfunds.

Resources: The total of all resources that can be used to offset requirements. Resources are current revenues and carried over revenues (Beginning Fund Balance) in a fund. Currently the categories are:

Beginning Reserves: Beginning reserve balances are either designated balances or undesignated balances.

Designated balances are revenues carried over from the prior year for a specific purpose and are not available for general expenditure. Undesignated balances are revenue carried over from the prior year that is available for any expenditure requirement.

Federal and State Revenue: Revenue from federal and/or state grants and contracts including Transportation, S&DS Long-Term Care and Financial Services, and Business Financing.

Local Revenue: Revenue from local contracts, interest, donations, sales of products and all revenue that is not federal or state. Local revenue also includes Member Dues.

In-Kind Service: Service by other governments that can be used as matching funds on LCOG contracts that require local matching dollars.

Transfers In: Transfers describe the process of internally moving resources from one LCOG division or program to another. Transfers are displayed as a resource for the program receiving the resources and as a requirement for the program providing the resources.

Requirements: The total of all expenditures of a fund. Currently the categories are:

Personal Services: Salary and fringe costs for staff are expressed under the line item heading of Personal Services.

## **BUDGET NOTES AND DEFINITIONS, Continued**

Support Services: Indirect charges/costs are costs that cannot be charged as direct costs to a program. LCOG prepares an annual Indirect Cost Allocation Plan and submits the proposal to the federal cognizant agency (ODOT) for approval. The Plan provides for direct programs and services to share in the general non-direct operating expenses for LCOG. Indirect charges pay for Administrative Services expenses. Additional information about Indirect Cost Allocation Plan can be found in the Supplemental Section of this document.

Materials and Services: Materials and Services include a wide variety of expenses ranging from office supplies to telephones to travel.

Capital Outlay: Costs for purchases that are tangible in nature are recorded initially as capital outlay. A capital purchase is the acquisition of a tangible item that has a useful life of greater than one year and a value greater than \$5,000. These items are placed on LCOG's inventory and treated as assets on the balance sheet.

Services by Other Organizations: Services by Other Organizations accounts for monies that LCOG receives and then passes through to other organizations that provide a specified service (Government Services and Senior & Disability Services) or business loans made (Loans Program).

Debt Service: Payments for principal and interest to amortize loans. Currently loans are the existing building program loan (Park Place Building).

Transfers Out: Transfers describe the process of internally moving resources from one LCOG division or program to another. Transfers are displayed as a resource for the program receiving the resources and as a requirement for the program providing the resources.

Ending Reserves-Designated: Resources that will be carried forward into the next fiscal year that can only be used for a specific contract or purpose.

**COMPARATIVE ANALYSIS**  
**ACTUALS FOR THE YEARS FY16 TO FY18 AND FY19 REVISED BUDGET**  
**RESOURCES AND REQUIREMENTS**  
**For the Fiscal Year Ending June 30, 2019**

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised
<b>Resources:</b>					
Federal and State Revenue	\$ 20,849,723	\$ 19,502,141	\$ 22,161,901	\$ 23,761,174	\$ 23,391,553
Local Revenue	\$ 10,631,946	\$ 10,313,039	\$ 7,470,021	\$ 7,386,125	\$ 7,666,347
Local Revenue -Member dues	\$ 197,197	\$ 211,946	\$ 215,700	\$ 214,700	\$ 232,278
Transfers In	\$ 2,988,176	\$ 3,282,156	\$ 4,975,331	\$ 3,988,956	\$ 4,677,311
Beginning Reserves	<u>\$ 7,047,657</u>	<u>\$ 8,608,315</u>	<u>\$ 8,599,417</u>	<u>\$ 8,236,836</u>	<u>\$ 9,498,825</u>
Total Resources	<u><u>\$ 41,714,699</u></u>	<u><u>\$ 41,917,597</u></u>	<u><u>\$ 43,422,370</u></u>	<u><u>\$ 43,587,791</u></u>	<u><u>\$ 45,466,314</u></u>
<b>Requirements:</b>					
Personal Services**	\$ 17,388,503	\$ 18,881,398	\$ 19,390,161	\$ 21,087,974	\$ 20,956,549
Materials and Services**	\$ 7,949,697	\$ 7,807,472	\$ 6,098,976	\$ 6,755,536	\$ 7,265,365
Capital Outlay	\$ 150,000	\$ 508,127	\$ 837,766	\$ 282,267	\$ 625,200
Services by Other Organizations	\$ 4,219,092	\$ 2,322,333	\$ 2,193,250	\$ 2,898,817	\$ 2,854,822
Debt Service	\$ 655,790	\$ 455,117	\$ 409,434	\$ 484,326	\$ 544,326
Transfers Out	\$ 2,988,176	\$ 3,282,156	\$ 4,975,331	\$ 3,988,956	\$ 4,677,311
Ending Reserves	<u>\$ 8,363,441</u>	<u>\$ 8,660,994</u>	<u>\$ 9,517,452</u>	<u>\$ 8,089,915</u>	<u>\$ 8,542,741</u>
Total Requirements	<u><u>\$ 41,714,699</u></u>	<u><u>\$ 41,917,597</u></u>	<u><u>\$ 43,422,370</u></u>	<u><u>\$ 43,587,791</u></u>	<u><u>\$ 45,466,314</u></u>
FTE	191.63	204.79	219.8	221.16	218.29

This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) \*\*

Indirect Recovery (Revenue)	\$2,831,855	\$2,316,383	\$2,302,906	\$2,683,387	\$2,693,064
Indirect Costs (Expenditures)	<u>\$2,831,855</u>	<u>\$2,316,383</u>	<u>\$2,302,906</u>	<u>\$2,683,387</u>	<u>\$2,693,064</u>
Total	\$0	\$0	\$0	\$0	\$0

\*\* Indirect expenses also appear as internal support services charges in the receiving subfund. For accuracy we are reporting expenses based on the origin of those charges (Personal Services and Materials and Services).

Note that the ending reserves/fund balance of one year does not equal the beginning reserves/fund balance of the following year. This is due to timing differences (actual values are not known until after audit which is later than budget approval for the new fiscal year).

## INTERNAL TRANSFERS

TRANSFERS OUT		Amount
<b>General Fund</b>		
<b>From General Fund to:</b>		
102	104 Member Support Services	11,000
<b>From General Fund - Member Support Services to:</b>		
104	201 Government Services Admin	1,200
<b>Total General Fund - Transfer Out:</b>		<b>12,200</b>
<b>Special Revenue Funds</b>		
<b>From Special Revenue Fund - Government Services To:</b>		
248	102 LCOG Operating	12,000
204	201 Government Services Admin	68,474
206	201 Government Services Admin	191,127
207	201 Government Services Admin	102,260
208	201 Government Services Admin	31,418
210	201 Government Services Admin	21,690
211	201 Government Services Admin	35,952
212	201 Government Services Admin	2,947
214	201 Government Services Admin	67,127
218	201 Government Services Admin	1,781
219	201 Government Services Admin	58,433
220	201 Government Services Admin	22,050
222	201 Government Services Admin	65,320
235	201 Government Services Admin	405
242	201 Government Services Admin	3,982
243	201 Government Services Admin	24,709
244	201 Government Services Admin	9,248
248	201 Government Services Admin	33,476
219	221 Transportation Services Admin	178,330
220	221 Transportation Services Admin	259,989
244	243 Telecommunications Management	223,776
244	246 Telecommunications Projects	538,742
247	246 Telecommunications Projects	44,322
<b>Total Special Revenue Funds (Govt Svcs) - Transfers Out:</b>		<b>1,997,556</b>
<b>From Special Revenue Fund - Senior and Disability Services To:</b>		
282	267 Senior Connections	492,466
296	267 Senior Connections	237,317
269	268 Senior Meals	174,959
283	268 Senior Meals	482,352
284	268 Senior Meals	350,296
288	268 Senior Meals	115,054
289	268 Senior Meals	24,276
293	268 Senior Meals	35,000
294	268 Senior Meals	10,000
296	274 Options Counseling	116,296
296	278 LIHEAP	18,885
272	281 Title III - Area Plan Admin	6,377
282	281 Title III - Area Plan Admin	62,396
283	281 Title III - Area Plan Admin	53,595
284	281 Title III - Area Plan Admin	40,575
286	281 Title III - Area Plan Admin	24,067
293	281 Title III - Area Plan Admin	118,962
294	281 Title III - Area Plan Admin	59,107
296	281 Title III - Area Plan Admin	90,721
<b>Total Special Revenue Funds (S&amp;DS) - Transfers Out:</b>		<b>2,512,701</b>
<b>Enterprise Funds</b>		
<b>From Enterprise Fund - Business Loans To:</b>		
302	391 Business Services Admin	5,731
303	391 Business Services Admin	14,129
304	391 Business Services Admin	181
305	391 Business Services Admin	181
306	102 LCOG Operating	11,411
306	391 Business Services Admin	1,088
307	391 Business Services Admin	87
308	391 Business Services Admin	6,352
391	201 Government Services Admin	520
<b>From Enterprise Fund - Building Management To:</b>		
321	201 Government Services Admin	347
321	391 Business Services Admin	1,033
<b>From Enterprise Fund - Economic Development To:</b>		
331	201 Government Services Admin	3,222
331	391 Business Services Admin	3,640
<b>From Enterprise Fund - Minutes Recording To:</b>		
332	102 General Fund	106,531
332	201 Government Services Admin	400
<b>Total Enterprise Funds - Transfers Out:</b>		<b>154,854</b>
<b>TOTAL TRANSFER OUT ACTIVITY</b>		<b>4,677,311</b>

TRANSFERS IN		Amount
<b>General Fund</b>		
<b>To General Fund - LCOG Operating From:</b>		
102	248 MMWIX	12,000
102	306 Business Loans	11,411
102	332 Minutes Recording	106,531
<b>To General Fund - Member Support Services From:</b>		
104	102 LCOG Operating	11,000
<b>Total General Fund - Transfers In:</b>		<b>140,942</b>
<b>Special Revenue Funds</b>		
<b>To Special Revenue Fund - Government Services Admin From:</b>		
201	104 Member Support Services	1,200
201	204 Community Safety	68,474
201	206 GIS CPA	191,127
201	207 GIS Other	102,260
201	208 Hearing Official	31,418
201	210 Natural Resource Planning	21,690
201	211 OR Emergency Mgmt & State Police	35,952
201	212 Publications/Information (Lane Info Center)	2,947
201	214 RTS Other	67,127
201	218 Tax Collections	1,781
201	222 Urban Regional Planning	65,320
201	235 Metro TV	405
201	219 Transportation Operations	58,433
201	220 Transportation Projects	22,050
201	242 Public Area Network (PAN)	3,982
201	243 Telecommunications Operations	24,709
201	244 Telecommunications Management	9,248
201	248 MMWIX	33,476
201	321 Building Management	347
201	331 Economic Development	3,222
201	391 Business Services Admin	520
201	332 Minutes Recording	400
<b>To Special Revenue Fund - Transportation Services Admin From:</b>		
221	219 Transportation Operations	178,330
221	220 Transportation Projects	259,989
<b>To Special Revenue Fund - Telecom Management From:</b>		
243	244 Telecommunications Operations	223,776
246	244 Telecommunications Operations	538,742
<b>To Special Revenue Fund - Telecom Projects From:</b>		
246	247 Telecommunications Projects	44,322
<b>Total Special Revenue Funds (Govt Svcs) - Transfers In:</b>		<b>1,991,245</b>
<b>To Special Revenue Fund - S&amp;DS - Senior Connections From:</b>		
267	282 Title III-B	492,466
267	296 Title XIX-Type B Funds	237,317
<b>To Special Revenue Fund - S&amp;DS - Senior Meals From:</b>		
268	269 Senior Meals Fundraising	174,959
268	283 Title III-C-1	482,352
268	284 Title III-C-2	350,296
268	288 Title III-USDA/NSIP	115,054
268	289 Intergovernment Human Svcs	24,276
268	293 Title III-Oregon Project	35,000
268	294 Title III-OPI Pilot	10,000
<b>To Special Revenue Fund - S&amp;DS - Options Counseling From:</b>		
274	296 Title XIX-Type B Funds	116,296
<b>To Special Revenue Fund - S&amp;DS - LIHEAP From:</b>		
278	296 Title XIX-Type B Funds	18,885
<b>To Special Revenue Fund - S&amp;DS - Title III - Area Plan Admin From:</b>		
281	293 Title III-B	62,396
281	294 Title III-C-1	53,595
281	282 Title III-C-2	40,575
281	283 Title III-E	24,067
281	284 Title III-Oregon Project	118,962
281	286 OPI Pilot	59,107
281	272 Title XIX-Type B	90,721
281	296 Living Well	6,377
<b>Total Special Revenue Funds (S&amp;DS) - Transfers In:</b>		<b>2,512,701</b>
<b>Enterprise Funds</b>		
<b>To Enterprise Fund - Business Services Administration From:</b>		
391	302 Business Loans	5,731
391	303 Business Loans	14,129
391	304 Business Loans	181
391	305 Business Loans	181
391	306 Business Loans	1,088
391	307 Business Loans	87
391	308 Business Loans	6,352
391	321 Building Management	1,033
391	331 Economic Development	3,640
<b>Total Enterprise Funds - Transfers In:</b>		<b>32,423</b>
<b>TOTAL TRANSFER IN ACTIVITY</b>		<b>4,677,311</b>

\*This table reflects the *FY19 Revised Budget* transfer amounts and not the net difference from the *FY19 Adopted Budget*.