



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

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TABLE OF CONTENTS

| | |
|--|-----|
| LCOG Governments: Member Governments; What We Do | i |
| LCOG Board of Directors, Executive Committee and Budget Committee..... | ii |
| Organization Chart | iii |

Introductory Section

| | |
|---|-------|
| Budget Message from the Executive Director..... | 1 - 4 |
|---|-------|

Financial Section

Total Budget – All Funds – All Organizations:

| | |
|---|---|
| Chart: Total Budget and Percentage by Fund..... | 5 |
| Schedule: Budgeted Resources and Requirements – All Funds | 6 |
| Summary: Budget Changes – by Legal Level - All Funds | 7 |

FY19 Revised Budget Changes by Fund, by Legal Level and Detail by Line Item:

General Fund:

| | |
|---|----|
| Schedule: Budgeted Resources and Requirements | 8 |
| Summary: Budget Changes by Legal Level | 9 |
| Summary: Budget Changes – Detail by Line Item | 10 |

Special Revenue Fund:

| | |
|--|---------|
| Schedule: Budgeted Resources and Requirements | 11 |
| Summary: Budget Changes by Legal Level | 12 |
| Summary: Budget Changes by Legal Level – Government Services | 13 |
| Summary: Budget Changes - Detail by Line Item – Government Services | 14 - 18 |
| Summary: Budget Changes by Legal Level - Senior & Disability Services | 19 |
| Summary: Budget Changes – Detail by Line Item – Senior & Disability Services | 20 - 24 |

Enterprise Fund

| | |
|---|---------|
| Schedule: Budgeted Resources and Requirements | 25 |
| Summary: Budget Changes by Legal Level | 26 |
| Summary: Budget Changes by Program and by Legal Level | 27 - 28 |
| Summary: Budget Changes – Detail by Line Item | 29 - 31 |

TABLE OF CONTENTS, Continued

Supplemental Information Section

| | |
|---|---------|
| Budget Notes and Definitions | 32 - 34 |
| Comparative Analysis - Resources and Requirements: FY15 Actual to FY19 Revised Budget | 35 |
| Internal Transfers | 36 |

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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

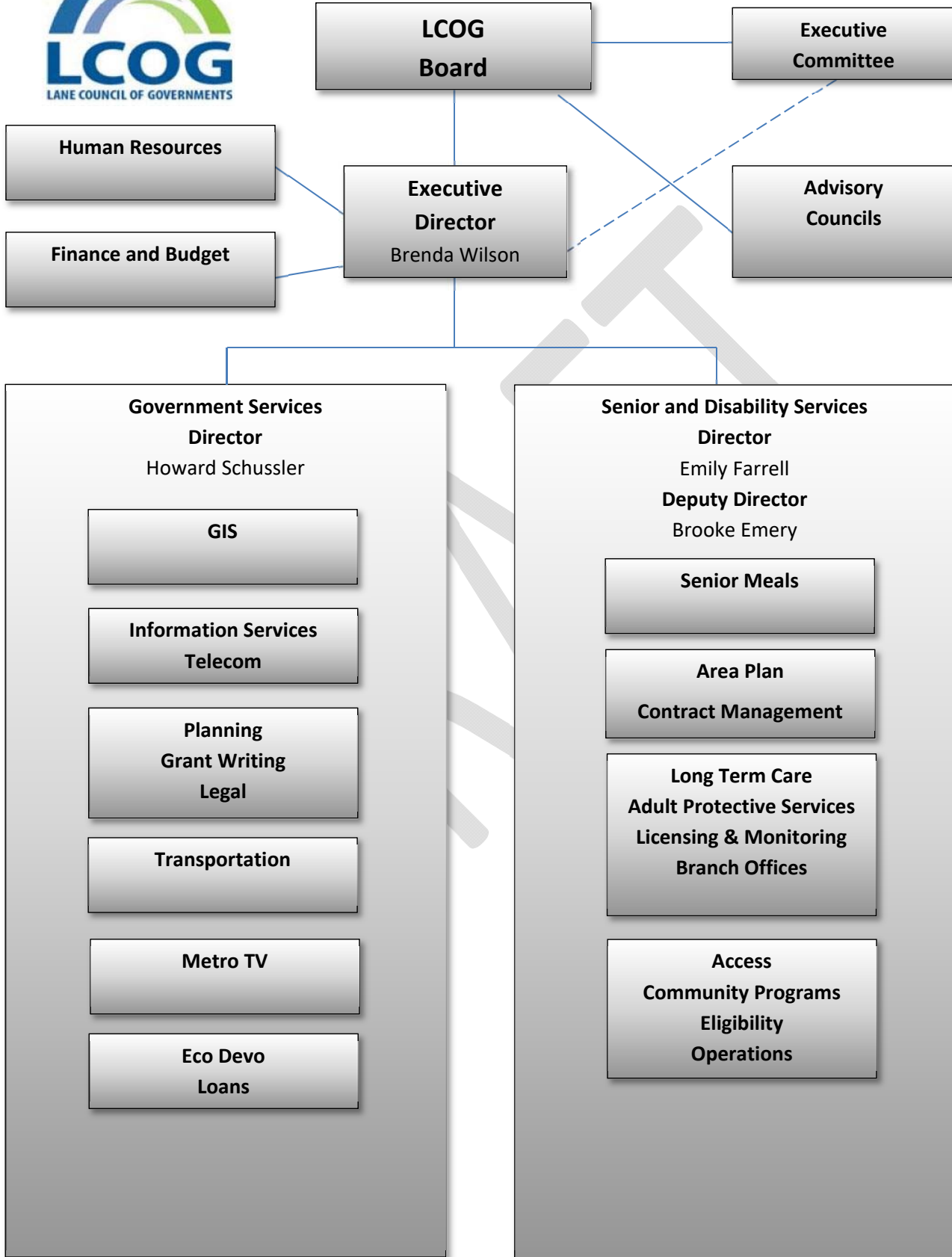
South Lane School District 45J
Alan Baas

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



INTRODUCTORY SECTION



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.

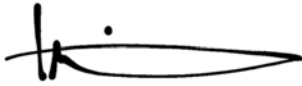
CONCLUSION

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,



Brendalee S. Wilson
Executive Director

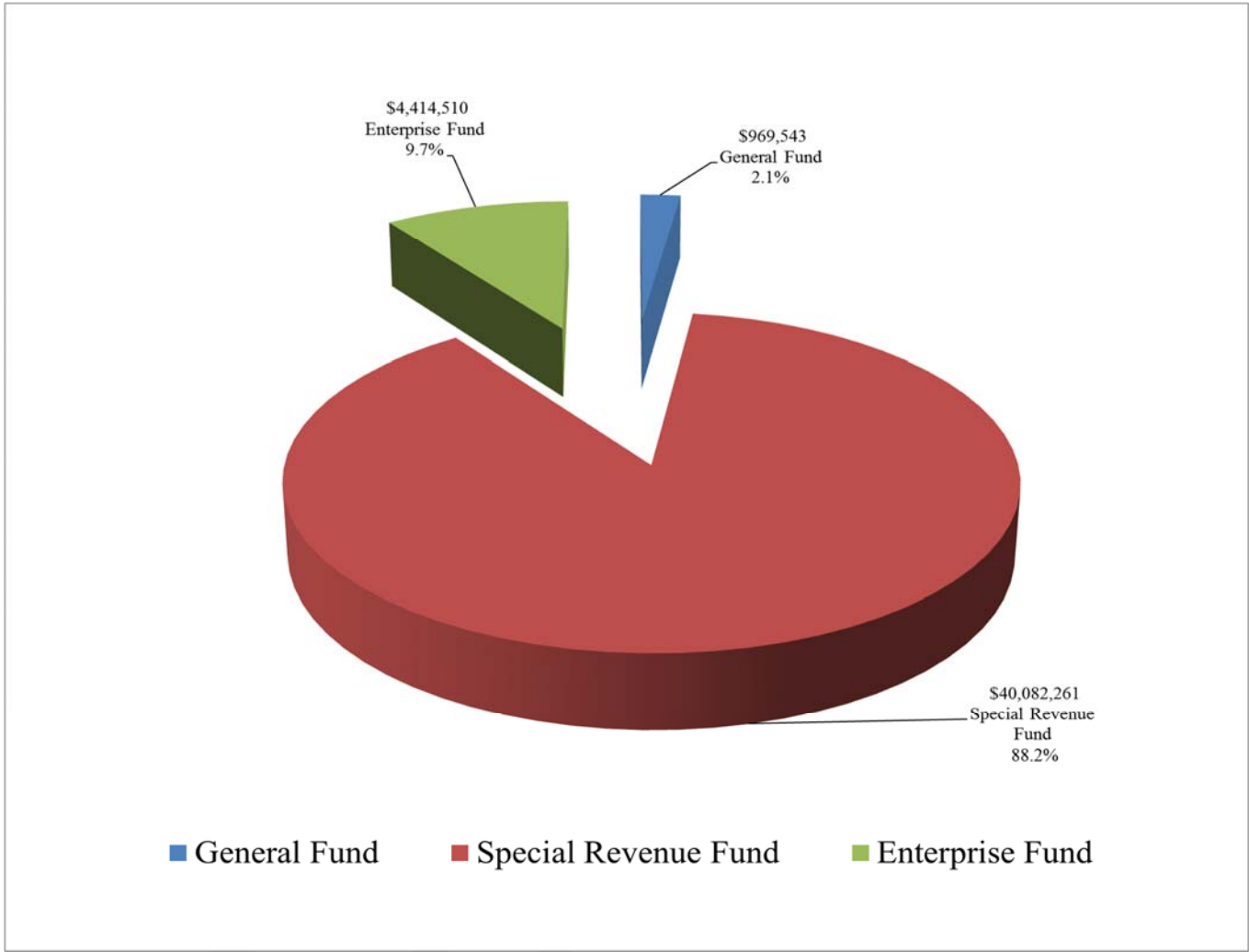
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FINANCIAL SECTION



**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 |
|---------------------------------|----------------------|----------------------|---------------------|
| Resources: | | | |
| 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 |
| Total Resources | \$ 43,587,791 | \$ 45,466,314 | \$ 1,878,523 |
| Requirements: | | | |
| 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 |
| Total Requirements | \$ 43,587,791 | \$ 45,466,314 | \$ 1,878,523 |
| 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 |
| Total Indirect/Overhead (Cost/Recovery) | \$2,683,387 | \$2,693,064 | \$9,677 |

(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 | |
| Change | \$ 1,878,523 | | \$ 1,878,523 | (2.87) |
| REVISED BUDGET | \$45,466,314 | | \$ 45,466,314 | 218.29 |

(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

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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 |
|---------------------------------|---------------------------|---------------------------|-------------------|
| 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>\$ 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>\$ 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 | |
| Change | \$ 124,114 | | \$ 124,114 | - |
| Revised Budget | \$ 969,543 | | \$ 969,543 | 1.25 |

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 | |
| Change | \$ 9,677 | | \$ 9,677 | (1.00) |
| Revised Budget | \$ 2,693,064 | | \$ 2,693,064 | 11.52 |

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 | |
| General Fund 102 | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| | (\$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 | |
| Member Support Services 104 | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| | \$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 |
| TOTAL CHANGES | \$124,114 | \$124,114 | | \$0 | - |
| 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 |
| Indirect 103 | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| | \$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 |
| TOTAL CHANGES | \$9,677 | \$9,677 | | \$0 | (1.00) |
| 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

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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 |
|---------------------------------|--|-----------------------------------|--|--|---------------------|
| Resources: | | | | | |
| 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> |
| Requirements: | | | | | |
| 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 | |
| Change | \$ 1,427,194 | | \$ 1,427,194 | (1.87) |
| Revised Budget | \$ 40,082,261 | | \$ 40,082,261 | 204.40 |

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.

DRAFT

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) | |
| Change | \$ (183,459) | | \$ (183,459) | (2.09) |
| Revised Budget | \$ 10,839,812 | | \$ 10,839,812 | 26.82 |

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 | |
| Government Srv Admin | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 201 | (\$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 | |
| Community Safety | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 204 | (\$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 | |
| General Planning | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 205 | (\$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 | |
| GIS CPA | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 206 | \$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 | |
| GIS Other | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 207 | \$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 | |
| Hearings/Land Use Laws | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 208 | \$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 | |
| Natural Resource Plan. | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 210 | (\$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 | |
| OEM/MSAG | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 211 | (\$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 | |
| Publications/Information | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 212 | \$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 | |
| RTS Other | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 214 | \$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 | |
| Tax Collections | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 218 | \$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 | |
| Transportation Operations | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 219 | (\$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 | |
| Transportation Projects | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 220 | \$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 | |
| Trans. Services Admin | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 221 | (\$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 | |
| Urban Regional Planning | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 222 | (\$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 | | | - | |
| LIDAR | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 224 | (\$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 | |
| Metro TV | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 235 | (\$13,982) | | Beginning Reserves | (\$13,982) | | DECR - Budget Estimate High |
| | | | 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 |
| | | | 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 | |
| PAN | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 242 | \$35,760 | | Beginning Reserves | \$35,760 | | INCR - Budget Estimate Low |
| | | (\$1,016) | Personal Services | \$1,016 | (0.00) | DECR - To Reflect Actuals |
| | | | Support Services | \$3,055 | | INCR - New Contracts |
| | | | Materials and Services | (\$2,000) | | INCR - To Reflect Actuals |
| | | (\$399) | Transfers Out | \$399 | | DECR - To Reflect Actuals |
| | | | 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 | |
| Telecomm Mgmt | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 243 | (\$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 | |
| Tele Operations | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 244 | \$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 | | | - | |
| Tele Projects | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 246 | (\$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 | | | - | |
| Tele Reserve | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 247 | (\$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 | |
| WIX | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 248 | \$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 |
| TOTAL CHANGES - ALL | (\$183,459) | (\$183,459) | | (\$0) | (2.09) |
| 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 | |
| Change | \$ 1,610,653 | | \$ 1,610,653 | 0.22 |
| Revised Budget | \$ 29,242,449 | | \$ 29,242,449 | 177.58 |

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 | |
| Florence Transportation | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 263 | \$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 | |
| Miscellaneous Support | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 264 | (\$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 | |
| Senior Connections | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 267 | \$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 | |
| Senior Meals | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 268 | \$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 | |
| Senior Meals Fundraising | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 269 | \$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 | |
| Senior Connections Fundraising | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 270 | \$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 | |
| Money Management | Revenue Change | | | Category | Net Change | FTE Change | |
| | Expense Change | | | | | | |
| 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 | |
| Living Well | Revenue Change | | | Category | Net Change | FTE Change | |
| | Expense Change | | | | | | |
| 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 | |
| Meal Prep | Revenue Change | | | Category | Net Change | FTE Change | |
| | Expense Change | | | | | | |
| 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 | |
| NWD-Options Counseling | Revenue Change | | | Category | Net Change | FTE Change | |
| | Expense Change | | | | | | |
| 274 | (\$45,039) | | Beginning Reserves | (\$45,039) | | | DECR - Budget Estimate High |
| | (\$58,623) | | Revenue - Federal | (\$58,623) | | | DECR - Change of NWD Reimbursement Formula |
| | \$101,005 | | 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 | |
| Mental Health/Pearls | Revenue Change | | | Category | Net Change | FTE Change | |
| | Expense Change | | | | | | |
| 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 | |
| Transporation Assessments | Revenue Change | | | Category | Net Change | FTE Change | |
| | Expense Change | | | | | | |
| 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 | |
| LIHEAP | Revenue Change | Expense Change | Category | Net Change | FTE Change |
| 278 | \$7,000 | | Revenue - Federal | \$7,000 | |
| | \$18,885 | | Transfers In | \$18,885 | |
| | | \$22,600 | Personal Services | (\$22,600) | |
| | | \$2,620 | Support Services | (\$2,620) | |
| | | \$665 | Materials & Services | (\$665) | |
| Net Change | \$25,885 | \$25,885 | | \$0 | 0.00 |
| Ending Balance | \$50,885 | \$50,885 | | \$0 | 0.22 |
| | | | | | INCR - Budget Estimate Low |
| | | | | | INCR - Budget Estimate Low |
| | | | | | INCR - Budget Estimate Low / High Demand for Services |
| | | | | | INCR - Budget Estimate Low / High Demand for Services |
| | | | | | INCR - Office Supplies |
| Beginning Balance | \$162,027 | \$162,027 | | 0.25 | |
| MOW Fundraising | Revenue Change | Expense Change | Category | Net Change | FTE Change |
| 279 | \$77,456 | | Beginning Reserves | \$77,456 | |
| | \$2,233 | | Revenue - Local | \$2,233 | |
| | | \$1,236 | Personal Services | (\$1,236) | |
| | | \$178 | Support Services | (\$178) | |
| | | \$7,400 | Materials & Services | (\$7,400) | |
| | | \$50,766 | Services by Other Organizations | (\$50,766) | |
| | | \$20,109 | Ending Reserves | (\$20,109) | |
| Net Change | \$79,689 | \$79,689 | | \$0 | 0.00 |
| Ending Balance | \$241,716 | \$241,716 | | \$0 | 0.25 |
| | | | | | INCR - Budget Estimate Low |
| | | | | | INCR - Budget Estimate Low |
| | | | | | INCR - Web Design |
| | | | | | INCR - Web Design |
| | | | | | INCR - Media/Mailing Increases; \$50,766 FFLC Donations |
| | | | | | INCR - Annual Payment of FFLC share of Donations |
| | | | | | DECR - Balance Fund |
| Beginning Balance | \$0 | \$0 | | 0.00 | |
| OR Veterans Services Grant | Revenue Change | Expense Change | Category | Net Change | FTE Change |
| 280 | \$45,225 | | Beginning Reserves | \$45,225 | |
| | | \$40,507 | Personal Services | (\$40,507) | 0.50 |
| | | \$4,718 | Support Services | (\$4,718) | |
| Net Change | \$45,225 | \$45,225 | | \$0 | 0.50 |
| Ending Balance | \$45,225 | \$45,225 | | \$0 | 0.50 |
| | | | | | INCR - New Grant Beginning April 2018 |
| | | | | | INCR - New Grant Beginning April 2018 |
| | | | | | INCR - New Grant Beginning April 2018 |
| Beginning Balance | \$446,758 | \$446,758 | | 2.70 | |
| Area Plan Administration | Revenue Change | Expense Change | Category | Net Change | FTE Change |
| 281 | \$9,042 | | Transfers In | \$9,042 | |
| | | \$10,344 | Personal Services | (\$10,344) | 1.30 |
| | | \$1,265 | Support Services | (\$1,265) | |
| | | (\$2,567) | Materials & Services | \$2,567 | |
| Net Change | \$9,042 | \$9,042 | | \$0 | 1.30 |
| Ending Balance | \$455,800 | \$455,800 | | \$0 | 4.00 |
| | | | | | INCR - Based on 10% of OAA Expenditures / Balanced with Type B |
| | | | | | INCR - New Deputy Director Position Added |
| | | | | | INCR - New Deputy Director Position Added |
| | | | | | DECR - Budget Estimate High |
| Beginning Balance | \$435,427 | \$435,427 | | 0.00 | |
| Title III-B | Revenue Change | Expense Change | Category | Net Change | FTE Change |
| 282 | \$214,235 | | Revenue - Federal | \$214,235 | |
| | | \$214,235 | Transfers Out | (\$214,235) | |
| Net Change | \$214,235 | \$214,235 | | \$0 | 0.00 |
| Ending Balance | \$649,662 | \$649,662 | | \$0 | 0.00 |
| | | | | | INCR - OAA Allocation & \$65,900 Transfer from III-C1 |
| | | | | | INCR - Funds Distributed to Senior Connections and Area Plan Admin |
| Beginning Balance | \$566,583 | \$566,583 | | 0.00 | |
| Title III-C-1 | Revenue Change | Expense Change | Category | Net Change | FTE Change |
| 283 | \$7,688 | | Revenue - Federal | \$7,688 | |
| | (\$38,324) | | Revenue - State | (\$38,324) | |
| | | (\$30,636) | Transfers Out | \$30,636 | |
| Net Change | (\$30,636) | (\$30,636) | | \$0 | 0.00 |
| Ending Balance | \$535,947 | \$535,947 | | \$0 | 0.00 |
| | | | | | INCR - Increased OAA Allocation less Transfers to III-B & III-C2 |
| | | | | | DECR - Sequestration Funding used for Home Delivered Meals Instead |
| | | | | | DECR - Adjusted to Actual Need |

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 | |
| Title III-C-2 | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 284 | \$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 | |
| Title III-D | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 285 | \$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 | |
| Title III-E | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 286 | \$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 | |
| Title III -VII | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 287 | \$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 | |
| Title III USDA/NSIP | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 288 | \$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 | |
| IHS | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 289 | (\$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 | |
| Title III - OPI | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 293 | (\$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 | |
| Title III - OPI Pilot | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 294 | (\$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 | |
| Title XIX -Type B | Revenue Change | Expense Change | Category | Net Change | FTE Change | |
| 296 | \$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 |
| TOTAL CHANGES - ALL | \$1,610,653 | \$1,610,653 | \$0 | 0.22 |
| REVISED BUDGET | \$29,242,449 | \$29,242,449 | \$0 | 177.58 |

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 |
|---------------------------------|----------------------------|----------------------------|--------------------------|
| Resources: | | | |
| 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> |
| Requirements: | | | |
| 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 | \$ 2,243,408 | \$ 2,400,893 (a) | \$ 157,485 |
| 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 | |
| Change | \$ 327,215 | | \$ 327,215 | (0.001) |
| Revised Budget | \$ 4,414,510 | | \$ 4,414,510 | 1.119 |

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 | |
| Change | \$ 94,302 | | \$ 94,302 | (0.005) |
| Revised Budget | \$ 2,600,883 | | \$ 2,600,883 | 0.925 |

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) | |
| Change | \$ (844) | | \$ (844) | 0.001 |
| Revised Budget | \$ 34,220 | | \$ 34,220 | 0.114 |

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 | |
| Change | \$ 136,885 | | \$ 136,885 | 0.001 |
| Revised Budget | \$ 1,595,038 | | \$ 1,595,038 | 0.03 |

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) | |
| Change | \$ 96,872 | | \$ 96,872 | - |
| Revised Budget | \$ 184,369 | | \$ 184,369 | 0.05 |

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 | |
| EDA - Relending | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| Loan Fund | | | | | |
| 302 | (\$161,396) | | Beginning Reserves | (\$161,396) | DECR - Loans Disbursed in FY18 |
| | \$84 | | Revenue - Local | \$84 | INCR - Additional Loans to be Funded |
| | | (\$311) | Personal Services | \$311 | 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 |
| Net Change | (\$161,312) | (\$161,212) | | \$0 | (0.002) |
| Ending Balance | \$109,812 | \$109,912 | | \$0 | 0.158 |
| Beginning Balance | \$1,820,725 | \$1,820,725 | | 0.37 | |
| IRP/RBDF Loan Program | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| Rural Business Dev Fund | | | | | |
| 303 | \$252,773 | | Beginning Reserves | \$252,773 | INCR - Budget Estimate Low |
| | \$25,810 | | Local Revenue | \$25,810 | INCR - Additional Loans to be Funded |
| | | \$2,257 | Personal Services | (\$2,257) | 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 |
| Net Change | \$278,583 | \$278,583 | | \$0 | 0.01 |
| Ending Balance | \$2,099,308 | \$2,099,308 | | \$0 | 0.38 |
| Beginning Balance | \$12,057.00 | \$12,057.00 | | 0.0046 | |
| RIB Loan Program | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| Reg Invest Relending | | | | | |
| Loan Fund | | | | | |
| 304 | \$26,630 | | Beginning Reserves | \$26,630 | INCR - Budget Estimate Low |
| | | \$64 | Personal Services | (\$64) | INCR - To Reflect Actuals |
| | | \$19 | Transfers Out | (\$19) | INCR - To Reflect Actuals |
| | | \$26,547 | Ending Reserves | (\$26,547) | INCR - To Reflect Actuals |
| Net Change | \$26,630 | \$26,630 | | \$0 | 0.005 |
| Ending Balance | \$38,687 | \$38,687 | | \$0 | 0.005 |
| Beginning Balance | \$100,530 | \$100,530 | | 0.0046 | |
| RBEG Loan Program | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| Rural Business | | | | | |
| Enterprise Grant | | | | | |
| 305 | \$9,470 | | Beginning Reserves | \$9,470 | INCR - Budget Estimate Low |
| | | \$64 | Personal Services | (\$64) | INCR - To Reflect Actuals |
| | | \$19 | Transfers Out | (\$19) | INCR - To Reflect Actuals |
| | | \$9,388 | Ending Reserves | (\$9,388) | INCR - To Reflect Actuals |
| Net Change | \$9,470 | \$9,471 | | \$0 | 0.005 |
| Ending Balance | \$110,000 | \$110,000 | | \$0 | 0.005 |
| Beginning Balance | \$23,000 | \$23,000 | | 0.020 | |
| SBA 504 Loan Program | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| 306 | \$11,700 | | Revenue - Local | \$11,700 | INCR - Budget Estimate Low |
| | | (\$2,811) | Personal Services | \$2,811 | 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 |
| Net Change | \$11,700 | \$11,700 | | \$0 | (0.018) |
| 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 | |
| Other Packaging | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| Loan Program 307 | (\$2,324) | | Beginning Reserves | (\$2,324) | DECR - Budget Estimate Low |
| | (\$8,500) | | Revenue - Local | (\$8,500) | DECR - Lower Loan Fees Projected |
| | | (\$2,738) | Personal Services | \$2,738 | (0.018) DECR - To Reflect Actuals |
| | | (\$250) | Materials & Services | \$250 | DECR - To Reflect Actuals |
| | | (\$620) | Transfers Out | \$620 | DECR - To Reflect Actuals |
| | | (\$7,216) | Ending Reserves | \$7,216 | DECR - To Reflect Actuals |
| Net Change | (\$10,824) | (\$10,824) | | \$0 | (0.018) |
| Ending Balance | \$1,500 | \$1,500 | | \$0 | 0.002 |

| | | | | | |
|-------------------------------|----------------|----------------|----------------------|-------------------|---------------------------------|
| Beginning Balance | \$234,998 | \$234,998 | | 0.161 | |
| EDA2 Loan Program | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| Eco Devo Admin 308 | (\$60,915) | | Beginning Reserves | (\$60,915) | DECR - Loans Disbursed in FY18 |
| | \$370 | | Revenue - Local | \$370 | INCR - To Reflect Actuals |
| | | \$2,239 | Personal Services | (\$2,239) | 0.014 INCR - To Reflect Actuals |
| | | \$64 | Materials & Services | (\$64) | INCR - To Reflect Actuals |
| | | \$667 | Transfers Out | (\$667) | INCR - To Reflect Actuals |
| | | (\$63,514) | Ending Reserves | \$63,514 | DECR - To Reflect Actuals |
| Net Change | (\$60,545) | (\$60,545) | | \$0 | 0.014 |
| Ending Balance | \$174,453 | \$174,453 | | \$0 | 0.175 |

| | | | | | |
|-------------------------------|----------------|----------------|-------------------|-------------------|---------------------------------|
| Beginning Balance | \$31,825 | \$31,825 | | 0.154 | |
| Business Service | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| Administration 391 | \$599 | | Transfers In | \$599 | DECR - Budget Estimate Low |
| | | \$599 | Personal Services | (\$599) | 0.004 INCR - To Reflect Actuals |
| | Net Change | \$599 | \$599 | \$0 | 0.004 |
| Ending Balance | \$32,424 | \$32,424 | | \$0 | 0.158 |

ENTERPRISE FUND -ECONOMIC DEVELOPMENT

| | | | | | |
|-----------------------------|----------------|----------------|----------------------|-------------------|----------------------------------|
| Beginning Balance | \$35,064 | \$35,064 | | 0.113 | |
| Economic Development | Revenue | Expense | | FTE | |
| | Change | Change | Category | Net Change | Change |
| 331 | (\$844) | | Beginning Reserves | (\$844) | DECR - Budget Estimate Low |
| | | \$247 | Personal Services | (\$247) | 0.0010 INCR - To Reflect Actuals |
| | | (\$1,000) | Materials & Services | \$1,000 | DECR - To Reflect Actuals |
| | | (\$11) | Transfers Out | \$11 | DECR - To Reflect Actuals |
| | | (\$80) | Ending Reserves | \$80 | DECR - To Reflect Actuals |
| | Net Change | (\$844) | (\$844) | | \$0 |
| Ending Balance | \$34,220 | \$34,220 | | \$0 | 0.114 |

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 | |
| Park Place Building | Revenue Change | Expense Change | Category | Net Change | FTE Change |
| 321 | \$136,885 | | Beginning Reserves | \$136,885 | INCR - Budget Estimate Low |
| | | \$80 | Personal Services | (\$80) | 0.001 INCR - To Reflect Actuals |
| | | \$20,204 | Materials & Services | (\$20,204) | INCR - Elevator RFP; Consultant |
| | | \$44 | Transfers Out | (\$44) | INCR - To Reflect Actuals |
| | | \$116,557 | Ending Reserves | (\$116,557) | INCR - To Reflect Actuals |
| | \$136,885 | \$136,885 | | \$0 | 0.001 |
| | \$1,595,038 | \$1,595,038 | | \$0 | 0.031 |

ENTERPRISE FUND - MINUTES RECORDING

| | | | | | |
|----------------------------------|-----------------------|-----------------------|----------------------|-------------------|----------------------------|
| Beginning Balance | \$87,498 | \$87,498 | | 0.050 | |
| Minutes Recording Service | Revenue Change | Expense Change | Category | Net Change | FTE Change |
| 332 | \$71,872 | | Beginning Reserves | \$71,872 | INCR - Budget Estimate Low |
| | \$25,000 | | Local Revenue | \$25,000 | INCR - Budget Estimate Low |
| | | \$11,300 | Materials & Services | (\$11,300) | INCR - To Reflect Actuals |
| | | \$86,531 | Transfers Out | (\$86,531) | INCR - To Reflect Actuals |
| | | (\$959) | Ending Reserves | \$959 | DECR - To Reflect Actuals |
| Net Change | \$96,872 | \$96,872 | | \$0 | - |
| Ending Balance | \$184,370 | \$184,370 | | \$0 | 0.050 |

TOTAL ENTERPRISE FUND SUMMARY

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

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 |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Resources: | | | | | |
| 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> |
| Requirements: | | | | | |
| 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 |
|---|-----------------------------------|------------------|
| General Fund | | |
| From General Fund to: | | |
| 102 | 104 Member Support Services | 11,000 |
| From General Fund - Member Support Services to: | | |
| 104 | 201 Government Services Admin | 1,200 |
| Total General Fund - Transfer Out: | | 12,200 |
| Special Revenue Funds | | |
| From Special Revenue Fund - Government Services To: | | |
| 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 |
| Total Special Revenue Funds (Govt Svcs) - Transfers Out: | | 1,997,556 |
| From Special Revenue Fund - Senior and Disability Services To: | | |
| 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 |
| Total Special Revenue Funds (S&DS) - Transfers Out: | | 2,512,701 |
| Enterprise Funds | | |
| From Enterprise Fund - Business Loans To: | | |
| 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 |
| From Enterprise Fund - Building Management To: | | |
| 321 | 201 Government Services Admin | 347 |
| 321 | 391 Business Services Admin | 1,033 |
| From Enterprise Fund - Economic Development To: | | |
| 331 | 201 Government Services Admin | 3,222 |
| 331 | 391 Business Services Admin | 3,640 |
| From Enterprise Fund - Minutes Recording To: | | |
| 332 | 102 General Fund | 106,531 |
| 332 | 201 Government Services Admin | 400 |
| Total Enterprise Funds - Transfers Out: | | 154,854 |
| TOTAL TRANSFER OUT ACTIVITY | | 4,677,311 |

| TRANSFERS IN | | Amount |
|---|---|------------------|
| General Fund | | |
| To General Fund - LCOG Operating From: | | |
| 102 | 248 MMWIX | 12,000 |
| 102 | 306 Business Loans | 11,411 |
| 102 | 332 Minutes Recording | 106,531 |
| To General Fund - Member Support Services From: | | |
| 104 | 102 LCOG Operating | 11,000 |
| Total General Fund - Transfers In: | | 140,942 |
| Special Revenue Funds | | |
| To Special Revenue Fund - Government Services Admin From: | | |
| 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 |
| To Special Revenue Fund - Transportation Services Admin From: | | |
| 221 | 219 Transportation Operations | 178,330 |
| 221 | 220 Transportation Projects | 259,989 |
| To Special Revenue Fund - Telecom Management From: | | |
| 243 | 244 Telecommunications Operations | 223,776 |
| 246 | 244 Telecommunications Operations | 538,742 |
| To Special Revenue Fund - Telecom Projects From: | | |
| 246 | 247 Telecommunications Projects | 44,322 |
| Total Special Revenue Funds (Govt Svcs) - Transfers In: | | 1,991,245 |
| To Special Revenue Fund - S&DS - Senior Connections From: | | |
| 267 | 282 Title III-B | 492,466 |
| 267 | 296 Title XIX-Type B Funds | 237,317 |
| To Special Revenue Fund - S&DS - Senior Meals From: | | |
| 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 |
| To Special Revenue Fund - S&DS - Options Counseling From: | | |
| 274 | 296 Title XIX-Type B Funds | 116,296 |
| To Special Revenue Fund - S&DS - LIHEAP From: | | |
| 278 | 296 Title XIX-Type B Funds | 18,885 |
| To Special Revenue Fund - S&DS - Title III - Area Plan Admin From: | | |
| 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 |
| Total Special Revenue Funds (S&DS) - Transfers In: | | 2,512,701 |
| Enterprise Funds | | |
| To Enterprise Fund - Business Services Administration From: | | |
| 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 |
| Total Enterprise Funds - Transfers In: | | 32,423 |
| TOTAL TRANSFER IN ACTIVITY | | 4,677,311 |

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