



EXECUTIVE COMMITTEE MEETING AGENDA FOR APRIL

Date: Tuesday, April 9, 2019
Time: 5:30 p.m.
Location: Lane Council of Governments
Park Place Building, 859 Willamette, Eugene - 5th Floor
Contact: Brenda Wilson, (541) 682-4395

* Denotes Packet Attachment

- 1.* Food Service Contracts for Senior Meals
- 2.* Proposed FY19 Revised Budget
- 3.* Executive Director Annual Evaluation and Contract
4. Appreciation Dinner Review and Feedback

Standing Items:

- 5.* April Board Agenda

FY 20 APPLICATION SUMMARY

PROGRAM TITLE: Food Service for Senior Meals

PROVIDER: Bateman Community Meals, under contract to NorthWest Senior & Disability Services, as the lead agency of the Food Services Procurement Consortium

DESCRIPTION:

LCOG is a partner in an interagency consortium with NorthWest Senior & Disability Services (NWSDS) and Oregon Cascades West Council of Governments (OCWCOG) to procure food service for the meal sites and home delivered meal programs in a seven county area: Lane, Linn, Benton, Lincoln, Marion, Polk and Yamhill. NWSDS is the lead agency in the food service procurement consortium. The three agencies developed a common set of service specifications based on program needs and Community Services and Supports Unit (Formerly the State Unit on Aging) Program Standards for Older Americans Act Congregate and Home Delivered Meals.

Background Information

As lead agency, NWSDS coordinated the Request for Proposal (RFP) Legal Notice and Letter of Intent to Apply process. The RFP process was competitive with four companies submitting Letters of Intent to Apply by the September 28, 2018 deadline. Meals on Wheels People, Trinity Food Services, GA Foods and Bateman Community Living all received the RFP specifications released by NWSDS on October 12, 2018.

Three of the companies, Trinity Food Services, GA Foods and Bateman Community Living attended the Proposers Conference in Salem on November 8, 2018. All toured the production kitchens located in Salem, Eugene and Newport. By attending the Proposers conference all were eligible to submit proposals by the January 10, 2019 deadline.

During this process several representatives complimented the Consortium about the clear and comprehensive specifications which helped them understand the scope of work.

The Food Production and Delivery RFP deadline for Proposals to be submitted was 4:00 PM on January 10, 2019. Bateman Community Living submitted the only proposal. Trinity Food Services and GA Foods notified NWSDS that they had considered the specifications and determined that this was not within their capacity. The process then continued as a Sole Source Provider Negotiation with Bateman Community Living.

Selection Committee

Each agency of the Consortium had identified four committee members, a total of twelve members for the Interagency Food Service Selection Committee. The committee would have reviewed the proposals and voted to recommend the successful contractor. Nutrition staff would not have a vote in this process but would be available for technical assistance. Due to the Sole Source Negotiation, the Interagency Food Service Selection Committee was not needed to

review proposals and recommend a contractor. The consortium Nutrition Staff began the review process of the Proposal.

Review of the Proposal

Upon initial review of the proposal from Bateman, the consortium identified discussion items and scheduled a meeting with Bateman leadership to review areas of their proposal. Bateman provided the documents the Consortium requested in a Follow-Up Request document. The materials provided did meet the specifications.

Bateman provided further clarification regarding the facility investment or cost sharing partnership funds and to be used for capital improvements in our facilities (kitchens) and equipment (food service delivery truck/s). The Nutrition Managers prepared a fund distribution proposal outlining possible options for the AAA Directors to review and discuss.

The NWSDS Consortium Nutrition Managers have thoroughly reviewed the proposal from Bateman Community Living, as well as the S&DS Division Director and the LCOG Executive Director. The consortium has determined the Proposal has met the requirements of the Request for Proposal and supports NWSDS entering into a contract with Bateman Community Living beginning July 1, 2019.

METHOD OF SERVICE PROVISION:

The Food Service Provider (Bateman) operates the Consortium kitchens located in Salem, Newport and Eugene. LCOG leases and equips the Eugene kitchen and sub-leases it to the Food Service Provider. The Eugene kitchen produces meals for all 11 Lane County sites operated by S&DS' Senior Meals Program plus the meals for Eugene Meals on Wheels operated by FOOD for Lane County. The Food Service Provider plans the menu; hires, trains and supervises all kitchen staff; purchases raw food; prepares it according to specifications based on standardized recipes; delivers it in our trucks to the meal sites where it is served or packaged for home delivery by our staff and volunteers; and maintains our kitchen equipment and trucks.

This agreement updates the Volume Based Variable Rate scale adopted for FY 18 and FY 19. Payments are based on a volume based unit rate scale for Hot Meals and a volume based unit rate scale for Frozen Meals. The per unit meal rate scale is calculated on the following anticipated service levels. **Hot meals 430,000** and **Frozen Meals 138,000.**

The per unit meal rate is adjusted and a reconciliation is made at the end of the year to reflect the total year end volume of meals purchased. The actual volume of meals purchased is reviewed monthly by the Consortium and the Provider and is discussed quarterly to forecast any year-end price adjustments. The year-end adjustment is calculated and agreed to by both the Consortium and the Provider.

Volume Based Hot Meal Rate Chart – The Proposer has submitted the following updated chart breaking out per meal rates for the following volume price increments; in 5,000 hot meal increments, starting with 385,000, ending with 500,000 or more hot meals for July 1, 2019 – June 30, 2020.

Volume Based Frozen Meal Rate Chart – The Proposer submitted the following updated chart breaking out per frozen meal rates for the following volume price increments; in 2,500 frozen meal increments, starting with 100,000, ending with 152,499 frozen meals for July 1, 2019 – June 30, 2020.

NWSDS SCALE FY2020

HOT MEALS

From	To	
500,000	Over	\$4.50
495,000	499999	\$4.53
490,000	494999	\$4.56
485,000	489999	\$4.59
480,000	484999	\$4.62
475,000	479999	\$4.65
470,000	474999	\$4.68
465,000	469999	\$4.71
460,000	464999	\$4.74
455,000	459999	\$4.77
450,000	454999	\$4.80
445,000	449999	\$4.83
440,000	444999	\$4.87
435,000	439999	\$4.92
430,000	434999	\$4.95
425,000	429999	\$4.99
420,000	424999	\$5.03
415,000	419999	\$5.07
410,000	414,999	\$5.11
405,000	409,999	\$5.15
400,000	404,999	\$5.19
395,000	399,999	\$5.23
390,000	394,999	\$5.27
385,000	389,999	\$5.31

NWSDS SCALE FY2020

FROZEN MEALS

From	To	
150,000	152,499	\$4.38
147,500	149,999	\$4.39
145,000	147,499	\$4.40
142,500	144,999	\$4.41
140,000	142,499	\$4.42
137,500	139,999	\$4.43
135,000	137,499	\$4.47
132,500	134,999	\$4.51
130,000	132,499	\$4.55
127,500	129,999	\$4.61
125,000	127,499	\$4.68
122,500	124,999	\$4.74
120,000	122,499	\$4.81
117,500	119,999	\$4.87
115,000	117,499	\$4.94
112,500	114,999	\$5.01
110,000	112,499	\$5.08
107,500	109,999	\$5.16
105,000	107,499	\$5.25
102,500	104,999	\$5.33
100,000	102,499	\$5.42

STAFF COMMENTS:

1. This contract uses a volume based rate scale. The proposed base unit cost for fresh meals is \$4.95 for hot meals (an increase of .06 cents per hot meal) and \$4.43 for frozen meals (an increase of .01 cent per frozen meal). Prior to this, there had not been a rate increase for 2 years. In FY 18 and FY 19 the base unit cost for fresh meals was \$4.89 for hot meals and \$4.42 for frozen meals.
2. The actual purchase volume of meals and year-end purchase projections are reviewed monthly and are discussed quarterly to forecast any year-end price adjustments. This payment method is in use in several Oregon senior meal programs. It eliminates the need for mid-year contract amendments and minimizes risk and loss for both the Consortium and the Food Service provider.
3. Bateman continues to manage food cost increases by engaging in national food contracts with producers and suppliers which are continually reviewed and updated. They are able to pool the volume of their various contracts which allows them to negotiate large volume contracts to give all their customers a lower price. Because of this purchasing power, they can reach different regional markets for competitive prices. Bateman consistently tracks the food inflation across the various menu items we use and incorporates that data in the menu planning.
4. This is a food service production and delivery contract which includes delivering the food from the Central Kitchens to the service locations. This budget is based on gas prices no higher than \$3.25 per gallon in Salem and Eugene and \$3.50 per gallon in Newport. Variations in the actual cost of gas will be handled as a credit or charge on the monthly billing. Bateman will credit the agencies if the cost of gas is lower. The Consortium partners will pay the difference between the budgeted price and the actual price if the monthly average cost of gas is higher than these figures.
5. Bateman does not charge a profit in this contract. They discounted \$.10 on the hot meal rate and \$.09 of the frozen meal rate because we pre-pay 80% of the average monthly bill.

RECOMMENDATION:

- 1) SSAC recommends LCOG's Executive Committee to have LCOG contract with NorthWest Senior & Disability Services, as the lead agency in the Food Service Consortium, and;
- 2) NorthWest Senior & Disability Services contracts with Bateman Community Living for the provision of food service for FY 2020 using the volume based rate scales as noted above.



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

**859 Willamette Street, Suite 500
Eugene OR 97401**

**Brenda Wilson, Executive Director
Howard Schussler, Government Services Division Director
Emily Farrell, Senior and Disability Services Division Director**

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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
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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

DRAFT



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

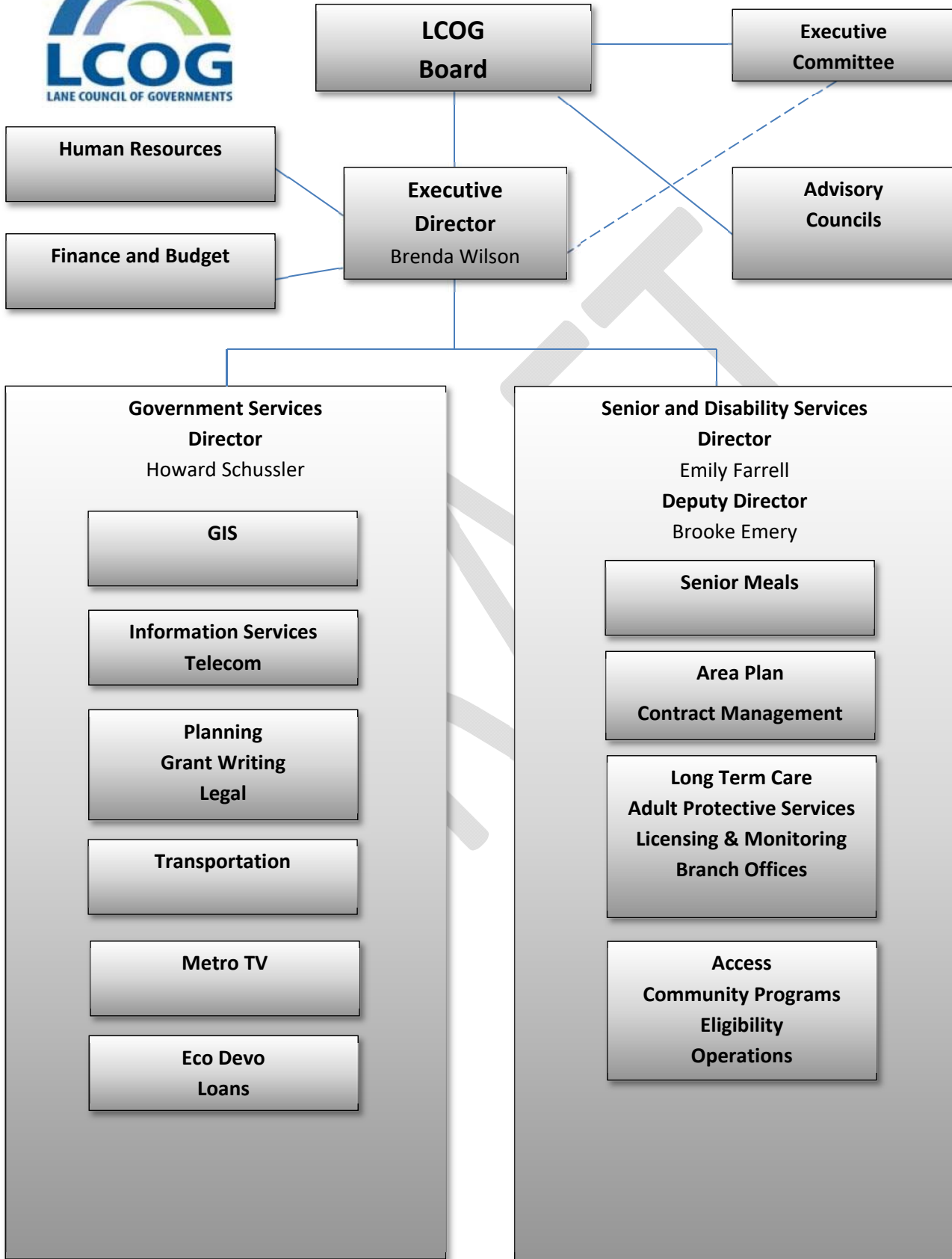
South Lane School District 45J
Alan Baas

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.

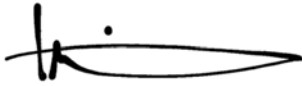
CONCLUSION

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

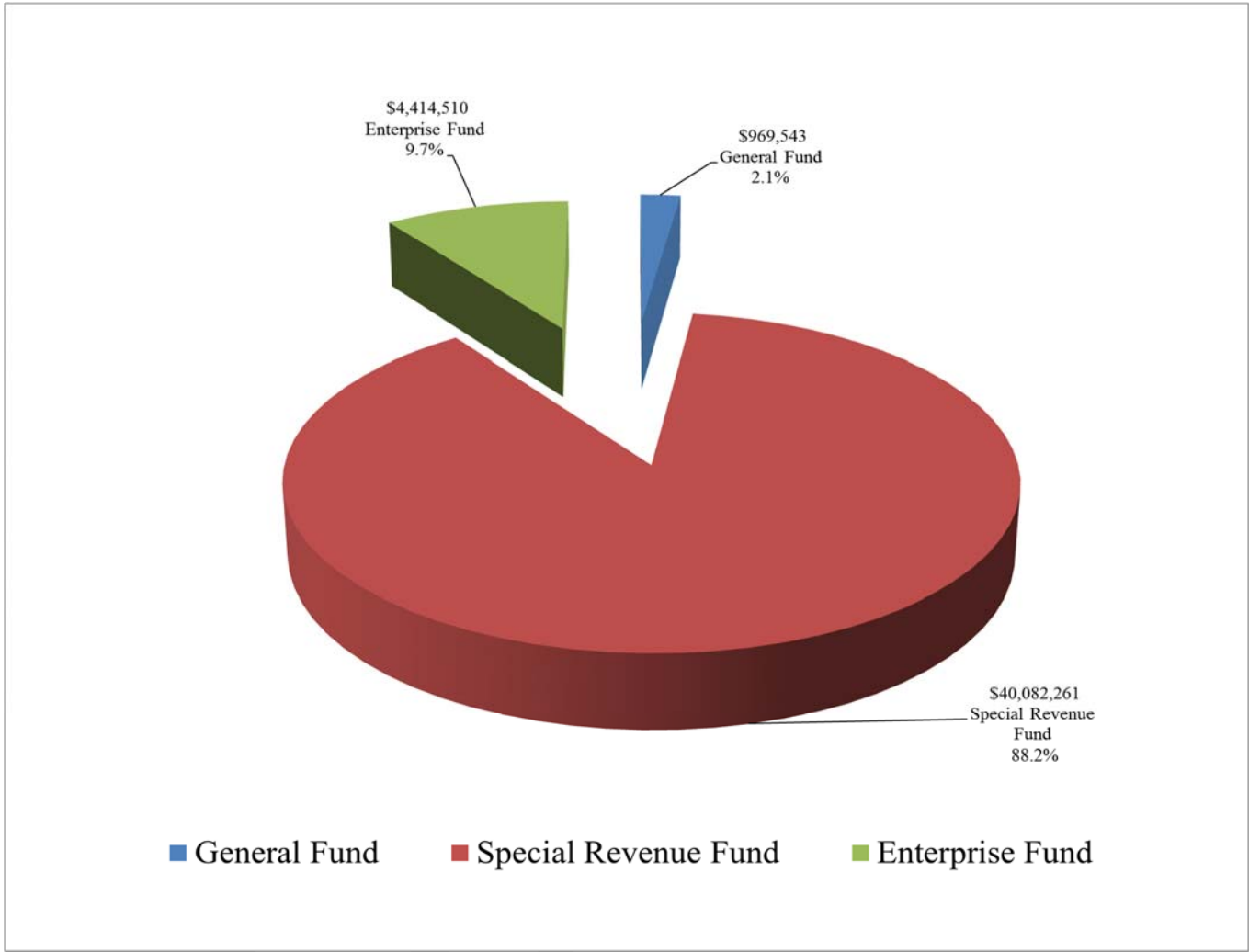
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FINANCIAL SECTION



**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

DRAFT

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

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

Beginning Balance	\$336,518	\$336,518			0.00	
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 Change	Expense Change	Category	Net Change	FTE Change
Loan Program 307	(\$2,324)		Beginning Reserves	(\$2,324)	
	(\$8,500)		Revenue - Local	(\$8,500)	
		(\$2,738)	Personal Services	\$2,738	(0.018)
		(\$250)	Materials & Services	\$250	
		(\$620)	Transfers Out	\$620	
		(\$7,216)	Ending Reserves	\$7,216	
Net Change	(\$10,824)	(\$10,824)		\$0	(0.018)
Ending Balance	\$1,500	\$1,500		\$0	0.002

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

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

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

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

DECOR - Budget Estimate Low
 INCR - To Reflect Actuals

ENTERPRISE FUND -ECONOMIC DEVELOPMENT

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

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

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

ENTERPRISE FUND - BUILDING MANAGEMENT

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

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

ENTERPRISE FUND - MINUTES RECORDING

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

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

TOTAL ENTERPRISE FUND SUMMARY

BEGINNING BALANCE	\$4,087,295	\$4,087,295	1.120
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*.



April 9, 2019

To: Executive Committee

From: Brenda Wilson

Subject: Executive Director Review and Contract

Action Recommended: None. Information and Discussion Only

Background:

I have been the LCOG Executive Director since July 2012. LCOG has faced many challenges over the past seven years and it has been a privilege working with the Board to address those challenges. Getting LCOG's finances in order was a top priority for the Board and what became the basis for nearly every decision I have made in my position.

All of the actions I take are intended to be directed toward positive results for the organization and our region. I know LCOG is a more relevant, vibrant, and sustainable organization than it was seven years ago. But I also know that I have room for improvement and I am always seeking input on how, what, and where I can make those improvements.

Evaluation History:

I have received five annual evaluations since starting with LCOG:

2013 -The first was conducted in 2013 by the Human Resources office at Lane County. This was the standard management evaluation survey used by Lane County at the time.

2014 – A 360-Degree Review was performed in 2014.

2015 – A survey was sent out via Survey Monkey containing questions developed by me and the Executive Committee.

2016 - Because the previous three years of evaluations have been very comprehensive, I recommended, and the Executive Committee and the Board approved, my preparing a self-evaluation.

2017 – This year, the Executive Committee discussed options for an annual review and with a recommendation from Chair John Simpson, decided to utilize the annual review process currently being used by EWEB to evaluate their General Manager.

2018 – This year's evaluation survey focused on how LCOG – the agency as a whole – was doing and could better serve the region, with me at the helm. I also did a self-evaluation.

Contract:

My current two-year contract comes to the end of the two-year term on June 30, 2019. While the contract contains an automatic renewal clause, either party may terminate the contract at any time.

LCOG continues to experience challenges, but I believe in the past seven years we have handled those challenges in a positive and productive way, moving LCOG towards being more relevant, vibrant, and sustainable. I look forward to serving LCOG, our members, and customers over the next two years and continuing to make LCOG and our region better.

Evaluation: TBD



BOARD MEETING AGENDA

Date: Thursday, April 25, 2019

Time: 6:00 p.m. – LCOG, 859 Willamette Street, STE 500, Eugene OR 97401

* denotes packet attachment

6:00 Call to Order

1. Welcome & Introductions
2. Requests for Additions to the Agenda

Public Comment*

3. Comments from the Public

Presentation

4. GS Presentation

Action Items

- 5.* FY19 Revised Budget – Public Hearing and Approve
6. Consent Agenda [*Board members may request an item be removed from the Consent Agenda to discuss separately under Item 6*]
 - a.* February 28, 2019 Minutes – Approve
 - b.* Food Service Contracts for Senior Meals - Approve
7. Items removed from the Consent Agenda

Information Items

- 8.* Quarterly Financials

Reports

9.
 - a.* Executive Committee Report
 - b.* Advisory Council Reports
 - c. Report from the Executive Director (will be emailed to you the Tuesday before the meeting)

* Public Comment is limited to 3 minutes. The Board has the right to ask disruptive attendees to leave the meeting. The Board may choose not to respond to comments and lack of response does not indicate support or disagreement. Location is wheelchair accessible. American Sign Language interpretation is available with 48 hours notice.