



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

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MEMBER GOVERNMENTS

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

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

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

WHAT WE DO

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

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

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

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

**LANE COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS**

For the Fiscal Year Ended June 30, 2019

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

Bethel School District 52
Alan Laisure

City of Coburg
Ray Smith

City of Cottage Grove
Jeff Gowing

City of Creswell
Richard Zettervall (#)

City of Dunes City
Robert Forsythe

City of Eugene
Chris Pryor (#) (*)

City of Florence
Susy Lacer

City of Junction City
Mike Crenshaw

City of Lowell
Don Bennett

City of Oakridge
Kathy Holston

City of Springfield
Leonard Stoehr

City of Veneta
Tom Cotter (#)

City of Westfir
Matt Meske

Creswell School District 40
Mike Anderson

Emerald Peoples Utility District
Brandon Jordan

Eugene School District 4J
Mary Walston (#) (^)

Vice-Chair of the Board of Directors

Eugene Water & Electric Board
Sonya Carlson

Non-Voting Member: Lane Transit District
Carl Yeh

Fern Ridge Library District
Steve Brock

Heceta Water District
Vickie Kennedy (#)

Junction City Rural Fire Protection District
Don Lighty

Lane Community College
Matt Keating (#)

Lane County
Heather Buch (#) (*)

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

Lane Library District
Vacant

McKenzie School District 68
Vacant

Port of Siuslaw
Vacant

Rainbow Water District
James (Jim) McLaughlin

River Road Park & Recreation District
Wayne Helikson

Siuslaw Library District
Susy Lacer

Siuslaw Valley Fire & Rescue District
Jim Langborg

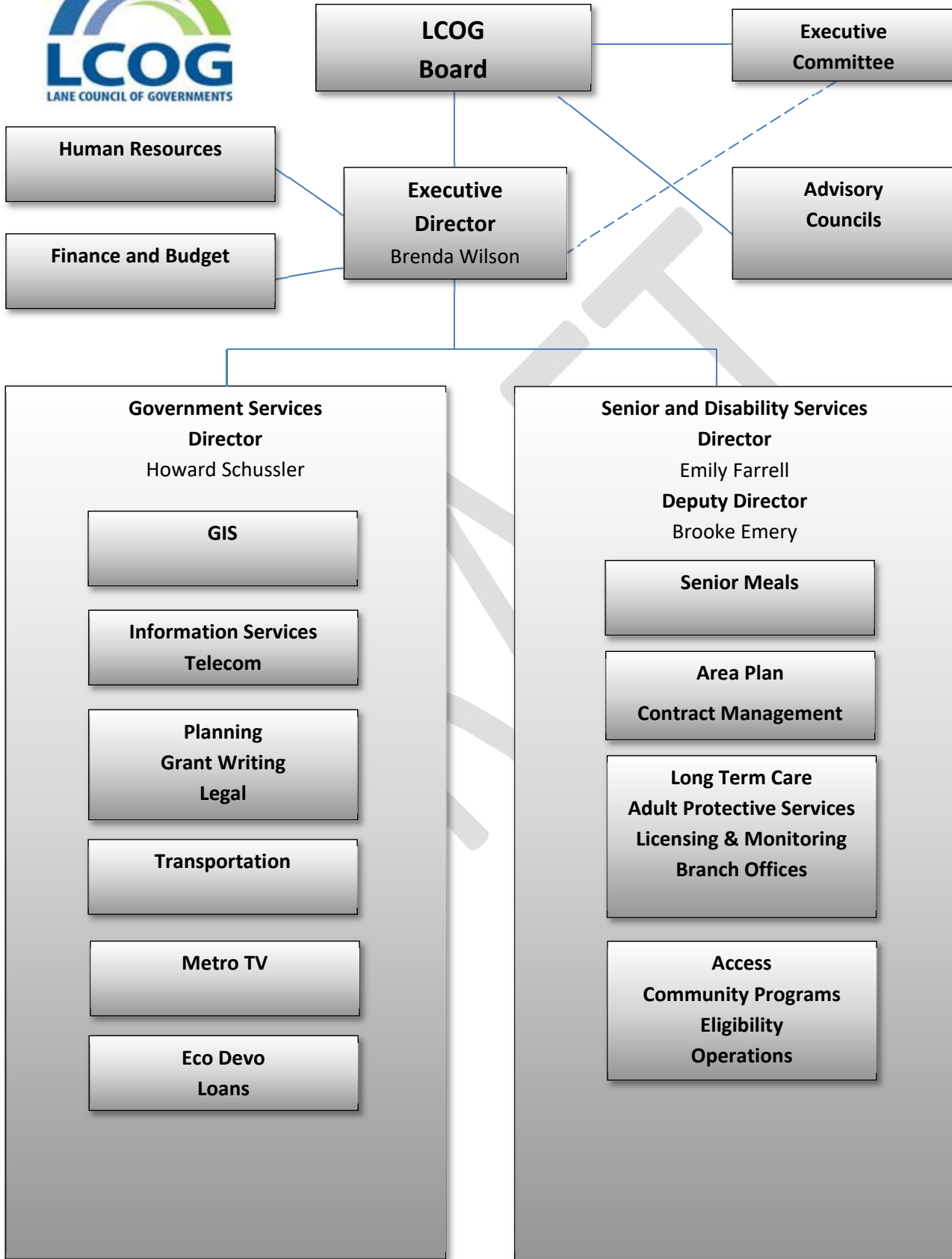
South Lane School District 45J
Alan Baas

Springfield School District 19
Zach Bessett

Western Lane Ambulance District
Bob Sneddon

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

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



INTRODUCTORY SECTION



Budget Message from the Executive Director FY19 Revised Budget

March 2019

Members of the LCOG Budget Committee and Board of Directors:

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

BACKGROUND

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

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

HIGHLIGHTS OF THE REVISIONS TO THE FY19 ADOPTED BUDGET

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

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

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

Resources – Revenues

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

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

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

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

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

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

Requirements – Expenditures

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

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

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

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

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

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

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

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

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

Ending Fund Balance/Contingencies and Reserves

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

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

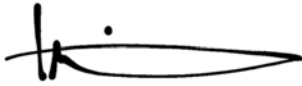
CONCLUSION

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

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

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

Respectfully submitted,



Brendalee S. Wilson
Executive Director

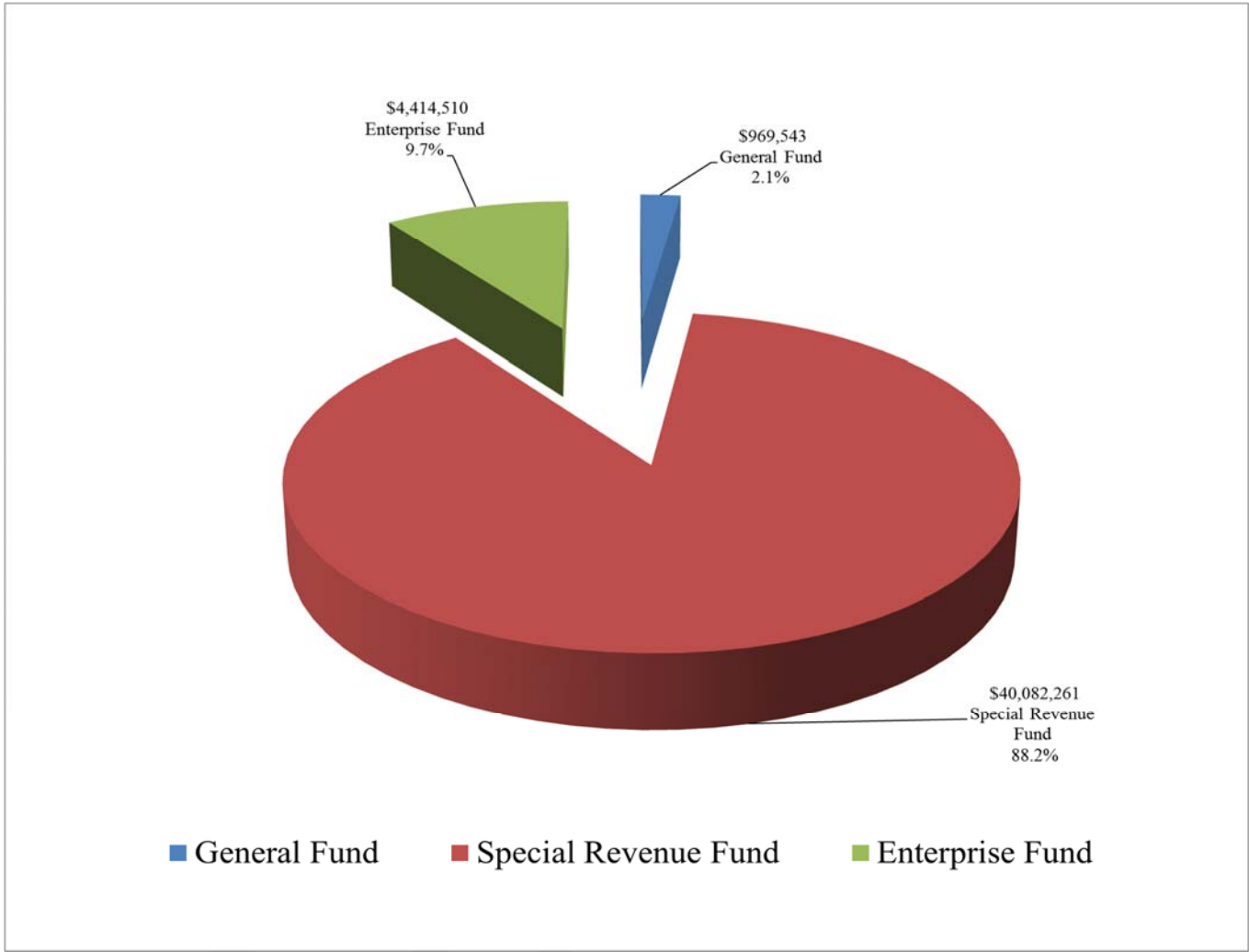
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FINANCIAL SECTION



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



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

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

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

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

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

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

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

(a) Includes reduced Telecom Revenue.

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

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

(d) Telecom System Replacement Project.

(e) Fewer Loans Disbursed.

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

FY19 CHANGES TO ADOPTED BUDGET - ALL FUNDS

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

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

ALL FUNDS - FY19 ADOPTED VERSUS FY19 REVISED

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

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

REVISED BUDGET CHANGES BY FUND

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GENERAL FUND

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

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

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

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

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

LCOG OPERATING

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

INDIRECT SUPPORT SERVICES

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

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

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

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

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

GENERAL FUND SUMMARY

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

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

INDIRECT SUPPORT SERVICES SUMMARY

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

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

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SPECIAL REVENUE FUND

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

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

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

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

SPECIAL REVENUE FUND - SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL

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

ALL SPECIAL REVENUE FUNDS - FY19 ADOPTED VERSUS FY19 REVISED

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

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

DRAFT

GOVERNMENT SERVICES

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

SPECIAL REVENUE FUND - GOVERNMENT SERVICES

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

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

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

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

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

Beginning Balance	176,419.65	176,419.65			0.586	
Hearings/Land Use Laws	Revenue Change	Expense Change	Category	Net Change	FTE Change	
208	\$842		Beginning Reserves	\$842		INCR - Budget Estimate Low
	(\$16,000)		Revenue - Local	(\$16,000)		DECR - To Reflect Actuals
		(\$9,741)	Personal Services	\$9,741	0.066	DECR - Staffing Change at Lower Rates
		\$1,222	Support Services	(\$1,222)		INCR - To Reflect Actuals
		(\$3,824)	Transfers Out	\$3,824		DECR - To Reflect Actuals
		(\$2,814)	Ending Reserves	\$2,814		DECR - To Reflect Actuals
Net Change	(\$15,158)	(\$15,158)		\$0	0.066	
Ending Balance	161,261.78	161,261.78		\$0	0.653	
Beginning Balance	\$94,611.26	\$94,611.26		\$0	0.31	
Natural Resource Plan.	Revenue Change	Expense Change	Category	Net Change	FTE Change	
210	(\$14,611)		Beginning Reserves	(\$14,611)		DECR - Budget Estimate High
		\$6,646	Personal Services	(\$6,646)	0.05	INCR - To Reflect Actuals
		\$3,263	Transfers Out	(\$3,263)		INCR - Staff Training Conference
		(\$24,521)	Ending Reserves	\$24,521		DECR - To Reflect Actuals
Net Change	(\$14,611)	(\$14,611)		\$0	0.05	
Ending Balance	\$80,000.00	\$80,000.00		\$0	0.36	
Beginning Balance	\$138,800	\$138,800			0.60	
OEM/MSAG	Revenue Change	Expense Change	Category	Net Change	FTE Change	
211	(\$2,222)		Beginning Reserves	(\$2,222)		DECR - Budget Estimate High
	(\$3,068)		Revenue - Local	(\$3,068)		DECR - New Contracts
		\$1,556	Personal Services	(\$1,556)	0.02	INCR - New Contracts
		\$1,222	Support Services	(\$1,222)		INCR - To Reflect Actuals
		\$1,000	Materials and Services	(\$1,000)		INCR - To Reflect Actuals
		(\$9,068)	Ending Reserves	\$9,068		DECR - To Reflect Actuals
Net Change	(\$5,290)	(\$5,290)		\$0	0.02	
Ending Balance	\$133,510	\$133,510		\$0	0.62	
Beginning Balance	\$10,360	\$10,360			0.05	
Publications/Information	Revenue Change	Expense Change	Category	Net Change	FTE Change	
212	\$1,857		Beginning Reserves	\$1,857		INCR - Budget Estimate Low
	(\$1,906)		Revenue - Local	(\$1,906)		DECR - To Reflect Actuals
		(\$41)	Materials and Services	\$41	0.00	DECR - To Reflect Actuals
		(\$8)	Ending Reserves	\$8		DECR - To Reflect Actuals
Net Change	(\$49)	(\$49)		\$0	0.00	
Ending Balance	\$10,311	\$10,311		\$0	0.05	
Beginning Balance	\$218,353	\$218,353			0.71	
RTS Other	Revenue Change	Expense Change	Category	Net Change	FTE Change	
214	\$3,906		Beginning Reserves	\$3,906		INCR - Budget Estimate Low
	\$68,669		Revenue - Local	\$68,669		INCR - New Contracts
		\$43,145	Personal Services	(\$43,145)	0.41	INCR - To Reflect Actuals
		\$1,222	Support Services	(\$1,222)		INCR - Pass Through for New Contract
		\$16,200	Materials and Services	(\$16,200)		INCR - To Correct for Actuals
		\$24,446	Transfers Out	(\$24,446)		INCR - To Correct for Actuals
		(\$12,437)	Ending Reserves	\$12,437		DECR - To Reflect Actuals
Net Change	\$72,575	\$72,575		(\$0)	0.41	
Ending Balance	\$290,929	\$290,929		(\$0)	1.12	

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

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

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

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

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

Beginning Balance	\$388,444	\$388,444			0.19	
PAN	Revenue Change	Expense Change	Category	Net Change	FTE Change	
242	\$35,760		Beginning Reserves	\$35,760		INCR - Budget Estimate Low
		(\$1,016)	Personal Services	\$1,016	(0.00)	DECR - To Reflect Actuals
			Support Services	(\$3,055)		INCR - New Contracts
		\$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	(0.87)	DECR - Budget Estimate for Fringe High
		\$46,487	Materials & Services	(\$46,487)		INCR - Hot Meals, Rent, Equipment
		(\$9,654)	Ending Reserves	\$9,654		DECR - Balance Fund
Net Change	\$25,966	\$25,966		\$0	(0.87)	
Ending Balance	\$1,686,720	\$1,686,720		\$0	8.78	
Beginning Balance	950,014	950,014			0.25	
Senior Meals Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change	
269	\$81,151		Beginning Reserves	\$81,151		INCR - Budget Estimate Low
	\$15,548		Revenue - Local	\$15,548		INCR - Higher Donations than Anticipated
		\$1,342	Personal Services	(\$1,342)		INCR - Budget Estimate Low / FTE Adjustment
		\$158	Support Services	(\$158)		INCR - Budget Estimate Low
		\$7,100	Materials & Services	(\$7,100)		INCR - Budget Estimate Low - Holiday Mail Project
		(\$93,519)	Transfers Out	\$93,519		DECR - Reduced Projected Transfer to Sr. Meals
		\$181,618	Ending Reserves	(\$181,618)		INCR - Balance Fund
Net Change	\$96,699	\$96,699		\$0	0.00	
Ending Balance	1,046,713	1,046,713		\$0	0.25	
Beginning Balance	21,387	21,387			0.00	
Senior Connections Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change	
270	\$34,122		Beginning Reserves	\$34,122		INCR - Budget Estimate Low
	\$6,794		Local Revenue	\$6,794		INCR - Donations and Interest
		\$40,916	Ending Reserves	(\$40,916)		INCR - Balance Fund
Net Change	\$40,916	\$40,916		\$0	0.00	
Ending Balance	62,303	62,303		\$0	0.00	

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

Beginning Balance	\$166,120	\$166,120		\$0	1.50	
Money Management	Revenue Change	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	