



**FY20 Revised Budget  
Lane Council of Governments**

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

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## MEMBER GOVERNMENTS

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

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

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

## WHAT WE DO

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

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

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

LCOG is located in Lane County, Oregon, the fourth most populous county in Oregon. LCOG's region is the entire Lane County area. Lane County's population is 378,880. 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, 2020

(#) 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  
Vacant

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  
Lacey Risdal

Emerald People's Utility District  
Patti Chappel

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

Eugene Water & Electric Board  
Sonya Carlson (#)

Fern Ridge Library District  
Steve Brock

Heceta Water District  
Vickie Kennedy (#)

Junction City Rural Fire Protection District  
Don Lighty

Lane Community College  
Lisa Fragala

Lane County  
Heather Buch (#) (\*)  
Vice-Chair of the Board of Directors

Lane Education Service District  
Sherry Duerst-Higgins (#) (\*) (^)

Lane Library District  
Vacant

McKenzie School District 68  
Vacant

Port of Siuslaw  
Vacant

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

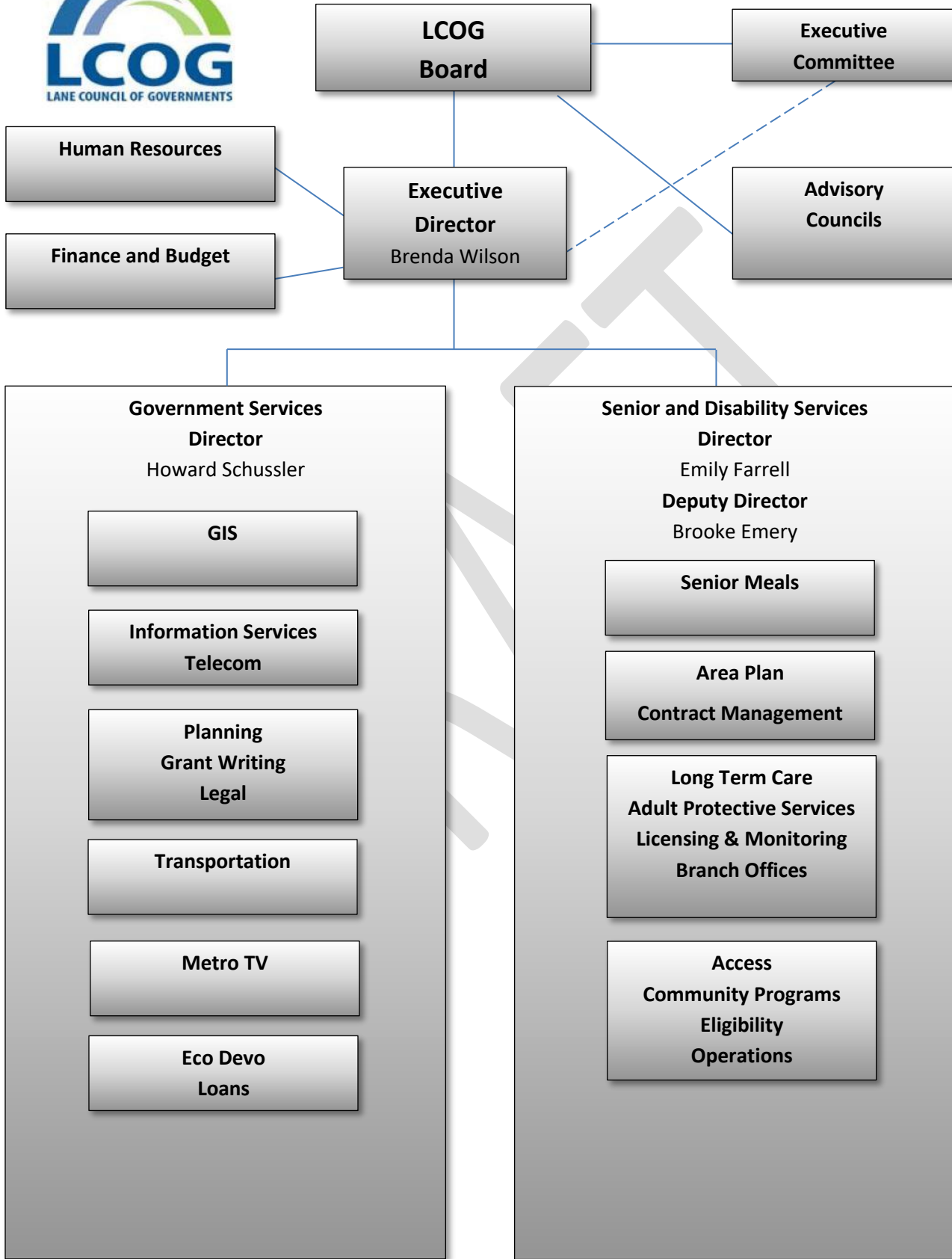
Springfield School District 19  
Todd Mann

Western Lane Ambulance District  
Bob Sneddon

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

Non-Voting Member: Lane Transit District  
Don Nordin

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



**INTRODUCTORY SECTION**



## **Budget Message from the Executive Director FY20 Revised Budget**

March 2020

Members of the LCOG Budget Committee and Board of Directors:

Attached for your consideration and approval is the proposed FY20 *Revised Budget*. This *Revised Budget* is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2019. LCOG develops a *Revised Budget* each fiscal year to adjust to changes which have occurred during the first eight months of the year. This proposed *Revised Budget* reflects operating plans and financial projections for the balance of the fiscal year.

### **BACKGROUND**

Our revised budget presentation format is meant to clearly present changes to the FY20 *Adopted Budget* to show changes to revenues, expenses, and FTE in each fund. We have also included a detailed explanation for every change in the Financial Section of the proposed *Revised Budget* document. In addition, we continue to present trend data for comparison. This information is essential for determining and establishing the overall spending level of the organization. In short, understanding past revenue and expenditure trends, and ensuring revenue and expenditure changes are accurate and documented, is key in the overall financial management of the organization.

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 reduce costs and find efficiencies.

### **HIGHLIGHTS OF THE REVISIONS TO THE FY20 ADOPTED BUDGET**

This proposed *Revised Budget* captures six months of change in the revenue and expenditure picture of LCOG, 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 66 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. LCOG's Enterprise Fund consists of 11 managerial funds.



This is a summary of the key changes in the proposed FY20 *Revised Budget*:

**Resources – Revenues**

<b>REVENUES</b>	<b>Federal and State</b>	<b>Local</b>	<b>Member Dues</b>	<b>Transfers In</b>	<b>Beginning Fund Balance</b>	<b>Total Budget</b>
FY20 Revised	\$ 28,932,227	\$ 7,257,590	\$ 231,119	\$ 5,104,494	\$ 10,211,717	\$ 51,737,147
FY20 Adopted	\$ 23,983,147	\$ 7,132,693	\$ 232,000	\$ 4,742,074	\$ 8,576,117	\$ 44,666,031
Dollar Change	\$ 4,949,080	\$ 124,897	\$ (881)	\$ 362,420	\$ 1,635,600	\$ 7,071,116
Percent Change	20.6%	1.8%	-0.4%	7.6%	19.1%	15.8%

LCOG’s proposed Revised Budget reflects an increase of \$7,071,116 – from \$44,666,031 net Adopted Budget to a net \$51,737,147 proposed Revised Budget. This is a 15.8% increase over the Adopted Budget and represents an expected and reasonable change for the first year of a new Biennium.

As shown on page 6, All Funds Schedule of Budgeted Resources and Requirements table, Federal and State revenues were increased by a net \$4,949,080 as the net result of \$117,333 increased funding and contracts awarded for Government Services; and a net increase in Senior and Disability Services of \$5,066,413, which is expected at the beginning of a new Biennium as the Adopted FY20 Budget was created before we knew what our state allocation would be and budgeted conservatively. Local revenue (minus Member Dues) is increased by a net \$124,897, with a majority of the net increase due to the reclass of Federal revenue to Local revenue in Government Services; a net decrease in Senior and Disability Services primarily due to a grant being directly paid to a recipient instead of passing thru our agency; and a net decrease in Enterprise Funds primarily due to vacancies in the Park Place Building Fund and fewer than expected loans disbursed.

Transfers In are increased a net \$362,420, with the majority of that increase due to a \$280,000 transfer from the General Fund to the Capital Contingency Fund in the Building Management Fund of excess Indirect revenue. While these excess funds could be set aside for COVID-19 response expenditures, I am budgeting an additional \$221,000 of excess Indirect Revenue from this fiscal year in Materials and Supplies to cover any response expenditures. The Board could always move funds from the Capital Contingency Fund if needed in the future. Transfers In also includes transfers in Senior and Disability Services to maximize match.

The Beginning Reserve revenues are increased by a net \$1,635,600, to reflect actuals being greater than what we projected the beginning balance would be in the FY20 adopted budget due primarily to excess Indirect revenue and project carry overs in Government Services.

The General Fund share of the total budget revenue change is a net \$340,224 overall increase from the Adopted Budget. This is primarily due to higher than expected Indirect Revenue.

## Requirements - Expenditures

EXPENDITURES	Personal Services	Materials and Services	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY20 Revised	\$ 24,985,205	\$ 9,344,948	\$ 813,101	\$ 2,174,061	\$ 481,499	\$ 5,104,494	\$ 8,833,839	\$ 51,737,147
FY20 Adopted	\$ 23,125,243	\$ 8,452,428	\$ 786,000	\$ 1,846,826	\$ 473,027	\$ 4,742,074	\$ 5,240,433	\$ 44,666,031
Dollar Change	\$ 1,859,962	\$ 892,520	\$ 27,101	\$ 327,235	\$ 8,472	\$ 362,420	\$ 3,593,406	\$ 7,071,116
Percent Change	8.0%	10.6%	3.4%	17.7%	1.8%	7.6%	68.6%	15.8%

The proposed Revised Budget reflects a net increase of \$7,071,116 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 increased by a net of \$1,859,962. This is primarily a reflection of increased hiring in Senior and Disability Services once we received our state allocation. Personnel Services costs in Government Services decreased to match contracts; and increased in the Enterprise Funds to account for time on Building preservation and maintenance projects.

Materials and Services was increased by a net of \$892,520, consisting in part of a net increase of \$378,255 in , Government Services due primarily to increased Contract Services, with an increase of \$347,613 attributed to Fund 244 - Telecom Operations; and a net increase in Senior and Disability Services of \$258,987 due primarily to furniture costs for increased staff and Senior Meals costs due to the COVID-19 emergency.

Capital Outlay was increased in Government Services by a net \$22,101 for equipment in the Willamette Internet Exchange (WIX); Senior and Disability Services was increased by a net \$5,000 for a new printer.

Services by Other Organizations was increased by a net \$327,235 with a net increase in Government Services of \$120,017 due to Consultants in Fund 244 - Telecom Operations; a net increase in Senior and Disability Services of \$33,218 due to shared funds with Food 4 Lane County; and a net increase of \$174,000 in Enterprise Fund, due to more loans being disbursed than anticipated.

Debt Service was increased by a net \$8,472, to reflect actuals in the Business Loan Program.

Transfers Out are detailed in the table on page 36. This shows the aggregate transfers, not the changes between the Adopted and Revised budgets. Transfers are increased by a net \$362,420, with the majority of that increase due to transfer of additional funding in Senior and Disability Services Title XIX Type B funds transferred to eligible programs; and excess Indirect revenue transferred to the Capital Contingency Account in the Building Management Fund. Government Services are decreased by a net \$258,108 due primarily to fewer required funds from the Transportation Services Administration to other Transportation programs.

Note that Indirect Revenue and Expenditures are not included in the overall Statement for All Organizational Funds as this would be duplicative. I expect excess Indirect Revenue to be \$221,000 and am budgeting this entire amount in Materials and Services for COVID-19 response. For more information, see pages 9 and 10.

## 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 \$8,833,839 reflects a net increase of \$3,593,406.

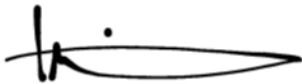
Ending Reserves were adjusted in the General Fund with an increase of \$50,064 for excess revenue; and in Government Services by a net increase of \$72,180 which is a normal and expected change. Most of the change occurred in Senior and Disability Services which had a significant net increase of \$2,691,603 due to the unanticipated increase in funding in our state allocation. Enterprise Funds increased \$779,559 due primarily from the transfer of \$280,000, mostly excess Indirect Revenue, to the Capital Contingency Account in the Building Management Fund from the General Fund. For information on restricted reserves, see Schedule on page 35.

## 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.

I continue to be grateful for the guidance and support of the LCOG Board and members, and the Budget Committee, especially during this difficult and uncertain time. And I am truly honored to be a part of an organization with bright, talented and dedicated employees who work hard every day to provide high quality services to the region. Our members and stakeholders have good reason to be proud of the work of this organization.

Respectfully submitted,



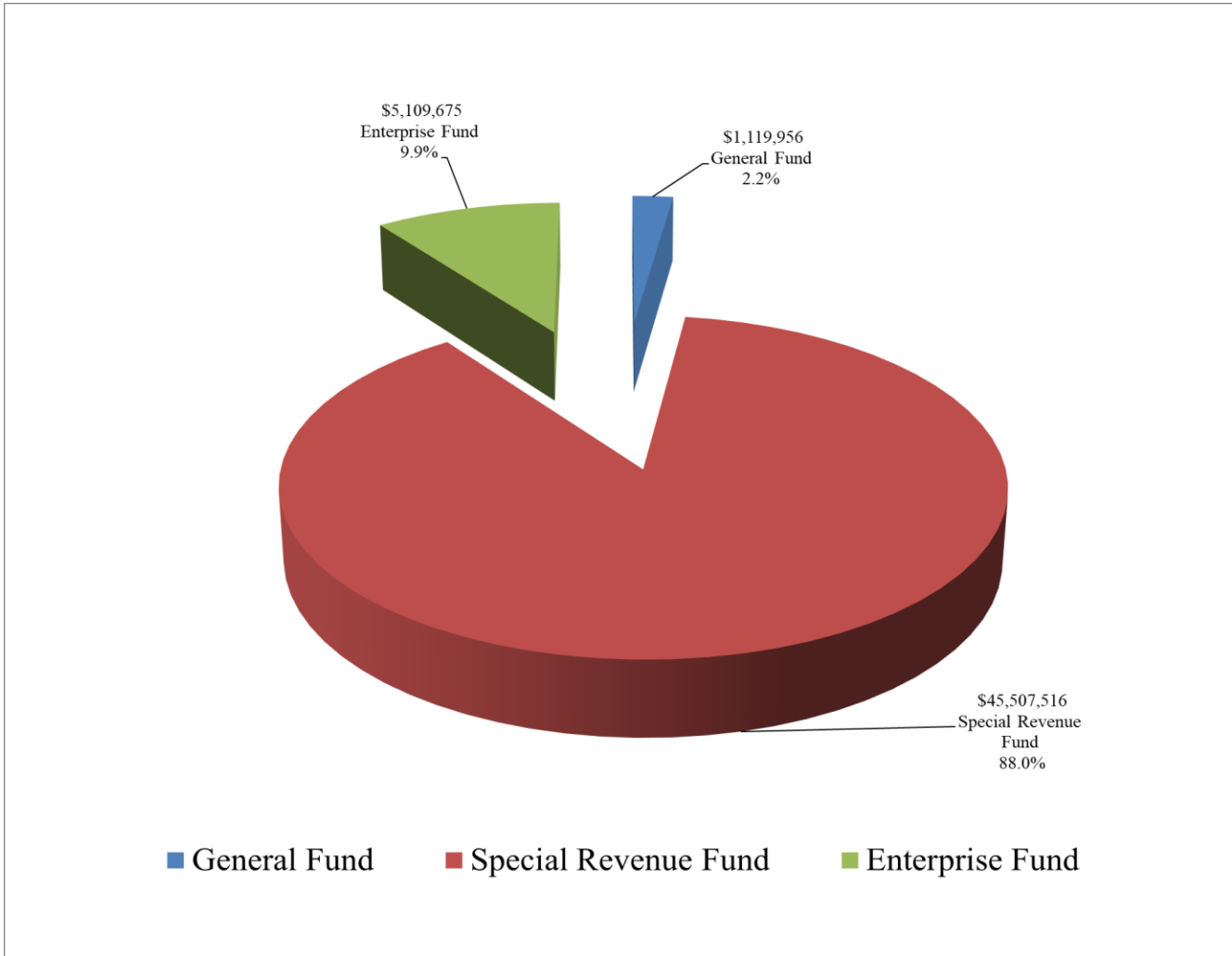
Brendalee S. Wilson  
Executive Director

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**FINANCIAL SECTION**



**TOTAL BY FUND  
FY20 REVISED BUDGET  
For the Fiscal Year Ending June 30, 2020**



	General Fund	Special Revenue Fund	Enterprise Fund	Total
Resources	\$ 1,119,956	\$ 45,507,516	\$ 5,109,675	51,737,147
Requirements	\$ 1,119,956	\$ 45,507,516	\$ 5,109,675	51,737,147
Percentage of Total	2.2%	88.0%	9.9%	100.0%

Gross Budget Requirements:	\$ 48,585,290
Internal Charges:	\$ 3,151,857
Total FY20 Revised budget	<u>\$ 51,737,147</u>

**ALL FUNDS**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**FY20 ADOPTED VERSUS FY20 REVISED**

	<u>FY20 Adopted</u>	<u>FY20 Revised</u>	<u>Difference</u>
<b>Resources:</b>			
Federal and State Revenue	\$ 23,983,147	\$ 28,932,227	\$ 4,949,080
Local Revenue	\$ 7,132,693	\$ 7,257,590	\$ 124,897
Local Revenue - Member Dues	\$ 232,000	\$ 231,119	\$ (881)
Transfers In	\$ 4,742,074	\$ 5,104,494	\$ 362,420
Beginning Reserves	\$ 8,576,117	\$ 10,211,717	\$ 1,635,600
<b>Total Resources</b>	<u>\$ 44,666,031</u>	<u>\$ 51,737,147</u>	<u>\$ 7,071,116 (a)</u>
<b>Requirements:</b>			
Personal Services	\$ 23,125,243 *	\$ 24,985,205 *	\$ 1,859,962
Materials and Services	\$ 8,452,428 *	\$ 9,344,948 *	\$ 892,520
Capital Outlay	\$ 786,000	\$ 813,101	\$ 27,101
Services by Other Organizations	\$ 1,846,826	\$ 2,174,061	\$ 327,235
Debt Service	\$ 473,027	\$ 481,499	\$ 8,472
Transfers Out	\$ 4,742,074	\$ 5,104,494	\$ 362,420
Ending Reserves	\$ 5,240,433	\$ 8,833,839	\$ 3,593,406
<b>Total Requirements</b>	<u>\$ 44,666,031</u>	<u>\$ 51,737,147</u>	<u>\$ 7,071,116 (a)</u>
<b>Total FTE</b>	227.14	248.18	21.04

This statement includes the sum of: the General Fund (page 8); the Special Revenue Fund (page 11); and the Enterprise Fund (page 25).

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

Personal Services	\$1,638,097	\$1,638,097	\$0
Materials and Services	\$1,292,760	\$1,513,760	\$221,000
<b>Total Indirect/Overhead (Cost/Recovery)</b>	<u>\$2,930,857</u>	<u>\$3,151,857</u>	<u>\$221,000 (a)</u>

(a) For details on changes, see individual funds.

**ALL FUNDS**  
**SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2020**

**FY20 CHANGES TO ADOPTED BUDGET - ALL FUNDS**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$44,666,031	Beginning Balances	\$ 44,666,031	227.14
Beginning Reserves	\$ 1,635,600	Personal Services	\$ 1,859,962 (a)	21.04
Federal and State Revenue	\$ 4,949,080	Materials & Services	\$ 892,520 (a)	
Local Revenue	\$ 124,016	Capital Outlay	\$ 27,101	
Transfers In	\$ 362,420	Services by Other Organizations	\$ 327,235	
		Debt Service	\$ 8,472	
		Transfers Out	\$ 362,420	
		Ending Reserves - Designated	\$ 3,593,406	
<b>Change</b>	<b>\$ 7,071,116</b>		<b>\$ 7,071,116</b>	<b>21.04</b>
<b>REVISED BUDGET</b>	<b>\$51,737,147</b>		<b>\$ 51,737,147</b>	<b>248.18</b>

(a) Includes Support Services; see Page 9 and 10 for details.

**ALL FUNDS – FY20 ADOPTED VERSUS FY20 REVISED**

	FY20 Adopted Budget	FY20 Revised Budget	Change
By Fund:			
General Fund	\$ 779,732	\$ 1,119,956	\$ 340,224
Special Revenue Fund	\$ 39,770,010	\$ 45,507,516	\$ 5,737,505
Enterprise Fund	\$ 4,116,289	\$ 5,109,675	\$ 993,386
Total:	\$ 44,666,031	\$ 51,737,147	\$ 7,071,116

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, 2020**

	FY20 Adopted Budget	FY20 Revised Budget	Change
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Resources:</b>			
Federal and State Revenue	\$ -	\$ -	\$ -
Local Revenue	\$ 288,144	\$ 295,263	\$ 7,119 (a)
Transfers In	\$ 11,000	\$ 11,000	\$ -
Beginning Reserves	\$ 480,588	\$ 813,693	\$ 333,105 (b)
	<u>          </u>	<u>          </u>	<u>          </u>
Total Resources	<u>\$ 779,732</u>	<u>\$ 1,119,956</u>	<u>\$ 340,224</u>
<b>Requirements:</b>			
Personal Services	\$ 240,622	\$ 258,047	\$ 17,425 (c)
Materials and Services	\$ 178,425	\$ 191,160	\$ 12,735 (d)
Capital Outlay	\$ -	\$ -	\$ -
Transfers Out	\$ 32,200	\$ 292,200	\$ 260,000 (e)
Ending Reserves (contingencies)	\$ 328,485	\$ 378,549	\$ 50,064
	<u>          </u>	<u>          </u>	<u>          </u>
Total Requirements:	<u>\$ 779,732</u>	<u>\$ 1,119,956</u>	<u>\$ 340,224</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 (\$3,151,857).

- (a) Increases in Pass Thru, Interest, and Appreciation Dinner revenue.
- (b) Underestimated Indirect revenue; underspent Materials and Services.
- (c) Increased to account for Executive Director Compensation; Census work.
- (d) Primarily due to Pass Thru Expenses.
- (e) Allocating excess Indirect Revenue.

**GENERAL FUND**  
**SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2020**

**LCOG OPERATING**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 779,732	Beginning Balances	\$ 779,732	1.00
Beginning Reserves	\$ 333,105	Personal Services	\$ 17,425	
Local Revenue	\$ 7,119	Materials and Services	\$ 12,735	
Transfers In	\$ -	Transfers Out	\$ 260,000	
		Ending Reserves (Contingencies)	\$ 50,064	
<b>Change</b>	<b>\$ 340,224</b>		<b>\$ 340,224</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 1,119,956</b>		<b>\$ 1,119,956</b>	<b>1.00</b>

**INDIRECT SUPPORT SERVICES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,930,857	Beginning Balances	\$ 2,930,857	12.81
Indirect Charges Revenue	\$ 221,000	Personal Services	\$ -	
		Materials and Services	\$ 221,000	
<b>Change</b>	<b>\$ 221,000</b>		<b>\$ 221,000</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 3,151,857</b>		<b>\$ 3,151,857</b>	<b>12.81</b>

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

**GENERAL FUND**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For Fiscal Year Ending June 30, 2020**

Beginning Balance	\$768,732	\$768,732		\$0	1.00
<b>General Fund</b> <b>102</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
	\$333,105		Beginning Reserves	\$333,105	
	(\$881)		Local Revenue - Member Dues	(\$881)	
	\$8,000		Local Revenue - Misc Income	\$8,000	
		\$17,425	Personal Services	(\$17,425)	
		\$12,735	Materials & Services	(\$12,735)	
		\$260,000	Transfers Out	(\$260,000)	
	\$50,064	Ending Reserves - Contingencies	(\$50,064)		
Net Change	\$340,224	\$340,224		\$0	-
Ending Balance	\$1,108,956	\$1,108,956		\$0	1.00

INCR - To reflect increase in Indirect revenue  
 DECR - To reflect actuals  
 INCR - To reflect actuals  
 INCR - To account for Executive Director contract compensation  
 INCR - To reflect actuals; Primarily due to Pass Thru  
 INCR - Excess revenue to Capital Contingency Fund  
 INCR - To reflect actuals

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

**GENERAL FUND SUMMARY**

BEGINNING BALANCE	\$779,732	\$779,732		\$0	1.00
<b>TOTAL CHANGES</b>	<b>\$340,224</b>	<b>\$340,224</b>		<b>\$0</b>	<b>-</b>
REVISED BUDGET	\$1,119,956	\$1,119,956		\$0	1.00

Beginning Balance	\$2,930,857	\$2,930,857			12.81
<b>Indirect</b> <b>103</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
	\$221,000		Indirect Charges Revenue	\$221,000	
		\$221,000	Materials & Services	(\$221,000)	
	Net Change	\$221,000	\$221,000	\$0	-
Ending Balance	\$3,151,857	\$3,151,857		\$0	12.81

INCR - To reflect increase in increased revenue  
 INCR - COVID-19 response

**INDIRECT SUPPORT SERVICES SUMMARY**

BEGINNING BALANCE	\$2,930,857	\$2,930,857		\$0	12.81
<b>TOTAL CHANGES</b>	<b>\$221,000</b>	<b>\$221,000</b>		<b>\$0</b>	<b>-</b>
REVISED BUDGET	\$3,151,857	\$3,151,857		\$0	12.81

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

**SPECIAL REVENUE FUND**

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**SPECIAL REVENUE FUND**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**For the Fiscal Year Ending June 30, 2020**

	FY20 Special Revenue Adopted Budget	Government Services Revised	Senior & Disability Services Revised	FY20 Special Revenue Revised Budget	Change
<b>Resources:</b>					
Beginning Reserves	\$ 5,694,636	\$ 1,613,652	\$ 4,517,724	\$ 6,131,376	\$ 436,740
Federal and State Revenue	\$ 23,983,147	\$ 3,389,370	\$ 25,542,857	\$ 28,932,227	\$ 4,949,080
Local Revenue	\$ 5,414,592	\$ 4,357,691	\$ 1,306,483	\$ 5,664,174	\$ 249,582
Transfers In	\$ 4,677,636	\$ 1,478,639	\$ 3,301,100	\$ 4,779,739	\$ 102,103
Total resources	<u>\$ 39,770,010</u>	<u>\$ 10,839,352</u>	<u>\$ 34,668,164</u>	<u>\$ 45,507,516</u>	<u>\$ 5,737,505</u>
<b>Requirements:</b>					
Personal Services	\$ 21,061,625	\$ 3,294,247	\$ 19,600,277	\$ 22,894,524	\$ 1,832,898
Support Services	\$ 2,889,675	\$ 789,023	\$ 2,321,652	\$ 3,110,675	\$ 221,000
Materials and Services	\$ 6,392,003	\$ 3,578,301	\$ 3,450,914	\$ 7,029,215	\$ 637,212
Capital Outlay	\$ 96,000	\$ 23,101	\$ 100,000	\$ 123,101	\$ 27,101
Services by Other Organizations	\$ 1,496,826	\$ 366,177	\$ 1,283,884	\$ 1,650,061	\$ 153,235
Transfers Out	\$ 4,672,347	\$ 1,473,523	\$ 3,301,100	\$ 4,774,623	\$ 102,276
Ending Reserves	\$ 3,161,534	\$ 1,314,980	\$ 4,610,337	\$ 5,925,317	\$ 2,763,783
Total Requirements	<u>\$ 39,770,010</u>	<u>\$ 10,839,352</u>	<u>\$ 34,668,164</u>	<u>\$ 45,507,516</u>	<u>\$ 5,737,505</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, 2020**

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

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 39,770,010	Beginning Balances	\$ 39,770,010	212.20
Beginning Reserves	\$ 436,740	Personal Services	\$ 1,832,898	21.04
Federal and State Revenue	\$ 4,949,080	Support Services	\$ 221,000	
Local Revenue	\$ 249,582	Materials and Services	\$ 637,212	
Transfers In	\$ 102,103	Capital Outlay	\$ 27,101	
		Services by Other Organizations	\$ 153,235	
		Transfers Out	\$ 102,276	
		Ending Reserves	\$ 2,763,783	
<b>Change</b>	<b>\$ 5,737,505</b>		<b>\$ 5,737,505</b>	<b>21.04</b>
<b>Revised Budget</b>	<b>\$ 45,507,516</b>		<b>\$ 45,507,516</b>	<b>233.24</b>

**ALL SPECIAL REVENUE FUNDS – FY20 ADOPTED VERSUS FY20 REVISED**

	FY20 Adopted Budget	FY20 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Government Services	\$ 10,546,096	\$ 10,839,352	\$ 293,255	27.42	0.92
Senior and Disability Services	\$ 29,223,914	\$ 34,668,164	\$ 5,444,250	205.82	20.12
Total:	\$ 39,770,010	\$ 45,507,516	\$ 5,737,505	233.24	21.04

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

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**GOVERNMENT SERVICES**



**SPECIAL REVENUE FUND – GOVERNMENT SERVICES**  
**SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2020**

**SPECIAL REVENUE FUND - GOVERNMENT SERVICES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 10,546,096	Beginning Balances	\$ 10,546,096	26.50
Beginning Reserves	\$ 200,648	Personal Services	\$ (41,159)	0.92
Federal and State Revenue	\$ (117,333)	Support Services	\$ -	
Local Revenue	\$ 468,221	Materials and Services	\$ 378,225	
Transfers In	\$ (258,281)	Capital Outlay	\$ 22,101	
		Services by Other Organizations	\$ 120,017	
		Transfers Out	\$ (258,108)	
		Ending Reserves - Designated	\$ 72,180	
<b>Change</b>	<b>\$ 293,255</b>		<b>\$ 293,255</b>	<b>0.92</b>
<b>Revised Budget</b>	<b>\$ 10,839,352</b>		<b>\$ 10,839,352</b>	<b>27.42</b>

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

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance	\$899,408	\$899,408			4.760	
<b>Government Srv Admin</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>201</b>	(\$6,039)		Beginning Reserves	(\$6,039)		DECR - Budget Estimate High; Winter Storms
	(\$76,811)		Transfers In	(\$76,811)		DECR - To Reflect Actuals
		(\$43,742)	Personal Services	\$43,742	(0.392)	DECR - To Reflect Actuals
		\$13,101	Support Services	(\$13,101)		INCR - To Reflect Actuals
		\$65	Materials and Services	(\$65)		INCR - To Reflect Actuals
		(\$52,274)	Ending Reserves	\$52,274		DECR - To Reflect Actuals; Covid-19
Net Change	(\$82,850)	(\$82,850)		\$0	(0.392)	
Ending Balance	\$816,558	\$816,558		\$0	4.368	
Beginning Balance	\$261,478	\$261,478			1.100	
<b>Community Safety</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>204</b>	(\$21,349)		Beginning Reserves	(\$21,349)		DECR - Budget Estimate High
	(\$86,042)		Federal	(\$86,042)		DECR - Reclass to Local Revenue
	\$111,767		Local Revenue	\$111,767		INCR - Reclass from Federal Revenue
		(\$487)	Personal Services	\$487	(0.153)	DECR - To Reflect Actuals
		\$319	Support Services	(\$319)		INCR - New Contracts
		\$2,600	Materials and Services	(\$2,600)		INCR - Pass Thru of Grant Funds
		(\$9,471)	Transfers Out	\$9,471		DECR - To Reflect Actuals
		\$11,415	Ending Reserves	(\$11,415)		INCR - To Reflect Actuals
Net Change	\$4,376	\$4,376		\$0	(0.153)	
Ending Balance	\$265,854	\$265,854		\$0	0.947	
Beginning Balance	\$188,945	\$188,945			0.990	
<b>General Planning</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>205</b>	(\$188,945)		Revenue - Local	(\$188,945)		DECR - Transfer to Other Funds
		(\$103,949)	Personal Services	\$103,949	(0.990)	DECR - Transfer to Other Funds
		(\$25,396)	Support Services	\$25,396		DECR - Transfer to Other Funds
		(\$59,600)	Transfers Out	\$59,600		DECR - Should Always End with \$0
Net Change	(\$188,945)	(\$188,945)		\$0	(0.990)	
Ending Balance	\$0	\$0		\$0	-	
Beginning Balance	\$1,327,926	\$1,327,926			3.890	
<b>GIS CPA</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>206</b>	\$119,527		Beginning Reserves	\$119,527		INCR - Project Carry Over
	\$7,840		Revenue - Local	\$7,840		INCR - To Reflect Actuals in Pass Thru
	(\$140,000)		Transfers In	(\$140,000)		DECR - Not Needed This FY
		(\$14,210)	Personal Services	\$14,210	0.102	DECR - To Reflect Actuals
		\$1,344	Support Services	(\$1,344)		INCR - To Reflect Actuals
		(\$22,360)	Materials and Services	\$22,360		DECR - To Reflect Actuals
		\$30,916	Transfers Out	(\$30,916)		INCR - To Backfill OEM Funding Cut
		(\$8,323)	Ending Reserves	\$8,323		DECR - To Reflect Actuals
Net Change	(\$12,633)	(\$12,633)		\$0	0.102	
Ending Balance	\$1,315,293	\$1,315,293		\$0	3.992	
Beginning Balance	\$374,852	\$374,852			1.590	
<b>GIS Other</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>207</b>	(\$58,391)		Beginning Reserves	(\$58,391)		INCR - Budget Error
	(\$25,071)		Revenue - State	(\$25,071)		DECR - Budget Estimate High
	(\$47,221)		Revenue - Local	(\$47,221)		DECR - Budget Estimate High
		(\$75,135)	Personal Services	\$75,135	(0.542)	DECR - To Reflect Actuals
		\$353	Support Services	(\$353)		INCR - To Reflect Actuals
		(\$10,471)	Materials and Services	\$10,471		DECR - To Reflect Actuals
		(\$32,552)	Transfers Out	\$32,552		DECR - To Reflect Actuals
		(\$12,878)	Ending Reserves	\$12,878		DECR - To Reflect Actuals
Net Change	(\$130,683)	(\$130,683)		\$0	(0.542)	
Ending Balance	\$244,169	\$244,169		\$0	1.048	

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance	\$161,668	\$161,668			0.540	
<b>Hearings/Land Use Laws</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
208	(\$24,220)		Beginning Reserves	(\$24,220)		DECR - Budget Estimate High
	\$4,233		Revenue - Local	\$4,233		INCR - New Contracts
		\$4,451	Personal Services	(\$4,451)	0.024	INCR - To Reflect Actuals
		\$189	Support Services	(\$189)		INCR - To Reflect Actuals
		\$417	Materials and Services	(\$417)		INCR - To Reflect Actuals
		(\$25,044)	Ending Reserves	\$25,044		DECR - To Reflect Actuals
Net Change	(\$19,987)	(\$19,987)		\$0	0.024	
Ending Balance	\$141,681	\$141,681		\$0	0.564	
Beginning Balance	\$146,674	\$146,674			\$0	0.590
<b>Natural Resource Plan.</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
210	(\$6,688)		Beginning Reserves	(\$6,688)		DECR - Budget Estimate High
	(\$43,345)		Revenue - Federal	(\$43,345)		DECR - Budget Estimate High
	\$15,155		Local Revenue	\$15,155		INCR - New Contracts
		\$13,691	Personal Services	(\$13,691.00)		INCR - To Reflect Actuals
		\$216	Support Services	(\$216.00)	0.052	INCR - To Reflect Actuals
		(\$2,500)	Materials and Services	\$2,500.00		DECR - To Reflect Actuals
		(\$9,366)	Transfers Out	\$9,366.00		DECR - To Reflect Actuals
		(\$36,919)	Ending Reserves	\$36,919.00		DECR - To Reflect Actuals
Net Change	(\$34,878)	(\$34,878)		\$0	0.052	
Ending Balance	\$111,796	\$111,796		\$0	0.642	
Beginning Balance	\$94,500	\$94,500			0.470	
<b>OEM/MSAG</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
211	\$7,885		Beginning Reserves	\$7,885		INCR - Budget Estimate Low
	\$37,125		Revenue - State	\$37,125		INCR - Partner Funds
	(\$72,250)		Revenue - Local	(\$72,250)		DECR - State Reduced Funding
	\$25,000		Transfers In	\$25,000		INCR - To Backfill Reduced Funds
		(\$3,788)	Personal Services	\$3,788.00	(0.027)	DECR - To Reflect Actuals
		\$309	Support Services	(\$309.00)		INCR - To Reflect Actuals
		\$1,239	Ending Reserves	(\$1,239.00)		DECR - To Reflect Actuals
Net Change	(\$2,240)	(\$2,240)		\$0	(0.027)	
Ending Balance	\$92,260	\$92,260		\$0	0.443	
Beginning Balance	\$10,500	\$10,500			0.050	
<b>Publications/Information</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
212	(\$1)		Beginning Reserves	(\$1)		DECR - Year End Adjustment
	(\$164)		Revenue - Local	(\$164)		DECR - To Reflect Actuals
		(\$1,305)	Personal Services	\$1,305	(0.011)	DECR - To Reflect Actuals
		\$13	Support Services	(\$13)		INCR - To Reflect Actuals
		\$1,127	Ending Reserves	(\$1,127)		INCR - To Reflect Actuals
Net Change	(\$165)	(\$165)		\$0	(0.011)	
Ending Balance	\$10,335	\$10,335		\$0	0.039	
Beginning Balance	\$342,951	\$342,951			1.090	
<b>RTS Other</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
214	\$63,516		Beginning Reserves	\$63,516		INCR - Budget Estimate Low
	\$7,840		Revenue - Local	\$7,840		INCR - New Contracts
		\$31,911	Personal Services	(\$31,911)	0.263	INCR - To Reflect Actuals
		\$455	Support Services	(\$455)		INCR - To Reflect Actuals
		(\$14,870)	Materials and Services	\$14,870		DECR - To Reflect Actuals
		\$15,558	Transfers Out	(\$15,558)		INCR - To Reflect Actuals
		\$38,302	Ending Reserves	(\$38,302)		INCR - To Reflect Actuals
Net Change	\$71,356	\$71,356		\$0	0.263	
Ending Balance	\$414,307	\$414,307		\$0	1.353	

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance		\$56,502	\$56,502		0.030	
Tax Collections	Revenue Change	Expense Change	Category	Net Change	FTE Change	
	218	\$6,260		Beginning Reserves	\$6,260	
		\$1,446	Personal Service	(\$1,446)	0.012	INCR - To Reflect Actuals
		\$14	Support Services	(\$14)		INCR - To Reflect Actuals
		\$722	Transfers Out	(\$722)		INCR - To Reflect Actuals
		\$4,078	Ending Reserves	(\$4,078)		INCR - To Reflect Actuals
Net Change	\$6,260	\$6,260		\$0	0.012	
Ending Balance	\$62,762	\$62,762		\$0	0.042	

Beginning Balance		\$1,392,361	\$1,392,361		4.240	
Transportation Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change	
	219	(\$11,222)		Beginning Reserves	(\$11,222)	
		\$23,486	Personal Services	(\$23,486)	0.277	INCR - To Reflect Actuals
		\$1,520	Support Services	(\$1,520)		INCR - To Reflect Actuals
		(\$60)	Materials and Services	\$60		DECR - To Reflect Actuals
		\$9,660	Transfers Out	(\$9,660)		INCR - To Reflect Actuals
		(\$45,828)	Ending Reserves	\$45,828		DECR - To Reflect Actuals
Net Change	(\$11,222)	(\$11,222)		\$0	0.277	
Ending Balance	\$1,381,139	\$1,381,139		\$0	4.517	

Beginning Balance		\$520,000	\$520,000		1.600	
Transportation Projects	Revenue Change	Expense Change	Category	Net Change	FTE Change	
	220	(\$3,878)		Beginning Reserves	(\$3,878)	
	\$30,000		Local Revenue	\$30,000		INCR - New Contracts
		\$38,084	Personal Services	(\$38,084)	0.600	INCR - To Reflect Actuals
		\$741	Support Services	(\$741)		INCR - To Reflect Actuals
		\$30,500	Materials and Services	(\$30,500)		INCR - Contract Services
		(\$5,120)	Transfers out	\$5,120		DECR - To Reflect Actuals
		(\$38,083)	Ending Reserves	\$38,083		DECR - To Reflect Actuals
Net Change	\$26,122	\$26,122		\$0	0.600	
Ending Balance	\$546,122	\$546,122		\$0	2.200	

Beginning Balance		\$1,046,973	\$1,046,973		0.780	
Trans. Services Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change	
	221	(\$53,603)		Beginning Reserves	(\$53,603)	
	\$720		Local Revenue	\$720		INCR - To Reflect Actuals
	(\$104,018)		Transfers In	(\$104,018)		DECR - Not Needed
		\$9,804	Personal Services	(\$9,804)	0.136	INCR - To Reflect Actuals
		\$4,829	Support Services	(\$4,829)		INCR - To Reflect Actuals
		\$76,640	Materials and Services	(\$76,640)		INCR - Contract Services
		(\$130,983)	Transfers Out	\$130,983		DECR - To Reflect Actuals
		(\$117,191)	Ending Reserves	\$117,191		DECR - To Reflect Actuals
Net Change	(\$156,902)	(\$156,902)		\$0	0.136	
Ending Balance	\$890,071	\$890,071		\$0	0.916	

Beginning Balance		\$209,672	\$209,672		1.000	
Urban Regional Planning	Revenue Change	Expense Change	Category	Net Change	FTE Change	
	222	(\$2,908)		Beginning Reserves	(\$2,908)	
	\$222,625		Local Sources	\$222,625		INCR - New Contracts
		\$44,006	Personal Services	(\$44,006)	0.555	INCR - To Reflect Actuals
		\$513	Support Services	(\$513)		INCR - To Reflect Actuals
		\$34,841	Materials and Services	(\$34,841)		INCR - Contract Services
		\$10,862	Transfers Out	(\$10,862)		INCR - To Reflect Actuals
		\$129,495	Ending Reserves	(\$129,495)		INCR - To Reflect Actuals
Net Change	\$219,717	\$219,717		\$0	0.555	
Ending Balance	\$429,389	\$429,389		\$0	1.555	

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance	\$78,471	\$78,471			-	
<b>LIDAR</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
224	(\$63,525)		Local Revenue	(\$63,525)		DECR - Project Delayed
		(\$63,525)	Materials and Services	\$63,525		DECR - To Reflect Actuals
Net Change	(\$63,525)	(\$63,525)		\$0	-	
Ending Balance	\$14,946	\$14,946		\$0	-	
Beginning Balance	\$926,500	\$926,500			-	
<b>Transit</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
229		(\$47,684)	Personal Services	\$47,684	0.392	DECR - To Reflect Actuals
		\$7,343	Materials and Services	(\$7,343)		INCR - To Reflect Actuals
		(\$22,804)	Transfers Out	\$22,804		DECR - To Reflect Actuals
		\$63,145	Ending Reserves	(\$63,145)		INCR - To Reflect Actuals
Net Change	\$0	\$0		\$0	0.392	
Ending Balance	\$926,500	\$926,500		\$0	0.392	
Beginning Balance	\$419,896	\$419,896			1.690	
<b>Metro TV</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
235	(\$23,314)		Beginning Reserves	(\$23,314)		DECR - Budget Estimate High
	(\$2,218)		Local Revenue	(\$2,218)		DECR - To Reflect Actuals
		(\$4,724)	Personal Services	\$4,724	0.234	DECR - To Reflect Actuals
		\$647	Support Services	(\$647)		INCR - To Reflect Actuals
		\$189	Materials and Services	(\$189)		INCR - To Reflect Actuals
		(\$21,644)	Ending Reserves	\$21,644		DECR - To Reflect Actuals
Net Change	(\$25,532)	(\$25,532)		\$0	0.234	
Ending Balance	\$394,364	\$394,364		\$0	1.924	
Beginning Balance	\$381,933	\$381,933			0.350	
<b>PAN</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
242	\$50,444		Beginning Reserves	\$50,444		INCR - Budget Estimate Low
		\$466	Personal Services	(\$466)	(0.006)	INCR - To Reflect Actuals
		\$116	Support Services	(\$116)		INCR - New Contracts
		(\$8,000)	Materials and Services	\$8,000		DECR - To Reflect Actuals
		\$57,862	Ending Reserves	(\$57,862)		INCR - To Reflect Actuals
Net Change	\$50,444	\$50,444		\$0	(0.006)	
Ending Balance	\$432,377	\$432,377		\$0	0.344	
Beginning Balance	\$174,419	\$174,419			0.890	
<b>Telecomm Mgmt</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
243	(\$10,063)		Beginning Reserves	(\$10,063)		DECR - Budget Estimate High
	\$37,548		Transfers In	\$37,548		INCR - Transfer from Other Funds
		\$53,598	Personal Services	(\$53,598)	0.163	INCR - To Reflect Actuals
		\$354	Support Services	(\$354)		INCR - To Reflect Actuals
		(\$2,896)	Materials and Services	\$2,896		DECR - To Reflect Actuals
		(\$17,997)	Transfers Out	\$17,997		DECR - To Reflect Actuals
		(\$5,574)	Ending Reserves	\$5,574		DECR - To Reflect Actuals
Net Change	\$27,485	\$27,485		\$0	0.163	
Ending Balance	\$201,904	\$201,904		\$0	1.053	

**SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance	\$329,730	\$329,730			0.090	
<b>Tele Operations</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>244</b>	\$112,353		Beginning Reserves	\$112,353		INCR - Budget Estimate Low
	\$442,365		Revenue - Local	\$442,365		INCR - Increased Revenue
		\$42,642	Personal Services	(\$42,642)	0.302	INCR - To Reflect Actuals
		\$132	Support Services	(\$132)		INCR - To Reflect Actuals
		\$347,613	Materials and Services	(\$347,613)		INCR - To Reflect Actuals
		\$120,017	Services by Other Organizations	(\$120,017)		INCR - To Reflect Actuals
		\$44,314	Transfers Out	(\$44,314)		INCR - To Reflect Actuals
Net Change	\$554,718	\$554,718		\$0	0.302	
Ending Balance	\$884,448	\$884,448		\$0	0.392	

Beginning Balance	\$0	\$0			-	
<b>Tele Projects</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>246</b>	\$0			\$0		
		\$0		\$0		
Net Change	\$0	\$0		\$0	-	
Ending Balance	\$0	\$0		\$0	-	

Beginning Balance	\$3,390	\$3,390			-	
<b>Tele Reserve</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>247</b>	\$14,323		Beginning Reserves	\$14,323		INCR - Budget Estimate Low
		\$0	Transfers Out	\$0		INCR - To Reflect Actuals
		\$14,323	Ending Reserves	(\$14,323)		INCR - To Reflect Actuals
Net Change	\$14,323	\$14,323		\$0	-	
Ending Balance	\$17,713	\$17,713		\$0	-	

Beginning Balance	\$1,004,076	\$1,004,076			0.750	
<b>WIX</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>248</b>	\$48,016		Beginning Reserves	\$48,016		INCR - Budget Estimate Low
		(\$9,719)	Personal Services	\$9,719	(0.065)	DECR - To Reflect Actuals
		\$231	Support Services	(\$231)		INCR - To Reflect Actuals
		\$2,699	Materials and Services	(\$2,699)		INCR - To Reflect Actuals
		\$22,101	Capital Outlay	(\$22,101)		INCR - To Reflect Actuals
		\$32,704	Ending Reserves	(\$32,704)		INCR - To Reflect Actuals
Net Change	\$48,016	\$48,016		\$0	(0.065)	
Ending Balance	\$1,052,092	\$1,052,092		\$0	0.685	

Beginning Balance	\$193,272	\$193,272			0.010	
<b>WIX PEG</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>249</b>	\$0			\$0		
		\$0	Personal Services	\$0	(0.009)	DECR - Adjust FTE
Net Change	\$0	\$0		\$0	(0.009)	
Ending Balance	\$193,272	\$193,272		\$0	0.001	

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

BEGINNING BALANCE	\$10,546,096	\$10,546,096		\$0	26.50	
<b>TOTAL CHANGES - ALL</b>	<b>\$293,255</b>	<b>\$293,255</b>		<b>\$0</b>	<b>0.92</b>	
REVISED BUDGET	\$10,839,352	\$10,839,352		\$0	27.42	

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

**SENIOR AND DISABILITY SERVICES**

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**SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES**  
**SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2020**

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

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 29,223,914	Beginning Balances	\$ 29,223,914	185.70
Beginning Reserves	\$ 236,092	Personal Services	\$ 1,874,058	20.12
Federal and State Revenue	\$ 5,066,413	Support Services	\$ 221,000	
Local Revenue	\$ (218,639)	Materials and Services	\$ 258,987	
Transfers In	\$ 360,384	Capital Outlay	\$ 5,000	
		Services by Other Organizations	\$ 33,218	
		Transfers Out	\$ 360,384	
		Ending Reserves	\$ 2,691,603	
<b>Change</b>	<b>\$ 5,444,250</b>		<b>\$ 5,444,250</b>	<b>20.12</b>
<b>Revised Budget</b>	<b>\$ 34,668,164</b>		<b>\$ 34,668,164</b>	<b>205.82</b>

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



**SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance	\$185,491	\$185,491			0.00	
<b>Florence Transportation</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>263</b>	(\$1,264)		Beginning Reserves	(\$1,264)		DECR - Budget Estimate High
		\$4,000	Materials & Services	(\$4,000)		INCR - Need for Additional Transportation for Clients
		(\$5,264)	Ending Reserves	\$5,264		DECR - Balance Fund
Net Change	(\$1,264)	(\$1,264)		\$0	0.00	
Ending Balance	\$184,227	\$184,227		\$0	0.00	
Beginning Balance	\$199,190	\$199,190			0.00	
<b>Miscellaneous Support</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>264</b>	(\$1,255)		Beginning Reserves	(\$1,255)		DECR - Budget Estimate High
	\$1,000		Revenue - Local	\$1,000		INCR - Budget Estimate Low and Better Together Grant
		\$2,900	Materials & Services	(\$2,900)		INCR - Budget Estimate Low
		(\$3,155)	Ending Reserves	\$3,155		DECR - Balance Fund
Net Change	(\$255)	(\$255)		\$0	0.00	
Ending Balance	\$198,935	\$198,935		\$0	0.00	
Beginning Balance	\$780,323	\$780,323			6.28	
<b>Senior Connections</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>267</b>	(\$541)		Beginning Reserves	(\$541)		DECR - Budget Estimate High
	(\$122,296)		Revenue - Local	(\$122,296)		DECR - LTD Escort funds went to service provider rather than pass-thru LCOG
	\$320,844		Transfers In	\$320,844		INCR - Increased funding for Senior Meals eligibility determinations
		\$169,100	Personal Services	(\$169,100)	0.83	INCR - Budget Estimate Low Due to Staff Allocation/Coding
		\$19,357	Support Services	(\$19,357)		INCR - Budget Estimate Low
		\$9,550	Materials & Services	(\$9,550)		INCR - Budget Estimate Low
Net Change	\$198,007	\$198,007		\$0	0.83	
Ending Balance	\$978,330	\$978,330		\$0	7.11	
Beginning Balance	\$1,718,753	\$1,718,753			9.69	
<b>Senior Meals</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>268</b>	(\$150)		Beginning Reserves	(\$150)		DECR - Corrected for payroll entry in FY19
	(\$15,200)		Revenue - Local	(\$15,200)		DECR - Fee and Program Income down
	\$15,000		Revenue - State	\$15,000		INCR - Budget Estimate Low
	\$215,467		Transfers In	\$215,467		INCR - Increased funding
		\$41,000	Personal Services	(\$41,000)	0.25	INCR - Budget Estimate Low
		\$4,211	Support Services	(\$4,211)		INCR - Budget Estimate Low
		\$94,906	Materials & Services	(\$94,906)		INCR - Hot & Frozen Meals; Equipment
		\$75,000	Capital Outlay	(\$75,000)		INCR - Truck purchase moved here from Meal Prep
Net Change	\$215,117	\$215,117		\$0	0.25	
Ending Balance	\$1,933,870	\$1,933,870		\$0	9.94	
Beginning Balance	1,194,998	1,194,998			0.25	
<b>Senior Meals Fundraising</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>269</b>	\$362,592		Beginning Reserves	\$362,592		INCR - Budget Estimate Low
	(\$6,000)		Revenue - Local	(\$6,000)		DECR - Lower Donations than Anticipated
	(\$101,273)		Transfers In	(\$101,273)		DECR - Reduced Transfer in from MOW Combined Fundraising
		\$1,000	Personal Services	(\$1,000)		INCR - Budget Estimate Low
		\$98	Support Services	(\$98)		INCR - Budget Estimate Low
		\$8,500	Materials & Services	(\$8,500)		INCR - Budget Estimate Low - Holiday Mail Project
		\$106,379	Transfers Out	(\$106,379)		INCR - Increased Transfer to Senior Meals
		\$139,342	Ending Reserves	(\$139,342)		INCR - Balance Fund
Net Change	\$255,319	\$255,319		\$0	0.00	
Ending Balance	1,450,317	1,450,317		\$0	0.25	
Beginning Balance	68,403	68,403			0.00	
<b>Senior Connections Fundraising</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>270</b>	\$139		Beginning Reserves	\$139		INCR - Budget Estimate Low
	(\$4,000)		Local Revenue	(\$4,000)		DECR - Lower than anticipated donations
		\$51,450	Transfers Out	(\$51,450)		INCR - Transfer LSSC donations to III-E, remainder to Senior Connections
		(\$55,311)	Ending Reserves	\$55,311		DECR - Balance Fund
Net Change	(\$3,861)	(\$3,861)		\$0	0.00	
Ending Balance	64,542	64,542		\$0	0.00	

**SPECIAL REVENUE FUND – S&DS, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance		\$179,144	\$179,144	\$0	1.30	
<b>Money Management</b>		<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
271		(\$23,083)		Beginning Reserves	(\$23,083)	
		(\$13,120)		Revenue - State	(\$13,120)	
		\$50,009		Transfers In	\$50,009	
			\$38,400	Personal Services	(\$38,400)	0.70
			\$4,460	Support Services	(\$4,460)	
			\$1,350	Materials & Services	(\$1,350)	
			(\$30,404)	Ending Reserves	\$30,404	
Net Change		\$13,806	\$13,806		\$0	0.70
Ending Balance		\$192,950	\$192,950		\$0	2.00
						DECR - Budget Estimate High DECR - Budget Estimate Higher than new contract INCR - Needed transfer of Type B funds INCR - FTE doubled INCR - FTE doubled INCR - Budget Estimate Low due to staff transition and training needs DECR - Balance Fund
Beginning Balance		\$101,233	\$101,233			0.75
<b>Living Well</b>		<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
272		\$20,878		Beginning Reserves	\$20,878	
		(\$57,057)		Revenue - State	(\$57,057)	
		\$3,600		Local Revenue	\$3,600	
			(\$18,836)	Personal Services	\$18,836	(0.25)
			(\$2,301)	Support Services	\$2,301	
			(\$5,736)	Materials & Services	\$5,736	
			(\$5,706)	Transfers Out	\$5,706	
Net Change		(\$32,579)	(\$32,579)		\$0	(0.25)
Ending Balance		\$68,654	\$68,654		\$0	0.50
						INCR - Budget Estimate Low DECR - State Special Allocation eliminated INCR - Budget Estimate Low DECR - Budget Estimate High / Reduced Funding DECR - Budget Estimate High / Reduced Funding DECR - Budget Estimate High / Reduced Funding DECR - Budget Estimate High / Reduced Funding
Beginning Balance		\$625,599	\$625,599			0.00
<b>Meal Prep</b>		<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
273		\$26,672		Beginning Reserves	\$26,672	
		(\$75,000)		Transfers In	(\$75,000)	
			\$9,200	Materials & Services	(\$9,200)	
			(\$75,000)	Capital Outlay	\$75,000	
			\$55,871	Transfers Out	(\$55,871)	
			(\$38,399)	Ending Reserves	\$38,399	
Net Change		(\$48,328)	(\$48,328)		\$0	0.00
Ending Balance		\$577,271	\$577,271		\$0	0.00
						INCR - Budget Estimate Low DECR - Planned SM Truck purchase moved to Senior Meals fund INCR - Increasing Costs DECR - Planned SM Truck purchase moved to Senior Meals fund INCR - Now Moving fund balance to Senior Meals at year end DECR - Balance Fund
Beginning Balance		\$214,929	\$214,929			2.00
<b>NWD-Options Counseling</b>		<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
274		(\$312)		Beginning Reserves	(\$312)	
		\$320		Revenue - Federal	\$320	
		(\$45,717)		Transfers In	(\$45,717)	
			(\$40,430)	Personal Services	\$40,430	
			(\$4,979)	Support Services	\$4,979	
			(\$300)	Materials & Services	\$300	
Net Change		(\$45,709)	(\$45,709)		\$0	0.00
Ending Balance		\$169,220	\$169,220		\$0	2.00
						DECR - Budget Estimate High INCR - Budget Estimate Low DECR - Budget Estimate High DECR - Staffing Change DECR - Staffing Change DECR - Budget Estimate High
Beginning Balance		\$45,529	\$45,529			0.37
<b>Mental Health/Pearls</b>		<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
275		\$56,027		Beginning Reserves	\$56,027	
		(\$5,529)		Federal - Revenue	(\$5,529)	
			\$43,315	Personal Services	(\$43,315)	1.00
			\$5,098	Support Services	(\$5,098)	
			\$2,085	Materials & Services	(\$2,085)	
Net Change		\$50,498	\$50,498		\$0	1.00
Ending Balance		\$96,027	\$96,027		\$0	1.37
						INCR - Budget Estimate Low, DHS allowed carry forward DECR - Funding Reduced and Reallocated by State INCR - Increased Staffing due to new contract and carry forward INCR - Increased Staffing due to new contract and carry forward INCR - Increased due to new contract and carry forward
Beginning Balance		\$282,929	\$282,929			2.31
<b>Transportation Assessments</b>		<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
277		(\$113)		Beginning Reserves	(\$113)	
		(\$101,213)		Revenue - Local	(\$101,213)	
			(\$88,727)	Personal Services	\$88,727	0.31
			(\$10,762)	Support Services	\$10,762	
			(\$1,837)	Materials & Services	\$1,837	
Net Change		(\$101,326)	(\$101,326)		\$0	0.31
Ending Balance		\$181,603	\$181,603		\$0	2.62
						DECR - Corrected for payroll entry in FY19 DECR - LTD Grant Lower than Budget DECR - Balance to Reduced Revenue DECR - Balance to Reduced Revenue DECR - Balance to Reduced Revenue

**SPECIAL REVENUE FUND – S&DS, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance	\$397,604	\$397,604			0.00	
<b>Title III-C-2</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>284</b>	\$41,562		Revenue - Federal	\$41,562		INCR - Allocation Increase and Transfer from III-C1
	\$308		Revenue - State	\$308		INCR - Budget Estimate Low (Sequestration Funds)
		\$39,885	Services by Other Organizations	(\$39,885)		INCR - Allocation Increase split with FFLC
		\$1,985	Transfers Out	(\$1,985)		INCR - Transfer of Increased Funding to Senior Meals
Net Change	\$41,870	\$41,870		\$0	0.00	
Ending Balance	\$439,474	\$439,474		\$0	0.00	
Beginning Balance	\$33,077	\$33,077			0.38	
<b>Title III-D</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>285</b>	(\$89)		Beginning Reserve	(\$89)		DECR - Corrected for payroll entry in FY19
	(\$1,850)		Revenue - Federal	(\$1,850)		DECR - Budget Estimate High
		\$460	Personal Services	(\$460)	0.12	INCR - Moved Staff From Other Fund
		\$35	Support Services	(\$35)		INCR - Moved Staff From Other Fund
		(\$2,434)	Materials & Services	\$2,434		DECR - Budget Estimate High
Net Change	(\$1,939)	(\$1,939)		\$0	0.12	
Ending Balance	\$31,138	\$31,138		\$0	0.50	
Beginning Balance	\$259,562	\$259,562			0.68	
<b>Title III-E</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>286</b>	(\$41)		Beginning Reserve	(\$41)		DECR - Corrected for payroll entry in FY19
	(\$9,226)		Revenue - Federal	(\$9,226)		DECR - OAA Allocation Reduced
	\$9,450		Transfers In	\$9,450		INCR - Utilizing Grants previously held in Senior Connections Fundraising
		(\$13,028)	Personal Services	\$13,028	0.07	DECR - Budget Estimate High
		(\$1,617)	Support Services	\$1,617		DECR - Budget Estimate High
		\$15,750	Materials & Services	(\$15,750)		INCR - Increased Stipends per Grant requirements
		(\$922)	Transfers Out	\$922		DECR - Lower Admin Funds due to reduced OAA Funding
Net Change	\$183	\$183		\$0	0.07	
Ending Balance	\$259,745	\$259,745		\$0	0.75	
Beginning Balance	\$8,092	\$8,092			0.00	
<b>Title III -VII</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>287</b>	\$73		Revenue - Federal	\$73		INCR - Budget Estimate Low
		\$73	Materials & Services	(\$73)		INCR - Balance Fund
Net Change	\$73	\$73		\$0	0.00	
Ending Balance	\$8,165	\$8,165		\$0	0.00	
Beginning Balance	\$121,150	\$121,150			0.00	
<b>Title III USDA/NSIP</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>288</b>	\$8,608		Revenue - Federal	\$8,608		INCR - Budget Estimate Low, increased OAA allocation
		\$3,982	Services by Other Organizations	(\$3,982)		INCR - FFLC portion of NSIP allocation
		\$4,626	Transfers Out	(\$4,626)		INCR - Budget Estimate Low
Net Change	\$8,608	\$8,608		\$0	0.00	
Ending Balance	\$129,758	\$129,758		\$0	0.00	
Beginning Balance	\$50,976	\$50,976			0.00	
<b>I H S</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
<b>289</b>	\$0		Revenue - Local	\$0		
		\$0	Transfers Out	\$0		
Net Change	\$0	\$0		\$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, 2020**

Beginning Balance	\$1,033,240	\$1,033,240			3.00	
<b>Title III - OPI</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
293	\$7,333		Beginning Reserves	\$7,333		INCR - Budget Estimate Low
	\$3,210		Revenue - State	\$3,210		INCR - Increased OAA Allocation
	\$3,000		Revenue - Local	\$3,000		INCR - Budget Estimate Low
		(\$46,776)	Personal Services	\$46,776	(0.25)	DECR - Shift of Budget Funds for Increased Home Care Worker costs
		(\$5,732)	Support Services	\$5,732		DECR - Shift of Budget Funds for Increased Home Care Worker costs
		\$24,250	Materials & Services	(\$24,250)		INCR - Increased Demand for Assist Technology
		\$25,100	Services by Other Organizations	(\$25,100)		INCR - Increase of HCW services and OPI Meals Delivered by FFLC
		\$16,701	Transfers Out	(\$16,701)		INCR - Increase of OPI Meals Delivered
Net Change	\$13,543	\$13,543		\$0	(0.25)	
Ending Balance	\$1,046,783	\$1,046,783		\$0	2.75	

Beginning Balance	\$509,158	\$509,158			1.50	
<b>Title III - OPI Pilot</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
294	\$3,837		Beginning Reserves	\$3,837		INCR - Budget Estimate Low
	(\$77,142)		Revenue - State	(\$77,142)		DECR - Reduced OAA Allocation
	\$4,000		Local Revenue	\$4,000		INCR - Budget Estimate Low
		(\$17,512)	Personal Services	\$17,512		DECR - Adjust for Funding Reduction
		(\$2,165)	Support Services	\$2,165		DECR - Adjust for Funding Reduction
		(\$3,300)	Materials & Services	\$3,300		DECR - Adjust for Funding Reduction
		(\$38,749)	Services by Other Organizations	\$38,749		DECR - Adjust for Funding Reduction
		(\$7,579)	Transfers Out	\$7,579		DECR - Adjust for Funding Reduction
Net Change	(\$69,305)	(\$69,305)		\$0	0.00	
Ending Balance	\$439,853	\$439,853		\$0	1.50	

Beginning Balance	\$19,128,188	\$19,128,188			152.08	
<b>Title XIX -Type B</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>	
296	(\$83,621)		Beginning Reserves	(\$83,621)		DECR - Budget Estimate High
	\$872,649		Revenue - Federal	\$872,649		INCR - Increase of SNAP Allocation
	\$4,312,306		Revenue - State	\$4,312,306		INCR - Increased Allocation
	(\$21,887)		Revenue - Local	(\$21,887)		DECR - Sacred Heart Intake Agreement Termed
		\$1,827,422	Personal Services	(\$1,827,422)	18.55	INCR - Increased Funding for Cohort hires
		\$218,431	Support Services	(\$218,431)		INCR - Increased Funding for Cohort hires
		\$72,416	Materials & Services	(\$72,416)		INCR - Adjusted for Increase in Ergo Evaluation and Furniture Purchases
		\$5,000	Capital Costs	(\$5,000)		INCR - Budget Estimate Low
		\$271,384	Transfers Out	(\$271,384)		INCR - Additional Funding for Eligible Programs - See Receiving Funds
		\$2,684,794	Ending Reserves	(\$2,684,794)		INCR - Balance Increased Funding
Net Change	\$5,079,447	\$5,079,447		\$0	18.55	
Ending Balance	\$24,207,635	\$24,207,635		\$0	170.63	

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

BEGINNING BALANCE	\$29,223,914	\$29,223,914	\$0	185.70
<b>TOTAL CHANGES - ALL</b>	<b>\$5,444,250</b>	<b>\$5,444,250</b>	<b>\$0</b>	<b>20.12</b>
REVISED BUDGET	\$34,668,164	\$34,668,164	\$0	205.82

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

**ENTERPRISE FUND**

**ENTERPRISE FUND**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**FY19 REVISED BUDGET**  
**For the Fiscal Year Ending June 30, 2020**

	FY20 Adopted Budget	FY20 Revised Budget	Change
<b>Resources:</b>			
Federal and State Revenue	\$ -	\$ -	
Local Revenue	\$ 1,661,957	\$ 1,529,272	\$ (132,685) (a)
Transfers In	\$ 53,438	\$ 313,755	\$ 260,317 (b)
Beginning Reserves	\$ 2,400,893	\$ 3,266,648	\$ 865,755 (c)
<b>Total Resources</b>	<u>\$ 4,116,289</u>	<u>\$ 5,109,675</u>	<u>\$ 993,386</u>
<b>Requirements:</b>			
Personal Services	\$ 184,899	\$ 194,537	\$ 9,638
Support Services	\$ 41,182	\$ 41,182	\$ -
Materials and Services	\$ 589,240	\$ 610,813	\$ 21,573 (d)
Capital Outlay	\$ 690,000	\$ 690,000	\$ -
Services by Other Organizations	\$ 350,000	\$ 524,000	\$ 174,000 (e)
Debt Service	\$ 473,027	\$ 481,499	\$ 8,472
Transfers Out	\$ 37,527	\$ 37,671	\$ 144
Ending Reserves	\$ 1,750,414	\$ 2,529,973 (a)	\$ 779,559 (b)
<b>Total Requirements</b>	<u>\$ 4,116,289</u>	<u>\$ 5,109,675</u>	<u>\$ 993,386</u>

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

- (a) Lower than expected loan fees and tenant lease revenue.
- (b) Transfer of excess revenue from General Fund; Ending reserves include \$651,000 in the Capital Improvement Contingency Account in Building Management Fund.
- (c) Primarily due to repayment of loans in last Fiscal Year.
- (d) Contract loan officer to assist with loans.
- (e) More loans than anticipated.

**ENTERPRISE FUND**  
**SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2020**

**ENTERPRISE FUND - SUMMARY**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 4,116,289	Beginning Balances	\$ 4,116,289	1.130
Beginning Reserves	\$ 865,755	Personal Services	\$ 9,638	(0.009)
Local Revenue	\$ (132,685)	Support Services	\$ -	
Transfers In	\$ 260,317	Materials and Services	\$ 21,573	
		Services by Other Organizations	\$ 174,000	
		Debt Service	\$ 8,472	
		Transfers Out	\$ 144	
		Ending Reserves	\$ 779,559	
<b>Change</b>	<b>\$ 993,386</b>		<b>\$ 993,386</b>	<b>(0.009)</b>
<b>Revised Budget</b>	<b>\$ 5,109,675</b>		<b>\$ 5,109,675</b>	<b>1.121</b>

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

	FY20 Adopted Budget	FY20 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Business Loans	\$ 2,184,809	\$ 2,721,363	\$ 536,554	0.924	(0.016)
Economic Development	\$ 38,444	\$ 32,497	\$ (5,947)	0.114	0.004
Building Management	\$ 1,810,735	\$ 2,273,515	\$ 462,780	0.030	0.000
Minutes Recorder	\$ 82,300	\$ 82,300	\$ -	0.053	0.003
Total:	\$ 4,116,289	\$ 5,109,675	\$ 993,386	1.121	(0.009)

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, 2020**

**ENTERPRISE FUND - BUSINESS LOANS**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,184,809	Beginning Balances	\$ 2,184,809	0.940
Beginning Reserves	\$ 597,043	Personal Services	\$ -	(0.016)
Local revenue	\$ (60,806)	Debt Service	\$ 8,472	
Transfers In	\$ 317	Materials and Services	\$ 23,491	
		Services by Other Organizations	\$ 174,000	
		Transfers Out	\$ 97	
		Ending Reserves	\$ 330,494	
<b>Change</b>	<b>\$ 536,554</b>		<b>\$ 536,554</b>	<b>(0.016)</b>
<b>Revised Budget</b>	<b>\$ 2,721,363</b>		<b>\$ 2,721,363</b>	<b>0.924</b>

**ENTERPRISE FUND - ECONOMIC DEVELOPMENT**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 38,444	Beginning Balances	\$ 38,444	0.110
Beginning Reserves	\$ (5,947)	Personal Services	\$ 38	0.004
		Materials and Services	\$ (1,975)	
		Transfers Out	\$ 35	
		Ending Reserves	\$ (4,045)	
<b>Change</b>	<b>\$ (5,947)</b>		<b>\$ (5,947)</b>	<b>0.004</b>
<b>Revised Budget</b>	<b>\$ 32,497</b>		<b>\$ 32,497</b>	<b>0.114</b>

**ENTERPRISE FUND, Continued**  
**SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL**  
**For the Fiscal Year Ending June 30, 2020**

**ENTERPRISE FUND - BUILDING MANAGEMENT**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,810,735	Beginning Balances	\$ 1,810,735	0.030
Beginning Reserves	\$ 274,660	Personal Services	\$ 9,641	-
Local Revenue	\$ (71,880)	Materials and Services	\$ 57	
Transfers In	\$ 260,000	Capital Outlay	\$ -	
		Transfers Out	\$ 10	
		Ending Reserves	\$ 453,072	
<b>Change</b>	<b>\$ 462,780</b>		<b>\$ 462,780</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 2,273,515</b>		<b>\$ 2,273,515</b>	<b>0.030</b>

**ENTERPRISE FUND - MINUTES RECORDER**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 82,300	Beginning Balances	\$ 82,300	0.050
Beginning Reserves	\$ -	Materials and Services	\$ -	0.003
Revenue - Local	\$ -	Transfers Out	\$ -	
		Ending Reserves	\$ -	
<b>Change</b>	<b>\$ -</b>		<b>\$ -</b>	<b>0.003</b>
<b>Revised Budget</b>	<b>\$ 82,300</b>		<b>\$ 82,300</b>	<b>0.053</b>

**ENTERPRISE FUND**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance	\$120,989	\$120,989			0.160	
<b>EDA - Relending</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>Loan Fund</b>	\$204,704		Beginning Reserves	\$204,704		INCR - Loans Paid Back in FY19
<b>302</b>	(\$26,690)		Revenue - Local	(\$26,690)		DECR - Fewer Loans than Expected
		\$0	Personal Services	\$0	(0.002)	DECR - Adjust FTE
		(\$15,000)	Services by Others Organizations	\$15,000		DECR - Fewer Loans to be Disbursed
		\$4,891	Materials and Services	(\$4,891)		INCR - Contract Loan Officer
		\$55	Transfers Out	(\$55)		INCR - To Reflect Actuals
		\$188,069	Ending Reserves	(\$188,069)		INCR - To Reflect Actuals
Net Change	\$178,014	\$178,014		(\$0)	(0.002)	
Ending Balance	\$299,003	\$299,003		\$0	0.158	
Beginning Balance	\$1,589,515	\$1,589,515			0.390	
<b>IRP/RBDF Loan Program</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>Rural Business Dev Fund</b>	\$347,505		Beginning Reserves	\$347,505		INCR - Loans Paid Back in FY19
<b>303</b>	\$1,500		Local Revenue	\$1,500		INCR - Additional Loans to be Funded
		\$1	Personal Services	(\$1)	0.000	INCR - To Reflect Actuals
		\$141	Materials and Services	(\$141)		INCR - To Reflect Actuals
		\$216,000	Services by Other Organizations	(\$216,000)		INCR - More Loans to be Disbursed
		\$8,472	Debt Service	(\$8,472)		INCR - To Reflect Actuals
		\$143	Transfers Out	(\$143)		INCR - To Reflect Actuals
		\$124,250	Ending Reserves	(\$124,250)		INCR - To Reflect Actuals
Net Change	\$349,005	\$349,005		\$0	-	
Ending Balance	\$1,938,520	\$1,938,520		\$0	0.390	
Beginning Balance	\$38,718	\$38,718			0.010	
<b>RIB Loan Program</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>Reg Invest Relending</b>	(\$26,552)		Beginning Reserves	(\$26,552)		DECR - Budget Estimate High
<b>Loan Fund</b>	\$3,858		Local Revenue	\$3,858		INCR - Budget Estimate Low
<b>304</b>		\$0	Personal Services	\$0	(0.005)	DECR - Adjust FTE
		(\$22,696)	Ending Reserves	\$22,696		DECR - To Reflect Actuals
Net Change	(\$22,694)	(\$22,694)		\$0	(0.005)	
Ending Balance	\$16,024	\$16,024		\$0	0.005	
Beginning Balance	\$111,436	\$111,436			0.010	
<b>RBEG Loan Program</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>Rural Business</b>	(\$5,436)		Beginning Reserves	(\$5,436)		DECR - Budget Estimate High
<b>Enterprise Grant</b>	(\$2,330)		Local Revenue	(\$2,330)		DECR - Budget Estimate High
<b>305</b>		\$0	Personal Services	\$0	(0.01)	DECR - Adjust FTE
		(\$50)	Materials and Services	\$50		DECR - To Reflect Actuals
		\$1	Transfers Out	(\$1)		INCR - To Reflect Actuals
		(\$7,717)	Ending Reserves	(\$9,388)		DECR - To Reflect Actuals
Net Change	(\$7,766)	(\$7,766)		\$0	(0.005)	
Ending Balance	\$103,670	\$103,670		\$0	0.005	
Beginning Balance	\$38,093	\$38,093			0.030	
<b>SBA 504 Loan Program</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>306</b>	(\$2,122)		Beginning Reserves	(\$2,122)		DECR - Budget Estimate High
	(\$4,245)		Local Revenue	(\$4,245)		DECR - Budget Estimate High
		\$11,399	Materials & Services	(\$11,399)		INCR - Contract Loan Officer
		\$10	Transfers Out	(\$10)		INCR - To Reflect Actuals
		(\$17,776)	Ending Reserves	\$17,776		DECR - To Reflect Actuals
Net Change	(\$6,367)	(\$6,367)		\$0	-	
Ending Balance	\$31,726	\$31,726		\$0	0.030	

**ENTERPRISE FUND, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

Beginning Balance	\$1,041	\$1,041			0.010	
<b>Other Packaging</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>Loan Program</b>	(\$41)		Beginning Reserves	(\$41)		DECR - Budget Estimate High
<b>307</b>	\$0		Transfers In	\$0		INCR - Lower Loan Fees Projected
		\$0	Personal Services	\$0	(0.008)	DECR - To Reflect Actuals
		(\$41)	Ending Reserves	\$41		DECR - To Reflect Actuals
Net Change	(\$41)	(\$41)		\$0	(0.008)	
Ending Balance	\$1,000	\$1,000		\$0	0.002	
Beginning Balance	\$251,578	\$251,578			0.170	
<b>EDA2 Loan Program</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>Eco Devo Admin</b>	\$78,993		Beginning Reserves	\$78,993		INCR - Loans Paid Off in FY19
<b>308</b>	(\$32,898)		Revenue - Local	(\$32,898)		DECR - To Reflect Actuals
		(\$1)	Personal Services	\$1	0.01	DECR - Adjust FTE
		(\$27,000)	Services by Other Organizations	\$27,000		DECR - Less Loans to be Disbursed
		\$7,110	Materials & Services	(\$7,110)		INCR - Contract Loan Officer
		\$61	Transfers Out	(\$61)		INCR - To Reflect Actuals
		\$65,924	Ending Reserves	(\$65,924)		INCR - To Reflect Actuals
Net Change	\$46,095	\$46,095		\$0	0.005	
Ending Balance	\$297,673	\$297,673		\$0	0.175	
Beginning Balance	\$33,438	\$33,438			0.160	
<b>Business Service</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>Administration</b>	(\$8)		Beginning Reserves	(\$8)		DECR - To Reflect Actuals
<b>391</b>	\$317		Transfers In	\$317		INCR - To Reflect Actuals
		\$0	Personal Services	\$0	(0.001)	DECR - To Reflect Actuals; Adjust FTE
		(\$173)	Transfers Out	\$173		DECR - To Reflect Actuals
		\$482	Ending Reserves	(\$482)		INCR - To Reflect Actuals
Net Change	\$309	\$309		\$0	(0.001)	
Ending Balance	\$33,747	\$33,747		\$0	0.159	
<b>ENTERPRISE FUND -ECONOMIC DEVELOPMENT</b>						
Beginning Balance	\$38,444	\$38,444			0.110	
<b>Economic Development</b>	<b>Revenue</b>	<b>Expense</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE</b>	
	<b>Change</b>	<b>Change</b>			<b>Change</b>	
<b>331</b>	(\$5,947)		Beginning Reserves	(\$5,947)		DECR - Budget Estimate High
		\$38	Personal Services	(\$38)	0.0040	INCR - To Reflect Actuals; Adjust FTE
		(\$1,975)	Materials & Services	\$1,975		DECR - To Reflect Actuals
		\$35	Transfers Out	(\$35)		INCR - To Reflect Actuals
		(\$4,045)	Ending Reserves	\$4,045		DECR - To Reflect Actuals
	(\$5,947)	(\$5,947)		\$0	0.004	
	\$32,497	\$32,497		\$0	0.114	

**ENTERPRISE FUND, Continued**  
**SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM**  
**For the Fiscal Year Ending June 30, 2020**

**ENTERPRISE FUND - BUILDING MANAGEMENT**

Beginning Balance	\$1,810,735	\$1,810,735		0.030	
<b>Park Place Building</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
<b>321</b>	\$274,660		Beginning Reserves	\$274,660	INCR - Timing of Elevator Replacement
	(\$71,880)		Local Revenue	(\$71,880)	DECR - Less Rental Income
	\$260,000		Transfers In	\$260,000	INCR - Transfer from General Fund
		\$9,641	Personal Services	(\$9,641)	INCR - To Reflect Actuals
		\$57	Materials and Services	(\$57)	INCR - To Reflect Actuals
		\$10	Transfers Out	(\$10)	INCR - To Reflect Actuals
		\$453,072	Ending Reserves	(\$453,072)	INCR - To Reflect Actuals
	\$462,780	\$462,780		\$0	-
	\$2,273,515	\$2,273,515		\$0	0.030

**ENTERPRISE FUND - MINUTES RECORDING**

Beginning Balance	\$82,300	\$82,300		0.050	
<b>Minutes Recording Service</b>	<b>Revenue Change</b>	<b>Expense Change</b>	<b>Category</b>	<b>Net Change</b>	<b>FTE Change</b>
<b>332</b>		\$0	Personal Services	\$0	0.003
Net Change	\$0	\$0		\$0	0.003
Ending Balance	\$82,300	\$82,300		\$0	0.053

INCR - Adjust FTE

**TOTAL ENTERPRISE FUND SUMMARY**

BEGINNING BALANCE	\$4,116,289	\$4,116,289	1.130
<b>TOTAL CHANGES - ALL</b>	<b>\$993,386</b>	<b>\$993,386</b>	<b>(0.009)</b>
<b>REVISED BUDGET</b>	<b>\$5,109,675</b>	<b>\$5,109,675</b>	<b>1.121</b>

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

## **BUDGET NOTES AND DEFINITIONS**

**For the Fiscal Year Ending June 30, 2020**

**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 66 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 66 managerial funds – 3 general funds, 52 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 FY17 TO FY19 AND FY20 REVISED BUDGET**  
**RESOURCES AND REQUIREMENTS**  
**For the Fiscal Year Ending June 30, 2020**

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised
<b>Resources:</b>					
Federal and State Revenue	\$ 19,502,141	\$ 22,161,901	\$ 22,801,149	\$ 23,983,147	\$ 28,932,227
Local Revenue	\$ 10,313,039	\$ 7,470,021	\$ 8,239,395	\$ 7,132,693	\$ 7,257,590
Local Revenue -Member dues	\$ 211,946	\$ 215,700	\$ 218,778	\$ 232,000	\$ 231,119
Transfers In	\$ 3,282,156	\$ 4,975,331	\$ 4,724,990	\$ 4,742,074	\$ 5,104,494
Beginning Reserves	\$ 8,608,315	\$ 8,599,417	\$ 9,434,533	\$ 8,576,117	\$ 10,211,717
<b>Total Resources</b>	<b><u>\$ 41,917,597</u></b>	<b><u>\$ 43,422,370</u></b>	<b><u>\$ 45,418,845</u></b>	<b><u>\$ 44,666,031</u></b>	<b><u>\$ 51,737,147</u></b>
<b>Requirements:</b>					
Personal Services**	\$ 18,881,398	\$ 19,390,161	\$ 20,981,703	\$ 23,125,243	\$ 24,985,205
Materials and Services**	\$ 7,807,472	\$ 6,098,976	\$ 6,324,884	\$ 8,452,428	\$ 9,344,948
Capital Outlay	\$ 508,127	\$ 837,766	\$ 562,313	\$ 786,000	\$ 813,101
Services by Other Organizations	\$ 2,322,333	\$ 2,193,250	\$ 2,336,935	\$ 1,846,826	\$ 2,174,061
Debt Service	\$ 455,117	\$ 409,434	\$ 545,182	\$ 473,027	\$ 481,499
Transfers Out	\$ 3,282,156	\$ 4,975,331	\$ 5,008,424	\$ 4,742,074	\$ 5,104,494
Ending Reserves	\$ 8,660,994	\$ 9,517,452	\$ 9,659,404	\$ 5,240,433	\$ 8,833,839
<b>Total Requirements</b>	<b><u>\$ 41,917,597</u></b>	<b><u>\$ 43,422,370</u></b>	<b><u>\$ 45,418,845</u></b>	<b><u>\$ 44,666,031</u></b>	<b><u>\$ 51,737,147</u></b>
<b>FTE</b>	<b>204.79</b>	<b>219.8</b>	<b>218.29</b>	<b>227.14</b>	<b>248.18</b>
This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **					
Indirect Recovery (Revenue)	\$2,316,383	\$2,302,906	\$2,693,904	\$2,930,857	\$3,151,857
Indirect Costs (Expenditures)	<u>\$2,316,383</u>	<u>\$2,302,906</u>	<u>\$2,693,904</u>	<u>\$2,930,857</u>	<u>\$3,151,857</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).

**SCHEDULE OF BEGINNING AND ENDING FUND  
RESTRICTED RESERVE AMOUNTS  
For the Fiscal Year Ending June 30, 2020**

	FY20 Adopted Budget	FY20 Revised Budget	Change	FY20 Adopted Restricted Reserves	FY20 Revised Restricted Reserves	Change	
Beginning Reserves - Carryover:							
General Fund	\$ 480,588	\$ 813,693	\$ 333,105	\$ 317,000	\$ 317,000	\$ -	(c)
Government Services	\$ 1,412,004	\$ 1,613,652	\$ 201,648	\$ -	\$ -	\$ -	(d)
Senior and Disability Services	\$ 4,281,632	\$ 4,517,724	\$ 236,092	\$ 184,291	\$ 183,027	\$ (1,264)	(a)
Enterprise Funds	\$ 2,400,893	\$ 3,266,648	\$ 865,755	\$ -	\$ -	\$ -	(f)
Total Beginning Reserves	<u>\$ 8,575,117</u>	<u>\$10,211,717</u>	<u>\$1,635,600</u>	<u>\$ 501,291</u>	<u>\$ 500,027</u>	<u>\$ (1,264)</u>	
Ending Reserves:							
General Fund	\$ 328,485	\$ 378,549	\$ 50,064	\$ 317,000	\$ 317,000	\$ -	
Government Services	\$ 1,242,800	\$ 1,314,980	\$ 72,180	\$ -	\$ -	\$ -	
Senior and Disability Services	\$ 1,918,734	\$ 4,610,337	\$2,691,603	\$ 174,491	\$ 169,227	\$ (5,264)	(e)
Enterprise Funds	\$ 1,750,414	\$ 2,529,973	\$ 779,559	\$ -	\$ 651,000	\$ 651,000	(f)
Ending Reserves:	<u>\$ 5,240,433</u>	<u>\$ 8,833,839</u>	<u>\$3,593,406</u>	<u>\$ 491,491</u>	<u>\$1,137,227</u>	<u>\$ 645,736</u>	

(a) Normal and expected change due to audited actuals; not all Beginning and Ending Reserves are restricted.

(b) See explanation of changes in individual funds: General Fund page 10; Government Services on page 15; Senior and Disability Services on page 21; and Enterprise Funds on page 28.

(c) Operations Contingency Account - amount set by formula; Insurance deductible reserve.

(d) There are no restricted reserves in Government Services.

(e) Additional expenditure of funds needed for consumer transportation.

(f) \$660,000 was moved out of the Capital Contingency Account for the elevator replacement project per the Board and budgeted in the Building Improvements line item. The \$651,000 are additional funds being proposed for the FY20 Revised Budget to be restricted in the Capital Contingency Account. Additional amount from FY19 Carryover and excess Indirect revenues transferred from General Fund.

## INTERNAL TRANSFERS

TRANSFERS OUT		Amount
<b>General Fund</b>		
<b>From General Fund to:</b>		
102	104 Member Support Services	11,000
102	321 Park Place Building	280,000
<b>From General Fund - Member Support Services to:</b>		
104	201 Government Services Admin	1,200
<b>Total General Fund - Transfer Out:</b>		<b>292,200</b>
<b>Special Revenue Funds</b>		
<b>From Special Revenue Fund - Government Services To:</b>		
204	201 Government Services Admin	56,923
206	201 Government Services Admin	239,986
207	201 Government Services Admin	63,005
208	201 Government Services Admin	33,917
210	201 Government Services Admin	25,891
211	201 Government Services Admin	28,472
212	201 Government Services Admin	2,899
214	201 Government Services Admin	81,351
218	201 Government Services Admin	2,503
219	201 Government Services Admin	66,598
220	201 Government Services Admin	18,270
221	201 Government Services Admin	9,017
222	201 Government Services Admin	70,983
229	201 Government Services Admin	1,200
235	201 Government Services Admin	405
242	201 Government Services Admin	13,526
243	201 Government Services Admin	3,706
244	201 Government Services Admin	12,440
248	201 Government Services Admin	45,409
249	201 Government Services Admin	58
219	221 Transportation Services Admin	169,207
220	221 Transportation Services Admin	182,398
229	221 Transportation Services Admin	20,575
206	211 OR Emerg Mgt State Pol	25,000
221	206 GISCPA	60,000
244	243 Telecommunications Management	96,512
248	249 WIX PEG	143,272
<b>Total Special Revenue Funds (Govt Svcs) - Transfers Out:</b>		<b>1,473,523</b>
<b>From Special Revenue Fund - Senior and Disability Services To:</b>		
270	267 Senior Connections	42,000
282	267 Senior Connections	377,738
296	267 Senior Connections	559,133
269	268 Senior Meals	517,258
273	268 Senior Meals	55,871
283	268 Senior Meals	435,226
284	268 Senior Meals	244,463
288	268 Senior Meals	99,126
289	268 Senior Meals	24,276
293	268 Senior Meals	50,000
294	268 Senior Meals	15,000
296	274 Options Counseling	31,057
296	278 LIHEAP	28,016
279	269 Senior Meals Fundraising	75,657
290	286 Title III-E Family Caregiver	18,900
296	271 Money Management	50,009
296	280 Oregon Veterans Services	7,427
282	281 Title III - Area Plan Admin	49,385
283	281 Title III - Area Plan Admin	48,359
284	281 Title III - Area Plan Admin	36,917
286	281 Title III - Area Plan Admin	24,089
293	281 Title III - Area Plan Admin	103,145
294	281 Title III - Area Plan Admin	43,002
296	281 Title III - Area Plan Admin	365,046
<b>Total Special Revenue Funds (S&amp;DS) - Transfers Out:</b>		<b>3,301,100</b>
<b>Enterprise Funds</b>		
<b>From Enterprise Fund - Business Loans To:</b>		
302	391 Business Services Admin	5,965
303	391 Business Services Admin	14,718
304	391 Business Services Admin	190
305	391 Business Services Admin	190
306	391 Business Services Admin	1,142
307	391 Business Services Admin	91
308	391 Business Services Admin	6,616
391	201 Government Services Admin	347
<b>From Enterprise Fund - Building Management To:</b>		
321	201 Government Services Admin	347
321	391 Business Services Admin	1,079
<b>From Enterprise Fund - Economic Development To:</b>		
331	201 Government Services Admin	3,222
331	391 Business Services Admin	3,764
<b>Total Enterprise Funds - Transfers Out:</b>		<b>37,671</b>
<b>TOTAL TRANSFER OUT ACTIVITY</b>		<b>5,104,494</b>

TRANSFERS IN		Amount
<b>General Fund</b>		
<b>To General Fund - Member Support Services From:</b>		
104	102 LCOG Operating	11,000
<b>Total General Fund - Transfers In:</b>		<b>11,000</b>
<b>Special Revenue Funds</b>		
<b>To Special Revenue Fund - Government Services Admin From:</b>		
201	104 Member Support Services	1,200
201	204 Community Safety	56,923
201	206 GIS CPA	239,986
201	207 GIS Other	63,005
201	208 Hearing Official	33,917
201	210 Natural Resource Planning	25,891
201	211 OR Emergency Mgmt & State Police	28,472
201	212 Publications/Information (Lane Info Center)	2,899
201	214 RTS Other	81,351
201	218 Tax Collections	2,503
201	219 Transportation Operations	66,598
201	220 Transportation Projects	18,270
201	221 Transportation Services Administration	9,017
201	222 Urban Regional Planning	70,983
201	229 Transit	1,200
201	235 Metro TV	405
201	242 Public Area Network (PAN)	13,526
201	243 Telecommunications Operations	3,706
201	244 Telecommunications Management	12,440
201	248 MMWIX	45,409
201	249 WIX PEG	58
201	321 Building Management	347
201	331 Economic Development	3,222
201	391 Business Services Administration	347
<b>To Special Revenue Fund - GIS CPA From:</b>		
206	221 Transportation Services Administration	60,000
<b>To Special Revenue Fund - OR Emergency Mgt State Pol From:</b>		
211	206 GIS CPA	25,000
<b>To Special Revenue Fund - Transportation Services Admin From:</b>		
221	219 Transportation Operations	169,207
221	220 Transportation Projects	182,398
221	229 Transit	20,575
<b>To Special Revenue Fund - Telecom Management From:</b>		
243	244 Telecommunications Operations	96,512
<b>To Special Revenue Fund - WIX PEG From:</b>		
249	248 Telecommunications Projects	143,272
<b>Total Special Revenue Funds (Govt Svcs) - Transfers In:</b>		<b>1,478,639</b>
<b>To Special Revenue Fund - S&amp;DS - Senior Connections From:</b>		
267	270 Senior Connections Fundraising	42,000
267	282 Title III-B	377,738
267	296 Title XIX - Type B Funds	559,133
<b>To Special Revenue Fund - S&amp;DS - Senior Meals From:</b>		
268	269 Senior Meals Fundraising	517,258
268	273 SDS Meal Preparation	55,871
268	283 Title III-C-1	435,226
268	284 Title III-C-2	244,463
268	288 Title III-USDA/NSIP	99,126
268	289 Intergovernment Human Svcs	24,276
268	293 Title III-Oregon Project	50,000
268	294 Title III-OPI Pilot	15,000
<b>To Special Revenue Fund - S&amp;DS - Senior Meals Fundraising From:</b>		
269	279 MOW Combined Fundraising	75,657
<b>To Special Revenue Fund - S&amp;DS - Money Management From:</b>		
271	296 Title XIX - Type B Funds	50,009
<b>To Special Revenue Fund - S&amp;DS - Options Counseling From:</b>		
274	296 Title XIX - Type B Funds	31,057
<b>To Special Revenue Fund - S&amp;DS - Oregon Veterans Services From:</b>		
280	296 Title XIX - Type B Funds	7,427
<b>To Special Revenue Fund - S&amp;DS - LIHEAP From:</b>		
278	296 Title XIX - Type B Funds	28,016
<b>To Special Revenue Fund - S&amp;DS - Title III - Area Plan Admin From:</b>		
281	282 Title III-B	49,385
281	283 Title III-C1	48,359
281	284 Title III-C2	36,917
281	286 Title III-E	24,089
281	293 OPI	103,145
281	294 OPI Pilot	43,002
281	296 Title XIX - Type B Funds	365,046
<b>To Special Revenue Fund - S&amp;DS - Title III-E Family Caregiver From:</b>		
286	270 Senior Connections Fundraising	18,900
<b>Total Special Revenue Funds (S&amp;DS) - Transfers In:</b>		<b>3,301,100</b>
<b>Enterprise Funds</b>		
<b>To Enterprise Fund - Park Place Building From:</b>		
321	102 General Fund	280,000
<b>To Enterprise Fund - Business Services Administration From:</b>		
391	302 Business Loans	5,965
391	303 Business Loans	14,718
391	304 Business Loans	190
391	305 Business Loans	190
391	306 Business Loans	1,142
391	307 Business Loans	91
391	308 Business Loans	6,616
391	321 Building Management	1,079
391	331 Economic Development	3,764
<b>Total Enterprise Funds - Transfers In:</b>		<b>313,755</b>
<b>TOTAL TRANSFER IN ACTIVITY</b>		<b>5,104,494</b>

\*This table reflects the *FY20 Revised Budget* transfer amounts and not the net difference from the *FY20 Adopted Budget*.