



FY23 Revised Budget
Lane Council of Governments

859 Willamette Street, Suite 500
Eugene OR 97401

Brenda Wilson, Executive Director
Stephanie Sheelar, Senior and Disability Services Division Director
Michael Wisth, Government Services Division Director

Prepared by:

Finance and Budget Team

Ashley Garcia
Brenda Brown
Dana Benner
David Grabicki
David Joyal
Jessica Mumme
Keina Wolf
Laura Campbell

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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 35 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, four 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 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 35-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 383,958. 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, 2023

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

Bethel School District 52
Rich Cunningham (#)

City of Coburg
Nancy Bell (#) (*)

City of Cottage Grove
Candace Solesbee

City of Creswell
Dave Stram

City of Dunes City
Sheldon Meyer

City of Eugene
Randy Groves (#)

City of Florence
Robert Ward

City of Junction City
Kenneth Wells

City of Lowell
Don Bennett

City of Oakridge
Bryan Cutchen (#)

City of Springfield
Victoria Doyle (^)

City of Veneta
Robbie McCoy

City of Westfir
D'Lynn Williams

Creswell School District 40
Lacey Risdal

Emerald People's Utility District
Patti Chappel (#)

Eugene School District 4J
Laural O'Rourke

Eugene Water & Electric Board
Sonya Carlson (#) (*) (^)
Vice-Chair of the Board of Directors

Fern Ridge Library District
Steve Recca (^)

Heceta Water District
Carl Neville

Junction City Rural Fire Protection District
Don Lighty

Lane Community College
Mike Eyster

Lane County
Heather Buch (#)
Chair of the Board of Directors

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

Lane Library District
Vacant

McKenzie School District 68
Alyssa Brownlee

Port of Siuslaw
Robert Ward

Rainbow Water District
James "Jim" McLaughlin

River Road Park & Recreation District
Curt Kendall

Siuslaw Library District
Susy Lacer (#)

Siuslaw Valley Fire & Rescue District
Jim Palisi

South Lane School District 45J
Sherry Duerst-Higgins (#) (*)

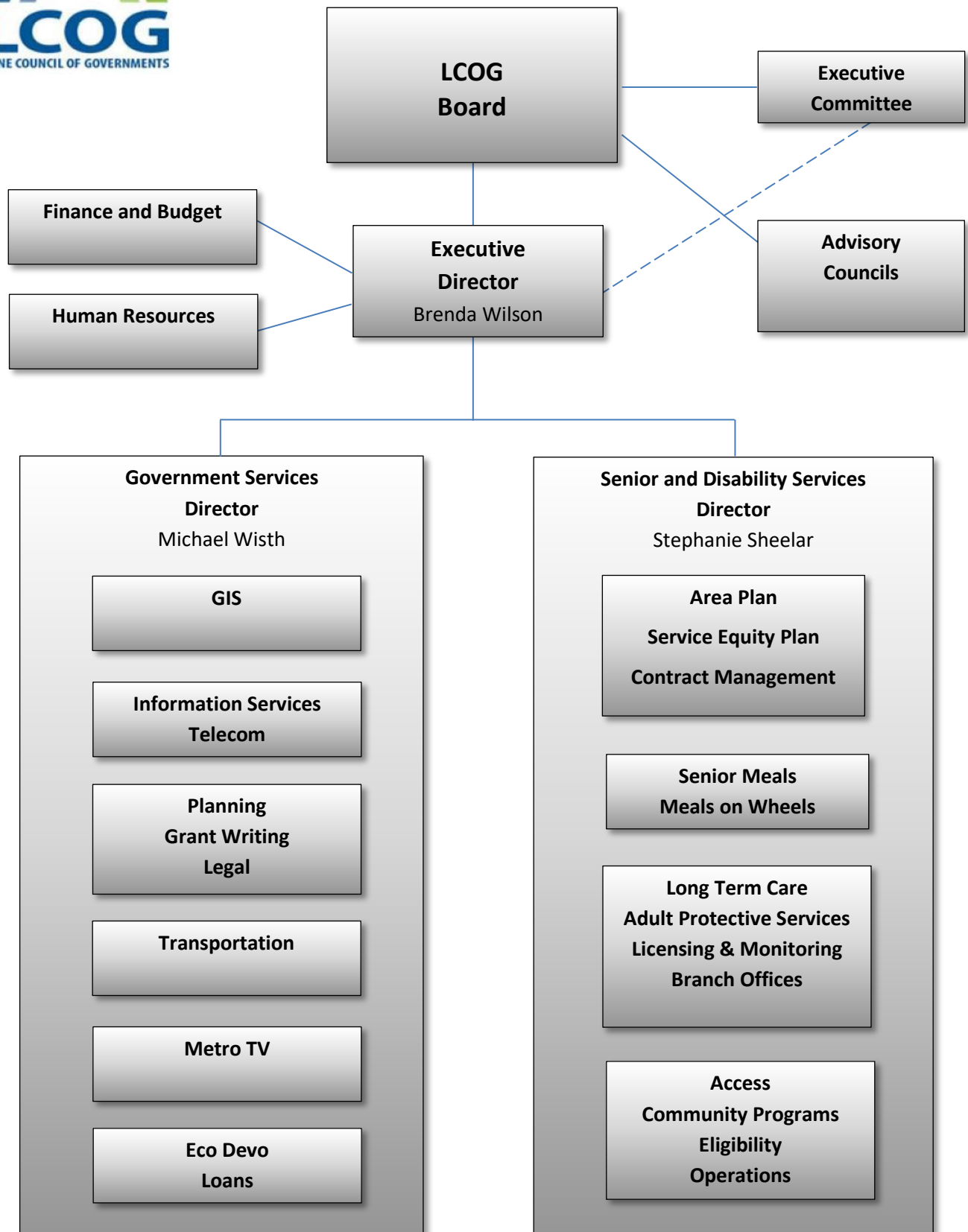
Springfield School District 19
Jonathan Light

Western Lane Ambulance District
Jim Palisi

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

Non-Voting Member: Lane Transit District
Pete Knox

Non-Board Members of the Budget Committee:
Kerry, O'Conner, Brenda Holt, Steve Wheeler



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



Budget Message from the Executive Director FY23 Revised Budget

March 2023

Members of the LCOG Budget Committee and Board of Directors:

Once again, it is my privilege to present for your consideration and approval the proposed FY23 Revised Budget. This Revised Budget is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2022. LCOG develops a Revised Budget each fiscal year to adjust to changes which have occurred during the first part of the fiscal 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 FY23 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.

Three years into the pandemic, LCOG is continuing to stabilize its budget. The smart, and sometimes difficult decisions made in recent years helped the agency through this difficult time and allowed LCOG to continue to reduce costs and find efficiencies.

HIGHLIGHTS OF THE REVISIONS TO THE FY23 ADOPTED BUDGET

This proposed Revised Budget captures changes 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 67 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 FY23 Revised Budget:

Resources - Revenues

REVENUES	Federal and State	Local	Member Dues	Transfers In	Beginning Fund Balance	Total Budget
FY23 Revised	\$ 40,735,740	\$ 8,448,166	\$ 227,000	\$ 5,979,784	\$ 22,856,433	\$ 78,247,123
FY23 Adopted	\$ 40,523,220	\$ 8,590,730	\$ 227,000	\$ 5,834,146	\$ 18,622,223	\$ 73,797,319
Dollar Change	\$ 212,520	\$ (142,564)	\$ -	\$ 145,638	\$ 4,234,210	\$ 4,449,804
Percent Change	0.5%	-1.7%	0.0%	2.5%	22.7%	6.0%

LCOG's proposed Revised Budget reflects an increase of \$4,449,800 – from \$73,797,319 net Adopted Budget to a net \$78,247,119 proposed Revised Budget. This is a 6.0% increase over the Adopted Budget, representing a minimum and expected change and is summarized below.

As shown on page 6 in the All Funds Schedule of Budgeted Resources and Requirements table, Federal and State revenues are expected to increase by a net \$212,520. Government Services is being decreased by a net \$173,916, primarily because of funding that did not come to fruition; and Senior and Disability Services is increased by a net \$3,803,839, which is due to new program funding for Oregon Project Independence – Medicaid (OPI-M) and remaining COVID funding. We expect no change in Enterprise Funds.

Local revenue is expected to decrease by a net \$142,564, which includes a net increase of \$60,727 in the General Fund due to a special contract. Government Services includes a decrease of \$389,520 due primarily to less contracts than expected; a net increase in Senior and Disability Services of \$215,604 is primarily due to higher than anticipated Senior Meals fundraising; and a net decrease of \$29,375 in the Enterprise Fund due primarily to a reduction in lease revenue, and lower principal and interest on loans.

Transfers In is expected to increase by a net \$145,634, with the majority of that increase due to a net \$196,999 increase in Senior and Disability Services due to COVID funding for emergency meals. Transfers In are expected to decrease by a net \$53,675 in Government Services due to a reduction in transportation funding; and Enterprise Fund is expecting an increase by a net \$2,314 due to increased Personal Services in the Park Place Building fund.

The Beginning Reserve revenues are increased by a net \$4,234,210, to reflect actuals being greater than what we projected the beginning balance would be in the FY23 Adopted Budget due primarily to an increase in Senior and Disability Services of \$1,918,651 due to larger Medicaid carryover because of difficulties filling positions; \$1,165,886 in Government Services due primarily to transportation funds being carried over from FY22 and higher carryover funds in several funds; \$1,035,441 in the Enterprise Funds Park Place Building Fund due primarily to reduced expenses because of the HVAC project not commencing and fewer loans disbursed in FY22; and a net increase of \$114,232 in the General Fund due to excess Indirect in FY22 and reduced expenses.

Requirements - Expenditures

EXPENDITURES	Personal Services*	Materials and Services*	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY23 Revised	\$ 33,395,210	\$ 8,961,869	\$ 730,000	\$ 5,797,322	\$ 438,754	\$ 5,979,784	\$ 22,944,184	\$ 78,247,123
FY23 Adopted	\$ 33,165,395	\$ 11,897,011	\$ 730,000	\$ 3,951,850	\$ 438,754	\$ 5,834,146	\$ 17,780,163	\$ 73,797,319
Dollar Change	\$ 229,815	\$ (2,935,142)	\$ -	\$ 1,845,472	\$ -	\$ 145,638	\$ 5,164,021	\$ 4,449,804
Percent Change	0.7%	-24.7%	0.0%	46.7%	0.0%	2.5%	29.0%	6.0%

*This statement also includes Indirect/Overhead (Support Services).

The proposed Revised Budget reflects a net increase of \$4,449,800 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 are expected to increase by a net of \$229,815, which includes an increase of 7.75 FTE. This is primarily due to increased State Revenue to increase staffing in Senior and Disability Services to address persistent staffing shortages and the high demand for services. Government Services is expected to decrease by a net \$114,904 due a Program Manager leaving and the hiring of a lower cost staff. Enterprise Funds includes an increase of \$93,084 due to staff working more in the Park Place Building (HVAC replacement project). There is no expected change in the General Fund.

Materials and Services is expected to decrease by a net of \$2,935,142. For Government Services, there is an expected overall net decrease of \$3,513,501 due primarily to a decrease in contracts for transportation projects and a reduction in training and travel. In Senior and Disability Services, we expect a net increase of \$568,056 due to an increased need for emergency meals and meal supplies, respite needs, and Worker's Compensation re-coding. Enterprise Funds is expected to have an increase in Materials and Services costs of \$26,200 due to lease commission fees. The General Fund is decreased by \$7,500 due to lower expenses for the Annual Appreciation Dinner.

We expect no changes in Capital Outlay.

Services by Other Organizations is expected to increase by a net \$1,845,472. Senior and Disability Services makes up \$1,675,322 of this change due primarily to the new OPI-M program and increased need for Client Employed Provider (CEP) care. Government Services is increasing by a net \$170,150 for the consultant for the Regional Broadband Strategy. Enterprise Funds is expected to see no change.

We expect no changes in Debt Service.

Transfers Out are detailed in the table on page 33. This shows the aggregate transfers, not the changes between the Adopted and Revised budgets. Transfers are expected to increase by a net \$145,638, with a net increase of \$196,999 expected in Senior and Disability Services due to transfers needed for Senior Meals. Government Services is decreased by a net \$95,647 due primarily a reduction in Transportation funding. Enterprise Funds are increased by a net \$750 due to more time being spent by staff in the Building Fund. The General Fund is increased

by \$43,536 due primarily to increased funding for the Eugene/Springfield Fire project, increasing Government Services Administration overhead collected

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 \$27,370 due primarily to the increase in Personal Services in Senior and Disability Services. For more information, see pages 30 and 31.

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 \$22,944,180 reflects an expected net increase of \$5,164,017.

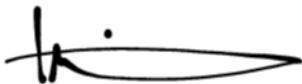
Ending Reserves were adjusted in the General Fund with an increase of \$138,923 due to excess Indirect in FY22 and reduced expenses. Government Services is expected to increase by a net of \$685,274 primarily due to increased revenue in some funds. Enterprise Funds is increasing by \$888,346 due primarily to fewer than expected loans being disbursed and excess revenue in the Park Place Building Fund. Most of the change occurred in Senior and Disability Services which is expecting a significant net increase of \$3,451,478 due to more Senior Meals fundraising dollars than expected, an increase in Medicaid and state funding, requiring less Medicaid funding for programs. For information on reserves, see Schedule on page 33.

CONCLUSION

I believe the Lane Council of Governments continues to be a valuable resource for its members and the communities of Lane County. Despite the challenges of the last two years, 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.

I continue to be grateful for the guidance and support of the LCOG Board and members, and the Budget Committee. 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.

Respectfully submitted,

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

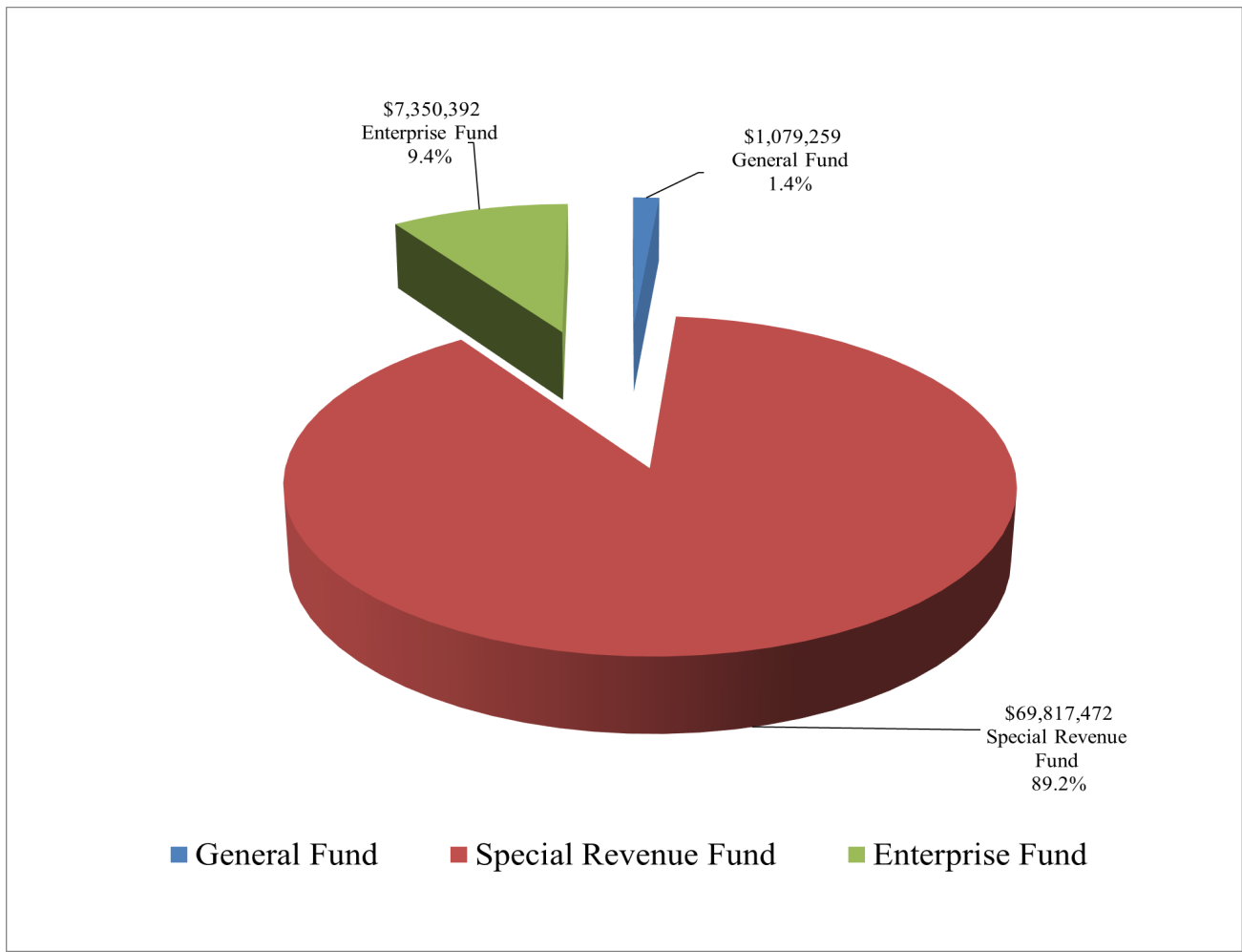
Brendalee S. Wilson
Executive Director

F I N A N C I A L S E C T I O N

TOTAL BY FUND

FY23 REVISED BUDGET

For the Fiscal Year Ending June 30, 2023



	General Fund	Special Revenue Fund	Enterprise Fund	Total
Resources	\$ 1,079,259	\$ 69,817,472	\$ 7,350,392	\$ 78,247,123
Requirements	\$ 1,079,259	\$ 69,817,472	\$ 7,350,392	\$ 78,247,123
Percentage of Total	1.4%	89.2%	9.4%	100.0%

Gross Budget Requirements:	\$ 73,938,438
Internal Charges:	\$ 4,308,685
Total FY23 Revised Budget	<u>\$ 78,247,123</u>

ALL FUNDS

SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS FY23 ADOPTED VERSUS FY23 REVISED

	FY23 Adopted	FY23 Revised	Difference
Resources:			
Federal and State Revenue	\$ 40,523,220	\$ 40,735,740	\$ 212,520
Local Revenue	\$ 8,590,730	\$ 8,448,166	\$ (142,564)
Local Revenue - Member Dues	\$ 227,000	\$ 227,000	\$ -
Transfers In	\$ 5,834,146	\$ 5,979,784	\$ 145,638
Beginning Reserves	\$ 18,622,223	\$ 22,856,433	\$ 4,234,210
Total Resources:	<u>\$ 73,797,319</u>	<u>\$ 78,247,123</u>	<u>\$ 4,449,804 (a)</u>
Requirements:			
Personal Services	\$ 33,165,395 *	\$ 33,395,210 *	\$ 229,815
Materials and Services	\$ 11,897,011 *	\$ 8,961,869 *	\$ (2,935,142)
Capital Outlay	\$ 730,000	\$ 730,000	\$ -
Services by Other Organizations	\$ 3,951,850	\$ 5,797,322	\$ 1,845,472
Debt Service	\$ 438,754	\$ 438,754	\$ -
Transfers Out	\$ 5,834,146	\$ 5,979,784	\$ 145,638
Ending Reserves	\$ 17,780,163	\$ 22,944,184	\$ 5,164,021
Total Requirements:	<u>\$ 73,797,319</u>	<u>\$ 78,247,123</u>	<u>\$ 4,449,804 (a)</u>
Total FTE:	300.77	308.52	7.75

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 (Support Services), see below:

Personal Services	\$ 2,776,030	\$ 2,803,400	\$ 27,370
Materials and Services	\$ 1,505,285	\$ 1,505,285	\$ -
Total Indirect/Overhead (Cost/Recovery)	\$ 4,281,315	\$ 4,308,685	\$ 27,370 (a)

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

ALL FUNDS
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2023

FY23 CHANGES TO ADOPTED BUDGET - ALL FUNDS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$73,797,319	Adopted Budget	\$ 73,797,319	300.77
Beginning Reserves	\$ 4,234,210	Personal Services	\$ 221,418 (a)	7.75
Federal and State Revenue	\$ 212,520	Materials & Services	\$ (2,926,745) (a)	
Local Revenue	\$ (142,564)	Capital Outlay	\$ -	
Transfers In	\$ 145,638	Services by Other Organizations	\$ 1,845,472	
		Debt Service	\$ -	
		Transfers Out	\$ 145,638	
		Ending Reserves - Designated	\$ 5,164,021	
Change	\$ 4,449,804		\$ 4,449,804	7.75
REVISED BUDGET	\$78,247,123		\$ 78,247,123	308.52

(a) Includes Support Services (Indirect); see Page 29 and 30 for details.

ALL FUNDS – FY23 ADOPTED VERSUS FY23 REVISED

	FY23 Adopted Budget	FY23 Revised Budget	Change
By Fund:			
General Fund	\$ 904,300	\$ 1,079,259	\$ 174,959
Special Revenue Fund	\$ 66,551,007	\$ 69,817,472	\$ 3,266,465
Enterprise Fund	\$ 6,342,012	\$ 7,350,392	\$ 1,008,380
Total:	\$ 73,797,319	\$ 78,247,123	\$ 4,449,804

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

REVISED BUDGET CHANGES BY FUND

GENERAL FUND

GENERAL FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2023

	FY23 Adopted Budget	FY23 Revised Budget	Change
Resources:			
Federal and State Revenue	\$ -	\$ -	\$ -
Local Revenue	\$ 48,300	\$ 109,027	\$ 60,727 (a)
Dues	\$ 227,000	\$ 227,000	\$ -
Transfers In	\$ 12,000	\$ 12,000	\$ -
Beginning Reserves	\$ 617,000	\$ 731,232	\$ 114,232 (b)
	<u>\$ 904,300</u>	<u>\$ 1,079,259</u>	<u>\$ 174,959</u>
Total Resources:			
	<u>\$ 904,300</u>	<u>\$ 1,079,259</u>	<u>\$ 174,959</u>
Requirements:			
Personal Services	\$ 111,204	\$ 111,204	\$ -
Materials and Services	\$ 73,580	\$ 66,080	\$ (7,500) (c)
Capital Outlay	\$ -	\$ -	\$ -
Transfers Out	\$ 108,774	\$ 152,310	\$ 43,536 (d)
Ending Reserves (contingencies)	\$ 610,742	\$ 749,665	\$ 138,923 (e)
	<u>\$ 904,300</u>	<u>\$ 1,079,259</u>	<u>\$ 174,959</u>
Total Requirements:			
	<u>\$ 904,300</u>	<u>\$ 1,079,259</u>	<u>\$ 174,959</u>

Included in this statement are: LCOG Operating and Executive activities and Member Support services; excluded are administrative services that are recovered by internal Indirect charges (\$4,308,685).

(a) Eugene/Springfield Fire Project.

(b) Excess Indirect and lower expenses in FY22.

(c) Expect lower expenses.

(d) Government Services Overhead/ES fire Contract.

(e) To reflect actuals.

GENERAL FUND
SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2023

LCOG OPERATING

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 904,300	Adopted Budget	\$ 904,300	0.40
Beginning Reserves	\$ 114,232	Personal Services	\$ -	
Local Revenue	\$ 60,727	Materials and Services	\$ (7,500)	
Transfers In	\$ -	Transfers Out	\$ 43,536	
		Ending Reserves (Contingencies)	\$ 138,923	
Change	\$ 174,959		\$ 174,959	-
Revised Budget	\$ 1,079,259		\$ 1,079,259	0.40

GENERAL FUND
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For Fiscal Year Ending June 30, 2023

Adopted Budget	\$904,300	\$904,300		\$0	0.40	
General Fund	Revenue	Expense			FTE	
	Change	Change	Category	Net Change	Change	
102	\$114,232		Beginning Reserves	\$114,232		INCR - To reflect Indirect Carryover
	\$60,727		Local Revenue - Misc Income	\$60,727		INCR - To reflect actuals - ES Fire Contract
		(\$7,500)	Materials & Services	\$7,500		DECR - To reflect actuals
		\$43,536	Transfers Out	(\$43,536)		INCR - Government Services Overhead Actuals/ES Fire Contract
		\$138,923	Ending Reserves - Contingencies	(\$138,923)		INCR - To reflect actuals
Net Change	\$174,959	\$174,959		\$0	-	
Ending Balance	\$1,079,259	\$1,079,259		\$0	0.40	

GENERAL FUND SUMMARY

BEGINNING BALANCE	\$904,300	\$904,300	\$0	0.40
TOTAL CHANGES	\$174,959	\$174,959	\$0	-
REVISED BUDGET	\$1,079,259	\$1,079,259	\$0	0.40

SPECIAL REVENUE FUND

SPECIAL REVENUE FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2023

	FY23 Special Revenue Adopted Budget	Government Services Revised	Senior & Disability Services Revised	FY23 Special Revenue Revised Budget	Change
Resources:					
Federal and State Revenue	\$ 40,248,220	\$ 5,635,970	\$ 34,824,770	\$ 40,460,740	\$ 212,520
Local Revenue	\$ 7,045,483	\$ 5,361,848	\$ 1,509,719	\$ 6,871,567	\$ (173,916)
Transfers In	\$ 5,565,371	\$ 1,450,391	\$ 4,258,304	\$ 5,708,695	\$ 143,324
Beginning Reserves	\$ 13,691,933	\$ 3,756,114	\$ 13,020,356	\$ 16,776,470	\$ 3,084,537
Total Resources:	<u>\$ 66,551,007</u>	<u>\$ 16,204,323</u>	<u>\$ 53,613,149</u>	<u>\$ 69,817,472</u>	<u>\$ 3,266,465</u>
Requirements:					
Personal Services	\$ 30,061,623	\$ 4,165,055	\$ 25,997,532	\$ 30,162,587	\$ 100,964
Support Services	\$ 4,238,020	\$ 968,906	\$ 3,296,484	\$ 4,265,390	\$ 27,370
Materials and Services	\$ 9,817,401	\$ 2,562,363	\$ 4,309,593	\$ 6,871,956	\$ (2,945,445)
Capital Outlay	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -
Services by Other Organizations	\$ 3,058,850	\$ 1,832,881	\$ 3,071,441	\$ 4,904,322	\$ 1,845,472
Transfers Out	\$ 5,440,072	\$ 1,283,120	\$ 4,258,304	\$ 5,541,424	\$ 101,352
Ending Reserves	\$ 13,875,041	\$ 5,391,998	\$ 12,619,795	\$ 18,011,793	\$ 4,136,752
Total Requirements:	<u>\$ 66,551,007</u>	<u>\$ 16,204,323</u>	<u>\$ 53,613,149</u>	<u>\$ 69,817,472</u>	<u>\$ 3,266,465</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, 2023

SPECIAL REVENUE FUND - SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 66,551,007	Adopted Budget	\$ 66,551,007	279.30
Beginning Reserves	\$ 212,520	Personal Services	\$ 100,964	6.50
Federal and State Revenue	\$ (173,916)	Support Services	\$ 27,370	
Local Revenue	\$ 143,324	Materials and Services	\$ (2,945,445)	
Transfers In	\$ 3,084,537	Capital Outlay	\$ -	
		Services by Other Organizations	\$ 1,845,472	
		Transfers Out	\$ 101,352	
		Ending Reserves	\$ 4,136,752	
Change	\$ 3,266,465		\$ 3,266,465	6.50
Revised Budget	\$ 69,817,472		\$ 69,817,472	285.80

ALL SPECIAL REVENUE FUNDS – FY23 ADOPTED VERSUS FY23 REVISED

	FY23 Adopted Budget	FY23 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Government Services	\$ 19,072,951	\$ 16,204,323	\$ (2,868,628)	31.12	0.00
Senior and Disability Services	\$ 47,478,056	\$ 53,613,149	\$ 6,135,093	254.68	6.50
Total:	\$ 66,551,007	\$ 69,817,472	\$ 3,266,465	285.80	6.50

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

GOVERNMENT SERVICES

SPECIAL REVENUE FUND – GOVERNMENT SERVICES
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2023

SPECIAL REVENUE FUND - GOVERNMENT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 19,072,951	Adopted Budget	\$ 19,072,951	31.12
Beginning Reserves	\$ 1,165,886	Personal Services	\$ (114,904)	
Federal and State Revenue	\$ (3,591,319)	Support Services	\$ -	
Local Revenue	\$ (389,520)	Materials and Services	\$ (3,513,501)	
Transfers In	\$ (53,675)	Capital Outlay	\$ -	
		Services by Other Organizations	\$ 170,150	
		Transfers Out	\$ (95,647)	
		Ending Reserves - Designated	\$ 685,274	
Change	\$ (2,868,628)		\$ (2,868,628)	-
Revised Budget	\$ 16,204,323		\$ 16,204,323	31.12

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, 2023

Adopted Budget	\$591,595	\$591,595			
Government Srv Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change
201	(\$49,563)		Beginning Reserves	(\$49,563)	DEC - Budget estimate high
	\$50,501		Transfers In	\$50,501	INCR - Budget estimate low
		(\$3,669)	Materials and Services	\$3,669	DEC - Budget estimate high
		\$4,607	Ending Reserves	(\$4,607)	INCR - To balance fund
Net Change	\$938	\$938		\$0	-
Revised Budget	\$592,533	\$592,533		\$0	-
Adopted Budget	\$340,792	\$340,792			
Community Safety	Revenue Change	Expense Change	Category	Net Change	FTE Change
204	(\$78,878)		Beginning Reserves	(\$78,878)	DEC - Budget estimate high
	(\$35,314)		Federal	(\$35,314)	DEC - To reflect actual Contract usage
	(\$20,073)		Local Revenue	(\$20,073)	DEC - To reflect actual Contract usage
		\$27,354	Personal Services	(\$27,354)	INCR - Demand increase, shift FTE from 205
		(\$24,494)	Materials and Services	\$24,494	DEC - Decrease in travel/training
		(\$137,125)	Ending Reserves	\$137,125	DEC - To balance fund
Net Change	(\$134,265)	(\$134,265)		\$0	-
Revised Budget	\$206,527	\$206,527		\$0	-
Adopted Budget	\$1,336,300	\$1,336,300			
LGDC	Revenue Change	Expense Change	Category	Net Change	FTE Change
206	\$119,043		Beginning Reserves	\$119,043	INCR - Budget estimate low
	(\$50,000)		Revenue - Federal	(\$50,000)	DEC - To reflect actuals
	(\$110,071)		Revenue - Local	(\$110,071)	DEC - To reflect actuals
		(\$6,500)	Materials and Services	\$6,500	DEC - To reflect actuals
		(\$34,528)	Ending Reserves	\$34,528	DEC - To balance fund
Net Change	(\$41,028)	(\$41,028)		\$0	-
Revised Budget	\$1,295,272	\$1,295,272		\$0	-
Adopted Budget	\$417,460	\$417,460			
GIS Other	Revenue Change	Expense Change	Category	Net Change	FTE Change
207	\$677		Revenue - Federal	\$677	INCR - To reflect actuals
	(\$51,500)		Revenue - State	(\$51,500)	DEC - To reflect actuals
	(\$100,460)		Revenue - Local	(\$100,460)	DEC - To reflect actuals
		(\$127,851)	Personal Services	\$127,851	DEC - To reflect actuals
		(\$62,212)	Materials and Services	\$62,212	DEC - To reflect actuals
		\$38,780	Ending Reserves	(\$38,780)	INCR - To balance fund
Net Change	(\$151,283)	(\$151,283)		\$0	-
Revised Budget	\$266,177	\$266,177		\$0	-
Adopted Budget	\$127,021	\$127,021			
Hearings/Land Use Laws	Revenue Change	Expense Change	Category	Net Change	FTE Change
208	\$22,986		Beginning Reserves	\$22,986	INCR - Budget estimate low
		\$600	Materials and Services	(\$600)	INCR - Budget estimate low
		(\$13,680)	Personal Services	\$13,680	DEC - Budget estimate high
		\$36,066	Ending Reserves	(\$36,066)	INCR - To balance fund
Net Change	\$22,986	\$22,986		\$0	-
Revised Budget	\$150,007	\$150,007		\$0	-

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$98,644	\$98,644			
OEM/MSAG	Revenue Change	Expense Change	Category	Net Change	FTE Change
211	(\$6,244)		Beginning Reserves	(\$6,244)	
		(\$250)	Materials and Services	\$250	
		(\$5,994)	Ending Reserves	\$5,994	
Net Change	(\$6,244)	(\$6,244)		\$0	-
Revised Budget	\$92,400	\$92,400		\$0	-

DECN - Budget estimate high
DECN - Budget estimate high
DECN - To balance fund

Adopted Budget	\$17,836	\$17,836			
Publications/Information	Revenue Change	Expense Change	Category	Net Change	FTE Change
212		(\$727)	Personal Services	\$727	
		\$727	Ending Reserves	(\$727)	
Net Change	\$0	\$0		\$0	-
Revised Budget	\$17,836	\$17,836		\$0	-

DECN - Budget estimate high
INCR - To balance fund

Adopted Budget	\$544,130	\$544,130			
RTS Other	Revenue Change	Expense Change	Category	Net Change	FTE Change
214	(\$16)		Beginning Reserves	(\$16)	
		\$1,500	Materials and Services	(\$1,500)	
		(\$1,516)	Ending Reserves	\$1,516	
Net Change	(\$16)	(\$16)		\$0	-
Revised Budget	\$544,114	\$544,114		\$0	1.649

DECN - Budget estimate high
INCR - Budget estimate low
DECN - To balance fund

Adopted Budget	\$838,000	\$838,000			
Special Projects	Revenue Change	Expense Change	Category	Net Change	FTE Change
217		\$200,000	Materials and Services	(\$200,000)	
		(\$200,000)	Ending Reserves	\$200,000	
Net Change	\$0	\$0		\$0	-
Revised Budget	\$838,000	\$838,000		\$0	-

INCR - New fund; Consultant Expense for Broadband Strategy
DECN - To balance fund

Adopted Budget	\$40,162	\$40,162			
Tax Collections	Revenue Change	Expense Change	Category	Net Change	FTE Change
218	\$3,081		Beginning Reserves	\$3,081	
		\$3,081	Ending Reserves	(\$3,081)	
Net Change	\$3,081	\$3,081		\$0	-
Revised Budget	\$43,243	\$43,243		\$0	-

INCR - Budget estimate low
INCR - Budget estimate low

Adopted Budget	\$3,223,278	\$3,223,278			
Transportation Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change
219	\$2,018,930		Beginning Reserves	\$2,018,930	
	(\$1,000)		Revenue - State	(\$1,000)	
		(\$58,000)	Materials and Services	\$58,000	
		\$2,075,930	Ending Reserves	(\$2,075,930)	
Net Change	\$2,017,930	\$2,017,930		\$0	-
Revised Budget	\$5,241,208	\$5,241,208		\$0	-

INCR - Budget estimate low
DECN - To correct amount
DECN - Budget estimate high
INCR - To balance fund

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$4,247,821	\$4,247,821			
Transportation Projects	Revenue Change	Expense Change	Category	Net Change	FTE Change
220	(\$134,446)		Beginning Reserves	(\$134,446)	
	(\$3,410,605)		Revenue - Federal	(\$3,410,605)	
		(\$3,440,875)	Materials and Services	\$3,440,875	
		(\$104,176)	Transfers Out	\$104,176	
Net Change	(\$3,545,051)	(\$3,545,051)		\$0	-
Revised Budget	\$702,770	\$702,770		\$0	-

DECOR - Budget estimate high
DECOR - To correct amount
DECOR - To correct amount
DECOR - To reflect actuals

Adopted Budget	\$1,851,248	\$1,851,248			
Trans. Services Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change
221	(\$717,770)		Beginning Reserves	(\$717,770)	
	(\$104,176)		Transfers In	(\$104,176)	
		(\$99,000)	Materials and Services	\$99,000	
		(\$722,946)	Ending Reserves	\$722,946	
Net Change	(\$821,946)	(\$821,946)		\$0	-
Revised Budget	\$1,029,302	\$1,029,302		\$0	-

DECOR - Budget estimate high
DECOR - Budget estimate high
DECOR - Budget estimate high
DECOR - Budget estimate high

Adopted Budget	\$833,937	\$833,937			
Urban Regional Planning	Revenue Change	Expense Change	Category	Net Change	FTE Change
222	(\$30,474)		Beginning Reserves	(\$30,474)	
	(\$38,777)		Revenue - State	(\$38,777)	
	(\$60,336)		Revenue - Local	(\$60,336)	
		\$3,200	Materials and Services	(\$3,200)	
		(\$132,787)	Ending Reserves	\$132,787	
Net Change	(\$129,587)	(\$129,587)		\$0	-
Revised Budget	\$704,350	\$704,350		\$0	-

DECOR - Budget estimate high
DECOR - Budget estimate high
DECOR - Budget estimate high
INCR - Budget estimate low
DECOR - To reflect actuals

Adopted Budget	\$14,946	\$14,946			
LIDAR	Revenue Change	Expense Change	Category	Net Change	FTE Change
224	\$0	\$0			
Net Change	\$0	\$0		\$0	-
Revised Budget	\$14,946	\$14,946		\$0	-

Adopted Budget	\$370,000	\$370,000			
LGPS	Revenue Change	Expense Change	Category	Net Change	Change
228	\$80,666		Beginning Reserves	\$80,666	
	\$4,120		Revenue - Local (Dues)	\$4,120	
	(\$125,000)		Revenue - Local	(\$125,000)	
		(\$33,800)	Materials and Services	\$33,800	
		(\$6,414)	Ending Reserves	\$6,414	
Net Change	(\$40,214)	(\$40,214)		\$0	-
Revised Budget	\$329,786	\$329,786		\$0	-

INCR - Budget estimate low
INCR - Budget estimate low
DECOR - Budget estimate high
DECOR - Contract Services budget estimate high
DECOR - To reflect actuals

Adopted Budget	\$1,988,515	\$1,988,515			
Transit	Revenue Change	Expense Change	Category	Net Change	FTE Change
229	(\$377,298)		Beginning Reserves	(\$377,298)	
		(\$377,298)	Ending Reserves	\$377,298	
Net Change	(\$377,298)	(\$377,298)		\$0	-
Revised Budget	\$1,611,217	\$1,611,217		\$0	-

DECOR - Budget estimate high
DECOR - To reflect actuals

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$621,971	\$621,971			
Metro TV	Revenue Change	Expense Change	Category	Net Change	FTE Change
235	(\$95,704)		Beginning Reserves	(\$95,704)	
	(\$27,700)		Revenue - Local	(\$27,700)	
		(\$123,404)	Ending Reserves	\$123,404	
Net Change	(\$123,404)	(\$123,404)		\$0	-
Revised Budget	\$498,567	\$498,567		\$0	-

DECR - Budget estimate high
DECR - Budget estimate high
DECR - To reflect acutals

Adopted Budget	\$371,400	\$371,400			
PAN	Revenue Change	Expense Change	Category	Net Change	FTE Change
242	(\$3,016)		Beginning Reserves	(\$3,016)	
		\$500	Materials and Services	(\$500)	
		(\$3,516)	Ending Reserves	\$3,516	
Net Change	(\$3,016)	(\$3,016)		\$0	-
Revised Budget	\$368,384	\$368,384		\$0	-

DECR - Budget estimate high
INCR - Budget estimate low
DECR - To reflect acutals

Adopted Budget	\$68,290	\$68,290			
Telecomm Mgmt	Revenue Change	Expense Change	Category	Net Change	FTE Change
243	\$57,830		Beginning Reserves	\$57,830	
		\$600	Materials and Services	(\$600)	
		\$57,230	Ending Reserves	(\$57,230)	
Net Change	\$57,830	\$57,830		\$0	-
Revised Budget	\$126,120	\$126,120		\$0	-

INCR - Budget estimate low
INCR - Budget estimate low
INCR - To reflect actuals

Adopted Budget	\$377,848	\$377,848			
Tele Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change
244	\$145,655		Beginning Reserves	\$145,655	
		\$67,565	Materials and Services	(\$67,565)	
		\$6,965	Transfers Out	(\$6,965)	
		\$71,125	Ending Reserves	(\$71,125)	
Net Change	\$145,655	\$145,655		\$0	-
Revised Budget	\$523,503	\$523,503		\$0	-

INCR - Budget estimate low
INCR - Pass Thru for Tel Maintenance vendor
INCR - Budget estimate low
INCR - To reflect actuals

Adopted Budget	\$463,010	\$463,010			
WIX	Revenue Change	Expense Change	Category	Net Change	FTE Change
248	\$158,099		Beginning Reserves	\$158,099	
	(\$4,800)		Revenue - State	(\$4,800)	
		\$111,484	Materials and Services	(\$111,484)	
		\$41,815	Ending Reserves	(\$41,815)	
Net Change	\$153,299	\$153,299		\$0	-
Revised Budget	\$616,309	\$616,309		\$0	-

INCR - Budget estimate low
DECR - Budget estimate high
INCR - Pass thru
INCR - To reflect actuals

Adopted Budget	\$236,226	\$236,226			-
WIX PEG	Revenue Change	Expense Change	Category	Net Change	Change
249	\$50,186		Beginning Reserves	\$50,186	
	\$50,000		Revenue - Local	\$50,000	
		\$100,186	Ending Reserves	(\$100,186)	
Net Change	\$100,186	\$100,186		\$0	-
Revised Budget	\$336,412	\$336,412		\$0	-

INCR - Budget estimate low
INCR - Budget estimate low
INCR - To reflect actuals

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$52,521	\$52,521		-	
ECO DEVO	Revenue Change	Expense Change	Category	Net Change	Change
250	\$2,819		Beginning Reserves	\$2,819	INCR - Budget estimate low
		\$1,564	Transfers Out	(\$1,564)	INCR - Budget estimate low
		\$1,255	Ending Reserves	(\$1,255)	INCR - Budget estimate low
Net Change	\$2,819	\$2,819		\$0	-
Revised Budget	\$55,340	\$55,340		\$0	-

TOTAL SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES SUMMARY

ADOPTED BUDGET	\$19,072,951	\$19,072,951	\$0	31.12
TOTAL CHANGES - ALL	(\$2,868,628)	(\$2,868,628)	\$0	-
REVISED BUDGET	\$16,204,323	\$16,204,323	\$0	31.12

SENIOR AND DISABILITY SERVICES

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2023

SPECIAL REVENUE FUND - SENIOR AND DISABILITY SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 47,478,056	Adopted Budget	\$ 47,478,056	248.18
Beginning Reserves	\$ 1,918,651	Personal Services	\$ 215,868	6.50
Federal and State Revenue	\$ 3,803,839	Support Services	\$ 27,370	
Local Revenue	\$ 215,604	Materials and Services	\$ 568,056	
Transfers In	\$ 196,999	Capital Outlay	\$ -	
		Services by Other Organizations	\$ 1,675,322	
		Transfers Out	\$ 196,999	
		Ending Reserves	\$ 3,451,478	
Change	\$ 6,135,093		\$ 6,135,093	6.50
Revised Budget	\$ 53,613,149		\$ 53,613,149	254.68

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, 2023

Adopted Budget	\$141,427	\$141,427		0.00	
Florence Transportation	Revenue Change	Expense Change	Category	Net Change	FTE Change
263	(\$3,191)		Beginning Reserves	(\$3,191)	
		(\$7,000)	Services By Others	\$7,000	
		\$3,809	Ending Reserves	(\$3,809)	
Net Change	(\$3,191)			\$0	0.00
Ending Balance	\$138,236	\$138,236		\$0	0.00
					DECER - Budget estimate high
					DECER - Budget estimate high
					INCR - Balance fund
Adopted Budget	\$195,222	\$195,222		0.00	
Miscellaneous Support	Revenue Change	Expense Change	Category	Net Change	FTE Change
264	\$1,946		Beginning Reserves	\$1,946	
	\$200		Revenue - Local	\$200	
		\$2,146	Ending Reserves	(\$2,146)	
Net Change	\$2,146	\$2,146		\$0	0.00
Ending Balance	\$197,368	\$197,368		\$0	0.00
					INCR - To reflect actuals
					INCR - To reflect actuals
					INCR - Balance fund
Adopted Budget	\$1,068,652	\$1,068,652		8.08	
Senior Connections	Revenue Change	Expense Change	Category	Net Change	FTE Change
267	(\$207)		Beginning Reserves	(\$207)	
	(\$96,783)		Transfers In	(\$96,783)	
		(\$107,030)	Personal Services	\$107,030	(1.00)
		\$10,040	Materials & Services	(\$10,040)	
Net Change	(\$96,990)	(\$96,990)		\$0	(1.00)
Ending Balance	\$971,662	\$971,662		\$0	7.08
					DECER - To reflect actuals
					DECER - Not needed
					DECER - Not needed
					INCR - Rent for new space
Adopted Budget	\$2,042,181	\$2,042,181		10.35	
Senior Meals	Revenue Change	Expense Change	Category	Net Change	FTE Change
268	(\$1,401)		Revenue - Local	(\$1,401)	
	\$118,701		Revenue - State	\$118,701	
	\$265,169		Transfers In	\$265,169	
		\$206,325	Personal Services	(\$206,325)	
		\$26,162	Support Services	(\$26,162)	
		\$145,982	Materials & Services	(\$145,982)	
		\$4,000	Capital Outlay	(\$4,000)	
Net Change	\$382,469	\$382,469		\$0	0.00
Ending Balance	\$2,424,650	\$2,424,650		\$0	10.35
					DECER - Budget estimate high
					INCR - State Equity and Inclusion Bonus
					INCR - Additional COVID funding
					INCR - Increased to backfill lack of volunteers
					INCR - Increased staff
					INCR - Emergency meals and increasing supply costs
					INCR - New refrigerator and stove
Adopted Budget	\$1,994,741	\$1,994,741		0.25	
Senior Meals Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
269	\$105,914		Beginning Reserves	\$105,914	
	(\$300)		Revenue - Local	(\$300)	
	\$10,709		Transfers In	\$10,709	
		\$882	Personal Services	(\$882)	
		\$112	Support Services	(\$112)	
		(\$10,600)	Materials & Services	\$10,600	
		(\$127,003)	Transfers Out	\$127,003	
		\$252,932	Ending Reserves	(\$252,932)	
Net Change	\$116,323	\$116,323		\$0	0.00
Ending Balance	\$2,111,064	\$2,111,064		\$0	0.25
					INCR - Budget estimate low
					DECER - Reduction in interest
					INCR - Higher than anticipated donations
					INCR - Budget estimate low
					INCR - Budget estimate low
					DECER - Budget estimate high
					DECER - Not needed
					INCR - Balance fund
Adopted Budget	\$500	\$500		0.00	
Senior Connections Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
270	(\$100)		Local Revenue	(\$100)	
		(\$500)	Transfers Out	\$500	
		\$400	Ending Reserves	(\$400)	
Net Change	(\$100)	(\$100)		\$0	0.00
Ending Balance	\$400	\$400		\$0	0.00
					DECER - Lower than anticipated donations
					DECER - Not needed
					INCR - Budget estimate high

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$210,594	\$210,594		\$0	2.00	
Money Management	Revenue Change	Expense Change	Category	Net Change	FTE Change	
271	\$3,186		Beginning Reserves	\$3,186		INCR - Budget estimate low
	\$30,000		Revenue - State	\$30,000		INCR - New Money Market Funds
	(\$29,012)		Transfers In	(\$29,012)		DECR - Not needed because of new funds
		\$3,615	Personal Services	(\$3,615)		INCR - Budget estimate low
		\$459	Support Services	(\$459)		INCR - Budget estimate low
		\$100	Materials & Services	(\$100)		INCR - Budget estimate low
Net Change	\$4,174	\$4,174		\$0	0.00	
Ending Balance	\$214,768	\$214,768		\$0	2.00	

Adopted Budget	\$13,578	\$13,578			0.00	
Living Well	Revenue Change	Expense Change	Category	Net Change	FTE Change	
272	(\$790)		Beginning Reserves	(\$790)		DECR - Budget estimate high
		(\$312)	Personal Services	\$312		DECR - Budget estimate high
		(\$40)	Support Services	\$40		DECR - Budget estimate high
		(\$438)	Materials & Services	\$438		DECR - Budget estimate high
Net Change	(\$790)	(\$790)		\$0	0.00	
Ending Balance	\$12,788	\$12,788		\$0	0.00	

Adopted Budget	\$541,794	\$541,794			0.00	
Meal Prep	Revenue Change	Expense Change	Category	Net Change	FTE Change	
273	\$193,306		Local Revenue	\$193,306		INCR - Meal rates corrected; FFLC providing more meals
	(\$17,000)		Transfers In	(\$17,000)		DECR - Not needed
		\$169,380	Materials & Services	(\$169,380)		INCR - Increasing supply costs, more meals prepared than anticipated
		\$6,926	Transfers Out	(\$6,926)		INCR - To balance fund
Net Change	\$176,306	\$176,306		\$0	0.00	
Ending Balance	\$718,100	\$718,100		\$0	0.00	

Adopted Budget	\$132,233	\$132,233			1.05	
NWD-Options Counseling	Revenue Change	Expense Change	Category	Net Change	FTE Change	
274	\$0		Revenue - Federal	\$0		
	\$0		Transfers In	\$0		
		\$0	Personal Services	\$0	0.50	INCR - Correct FTE
		\$0	Support Services	\$0		
Net Change	\$0	\$0		\$0	0.50	
Ending Balance	\$132,233	\$132,233		\$0	1.55	

Adopted Budget	\$23,829	\$23,829			0.25	
Mental Health/Pearls	Revenue Change	Expense Change	Category	Net Change	FTE Change	
275	\$0		Beginning Reserves	\$0		
		\$0	Materials & Services	\$0		
Net Change	\$0	\$0		\$0	0.00	
Ending Balance	\$23,829	\$23,829		\$0	0.25	

Adopted Budget	\$157,296	\$157,296			1.62	
Transporation Assessments	Revenue Change	Expense Change	Category	Net Change	FTE Change	
277	\$0		Revenue - Local	\$0		
		\$0	Personal Services	\$0		
		\$0	Support Services	\$0		
		\$0	Materials & Services	\$0		
Net Change	\$0	\$0		\$0	0.00	
Ending Balance	\$157,296	\$157,296		\$0	1.62	

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$79,433	\$79,433		0.50	
LIHEAP	Revenue Change	Expense Change	Category	Net Change	FTE Change
278	\$12,592		Beginning Reserves	\$12,592	
	\$20,355		Revenue - Federal	\$20,355	
	(\$19,433)		Transfers In	(\$19,433)	
		\$11,277	Personal Services	(\$11,277)	0.75
		\$1,430	Support Services	(\$1,430)	
		\$807	Materials & Services	(\$807)	
Net Change	\$13,514	\$13,514		\$0	0.75
Ending Balance	\$92,947	\$92,947		\$0	1.25
Adopted Budget	\$235,100	\$235,100		0.25	
MOW Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
279	\$86		Beginning Reserves	\$86	
	\$23,000		Local Revenue	\$23,000	
		\$882	Personal Services	(\$882)	
		\$112	Support Services	(\$112)	
	(\$7,108)		Materials & Services	\$7,108	
		\$18,491	Services by Other Organizations	(\$18,491)	
		\$10,709	Transfers Out	(\$10,709)	
Net Change	\$23,086	\$23,086		\$0	0.00
Ending Balance	\$258,186	\$258,186		\$0	0.25
Adopted Budget	\$1,533,540	\$1,533,540		3.25	
Area Plan Administration	Revenue Change	Expense Change	Category	Net Change	FTE Change
281	(\$101,963)		Beginning Reserves	(\$101,963)	
	\$1,000		Revenue - Local	\$1,000	
	\$83,349		Transfers In	\$83,349	
		\$2,193	Personal Services	(\$2,193)	
		\$277	Support Services	(\$277)	
		\$16,377	Materials & Services	(\$16,377)	
	(\$4,000)		Capital Outlay	\$4,000	
	(\$32,461)		Ending Reserves	\$32,461	
Net Change	(\$17,614)	(\$17,614)		\$0	0.00
Ending Balance	\$1,515,926	\$1,515,926		\$0	3.25
Adopted Budget	\$523,317	\$523,317		0.00	
Title III-B	Revenue Change	Expense Change	Category	Net Change	FTE Change
282	(\$25,785)		Revenue - Federal	(\$25,785)	
		(\$25,785)	Transfers Out	\$25,785	
Net Change	(\$25,785)	(\$25,785)		\$0	0.00
Ending Balance	\$497,532	\$497,532		\$0	0.00
Adopted Budget	\$415,803	\$415,803		0.00	
Title III-C-1	Revenue Change	Expense Change	Category	Net Change	FTE Change
283	\$47,705		Revenue - Federal	\$47,705	
		\$47,705	Transfers Out	(\$47,705)	
Net Change	\$47,705	\$47,705		\$0	0.00
Ending Balance	\$463,508	\$463,508		\$0	0.00
Adopted Budget	\$498,500	\$498,500		0.00	
Title III-C-2	Revenue Change	Expense Change	Category	Net Change	FTE Change
284	\$151,107		Revenue - Federal	\$151,107	
	\$174,831		Revenue - State	\$174,831	
		\$325,938	Transfers Out	(\$325,938)	
Net Change	\$325,938	\$325,938		\$0	0.00
Ending Balance	\$824,438	\$824,438		\$0	0.00

INCR - Additional funding from Lane County HHS
 INCR - Additional funding from Lane County HHS
 DECR - Not needed
 INCR - Budget estimate low
 INCR - Budget estimate low
 INCR - Budget estimate low
 INCR - Reflect actuals
 INCR - Higher than anticipated donations
 INCR - Budget estimate low
 INCR - Budget estimate low
 DECR - Budget estimate high
 INCR - Large 1x donation
 INCR - Balance fund
 DECR - Reduced OAA funds so reduced transfer in FY22
 INCR - Budget estimate low
 INCR - Budget estimate low
 INCR - Budget estimate low
 INCR - Budget estimate low
 INCR - More training
 DECR - Combined Line Item categories
 DECR - Balance fund
 DECR - Budget estimate high
 DECR - Balance fund
 INCR - COVID funding
 INCR - Transfer to Senior Meals, balance fund
 INCR - COVID funding
 INCR - Sequestration funding
 INCR - Budget estimate low, transfer of increased funding to Senior Meals

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$51,249	\$51,249			0.50	
Title III-D	Revenue Change	Expense Change	Category	Net Change	FTE Change	
285	\$70,195		Revenue - Federal	\$70,195		INCR - COVID funding
		\$62,298	Personal Services	(\$62,298)		INCR - Expenses balanced to match funding
		\$7,897	Support Services	(\$7,897)		INCR - Expenses balanced to match funding
Net Change	\$70,195	\$70,195		\$0	0.00	
Ending Balance	\$121,444	\$121,444		\$0	0.50	
Adopted Budget	\$344,916	\$344,916			1.00	
Title III-E	Revenue Change	Expense Change	Category	Net Change	FTE Change	
286	\$2		Beginning Reserve	\$2		INCR - Reflect actuals
	\$212,695		Revenue - Federal	\$212,695		INCR - Budget estimate low, state allowed carryover above 10%
		\$34,095	Personal Services	(\$34,095)	0.25	INCR - Expenses balanced to match funding
		\$4,323	Support Services	(\$4,323)		INCR - Expenses balanced to match funding
		\$156,296	Services By Others	(\$156,296)		INCR - Increased Respite need
		(\$4,200)	Materials & Services	\$4,200		DECR - Travel decreasing
		\$22,183	Transfers Out	(\$22,183)		INCR - Increased funding so increased transfers
Net Change	\$212,697	\$212,697		\$0	0.25	
Ending Balance	\$557,613	\$557,613		\$0	1.25	
Adopted Budget	\$7,413	\$7,413			0.00	
Title III -VII	Revenue Change	Expense Change	Category	Net Change	FTE Change	
287	\$3,247		Revenue - Federal	\$3,247		INCR - Budget estimate low
		\$3,247	Materials & Services	(\$3,247)		INCR - Balance fund
Net Change	\$3,247	\$3,247		\$0	0.00	
Ending Balance	\$10,660	\$10,660		\$0	0.00	
Adopted Budget	\$129,022	\$129,022			0.00	
Title III USDA/NSIP	Revenue Change	Expense Change	Category	Net Change	FTE Change	
288	(\$9,602)		Revenue - Federal	(\$9,602)		DECR - Budget estimate high
		(\$9,602)	Transfers Out	\$9,602		DECR - Balance fund
Net Change	(\$9,602)	(\$9,602)		\$0	0.00	
Ending Balance	\$119,420	\$119,420		\$0	0.00	
Adopted Budget	\$51,825	\$51,825			0.00	
I H S	Revenue Change	Expense Change	Category	Net Change	FTE Change	
289	(\$1)		Revenue - Local	(\$1)		DECR - To reflect actuals
		(\$1)	Transfers Out	\$1		DECR - Balance fund
Net Change	(\$1)	(\$1)		\$0	0.00	
Ending Balance	\$51,824	\$51,824		\$0	0.00	
Adopted Budget	\$986,318	\$986,318			1.50	
Title III - OPI	Revenue Change	Expense Change	Category	Net Change	FTE Change	
293	\$1,656		Beginning Reserves	\$1,656		INCR - Budget estimate low
	\$220,959		Revenue - State	\$220,959		INCR - Budget estimate low, state segmented funding
	(\$500)		Revenue - Local	(\$500)		DECR - Budget estimate high
		\$18,663	Personal Services	(\$18,663)	(0.50)	INCR - To match increased funding
		\$2,367	Support Services	(\$2,367)		INCR - To match increased funding
		\$178,589	Services By Others	(\$178,589)		INCR - homecare needs increasing
		(\$5,100)	Materials & Services	\$5,100		DECR - Assist Tech needs decreasing
		\$27,596	Transfers Out	(\$27,596)		INCR - To match increased funding
Net Change	\$222,115	\$222,115		\$0	(0.50)	
Ending Balance	\$1,208,433	\$1,208,433		\$0	1.00	

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$412,540	\$412,540		1.00	
Title III - OPI Pilot	Revenue Change	Expense Change	Category	Net Change	FTE Change
294	\$702		Beginning Reserves	\$702	
	\$161,089		Revenue - State	\$161,089	
	(\$600)		Revenue - local	(\$600)	
		\$145,108	Services By Others	(\$145,108)	
		\$16,083	Transfers Out	(\$16,083)	
Net Change	\$161,191	\$161,191		\$0	0.00
Ending Balance	\$573,731	\$573,731		\$0	1.00

INCR - Budget estimate low
INCR - Budget estimate high
DECR - Budget estimate high
INCR - Homecare needs increasing
INCR - Balance fund

Adopted Budget	\$0	\$0		0.00	
OPI-M	Revenue Change	Expense Change	Category	Net Change	FTE Change
295	\$2,119,510		Revenue - Federal	\$2,119,510	
		\$726,450	Personal Services	(\$726,450)	10.80
		\$92,114	Support Services	(\$92,114)	
		\$1,297,946	Services By Others	(\$1,297,946)	
		\$3,000	Materials & Services	(\$3,000)	
Net Change	\$2,119,510	\$2,119,510		\$0	10.80
Ending Balance	\$2,119,510	\$2,119,510		\$0	10.80

INCR - Fund 295 is a new fund established during FY23.

Adopted Budget	\$35,687,033	\$35,687,033		216.58	
Title XIX -Type B	Revenue Change	Expense Change	Category	Net Change	FTE Change
296	\$1,898,718		Beginning Reserves	\$1,898,718	
	(\$435,722)		Revenue - Federal	(\$435,722)	
	\$944,554		Revenue - State	\$944,554	
	\$1,000		Revenue - Local	\$1,000	
		(\$755,514)	Personal Services	\$755,514	(4.30)
		(\$95,799)	Support Services	\$95,799	
		\$42,388	Services By Others	(\$42,388)	
		\$90,073	Materials & Services	(\$90,073)	
		(\$97,250)	Transfers Out	\$97,250	
		\$3,224,652	Ending Reserves	(\$3,224,652)	
Net Change	\$2,408,550	\$2,408,550		\$0	(4.30)
Ending Balance	\$38,095,583	\$38,095,583		\$0	212.28

INCR - Budget estimate low due to increased allocation in FY22
DECR - Budget estimate high for reimbursements
INCR - Higher than anticipated funding allocation
INCR - Budget estimate low
DECR - Recruitment difficulties
DECR - Recruitment difficulties
INCR - increased travel and training
INCR - increased rent PPB; travel, supplies
DECR - Not needed
INCR - Balance increased funding

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

BEGINNING BALANCE	\$47,478,056	\$47,478,056	\$0	248.18
TOTAL CHANGES - ALL	\$6,135,093	\$6,135,093	\$0	6.50
REVISED BUDGET	\$53,613,149	\$53,613,149	\$0	254.68

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
FY23 REVISED BUDGET
For the Fiscal Year Ending June 30, 2023

	FY23 Adopted Budget	FY23 Revised Budget	Change
Resources:			
Federal and State Revenue	\$ 275,000	\$ 275,000	\$ -
Local Revenue	\$ 1,496,947	\$ 1,467,572	\$ (29,375) (a)
Transfers In	\$ 256,775	\$ 259,089	\$ 2,314 (b)
Beginning Reserves	\$ 4,313,290	\$ 5,348,731	\$ 1,035,441 (c)
 Total Resources:	 <u>\$ 6,342,012</u>	 <u>\$ 7,350,392</u>	 <u>\$ 1,008,380</u>
Requirements:			
Personal Services	\$ 216,538	\$ 309,622	\$ 93,084 (d)
Support Services	\$ 51,692	\$ 51,692	\$ -
Materials and Services	\$ 492,348	\$ 518,548	\$ 26,200 (e)
Capital Outlay	\$ 670,000	\$ 670,000	\$ -
Services by Other Organizations	\$ 893,000	\$ 893,000	\$ -
Debt Service	\$ 438,754	\$ 438,754	\$ -
Transfers Out	\$ 285,300	\$ 286,050	\$ 750 (f)
Ending Reserves	\$ 3,294,380	\$ 4,182,726	\$ 888,346 (g)
 Total Requirements:	 <u>\$ 6,342,012</u>	 <u>\$ 7,350,392</u>	 <u>\$ 1,008,380</u>

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

(a) Expecting less loans to be made; tenant vacancies.

(b) Budget estimates low.

(c) Budget estimates low on loans in FY22; HVAC project not started in FY22.

(d) HVAC project taking more of Government Services Division Director's time.

(e) Lease fee commission for tenant in Park Place Building; other misc. expenses.

(f) Budget estimate low.

(g) Budget estimate low in Park Place Building; fewer loans made.

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2023

ENTERPRISE FUND - SUMMARY

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 6,342,012	Beginning Balances	\$ 6,342,012	1.200
Beginning Reserves	\$ 1,035,441	Personal Services	\$ 93,084	0.250
Local Revenue	\$ (29,375)	Support Services	\$ -	
Transfers In	\$ 2,314	Materials and Services	\$ 26,200	
		Services by Other Organizations	\$ -	
		Debt Service	\$ -	
		Transfers Out	\$ 750	
		Ending Reserves	\$ 888,346	
Change	\$ 1,008,380		\$ 1,008,380	0.250
Revised Budget	\$ 7,350,392		\$ 7,350,392	1.450

ALL ENTERPRISE FUNDS – FY23 ADOPTED VERSUS FY23 REVISED

	FY23 Adopted Budget	FY23 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Business Loans Program/Business Administration	\$ 4,173,628	\$ 4,244,501	\$ 70,873	1.000	0.000
Building Management	\$ 2,098,895	\$ 3,031,051	\$ 932,156	0.350	0.250
Minutes Recorder	\$ 69,489	\$ 74,840	\$ 5,351	<u>0.100</u>	<u>0.000</u>
Total:	\$ 6,342,012	\$ 7,350,392	\$ 1,008,380	1.450	0.250

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, 2023

ENTERPRISE FUND - BUSINESS LOANS/BUSINESS SERVICES ADMINISTRATION

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 4,173,628	Adopted Budget	\$ 4,173,628	1.000
Beginning Reserves	\$ 82,934	Materials and Services	\$ 3,800	
Local Revenue	\$ (14,375)	Ending Reserves	\$ 67,073	
Transfers In	\$ 2,314			
Change	\$ 70,873		\$ 70,873	-
Revised Budget	\$ 4,244,501		\$ 4,244,501	1.000

ENTERPRISE FUND - BUILDING MANAGEMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 2,098,895	Adopted Budget	\$ 2,098,895	0.100
Beginning Reserves	\$ 947,156	Personal Services	\$ (93,084)	
Local Revenue	\$ (15,000)	Materials and Services	\$ (18,400)	
		Transfers Out	\$ (750)	
		Ending Reserves	\$ (819,922)	
Change	\$ 932,156		\$ (932,156)	0.250
Revised Budget	\$ 3,031,051		\$ 3,031,051	0.350

ENTERPRISE FUND - MINUTES RECORDING SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 69,489	Adopted Budget	\$ 69,489	0.100
Beginning Reserves	\$ 5,351	Materials and Services	\$ (4,000)	
		Ending Reserves	\$ (1,351)	
Change	\$ 5,351		\$ (5,351)	-
Revised Budget	\$ 74,840		\$ 74,840	0.100

ENTERPRISE FUND

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM For the Fiscal Year Ending June 30, 2023

ENTERPRISE FUND - BUSINESS LOANS

Adopted Budget	\$604,299	\$604,299		0.000	
EDA - Relending					FTE
Loan Fund	Revenue Change	Expense Change	Category	Net Change	Change
302	\$42,000		Local Revenue	\$42,000	INCR - Budget estimate low
		\$500	Materials and Services	(\$500)	INCR - Budget estimate low
		\$41,500	Ending Reserves	(\$41,500)	INCR - Budget estimate low
Net Change	\$42,000	\$42,000		\$0	-
Ending Balance	\$646,299	\$646,299		\$0	0.000
Adopted Budget	\$2,092,158	\$2,092,158		0.000	
IRP/RBDF Loan Program					FTE
Rural Business Dev Fund	Revenue Change	Expense Change	Category	Net Change	Change
303	(\$190,641)		Beginning Reserves	(\$190,641)	DECR - Budget estimate high
	(\$45,000)		Local Revenue	(\$45,000)	DECR - Budget estimate low
		\$700	Materials and Services	(\$700)	INCR - Budget estimate low
		(\$236,341)	Ending Reserves	\$236,341	DECR - Balance fund
Net Change	(\$235,641)	(\$235,641)		\$0	-
Ending Balance	\$1,856,517	\$1,856,517		\$0	0.000
Adopted Budget	\$20,708	\$20,708		0.000	
RIB Loan Program					FTE
Reg Invest Relending	Revenue Change	Expense Change	Category	Net Change	Change
Loan Fund			\$100 Materials & Services	(\$100)	INCR - Budget estimate low
304			(\$100) Ending Reserves	\$100	DECR - Balance fund
Net Change	\$0	\$0		\$0	-
Ending Balance	\$20,708	\$20,708		\$0	0.000
Adopted Budget	\$104,069	\$104,069		0.000	
RBEG Loan Program					FTE
Rural Business Grant	Revenue Change	Expense Change	Category	Net Change	Change
305	\$0		Beginning Reserves	\$0	
		\$0	Ending Reserves	\$0	
Net Change	\$0	\$0		\$0	-
Ending Balance	\$104,069	\$104,069		\$0	0.000
Adopted Budget	\$24,804	\$24,804		0.000	
SBA 504 Loan Program					FTE
306	Revenue Change	Expense Change	Category	Net Change	Change
	(\$10,944)		Beginning Reserves	(\$10,944)	DECR - Budget estimate high
		(\$10,944)	Ending Reserves	\$10,944	DECR - Balance fund
Net Change	(\$10,944)	(\$10,944)		\$0	-
Ending Balance	\$13,860	\$13,860		\$0	0.000

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2023

Adopted Budget	\$653,984	\$653,984		0.000	
EDA2 Loan Program	Revenue Change	Expense Change	Category	Net Change	FTE Change
308	(\$336,287)		Beginning Reserves	(\$336,287)	
	(\$15,000)		Local Revenue	(\$15,000)	
		(\$351,287)	Ending Reserves	\$351,287	
Net Change	(\$351,287)	(\$351,287)		\$0	-
Ending Balance	\$302,697	\$302,697		\$0	0.000

DECN - Budget estimate high
DECN - Budget estimate low
DECN - Balance fund

Adopted Budget	\$416,800	\$416,800		0.000	
EDA 3 Loan Program	Revenue Change	Expense Change	Category	Net Change	FTE Change
309	\$607,500		Beginning Reserves	\$607,500	
	\$3,625		Local Revenue	\$3,625	
		\$500	Materials & Services	(\$500)	
		\$610,625	Ending Reserves	(\$610,625)	
Net Change	\$611,125	\$611,125		\$0	-
Ending Balance	\$1,027,925	\$1,027,925		\$0	0.000

INCR - Budget estimate low
INCR - Budget estimate low
INCR - Budget estimate low
INCR - Balance fund

Adopted Budget	\$256,806	\$256,806		1.000	
Business Service Administration	Revenue Change	Expense Change	Category	Net Change	FTE Change
391	\$13,306		Beginning Reserves	\$13,306	
	\$2,314		Transfers In	\$2,314	
		\$2,000	Materials & Services	(\$2,000)	
		\$13,620	Ending Reserves	(\$13,620)	
Net Change	\$15,620	\$15,620		\$0	-
Ending Balance	\$272,426	\$272,426		\$0	1.000

INCR - Budget estimate low
INCR - Budget estimate low
INCR - Budget estimate low
INCR - Budget estimate low

ENTERPRISE FUND - BUILDING MANAGEMENT

Adopted Budget	\$2,098,895	\$2,098,895		0.200	
Park Place Building	Revenue Change	Expense Change	Category	Net Change	FTE Change
321	\$947,156		Beginning Reserves	\$947,156	
	(\$15,000)		Local Revenue	(\$15,000)	
		\$93,084	Personal Services	(\$93,084)	0.25
		\$18,400	Materials and Services	(\$18,400)	
		\$750	Transfers Out	(\$750)	
		\$819,922	Ending Reserves	(\$819,922)	
	\$932,156	\$932,156		\$0	0.250
	\$3,031,051	\$3,031,051		\$0	0.450

INCR - Budget estimate low; HVAC not started
DECN - loss of tenant revenue
INCR - Staff spending more time on building
INCR - Lease commissions
INCR - Budget estimate low
INCR - Budget estimate low

ENTERPRISE FUND - MINUTES RECORDING

Adopted Budget	\$69,489	\$69,489		0.100	
Minutes Recording Service	Revenue Change	Expense Change	Category	Net Change	FTE Change
332	\$5,351		Beginning Reserves	\$5,351	
		\$4,000	Materials and Services	(\$4,000)	
		\$1,351	Ending Reserves	(\$1,351)	
Net Change	\$5,351	\$5,351		\$0	-
Ending Balance	\$74,840	\$74,840		\$0	0.100

INCR - Budget estimate low
INCR - More contractor time
INCR - Budget estimate low

TOTAL ENTERPRISE FUND SUMMARY

BEGINNING BALANCE	\$6,342,012	\$6,342,012	\$0	1.20
TOTAL CHANGES - ALL	\$1,008,380	\$1,008,380	\$0	0.25
REVISED BUDGET	\$7,350,392	\$7,350,392	\$0	1.45

INDIRECT

INDIRECT FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2023

FTE:	13.81	15.72	19.20	19.87	20.87
	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY23</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>
Resources:					
Support Services	\$ 2,899,808	\$ 3,507,487	\$ 3,674,551	\$ 4,281,315	\$ 4,308,685
Local Revenue - Overhead Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue - Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources:	<u>\$ 2,899,808</u>	<u>\$ 3,507,487</u>	<u>\$ 3,674,551</u>	<u>\$ 4,281,315</u>	<u>\$ 4,308,685</u>
Requirements:					
Personal Services	\$ 1,598,408	\$ 1,919,758	\$ 2,625,962	\$ 2,776,030	\$ 2,803,400
Materials and Services	<u>\$ 1,217,727</u>	<u>\$ 1,231,639</u>	<u>\$ 1,322,853</u>	<u>\$ 1,505,285</u>	<u>\$ 1,505,285</u>
Total Requirements:	<u>\$ 2,816,135</u>	<u>\$ 3,151,397</u>	<u>\$ 3,948,815</u>	<u>\$ 4,281,315</u>	<u>\$ 4,308,685</u>
Over / Under Recovery:	\$ 83,673 (a) \$ 356,090 (b) \$ (274,264) (b)				

Resources are internal charges to direct funds: costs appear as Support Services expense in the direct fund. The basis for the expense is the total Personal Services and Materials and Services noted above.

Over the past several fiscal years, LCOG has been restructuring and reorganizing to maximize services to members. This effort has resulted in a cumulative reduction in overhead costs totaling more than \$1 million from FY13 to FY17. While LCOG has continued to reduce Indirect rates by reducing and revising internal operating costs, some costs have continued to rise, including personal costs, liability insurance, and other operational costs.

Notes:

- (a) Over-recovery of funds due to increased staffing were used for capital expenditures - wiring and cameras in Schaefer's Building; COVID-19 emergency response; Capital Contingency Reserve.
- (b) Over-recovery of funds due to increased staffing were transferred to General Fund and used to cover COVID expenses.

INDIRECT FUND
SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2023

INDIRECT SUPPORT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 4,281,315	Adopted Budget	\$ 4,281,315	19.87
Indirect Charges Revenue	\$ 27,370	Personal Services	\$ 27,370	1.00
		Materials and Services	\$ -	
Change	\$ 27,370		\$ 27,370	1.00
Revised Budget	\$ 4,308,685		\$ 4,308,685	20.87

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

Adopted Budget	\$4,281,315	\$4,281,315		20.37	
Indirect 103	Revenue Change	Expense Change	Category	Net Change	FTE Change
	\$27,370		Indirect Charges Revenue	\$27,370	
		\$27,370	Personal Services	(\$27,370)	0.50
Net Change	\$27,370	\$27,370		\$0	-
Ending Balance	\$4,308,685	\$4,308,685		\$0	20.87

INCR - To reflect actuals

INCR - To reflect actuals/increased Fiscal Staff .5

INDIRECT SUPPORT SERVICES SUMMARY

BEGINNING BALANCE	\$4,281,315	\$4,281,315	\$0	20.37
TOTAL CHANGES	\$27,370	\$27,370	\$0	0.50
REVISED BUDGET	\$4,308,685	\$4,308,685	\$0	20.87

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

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

COMPARATIVE ANALYSIS
ACTUALS FOR THE YEARS FY20 TO FY22 AND
FY23 ADOPTED AND REVISED BUDGET
RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2023

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY23 Revised
Resources:					
Federal and State Revenue	\$ 28,083,339	\$ 28,250,498	\$ 33,553,886	\$ 40,523,220	\$ 40,735,740
Local Revenue	\$ 9,113,907	\$ 9,482,423	\$ 10,401,808	\$ 8,590,730	\$ 8,448,166
Local Revenue - Member Dues	\$ 231,203	\$ 232,977	\$ 221,645	\$ 227,000	\$ 227,000
Transfers In	\$ 4,841,527	\$ 4,048,451	\$ 4,862,870	\$ 5,834,146	\$ 5,979,784
Beginning Reserves	\$ 9,611,177	\$ 12,039,164	\$ 13,052,932	\$ 18,622,223	\$ 22,856,433
Total Resources:	<u>\$ 51,881,153</u>	<u>\$ 54,053,513</u>	<u>\$ 62,093,141</u>	<u>\$ 73,797,319</u>	<u>\$ 78,247,123</u>
Requirements:					
Personal Services**	\$ 22,839,276	\$ 22,854,644	\$ 27,444,413	\$ 33,165,395	\$ 33,395,210
Materials and Services**	\$ 8,831,314	\$ 3,506,678	\$ 10,087,947	\$ 11,897,011	\$ 8,961,869
Capital Outlay	\$ 607,272	\$ 5,719,535	\$ 223,391	\$ 730,000	\$ 730,000
Services by Other Organizations	\$ 2,360,832	\$ 4,389,776	\$ 1,788,680	\$ 3,951,850	\$ 5,797,322
Debt Service	\$ 481,499	\$ 481,499	\$ 461,784	\$ 438,754	\$ 438,754
Transfers Out	\$ 4,841,527	\$ 4,048,450	\$ 4,506,780	\$ 5,834,146	\$ 5,979,784
Ending Reserves	<u>\$ 11,919,433</u>	<u>\$ 13,052,931</u>	<u>\$ 17,580,146</u>	<u>\$ 17,780,163</u>	<u>\$ 22,944,184</u>
Total Requirements:	<u>\$ 51,881,153</u>	<u>\$ 54,053,513</u>	<u>\$ 62,093,141</u>	<u>\$ 73,797,319</u>	<u>\$ 78,247,123</u>
FTE:	248.18	259.38	297.47	300.77	308.52

**This statement also includes Indirect/Overhead (Support Services). 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).

Actuals:					
Adopted / Revised	\$ 2,816,135	\$ 3,151,397	\$ 3,948,815	\$ 4,281,315	\$ 4,253,945
Actual	<u>\$ 2,899,808</u>	<u>\$ 3,507,487</u>	<u>\$ 3,674,551</u>	<u>\$ -</u>	<u>\$ -</u>
Over / (Under)	\$ 83,673	\$ 356,090	\$ (274,264)		

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 RESTRICTED RESERVE AMOUNTS
For the Fiscal Year Ending June 30, 2023

	FY22 Adopted Budget	FY22 Revised Budget	FY23 Adopted Budget	FY23 Revised Budget	FY23 Change	
General Fund	\$ 341,418	\$ 341,418	\$ 313,460	\$ 313,460	\$ -	(a)
Government Services	\$ 17,713	\$ 17,713	\$ 17,713	\$ 17,713	\$ -	(b)
S&DS - Florence Transportation	\$ 136,370	\$ 141,427	\$ 129,427	\$ 133,236	\$ 3,809	(c)
S&DS - Senior Meals Fundraising	\$1,398,838	\$1,652,762	\$1,280,006	\$1,532,938	\$ 252,932	(d)
Enterprise Funds	<u>\$ 675,500</u>	<u>\$1,000,000</u>	<u>\$ 627,310</u>	<u>\$1,400,000</u>	<u>\$ 772,690</u>	(e)
Total Reserves	<u>\$2,569,839</u>	<u>\$3,153,320</u>	<u>\$2,367,916</u>	<u>\$3,397,347</u>	<u>\$ 1,029,431</u>	

(a) Operations Contingency Account - amount set by formula.

(b) Telecom Reserve.

(c) Florence Transportation Reserve used for expenses for transportation costs for consumers in Florence.

(d) Fundraising dollars for Senior Meals expenses.

(e) Capital Contingency reserve for the Park Place Building. Excess revenue from Park Place Building is placed in this reserve.

INTERNAL TRANSFERS

TRANSFERS OUT		Amount	TRANSFERS IN		Amount
General Fund			General Fund		
From LCOG Operating - To:			To General Fund - From:		
102	201 Government Services Admin	\$ 45,036	102	332 Minutes Recorder	\$ 10,000
102	206 LGDC	\$ 107,274	102	391 Business Services Administration	\$ 2,000
Total General Fund - Transfer Out:		\$ 152,310	Total General Fund - Transfers In:		\$ 12,000
Special Revenue Funds			Special Revenue Funds		
From Special Revenue Fund Government Services - To:			To Special Revenue Fund Government Services Admin - From:		
204	201 Government Services Admin	\$ 21,678	201	102 LCOG Operating	\$ 45,036
206	201 Government Services Admin	\$ 173,921	201	204 Community Safety	\$ 21,678
207	201 Government Services Admin	\$ 53,883	201	206 LGDC	\$ 173,921
208	201 Government Services Admin	\$ 21,804	201	207 GIS Other	\$ 53,883
211	201 Government Services Admin	\$ 21,808	201	208 Hearing Official	\$ 21,804
212	201 Government Services Admin	\$ 1,874	201	211 OR Emergency Mgmt & State Police	\$ 21,808
214	201 Government Services Admin	\$ 14,466	201	212 Publications/Information (Lane Info Center)	\$ 1,874
217	201 Government Services Admin	\$ 14,500	201	214 RTS Other	\$ 14,466
218	201 Government Services Admin	\$ 1,230	201	217 Special Projects	\$ 14,500
219	201 Government Services Admin	\$ 52,000	201	218 Tax Collections	\$ 1,230
220	201 Government Services Admin	\$ 10,951	201	219 Transportation Operations	\$ 52,000
221	201 Government Services Admin	\$ 1,101	201	220 Transportation Projects	\$ 10,951
222	201 Government Services Admin	\$ 69,231	201	221 Transportation Services Administration	\$ 1,101
228	201 Government Services Admin	\$ 4,000	201	222 Urban Regional Planning	\$ 69,231
229	201 Government Services Admin	\$ 517	201	228 Local Government Personnel	\$ 4,000
235	201 Government Services Admin	\$ 308	201	229 Transit	\$ 517
242	201 Government Services Admin	\$ 14,647	201	235 Metro TV	\$ 308
243	201 Government Services Admin	\$ 7,418	201	242 Public Area Network (PAN)	\$ 14,647
244	201 Government Services Admin	\$ 9,486	201	243 Telecommunications Operations	\$ 7,418
248	201 Government Services Admin	\$ 29,224	201	244 Telecommunications Management	\$ 9,486
250	201 Government Services Admin	\$ 2,000	201	248 MMWIX	\$ 29,224
204	221 Transportation Services Admin	\$ 6,584	201	250 Economic Development	\$ 2,000
219	221 Transportation Services Admin	\$ 531,019	201	321 Park Place Building	\$ 16,525
220	221 Transportation Services Admin	\$ 166,493	To Special Revenue Fund LGDC - From:		
222	221 Transportation Services Admin	\$ 27,643	206	102 LCOG Operating	\$ 107,274
229	221 Transportation Services Admin	\$ 22,473	To Special Revenue Fund Transportation Services Admin - From:		
248	221 Transportation Services Admin	\$ 1,297	221	204 Community Safety	\$ 6,584
250	391 Business Services Admin	\$ 1,564	221	219 Transportation Operations	\$ 531,019
Total Special Revenue Funds (Govt Svcs) - Transfers Out:		\$ 1,283,120	221	220 Transportation Projects	\$ 166,493
From Special Revenue Fund Senior and Disability Services - To:			221	222 Urban Regional Planning	\$ 27,643
282	267 Senior Connections	\$ 347,579	221	229 Transportation - Transit	\$ 22,473
296	267 Senior Connections	\$ 624,290	221	248 Willamette Internet Exchange	\$ 1,297
269	268 Senior Meals	\$ 543,290	Total Special Revenue Funds (Govt Svcs) - Transfers In:		\$ 1,450,391
273	268 Senior Meals	\$ 6,926	To Special Revenue Fund S&DS, Senior Connections - From:		
283	268 Senior Meals	\$ 417,157	267	282 Title III-B	\$ 347,579
284	268 Senior Meals	\$ 636,065	267	296 Title XIX-Type B Funds	\$ 624,290
288	268 Senior Meals	\$ 88,788	To Special Revenue Fund S&DS, Senior Meals - From:		
289	268 Senior Meals	\$ 25,124	268	269 Senior Meals Fundraising	\$ 543,290
293	268 Senior Meals	\$ 40,000	268	273 Meal Prep	\$ 6,926
294	268 Senior Meals	\$ 15,000	268	283 Title III-C-1	\$ 417,157
279	269 Senior Meals Fundraising	\$ 117,288	268	284 Title III-C-2	\$ 636,065
296	271 Money Management	\$ 16,582	268	288 Title III-USDA/NSIP	\$ 88,788
282	281 Title III - Area Plan Admin	\$ 49,753	268	289 Intergovernment Human Svcs	\$ 25,124
283	281 Title III - Area Plan Admin	\$ 46,351	268	293 Title III-Oregon Project	\$ 40,000
284	281 Title III - Area Plan Admin	\$ 46,373	268	294 Title III-OPI Pilot	\$ 15,000
286	281 Title III - Area Plan Admin	\$ 55,761	To Special Revenue Fund S&DS, Senior Meals Fundraising - From:		
293	281 Title III - Area Plan Admin	\$ 120,628	269	279 MOW Combined Fundraising	\$ 117,288
294	281 Title III - Area Plan Admin	\$ 57,223	To Special Revenue Fund S&DS Money Management - From:		
296	281 Title III - Area Plan Admin	\$ 1,004,126	271	296 Title XIX - Type B Funds	\$ 16,582
Total Special Revenue Funds (S&DS) - Transfers Out:		\$ 4,258,304	To Special Revenue Fund S&DS Title III Area Plan Admin - From:		
Enterprise Funds			281	282 Title III-B	\$ 49,753
From Enterprise Fund Business Loans - To:			281	283 Title III-C1	\$ 46,351
302	391 Business Services Admin	\$ 47,034	281	284 Title III-C2	\$ 46,373
303	391 Business Services Admin	\$ 88,094	281	286 Title III-E	\$ 55,761
304	391 Business Services Admin	\$ 551	281	293 OPI	\$ 120,628
306	391 Business Services Admin	\$ 11,004	281	294 OPI Pilot	\$ 57,223
308	391 Business Services Admin	\$ 66,056	281	296 Title XIX - Type B Funds	\$ 1,004,126
309	391 Business Services Admin	\$ 44,036	Total Special Revenue Funds (S&DS) - Transfers In:		\$ 4,258,304
From Enterprise Fund Park Place Building - To:			Enterprise Funds		
321	391 Business Services Admin	\$ 750	To Enterprise Fund Business Services Administration - From:		
321	201 Government Services Admin	\$ 16,525	391	250 Economic Development	\$ 1,564
From Enterprise Fund Minutes Recorder - To:			391	302 BS - EDA	\$ 47,034
332	102 LCOG Operating	\$ 10,000	391	303 BS - IRP/RBDF	\$ 88,094
From Enterprise Fund Business Services Administration - To:			391	304 BS - RIB	\$ 551
391	102 LCOG Operating	\$ 2,000	391	306 BS - SBA 504	\$ 11,004
Total Enterprise Funds - Transfers Out:		\$ 286,050	391	308 BS - EDA 2	\$ 66,056
TOTAL TRANSFER OUT ACTIVITY		\$ 5,979,784	391	309 BS - EDA 3	\$ 44,036
			391	321 BS - Park Place Building	\$ 750
			Total Enterprise Funds - Transfers In:		\$ 259,089
			TOTAL TRANSFER IN ACTIVITY		\$ 5,979,784

*This table reflects the *FY23 Revised Budget* transfer amounts and not the net difference from the *FY23 Adopted Budget*.

BUDGET NOTES AND DEFINITIONS

For the Fiscal Year Ending June 30, 2023

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 12 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 nine managerial funds: Business Services Administration and eight 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 12 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.

BUDGET NOTES AND DEFINITIONS, Continued

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.

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.