



**FY22 Revised Budget
Lane Council of Governments**

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TABLE OF CONTENTS

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

Introductory Section

Budget Message from the Executive Director.....	1 - 4
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Financial Section

Total Budget – All Funds – All Organizations:

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

FY22 Revised Budget Changes by Fund, by Legal Level and Detail by Line Item:

General Fund:

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

Special Revenue Fund:

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

Enterprise Fund

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

TABLE OF CONTENTS, Continued

Supplemental Information Section

Indirect

Schedule: Budgeted Resources and Requirements	32
Summary: Budget Changes by Legal Level	33
Budget Notes and Definitions	34-36
Comparative Analysis - Resources and Requirements: FY19 Actual to FY22 Revised Budget	37
Schedule: Restricted Reserves Amounts	38
Internal Transfers	39



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 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 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 382,647. 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, 2022

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

Bethel School District 52
Rich Cunningham

City of Coburg
Ray Smith

City of Cottage Grove
Jeff Gowing

City of Creswell
Dave Stram

City of Dunes City
Vacant

City of Eugene
Randy Groves (#)

City of Florence
Vacant

City of Junction City
John Gambee

City of Lowell
Don Bennett

City of Oakridge
Kathy Holston

City of Springfield
Leonard Stoehr

City of Veneta
Tom Cotter (#)

City of Westfir
Melody Cornelious

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 Recca (^)

Heceta Water District
Vacant

Junction City Rural Fire Protection District
Don Lighty

Lane Community College
Mike Eyster

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
Robert Ward (#) (*)

Rainbow Water District
James "Jim" McLaughlin

River Road Park & Recreation District
Wayne Helikson

Siuslaw Library District
Susy Lacer

Siuslaw Valley Fire & Rescue District
Jim Langborg

South Lane School District 45J
Vacant

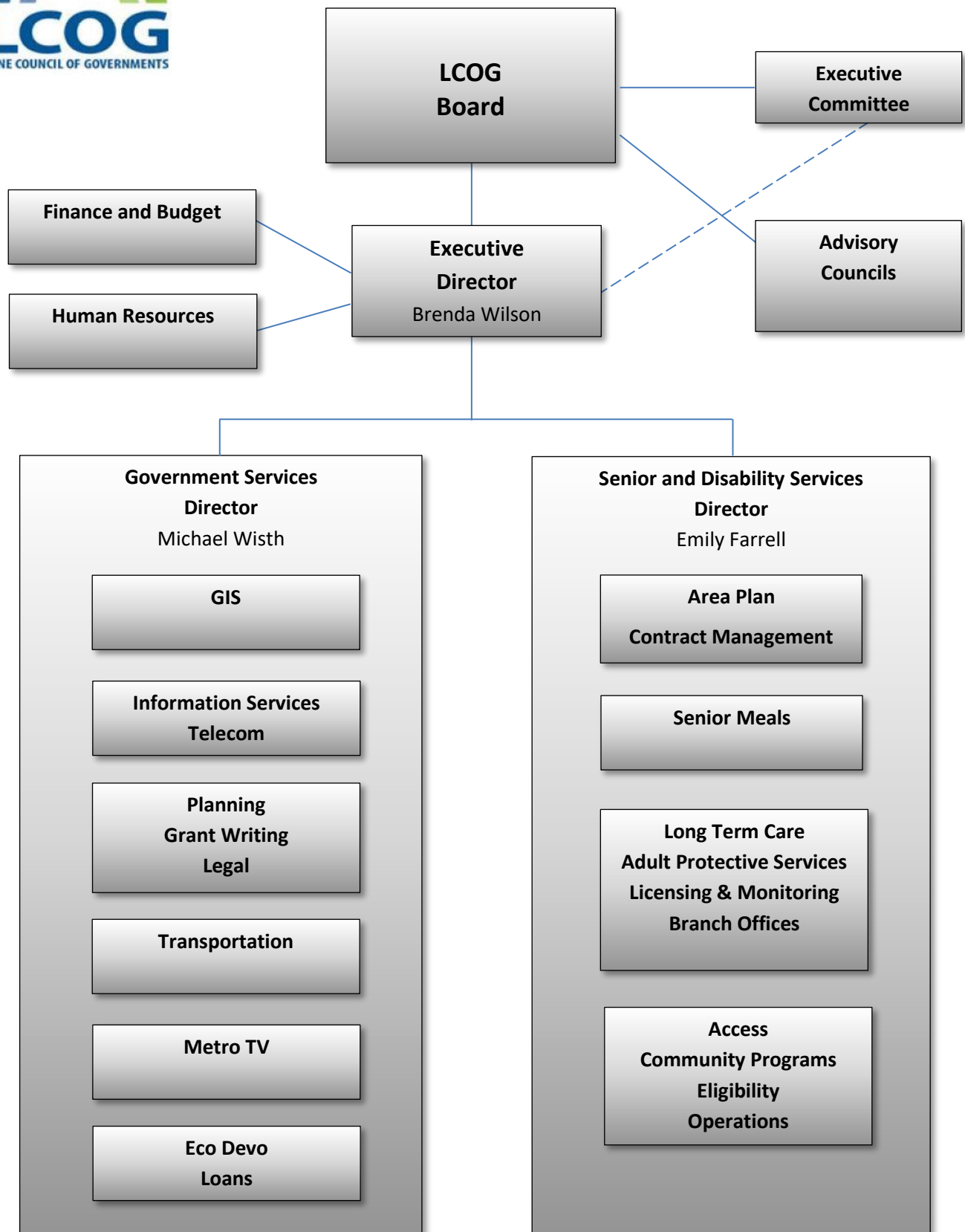
Springfield School District 19
Jonathan Light (*)

Western Lane Ambulance District
Bob Sneddon

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

Non-Voting Member: Lane Transit District
Vacant

Non-Board Members of the Budget Committee:
Brenda Holt, Jessica Mumme, 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 FY22 Revised Budget

March 2022

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 FY22 Revised Budget. This Revised Budget is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2021. 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 FY22 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.

Two 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 FY22 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. Besides setting off an unprecedented public health crisis, the COVID-19 pandemic impacted the economy and the level of services our region required. Our updated budget proposal reflects this new level of demand for certain services, changes in expenses due to COVID-19, as well as changes in revenues due to COVID-19 funding.

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 12 managerial funds.

This is a summary of the key changes in the proposed FY22 Revised Budget:

Resources - Revenues

REVENUES	Federal and State	Local	Member Dues	Transfers In	Beginning Fund Balance	Total Budget
FY22 Revised	\$ 38,025,590	\$ 7,903,291	\$ 222,000	\$ 5,346,295	\$ 14,780,203	\$ 66,277,379
FY22 Adopted	\$ 30,399,590	\$ 7,445,952	\$ 223,928	\$ 4,976,355	\$ 12,711,242	\$ 55,757,067
Dollar Change	\$ 7,626,000	\$ 457,339	\$ (1,928)	\$ 369,940	\$ 2,068,961	\$ 10,520,312
Percent Change	25.1%	6.1%	-0.9%	7.4%	16.3%	18.9%

LCOG's proposed Revised Budget reflects an increase of \$10,520,312 – from \$55,757,067 net Adopted Budget to a net \$66,267,379 proposed Revised Budget. This is a 18.9% increase over the Adopted Budget, representing reasonable change, summarized below.

As shown on page 6 in the All Funds Schedule of Budgeted Resources and Requirements table, Federal and State revenues are increased by a net \$7,626,000. While Enterprise Funds are decreased by \$200,000 due to reflect fewer than expected loan disbursements; Government Services is being increased by a net \$197,741, primarily because of increased transportation funding; and Senior and Disability Services is increased by a net \$7,628,259, which is due to higher than anticipated FY21 Medicaid carry forward, increased FY22 Medicaid funding, and federal emergency funding from the American Rescue Plan (ARP).

Local revenue is increased by a net \$457,339, which includes a net increase of \$35,172 in the General Fund due to a special contract. Government Services includes an increase of 264,448 due primarily to more contracts than expected; a net increase in Senior and Disability Services of \$60,667 is primarily due to higher than anticipated Senior Meals fundraising. The Enterprise Fund includes an increase of \$95,124 due primarily to unexpected lease revenue.

Transfers In is increased by a net \$369,940, with the majority of that increase due to a \$378,762 increase in Senior and Disability Services due to emergency COVID funding for emergency meals. Transfers In are expected to decrease by a net \$20,894 in Government Services due to transfers not being needed; and Enterprise Funds by a net \$7,928 due to transfers not being needed but also a \$20,000 loan from the General Fund to backfill expenses due to an unexpected retirement and fewer loans being disbursed. The net increase also includes a \$20,000 increase in a transfer of excess revenue from the Minutes Recorder Enterprise Fund to the General Fund.

The Beginning Reserve revenues are increased by a net \$2,068,961, to reflect actuals being greater than what we projected the beginning balance would be in the FY22 adopted budget due primarily to an expected increase in Senior and Disability Services of \$1,999,576 and \$391,299 in the Enterprise Funds Park Place Building Fund due to reduced expenses and increased rental income.

The General Fund share of the total budget revenue change is a net \$418,514 overall increase from the Adopted Budget. This is primarily due to higher than expected FY21 Indirect Revenue carryover, due to increased Personal Services and decreased Materials and Services expenses.

Requirements - Expenditures

EXPENDITURES	Personal Services*	Materials and Services*	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY22 Revised	\$ 29,587,758	\$ 10,087,476	\$ 274,402	\$ 1,911,817	\$ 482,145	\$ 5,346,295	\$ 18,587,486	\$ 66,277,379
FY22 Adopted	\$ 28,198,368	\$ 8,935,989	\$ 189,000	\$ 1,892,875	\$ 481,507	\$ 4,976,355	\$ 11,082,973	\$ 55,757,067
Dollar Change	\$ 1,389,390	\$ 1,151,487	\$ 85,402	\$ 18,942	\$ 638	\$ 369,940	\$ 7,504,513	\$ 10,520,312
Percent Change	4.9%	12.9%	45.2%	1.0%	0.1%	7.4%	67.7%	18.9%

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

The proposed Revised Budget reflects a net increase of \$10,510,310 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 \$1,389,390, which includes an increase of 33.25 FTE. This is primarily due to increased State Revenue which will allow us to increase staffing in Senior and Disability Services to address persistent staffing shortages and the high demand for services. The General Fund includes a \$30,000 increase in Personal Services due to LCOG working on the Eugene / Springfield Fire Governance project. Government Services includes a net \$19,224 increase due to increased contracting for services and the hiring of a new planner to help meet the workload demand. Enterprise Funds includes a decrease of \$51,963 due primarily to the Loan Officer retiring and the replacement being a lower cost.

Materials and Services was increased by a net of \$1,151,487. For Government Services, there is an expected overall net increase of \$344,547 due primarily to an increase in contracts for transportation projects. In Senior and Disability Services, we expect a net increase of \$349,360 due to emergency meals and meal supplies, increased unemployment, and the need for temp agency staff to backfill staffing shortages. Enterprise Funds is expected to have a decrease in Materials and Services costs of \$12,091 due primarily to reduced travel expenses. The General Fund is expected to have an increase of \$125,500 due to costs associated with COVID.

Capital Outlay was increased by a net \$85,402 which includes \$57,402 for copiers, wrapping the Senior Meals delivery trucks and repair of a Senior Meals refrigerator; and \$20,500 for tenant improvements in the Park Place Building.

Services by Other Organizations was increased by a net \$18,942. While Enterprise Funds is expected to see an overall net decrease of \$300,000 due to fewer loans being disbursed, this decrease is offset by increases in Senior and Disability Services of \$291,942 for emergency and fundraising split with Food 4 Lane County. Government Services is increasing by \$27,000 for an RFP for Telecom Vendor maintenance services.

Debt Service was increased by a net \$638, to reflect actuals in the Park Place Building Fund.

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 \$369,940, with a net increase of \$378,762 expected in Senior and Disability Services due to transfers needed for Senior Meals. Government Services is expected to decrease by a net \$20,535 due to the zeroing out of the General Planning Fund, a transfer from the Willamette Internet Exchange (WIX) to WIX II, and more hours in some funds requiring additional transfers in the Administrative Fund. Enterprise Funds are expected to decrease by a net \$8,287 due to less time being spent in some Business Loan Funds and an increase of \$20,000 in Minutes Recording in excess revenue being transferred to the General Fund. The General Fund Transfer Out amount is expected to increase by \$20,000 for a loan to the Business Loans Administration Fund to cover funding shortfalls due to the unexpected retirement of the Loan Officer.

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 \$161,373 due to the increase in Personal Services for COVID-19 response. For more information, see pages 33 and 34.

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 \$18,587,486 reflects a net increase of \$7,504,513.

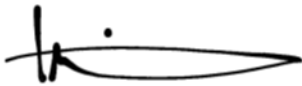
Ending Reserves were adjusted in the General Fund with an increase of \$243,014 for excess revenue; and in Government Services by a net decrease of \$921,706 primarily due to increased leave usage and revenue in some funds being lower than expected. Enterprise Funds increased \$629,698 due primarily 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 had a significant net increase of \$7,553,507 due to unanticipated COVID funding and more Senior Meals fundraising dollars than expected. For information on reserves, see Schedule on page 36.

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.

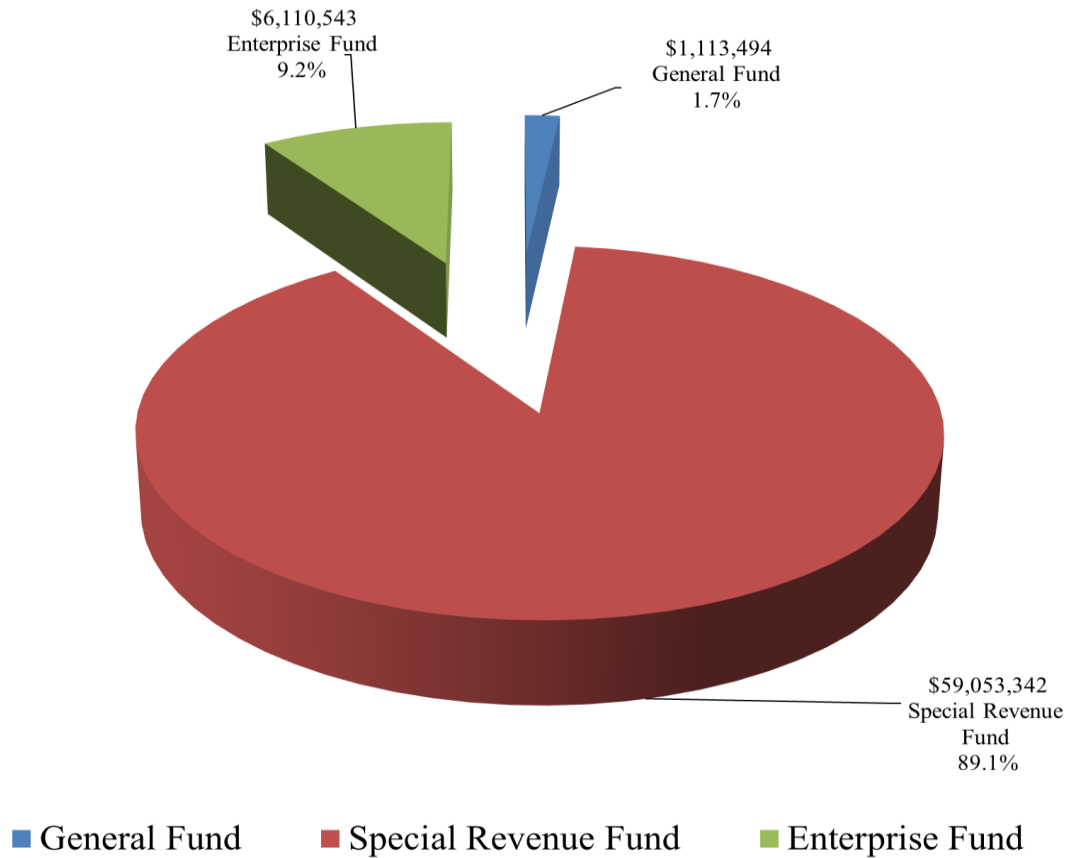
Brendalee S. Wilson
Executive Director

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

TOTAL BY FUND

FY22 REVISED BUDGET

For the Fiscal Year Ending June 30, 2022



	General Fund	Special Revenue Fund	Enterprise Fund	Total
Resources	\$ 1,113,494	\$ 59,053,342	\$ 6,110,543	66,277,379
Requirements	\$ 1,113,494	\$ 59,053,342	\$ 6,110,543	\$ 66,277,379
Percentage of Total	1.7%	89.1%	9.2%	100.0%

Gross Budget Requirements:	\$ 62,347,004
Internal Charges:	\$ 3,920,373
Total FY22 Revised budget	<u>\$ 66,267,377</u>

ALL FUNDS
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
FY22 ADOPTED VERSUS FY22 REVISED

	FY22 Adopted	FY22 Revised	Difference
Resources:			
Federal and State Revenue	\$ 30,399,590	\$ 38,025,590	\$ 7,626,000
Local Revenue	\$ 7,445,952	\$ 7,903,291	\$ 457,339
Local Revenue - Member Dues	\$ 223,928	\$ 222,000	\$ (1,928)
Transfers In	\$ 4,976,355	\$ 5,346,295	\$ 369,940
Beginning Reserves	\$ 12,711,242	\$ 14,780,203	\$ 2,068,961
Total Resources	<u>\$ 55,757,067</u>	<u>\$ 66,277,379</u>	<u>\$ 10,520,312 (a)</u>
Requirements:			
Personal Services	\$ 28,198,368 *	\$ 29,587,758 *	\$ 1,389,390
Materials and Services	\$ 8,935,989 *	\$ 10,087,476 *	\$ 1,151,487
Capital Outlay	\$ 189,000	\$ 274,402	\$ 85,402
Services by Other Organizations	\$ 1,892,875	\$ 1,911,817	\$ 18,942
Debt Service	\$ 481,507	\$ 482,145	\$ 638
Transfers Out	\$ 4,976,355	\$ 5,346,295	\$ 369,940
Ending Reserves	\$ 11,082,973	\$ 18,587,486	\$ 7,504,513
Total Requirements	<u>\$ 55,757,067</u>	<u>\$ 66,277,379</u>	<u>\$ 10,520,312 (a)</u>
Total FTE	264.22	297.47	33.25

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	\$2,410,066	\$2,526,767	\$116,701
Materials and Services	<u>\$1,348,934</u>	<u>\$1,393,606</u>	<u>\$44,672</u>
Total Indirect/Overhead (Cost/Recovery)	\$3,759,000	\$3,920,373	\$161,373 (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, 2022

FY22 CHANGES TO ADOPTED BUDGET - ALL FUNDS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$55,757,067	Adopted Budget	\$ 55,757,067	264.22
Beginning Reserves	\$ 2,068,961	Personal Services	\$ 1,389,390 (a)	33.25
Federal and State Revenue	\$ 7,626,000	Materials & Services	\$ 1,151,487 (a)	
Local Revenue	\$ 455,411	Capital Outlay	\$ 85,402	
Transfers In	\$ 369,940	Services by Other Organizations	\$ 18,942	
		Debt Service	\$ 638	
		Transfers Out	\$ 369,940	
		Ending Reserves - Designated	\$ 7,504,513	
Change	\$10,520,312		\$ 10,520,312	33.25
REVISED BUDGET	\$66,277,379		\$ 66,277,379	297.47

(a) Includes Support Services (Indirect); see Page 33 and 34 for details.

ALL FUNDS – FY22 ADOPTED VERSUS FY22 REVISED

	FY22 Adopted Budget	FY22 Revised Budget	Change
By Fund:			
General Fund	\$ 694,980	\$ 1,113,494	\$ 418,514
Special Revenue Fund	\$ 49,230,039	\$ 59,053,342	\$ 9,823,303
Enterprise Fund	\$ 5,832,048	\$ 6,110,543	\$ 278,495
Total:	\$ 55,757,067	\$ 66,277,379	\$ 10,520,312

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, 2022

	FY22 Adopted Budget	FY22 Revised Budget	Change
Resources:			
Federal and State Revenue	\$ -	\$ -	\$ -
Local Revenue	\$ 45,482	\$ 82,582	\$ 37,100 (a)
Dues	\$ 223,928	\$ 222,000	\$ (1,928)
Transfers In	\$ 23,000	\$ 43,000	\$ 20,000 (b)
Beginning Reserves	\$ 402,570	\$ 765,912	\$ 363,342 (c)
	<u>\$ 694,980</u>	<u>\$ 1,113,494</u>	<u>\$ 418,514</u>
Total Resources			
	<u>\$ 694,980</u>	<u>\$ 1,113,494</u>	<u>\$ 418,514</u>
Requirements:			
Personal Services	\$ 211,817	\$ 241,817	\$ 30,000 (a)
Materials and Services	\$ 67,560	\$ 193,060	\$ 125,500 (d)
Capital Outlay	\$ -	\$ -	\$ -
Transfers Out	\$ 71,774	\$ 91,774	\$ 20,000 (e)
Ending Reserves (contingencies)	\$ 343,829	\$ 586,843	\$ 243,014
	<u>\$ 694,980</u>	<u>\$ 1,113,494</u>	<u>\$ 418,514</u>
Total Requirements:			
	<u>\$ 694,980</u>	<u>\$ 1,113,494</u>	<u>\$ 418,514</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 (\$3,507,297).

(a) Eugene/Springfield Fire Project.

(b) Excess revenue from Minutes Recorder Fund.

(c) Unspent Indirect.

(d) COVID-19 expenses.

(e) Loan to Business Services Administration Fund to cover shortfall.

GENERAL FUND
SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2022

LCOG OPERATING

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 694,980	Adopted Budget	\$ 694,980	0.75
Beginning Reserves	\$ 363,342	Personal Services	\$ 30,000	0.25
Local Revenue	\$ 35,172	Materials and Services	\$ 125,500	
Transfers In	\$ 20,000	Transfers Out	\$ 20,000	
		Ending Reserves (Contingencies)	\$ 243,014	
Change	\$ 418,514		\$ 418,514	-
Revised Budget	\$ 1,113,494		\$ 1,113,494	1.00

GENERAL FUND
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For Fiscal Year Ending June 30, 2022

Adopted Budget	\$694,980	\$694,980		\$0	0.75	
General Fund	Revenue	Expense			FTE	
	Change	Change	Category	Net Change	Change	
102	\$363,342		Beginning Reserves	\$363,342		INCR - To reflect Indirect Carryover
	(\$1,928)		Local Revenue - Member Dues	(\$1,928)		DECR - To reflect actuals
	\$37,100		Local Revenue - Misc Income	\$37,100		INCR - To reflect actuals - ES Fire Contract
	\$20,000		Transfer In	\$20,000		INCR - To reflect actuals - increase in Minutes Recording revenue
		\$30,000	Personal Services	(\$30,000)	0.25	INCR - To reflect actuals - ES Fire Contract
		\$125,500	Materials & Services	(\$125,500)		INCR - To reflect actuals; Primarily due to COVID
		\$20,000	Transfers Out	(\$20,000)		INCR - Business Services Administrative Fund loan
		\$243,014	Ending Reserves - Contingencies	(\$243,014)		INCR - To reflect actuals
Net Change	\$418,514	\$418,514		\$0	0.25	
Ending Balance	\$1,113,494	\$1,113,494		\$0	1.00	

Adopted Budget	\$13,000	\$13,000		\$0	0.00	
Member Support Services	Revenue	Expense			FTE	
	Change	Change	Category	Net Change	Change	
104	\$0			\$0		
		\$0		\$0		
Net Change	\$0	\$0		\$0	-	
Ending Balance	\$13,000	\$13,000		\$0	0.00	

GENERAL FUND SUMMARY

BEGINNING BALANCE	\$707,980	\$707,980		\$0	0.75	
TOTAL CHANGES	\$418,514	\$418,514		\$0	0.25	
REVISED BUDGET	\$1,126,494	\$1,126,494		\$0	1.00	

SPECIAL REVENUE FUND

SPECIAL REVENUE FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2022

	FY22 Special Revenue Adopted Budget	Government Services Revised	Senior & Disability Services Revised	FY22 Special Revenue Revised Budget	Change
Resources:					
Federal and State Revenue	\$ 29,849,590	\$ 5,000,976	\$ 32,674,614	\$ 37,675,590	\$ 7,826,000
Local Revenue	\$ 5,762,863	\$ 4,763,135	\$ 1,324,843	\$ 6,087,978	\$ 325,115
Transfers In	\$ 4,825,465	\$ 1,520,632	\$ 3,662,701	\$ 5,183,333	\$ 357,868
Beginning Reserves	\$ 8,792,121	\$ 1,995,696	\$ 8,110,745	\$ 10,106,441	\$ 1,314,320
Total resources	<u>\$ 49,230,039</u>	<u>\$ 13,280,439</u>	<u>\$ 45,772,903</u>	<u>\$ 59,053,342</u>	<u>\$ 9,823,303</u>
Requirements:					
Personal Services	\$ 25,298,692	\$ 3,961,880	\$ 22,631,463	\$ 26,593,343	\$ 1,294,651
Support Services	\$ 3,683,095	\$ 1,005,053	\$ 2,838,915	\$ 3,843,968	\$ 160,873
Materials and Services	\$ 6,993,287	\$ 4,147,886	\$ 3,839,308	\$ 7,987,194	\$ 993,907
Capital Outlay	\$ 189,000	\$ 7,500	\$ 246,402	\$ 253,902	\$ 64,902
Services by Other Organizations	\$ 1,292,875	\$ 122,001	\$ 1,489,816	\$ 1,611,817	\$ 318,942
Transfers Out	\$ 4,763,854	\$ 1,459,380	\$ 3,662,701	\$ 5,122,081	\$ 358,227
Ending Reserves	\$ 7,009,236	\$ 2,576,739	\$ 11,064,298	\$ 13,641,037	\$ 6,631,801
Total Requirements	<u>\$ 49,230,039</u>	<u>\$ 13,280,439</u>	<u>\$ 45,772,903</u>	<u>\$ 59,053,342</u>	<u>\$ 9,823,303</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, 2022

SPECIAL REVENUE FUND - SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 49,230,039	Adopted Budget	\$ 49,230,039	243.37
Beginning Reserves	\$ 1,314,320	Personal Services	\$ 1,294,651	32.00
Federal and State Revenue	\$ 7,826,000	Support Services	\$ 160,873	
Local Revenue	\$ 325,115	Materials and Services	\$ 993,907	
Transfers In	\$ 357,868	Capital Outlay	\$ 64,902	
		Services by Other Organizations	\$ 318,942	
		Transfers Out	\$ 358,227	
		Ending Reserves	\$ 6,631,801	
Change	\$ 9,823,303		\$ 9,823,303	32.00
Revised Budget	\$ 59,053,342		\$ 59,053,342	275.37

ALL SPECIAL REVENUE FUNDS – FY22 ADOPTED VERSUS FY22 REVISED

	FY22 Adopted Budget	FY22 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Government Services	\$ 13,524,400	\$ 13,280,439	\$ (243,961)	32.37	1.00
Senior and Disability Services	\$ 35,705,639	\$ 45,772,903	\$ 10,067,264	243	31
Total:	\$ 49,230,039	\$ 59,053,342	\$ 9,823,303	275.37	32.00

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, 2022

SPECIAL REVENUE FUND - GOVERNMENT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 13,524,400	Adopted Budget	\$ 13,524,400	31.37
Beginning Reserves	\$ (685,256)	Personal Services	\$ 19,224	1.00
Federal and State Revenue	\$ 197,741	Support Services	\$ 9	
Local Revenue	\$ 264,448	Materials and Services	\$ 644,547	
Transfers In	\$ (20,894)	Capital Outlay	\$ 7,500	
		Services by Other Organizations	\$ 27,000	
		Transfers Out	\$ (20,535)	
		Ending Reserves - Designated	\$ (921,706)	
Change	\$ (243,961)		\$ (243,961)	1.00
Revised Budget	\$ 13,280,439		\$ 13,280,439	32.37

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, 2022

Adopted Budget	\$666,853	\$666,853		3.168	
Government Srv Admin					
201	Revenue Change	Expense Change	Category	Net Change	FTE Change
	(\$57,475)		Beginning Reserves	(\$57,475)	
	(\$16,409)		Transfers In	(\$16,409)	
		\$7,529	Materials and Services	(\$7,529)	
		(\$81,413)	Ending Reserves	\$81,413	
Net Change	(\$73,884)	(\$73,884)		\$0	-
Revised Budget	\$592,969	\$592,969		\$0	3.168
					DECOR - Budget estimate high DECOR - Budget estimate high INCR - Budget estimate low DECOR - Budget estimate high
Adopted Budget	\$396,905	\$396,905		0.596	
Community Safety					
204	Revenue Change	Expense Change	Category	Net Change	FTE Change
	(\$126,227)		Beginning Reserves	(\$126,227)	
	(\$1,259)		Federal	(\$1,259)	
	(\$26,008)		Local Revenue	(\$26,008)	
		\$20,000	Personal Services	(\$20,000)	0.139
		\$11,171	Support Services	(\$11,171)	
		(\$43,360)	Materials and Services	\$43,360	
		\$1,011	Transfers Out	(\$1,011)	
		(\$142,316)	Ending Reserves	\$142,316	
Net Change	(\$153,494)	(\$153,494)		\$0	0.139
Revised Budget	\$243,411	\$243,411		\$0	0.735
					DECOR - Budget estimate high DECOR - To reflect actual Contract usage DECOR - To reflect actual Contract usage INCR - Demand increase, shift FTE from 205 INCR - Shift FTE from 205 DECOR - COVID decrease in travel/training INCR - Reflect increase hours in Fund DECOR - Budget estimate high
Adopted Budget	\$124,260	\$124,260		0.653	
General Planning					
205	Revenue Change	Expense Change	Category	Net Change	FTE Change
	(\$124,260)		Revenue - Local	(\$124,260)	
		(\$74,387)	Personal Services	\$74,387	(0.653)
		(\$20,040)	Support Services	\$20,040	
		(\$29,833)	Transfers Out	\$29,833	
Net Change	(\$124,260)	(\$124,260)		\$0	(0.653)
Revised Budget	\$0	\$0		\$0	-
					DECOR - Transfer to other Funds DECOR - Transfer to other Funds DECOR - Transfer to other Funds DECOR - Should always end with \$0
Adopted Budget	\$1,217,432	\$1,217,432		3.716	
LGDC					
206	Revenue Change	Expense Change	Category	Net Change	FTE Change
	(\$69,681)		Beginning Reserves	(\$69,681)	
	\$62,229		Revenue - Local	\$62,229	
		\$41,682	Personal Services	(\$41,682)	0.289
		\$8,869	Personal Services	(\$8,869)	
		\$67,729	Materials and Services	(\$67,729)	
		\$4,022	Transfers Out	(\$4,022)	
		(\$129,754)	Ending Reserves	\$129,754	
Net Change	(\$7,452)	(\$7,452)		\$0	0.289
Revised Budget	\$1,209,980	\$1,209,980		\$0	4.005
					DECOR - Budget estimate high INCR - unanticipated contract awarded INCR - Demand increase, shift FTE from Fund 205 INCR - Shift FTE from Fund 205 INCR - additional awarded contract INCR - Reflect actual due to more hours DECOR - Budget estimate high
Adopted Budget	\$351,116	\$351,116		1.199	
GIS Other					
207	Revenue Change	Expense Change	Category	Net Change	FTE Change
	(\$16,950)		Beginning Reserves	(\$16,950)	
	\$16,000		Revenue - State	\$16,000	
	\$75,952		Revenue - Local	\$75,952	
		\$32,498	Personal Services	(\$32,498)	0.225
		\$82,806	Materials and Services	(\$82,806)	
		(\$40,302)	Ending Reserves	\$40,302	
Net Change	\$75,002	\$75,002		\$0	0.225
Revised Budget	\$426,118	\$426,118		\$0	1.424
					DECOR - Budget estimate high INCR - Additional contracts awarded INCR - Additional contracts awarded INCR - Demand increase, shift FTE from Fund 205 INCR - Demand increase DECOR - Budget estimate high

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$130,286	\$130,286		0.477	
Hearings/Land Use Laws	Revenue Change	Expense Change	Category	Net Change	FTE Change
208	\$14,648		Beginning Reserves	\$14,648	
	(\$15,000)		Revenue - Local	(\$15,000)	
		\$4,050	Materials and Services	(\$4,050)	
		(\$4,402)	Ending Reserves	\$4,402	
Net Change	(\$352)	(\$352)		\$0	-
Revised Budget	\$129,934	\$129,934		\$0	0.477
					INCR - Budget estimate low DECR - Less demand than anticipated INCR - Pass Thru for Member Audit DECR - Budget estimate high
Adopted Budget	\$4,986	\$4,986		\$0	-
Natural Resource Plan.	Revenue Change	Expense Change	Category	Net Change	FTE Change
210	(\$4,986)		Beginning Reserves	(\$4,986)	
		(\$4,986)	Ending Reserves	\$4,986.00	
Net Change	(\$4,986)	(\$4,986)		\$0	-
Revised Budget	\$0	\$0		\$0	-
					DECR - Fund absorbed by Fund 222 DECR - Fund absorbed by Fund 222
Adopted Budget	\$105,635	\$105,635		0.477	
OEM/MSAG	Revenue Change	Expense Change	Category	Net Change	FTE Change
211	(\$8,336)		Beginning Reserves	(\$8,336)	
		(\$500)	Materials and Services	\$500.00	
		(\$7,836)	Ending Reserves	\$7,836.00	
Net Change	(\$8,336)	(\$8,336)		\$0	-
Revised Budget	\$97,299	\$97,299		\$0	0.477
					DECR - Budget estimate high DECR - COVID travel decline DECR - Budget estimate high
Adopted Budget	\$14,711	\$14,711		0.041	
Publications/Information	Revenue Change	Expense Change	Category	Net Change	FTE Change
212	\$262		Beginning Reserves	\$262	
		\$276	Personal Services	(\$276)	
		(\$14)	Ending Reserves	\$14	
Net Change	\$262	\$262		\$0	-
Revised Budget	\$14,973	\$14,973		\$0	0.041
					INCR - Budget estimate low INCR - Sales increased DECR - Budget estimate high
Adopted Budget	\$433,115	\$433,115		1.649	
RTS Other	Revenue Change	Expense Change	Category	Net Change	FTE Change
214	\$56,662		Beginning Reserves	\$56,662	
		\$8,751	Transfers Out	(\$8,751)	
		\$47,911	Ending Reserves	(\$47,911)	
Net Change	\$56,662	\$56,662		\$0	-
Revised Budget	\$489,777	\$489,777		\$0	1.649
					INCR - Budget estimate low INCR - Budget estimate low INCR - Budget estimate low
Adopted Budget	\$45,426	\$45,426		0.027	
Tax Collections	Revenue Change	Expense Change	Category	Net Change	FTE Change
218	\$0		Beginning Reserves	\$0	
		(\$3)	Personal Service	\$3	
		\$3	Ending Reserves	(\$3)	
Net Change	\$0	\$0		\$0	-
Revised Budget	\$45,426	\$45,426		\$0	0.027
					DECR - To correct amount INCR - To correct amount

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$2,790,926	\$2,790,926		6.766	
Transportation Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change
219	\$180,000		Federal Revenue	\$180,000	
		(\$1)	Personal Services	\$1	0.880
		\$280,001	Materials and Services	(\$280,001)	
		(\$100,000)	Ending Reserves	\$100,000	
Net Change	\$180,000	\$180,000		\$0	0.880
Revised Budget	\$2,970,926	\$2,970,926		\$0	7.646
					INCR - Budget estimate low DECR - To correct amount INCR - Contract work over anticipated budget DECR - Budget estimate high
Adopted Budget	\$970,349	\$970,349		2.598	
Transportation Projects	Revenue Change	Expense Change	Category	Net Change	FTE Change
220	\$50,000		Local Revenue	\$50,000	
		(\$1)	Personal Services	\$1	
		(\$84,445)	Materials and Services	\$84,445	
		\$134,446	Ending Reserves	(\$134,446)	
Net Change	\$50,000	\$50,001		\$0	-
Revised Budget	\$1,020,349	\$1,020,350		\$0	2.598
					INCR - Budget estimate low DECR - To correct amount DECR - Contract Services less than budgeted INCR - Budget estimate low
Adopted Budget	\$1,580,032	\$1,580,032		1.467	
Trans. Services Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change
221	(\$100,000)		Transfers In	(\$100,000)	
		(\$840)	Personal Services	\$840	0.120
		\$40,000	Materials and Services	(\$40,000)	
		(\$139,160)	Ending Reserves	\$139,160	
Net Change	(\$100,000)	(\$99,160)		\$0	0.120
Revised Budget	\$1,480,032	\$1,480,872		\$0	1.587
					DECR - Budget estimate high DECR - Budget estimate high INCR - Budget estimate low DECR - Budget estimate high
Adopted Budget	\$462,994	\$462,994		2.119	
Urban Regional Planning	Revenue Change	Expense Change	Category	Net Change	FTE Change
222	\$38,926		Beginning Reserves	\$38,926	
	\$5,000		State Revenue	\$5,000	
		\$9	Support Services	(\$9)	
		\$13,950	Materials and Services	(\$13,950)	
		\$29,967	Ending Reserves	(\$29,967)	
Net Change	\$43,926	\$43,926		\$0	-
Revised Budget	\$506,920	\$506,920		\$0	2.119
					INCR - Incorporated Fund 210 INCR - Incorporated Fund 210 INCR - Incorporated Fund 210 INCR - Incorporated Fund 210 INCR - Incorporated Fund 210
Adopted Budget	\$14,946	\$14,946		-	
LIDAR	Revenue Change	Expense Change	Category	Net Change	FTE Change
224	\$189,108		Local Revenue	\$189,108	
		\$189,108	Materials and Services	(\$189,108)	
Net Change	\$189,108	\$189,108		\$0	-
Revised Budget	\$204,054	\$204,054		\$0	-
					INCR - Contract awarded INCR - Contract awarded
Adopted Budget	\$405,982	\$405,982		1.670	
LGPS	Revenue Change	Expense Change	Category	Net Change	FTE Change
228	(\$20,033)		Beginning Reserves	(\$20,033)	
	(\$15,026)		Local Sources - Dues	(\$15,026)	
	\$50,357		Local Revenue	\$50,357	
		\$53,250	Materials and Services	(\$53,250)	
		(\$37,952)	Ending Reserves	\$37,952	
Net Change	\$15,298	\$15,298		\$0	-
Revised Budget	\$421,280	\$421,280		\$0	1.670
					DECR - Budget estimate high DECR - Budget estimate high INCR - Contracts awarded INCR - Contract Services budget estimate low DECR - Budget estimate high

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$1,449,473	\$1,449,473			0.503	
Transit	Revenue Change	Expense Change	Category	Net Change	FTE Change	
229	(\$347,473)		Beginning Reserves	(\$347,473)		DECER - Budget estimate high
	\$30,000		Local Revenue	\$30,000		INCR - Budget estimate low
		(\$4,950)	Personal Services	\$4,950		DECER - Budget estimate high
		(\$312,523)	Ending Reserves	\$312,523		DECER - Budget estimate high
Net Change	(\$317,473)	(\$317,473)		\$0	-	
Revised Budget	\$1,132,000	\$1,132,000		\$0	0.503	
Adopted Budget	\$552,937	\$552,937			2.084	
Metro TV	Revenue Change	Expense Change	Category	Net Change	FTE Change	
235	\$4,144		Beginning Reserves	\$4,144		INCR - Budget estimate low
	(\$18,035)		Local Revenue	(\$18,035)		DECER - More virtual ,meetings due to COVID
		(\$15,376)	Materials and Services	\$15,376		DECER - More virtual meetings due to COVID
		\$1,485	Ending Reserves	(\$1,485)		INCR - Budget estimate low
Net Change	(\$13,891)	(\$13,891)		\$0	-	
Revised Budget	\$539,046	\$539,046		\$0	2.084	
Adopted Budget	\$392,319	\$392,319			0.520	
PAN	Revenue Change	Expense Change	Category	Net Change	FTE Change	
242	\$38,659		Beginning Reserves	\$38,659		INCR - Budget estimate low
		\$27,755	Materials and Services	(\$27,755)		INCR - Budget estimate low
		\$10,904	Ending Reserves	(\$10,904)		INCR - Budget estimate low
Net Change	\$38,659	\$38,659		\$0	-	
Revised Budget	\$430,978	\$430,978		\$0	0.520	
Adopted Budget	\$83,310	\$83,310			0.382	
Telecomm Mgmt	Revenue Change	Expense Change	Category	Net Change	FTE Change	
243	\$0			\$0		
		\$0		\$0		
Net Change	\$0	\$0		\$0	-	
Revised Budget	\$83,310	\$83,310		\$0	0.382	
Adopted Budget	\$398,981	\$398,981			0.561	
Tele Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change	
244	\$8,055		Revenue - Local	\$8,055		INCR - Budget estimate low
		\$27,000	Services by Other Organizations	(\$27,000)		INCR - RFP for Tel Maintenance vendor
		(\$18,945)	Ending Reserves	\$18,945		DECER - Budget estimate high
Net Change	\$8,055	\$8,055		\$0	-	
Revised Budget	\$407,036	\$407,036		\$0	0.561	
Adopted Budget	\$17,713	\$17,713			-	
Tele Reserve	Revenue Change	Expense Change	Category	Net Change	FTE Change	
247	\$0			\$0		
		\$0		\$0		
Net Change	\$0	\$0		\$0	-	
Revised Budget	\$17,713	\$17,713		\$0	-	

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$649,994	\$649,994			0.698
WIX	Revenue Change	Expense Change	Category	Net Change	FTE Change
248	(\$174,374)		Beginning Reserves	(\$174,374)	DECR - Budget estimate high
	(\$2,000)		State Revenue	(\$2,000)	DECR - Budget estimate high
	\$47,076		Local Revenue	\$47,076	INCR - Interconnect Site now open
		\$22,000	Materials and Services	(\$22,000)	INCR - Interconnect Site now open
		\$7,500	Capital Outlay	(\$7,500)	INCR - WIX battery replacement
		\$95,514	Transfers Out	(\$95,514)	INCR - PEG Grant transfer
		(\$254,312)	Ending Reserves	\$254,312	DECR - Budget estimate high
Net Change	(\$129,298)	(\$129,298)		\$0	-
Revised Budget	\$520,696	\$520,696		\$0	0.698

Adopted Budget	\$263,719	\$263,719			-
WIX PEG	Revenue Change	Expense Change	Category	Net Change	FTE Change
249	(\$18,008)		Beginning Reserves	(\$18,008)	DECR - Budget estimate high
	(\$50,000)		Local Revenue	(\$50,000)	DECR - Budget estimate high
	\$95,515		Transfers In	\$95,515	INCR - PEG Grant transfer
		\$5,000	Materials and Services	(\$5,000)	INCR - Budget estimate low
		\$22,507	Ending Reserves	(\$22,507)	INCR - Budget estimate low
Net Change	\$27,507	\$27,507		\$0	-
Revised Budget	\$291,226	\$291,226		\$0	-

TOTAL SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES SUMMARY

ADOPTED BUDGET	\$13,524,400	\$13,524,400	\$0	31.37
TOTAL CHANGES - ALL	(\$243,961)	(\$243,961)	\$0	1.00
REVISED BUDGET	\$13,280,439	\$13,280,439	\$0	32.37

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, 2022

SPECIAL REVENUE FUND - SENIOR AND DISABILITY SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 35,705,639	Adopted Budget	\$ 35,705,639	212.00
Beginning Reserves	\$ 1,999,576	Personal Services	\$ 1,275,427	31.00
Federal and State Revenue	\$ 7,628,259	Support Services	\$ 160,864	
Local Revenue	\$ 60,667	Materials and Services	\$ 349,360	
Transfers In	\$ 378,762	Capital Outlay	\$ 57,402	
		Services by Other Organizations	\$ 291,942	
		Transfers Out	\$ 378,762	
		Ending Reserves	\$ 7,553,507	
Change	\$ 10,067,264		\$ 10,067,264	31.00
Revised Budget	\$ 45,772,903		\$ 45,772,903	243.00

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, 2022

Adopted Budget	\$151,370	\$151,370		0.00	
Florence Transportation	Revenue Change	Expense Change	Category	Net Change	FTE Change
263	\$5,057		Beginning Reserves	\$5,057	
		\$5,057	Ending Reserves	(\$5,057)	
Net Change	\$5,057	\$5,057		\$0	0.00
Ending Balance	\$156,427	\$156,427		\$0	0.00
					INCR - Budget estimate low INCR - Balance fund
Adopted Budget	\$194,343	\$194,343		0.00	
Miscellaneous Support	Revenue Change	Expense Change	Category	Net Change	FTE Change
264	\$2,879		Beginning Reserves	\$2,879	
	(\$100)		Revenue - Local	(\$100)	
		\$2,779	Ending Reserves	(\$2,779)	
Net Change	\$2,779	\$2,779		\$0	0.00
Ending Balance	\$197,122	\$197,122		\$0	0.00
					INCR - Budget estimate low DECR - Reduced fee income from beverages/copies with staff working remote INCR - Balance fund
Adopted Budget	\$1,065,344	\$1,065,344		8.08	
Senior Connections	Revenue Change	Expense Change	Category	Net Change	FTE Change
267	\$36,469		Transfers In	\$36,469	
		\$6,000	Personal Services	(\$6,000)	
		\$789	Support Services	(\$789)	
		\$29,680	Materials & Services	(\$29,680)	
Net Change	\$36,469	\$36,469		\$0	0.00
Ending Balance	\$1,101,813	\$1,101,813		\$0	8.08
					INCR - Increase needed for reassurance calls and meal assessments INCR - State required reassurance calls INCR - State required reassurance calls INCR - Reassurance calls and introduction of GS billed telephone charges
Adopted Budget	\$2,067,617	\$2,067,617		10.94	
Senior Meals	Revenue Change	Expense Change	Category	Net Change	FTE Change
268	(\$14,752)		Revenue - Local	(\$14,752)	
	(\$27,000)		Revenue - State	(\$27,000)	
	\$188,610		Transfers In	\$188,610	
		\$22,761	Personal Services	(\$22,761)	
		\$2,885	Support Services	(\$2,885)	
		\$100,810	Materials & Services	(\$100,810)	
		\$20,402	Capital Outlay	(\$20,402)	
Net Change	\$146,858	\$146,858		\$0	0.00
Ending Balance	\$2,214,475	\$2,214,475		\$0	10.94
					DECR - No congregate dining due to COVID, so no paid meals served DECR - Budget estimate high INCR - Emergency COVID funding INCR - Budget estimate low INCR - Budget estimate low INCR - Emergency meals and increasing supply costs INCR - Wraps for new SDS meal delivery trucks & meal refrigerator
Adopted Budget	2,022,648	2,022,648		0.25	
Senior Meals Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
269	(\$158,358)		Beginning Reserves	(\$158,358)	
	\$47,600		Revenue - Local	\$47,600	
	\$21,489		Transfers In	\$21,489	
		(\$3,061)	Personal Services	\$3,061	
		(\$383)	Support Services	\$383	
		(\$450)	Materials & Services	\$450	
		(\$339,299)	Transfers Out	\$339,299	
		\$253,924	Ending Reserves	(\$253,924)	
Net Change	(\$89,269)	(\$89,269)		\$0	0.00
Ending Balance	1,933,379	1,933,379		\$0	0.25
					DECR - Budget estimate high INCR - Higher than anticipated donations INCR - Higher than anticipated donations coming from MOW combined FR DECR - Budget estimate high DECR - Budget estimate high DECR - Budget estimate high DECR - Emergency funding has reduced need INCR - Balance fund
Adopted Budget	2,600	2,600		0.00	
Senior Connections Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
270	(\$2,100)		Local Revenue	(\$2,100)	
		(\$2,100)	Transfers Out	\$2,100	
Net Change	(\$2,100)	(\$2,100)		\$0	0.00
Ending Balance	500	500		\$0	0.00
					DECR - Lower than anticipated donations DECR - Budget estimate high

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$195,841	\$195,841		\$0	2.00	
Money Management	Revenue Change	Expense Change	Category	Net Change	FTE Change	
271	\$9,000		Revenue - State	\$9,000		INCR - Budget estimate low
	(\$2,300)		Transfers In	(\$2,300)		DECR - Budget estimate high
		\$5,018	Personal Services	(\$5,018)		INCR - Budget estimate low
		\$636	Support Services	(\$636)		INCR - Budget estimate low
		\$1,046	Materials & Services	(\$1,046)		INCR - Travel higher than anticipated
Net Change	\$6,700	\$6,700		\$0	0.00	
Ending Balance	\$202,541	\$202,541		\$0	2.00	

Adopted Budget	\$18,955	\$18,955			0.00	
Living Well	Revenue Change	Expense Change	Category	Net Change	FTE Change	
272	(\$5,339)		Beginning Reserves	(\$5,339)		DECR - Carry forward from Trillium grant
		(\$4,877)	Personal Services	\$4,877		DECR - Budget estimate high
		(\$612)	Support Services	\$612		DECR - Budget estimate high
		\$150	Materials & Services	(\$150)		INCR - Domain renewal that was not anticipated
Net Change	(\$5,339)	(\$5,339)		\$0	0.00	
Ending Balance	\$13,616	\$13,616		\$0	0.00	

Adopted Budget	\$490,000	\$490,000			0.00	
Meal Prep	Revenue Change	Expense Change	Category	Net Change	FTE Change	
273	\$30,000		Local Revenue	\$30,000		INCR - Budget estimate low, higher per meal rate negotiated
	\$34,794		Transfers In	\$34,794		INCR - Budget estimate low
		\$64,794	Materials & Services	(\$64,794)		INCR - Increasing supply costs, more meals prepared than anticipated
Net Change	\$64,794	\$64,794		\$0	0.00	
Ending Balance	\$554,794	\$554,794		\$0	0.00	

Adopted Budget	\$217,802	\$217,802			1.80	
NWD-Options Counseling	Revenue Change	Expense Change	Category	Net Change	FTE Change	
274	(\$5,000)		Revenue - Federal	(\$5,000)		DECR - Budget estimate high
	(\$82,802)		Transfers In	(\$82,802)		DECR - Lower than usual activity reducing need for backfill
		(\$78,023)	Personal Services	\$78,023		DECR - Reduced activity resulting in less staff time charged here
		(\$9,779)	Support Services	\$9,779		DECR - Reduced activity resulting in less staff time charged here
Net Change	(\$87,802)	(\$87,802)		\$0	0.00	
Ending Balance	\$130,000	\$130,000		\$0	1.80	

Adopted Budget	\$23,629	\$23,629			1.00	
Mental Health/Pearls	Revenue Change	Expense Change	Category	Net Change	FTE Change	
275	\$200		Beginning Reserves	\$200		INCR - Budget estimate low
		\$200	Materials & Services	(\$200)		INCR - Balance fund
Net Change	\$200	\$200		\$0	0.00	
Ending Balance	\$23,829	\$23,829		\$0	1.00	

Adopted Budget	\$180,000	\$180,000			2.62	
Transporation Assessments	Revenue Change	Expense Change	Category	Net Change	FTE Change	
277	(\$25,130)		Revenue - Local	(\$25,130)		DECR - LTD grant amount lower than budgeted
		(\$21,890)	Personal Services	\$21,890		DECR - Expenses decreased to balance decreased revenue
		(\$2,740)	Support Services	\$2,740		DECR - Expenses decreased to balance decreased revenue
		(\$500)	Materials & Services	\$500		DECR - Expenses decreased to balance decreased revenue
Net Change	(\$25,130)	(\$25,130)		\$0	0.00	
Ending Balance	\$154,870	\$154,870		\$0	2.62	

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$61,321	\$61,321		0.50	
LIHEAP	Revenue Change	Expense Change	Category	Net Change	FTE Change
278	\$22,647		Revenue - Federal	\$22,647	
	(\$17,135)		Transfers In	(\$17,135)	
		\$5,340	Personal Services	(\$5,340)	
		\$672	Support Services	(\$672)	
		(\$500)	Materials & Services	\$500	
Net Change	\$5,512	\$5,512		\$0	0.00
Ending Balance	\$66,833	\$66,833		\$0	0.50
Adopted Budget	\$208,200	\$208,200		0.25	
MOW Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
279	(\$14)		Beginning Reserves	(\$14)	
	\$26,900		Local Revenue	\$26,900	
		(\$3,061)	Personal Services	\$3,061	
		(\$383)	Support Services	\$383	
		\$1,460	Materials & Services	(\$1,460)	
		\$7,381	Services by Other Organizations	(\$7,381)	
		\$21,489	Transfers Out	(\$21,489)	
Net Change	\$26,886	\$26,886		\$0	0.00
Ending Balance	\$235,086	\$235,086		\$0	0.25
Adopted Budget	\$523,857	\$523,857		2.25	
Area Plan Administration	Revenue Change	Expense Change	Category	Net Change	FTE Change
281	\$199,637		Transfers In	\$199,637	
		(\$8,044)	Personal Services	\$8,044	1.00
		(\$993)	Support Services	\$993	
		(\$27,500)	Materials & Services	\$27,500	
		\$236,174	Ending Reserves	(\$236,174)	
Net Change	\$199,637	\$199,637		\$0	1.00
Ending Balance	\$723,494	\$723,494		\$0	3.25
Adopted Budget	\$493,151	\$493,151		0.00	
Title III-B	Revenue Change	Expense Change	Category	Net Change	FTE Change
282	\$544,439		Revenue - Federal	\$544,439	
		\$15,000	Materials & Services	(\$15,000)	
		\$529,439	Transfers Out	(\$529,439)	
Net Change	\$544,439	\$544,439		\$0	0.00
Ending Balance	\$1,037,590	\$1,037,590		\$0	0.00
Adopted Budget	\$481,773	\$481,773		0.00	
Title III-C-1	Revenue Change	Expense Change	Category	Net Change	FTE Change
283	\$168,919		Revenue - Federal	\$168,919	
		\$168,919	Transfers Out	(\$168,919)	
Net Change	\$168,919	\$168,919		\$0	0.00
Ending Balance	\$650,692	\$650,692		\$0	0.00
Adopted Budget	\$445,626	\$445,626		0.00	
Title III-C-2	Revenue Change	Expense Change	Category	Net Change	FTE Change
284	\$759,260		Revenue - Federal	\$759,260	
		\$267,376	Services by Other Organizations	(\$267,376)	
		\$491,884	Transfers Out	(\$491,884)	
Net Change	\$759,260	\$759,260		\$0	0.00
Ending Balance	\$1,204,886	\$1,204,886		\$0	0.00

INCR - Additional funding from Lane County HHS
 DECR - Additional funding decreased backfill need
 INCR - Budget estimate low
 INCR - Budget estimate low
 DECR - Budget estimate high

DECR - Reflect actuals
 INCR - Higher than anticipated donations
 DECR - Staff change reduced costs
 DECR - Staff change reduced costs
 INCR - Increasing bank fees
 INCR - FFLC share of donations based on meals served
 INCR - Balance fund

INCR - Emergency funding increases OAA admin collected
 DECR - Staff allocation changes reduced expenses
 DECR - Staff allocation changes reduced expenses
 DECR - Unemployment charges much lower than anticipated
 INCR - Balanced funding between Type B and OAA resulting in carry forward

INCR - COVID ARP emergency funding
 INCR - Increased legal aid for clients
 INCR - Balance fund

INCR - COVID ARP emergency funding
 INCR - Transfer to Senior Meals, balance fund

INCR - COVID ARP emergency funding
 INCR - Budget estimate low, emergency funding split with FFLC
 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, 2022

Adopted Budget	\$49,463	\$49,463		0.50	
Title III-D	Revenue Change	Expense Change	Category	Net Change	FTE Change
285	\$51,326		Revenue - Federal	\$51,326	INCR - COVID ARP emergency funding
		\$45,605	Personal Services	(\$45,605)	INCR - Expenses balanced to match funding
		\$5,721	Support Services	(\$5,721)	INCR - Expenses balanced to match funding
Net Change	\$51,326	\$51,326		\$0	0.00
Ending Balance	\$100,789	\$100,789		\$0	0.50
Adopted Budget	\$335,779	\$335,779		1.00	
Title III-E	Revenue Change	Expense Change	Category	Net Change	FTE Change
286	\$1		Beginning Reserve	\$1	INCR - Reflect actuals
	\$167,668		Revenue - Federal	\$167,668	INCR - COVID ARP emergency funding
		\$88,859	Personal Services	(\$88,859)	INCR - Expenses balanced to match funding
		\$11,150	Support Services	(\$11,150)	INCR - Expenses balanced to match funding
		\$50,893	Materials & Services	(\$50,893)	INCR - Increased Stipends and Respite to balance funding
		\$16,767	Transfers Out	(\$16,767)	INCR - Emergency funding increases admin transfer to fund 281
Net Change	\$167,669	\$167,669		\$0	0.00
Ending Balance	\$503,448	\$503,448		\$0	1.00
Adopted Budget	\$7,421	\$7,421		0.00	
Title III -VII	Revenue Change	Expense Change	Category	Net Change	FTE Change
287	(\$299)		Revenue - Federal	(\$299)	DECR - Budget estimate low
		(\$299)	Materials & Services	\$299	DECR - Balance fund
Net Change	(\$299)	(\$299)		\$0	0.00
Ending Balance	\$7,122	\$7,122		\$0	0.00
Adopted Budget	\$130,094	\$130,094		0.00	
Title III USDA/NSIP	Revenue Change	Expense Change	Category	Net Change	FTE Change
288	(\$6,131)		Revenue - Federal	(\$6,131)	INCR - Budget estimate low
		(\$6,131)	Transfers Out	\$6,131	INCR - Balance fund
Net Change	(\$6,131)	(\$6,131)		\$0	0.00
Ending Balance	\$123,963	\$123,963		\$0	0.00
Adopted Budget	\$50,976	\$50,976		0.00	
I H S	Revenue Change	Expense Change	Category	Net Change	FTE Change
289	\$849		Revenue - Local	\$849	INCR - Budget estimate low
		\$849	Transfers Out	(\$849)	INCR - Balance fund
Net Change	\$849	\$849		\$0	0.00
Ending Balance	\$51,825	\$51,825		\$0	0.00
Adopted Budget	\$993,779	\$993,779		1.50	
Title III - OPI	Revenue Change	Expense Change	Category	Net Change	FTE Change
293	(\$6,461)		Revenue - State	(\$6,461)	DECR - Budget estimate high
	(\$1,000)		Revenue - Local	(\$1,000)	DECR - Budget estimate high
		(\$5,790)	Personal Services	\$5,790	DECR - Budget estimate high
		(\$721)	Support Services	\$721	DECR - Budget estimate high
		(\$304)	Materials & Services	\$304	DECR - Budget estimate high
		(\$646)	Transfers Out	\$646	DECR - Budget estimate high
Net Change	(\$7,461)	(\$7,461)		\$0	0.00
Ending Balance	\$986,318	\$986,318		\$0	1.50

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$414,477	\$414,477		1.00	
Title III - OPI Pilot	Revenue Change	Expense Change	Category	Net Change	FTE Change
294	(\$2,337)		Revenue - State	(\$2,337)	
	\$400		Local Revenue	\$400	
		(\$820)	Personal Services	\$820	
		(\$98)	Support Services	\$98	
		(\$811)	Materials & Services	\$811	
		(\$208)	Transfers Out	\$208	
Net Change	(\$1,937)	(\$1,937)		\$0	0.00
Ending Balance	\$412,540	\$412,540		\$0	1.00
Adopted Budget	\$24,879,573	\$24,879,573		178.31	
Title XIX -Type B	Revenue Change	Expense Change	Category	Net Change	FTE Change
296	\$2,155,150		Beginning Reserves	\$2,155,150	
	(\$628,192)		Revenue - Federal	(\$628,192)	
	\$6,578,420		Revenue - State	\$6,578,420	
		\$1,227,410	Personal Services	(\$1,227,410)	30.00
		\$154,720	Support Services	(\$154,720)	
		\$132,876	Materials & Services	(\$132,876)	
		\$37,000	Capital Outlay	(\$37,000)	
		(\$502,201)	Transfers Out	\$502,201	
		\$7,055,573	Ending Reserves	(\$7,055,573)	
Net Change	\$8,105,378	\$8,105,378		\$0	30.00
Ending Balance	\$32,984,951	\$32,984,951		\$0	208.31

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

BEGINNING BALANCE	\$35,705,639	\$35,705,639	\$0	212.00
TOTAL CHANGES - ALL	\$10,067,264	\$10,067,264	\$0	31.00
REVISED BUDGET	\$45,772,903	\$45,772,903	\$0	243.00

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, 2022

	FY22 Adopted Budget	FY22 Revised Budget	Change
Resources:			
Federal and State Revenue	\$ 550,000	\$ 350,000	\$ (200,000) (a)
Local Revenue	\$ 1,637,607	\$ 1,732,731	\$ 95,124 (b)
Transfers In	\$ 127,890	\$ 119,962	\$ (7,928) (c)
Beginning Reserves	\$ 3,516,551	\$ 3,907,850	\$ 391,299 (d)
Total Resources	<u>\$ 5,832,048</u>	<u>\$ 6,110,543</u>	<u>\$ 278,495</u>
Requirements:			
Personal Services	\$ 277,794	\$ 225,831	\$ (51,963)
Support Services	\$ 70,264	\$ 70,264	\$ -
Materials and Services	\$ 531,848	\$ 519,757	\$ (12,091) (e)
Capital Outlay	\$ -	\$ 20,500	\$ 20,500 (f)
Services by Other Organizations	\$ 600,000	\$ 300,000	\$ (300,000) (g)
Debt Service	\$ 481,507	\$ 482,145	\$ 638
Transfers Out	\$ 140,727	\$ 132,440	\$ (8,287) (h)
Ending Reserves	<u>\$ 3,729,908</u>	<u>\$ 4,359,606</u>	<u>\$ 629,698 (i)</u>
Total Requirements	<u>\$ 5,832,048</u>	<u>\$ 6,110,543</u>	<u>\$ 278,495</u>

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

(a) Expecting less loans to be made.

(b) Budget estimates low; Loans paid off.

(c) Less transfers required; Net includes \$20,000 loan from General Fund.

(d) Budget estimate low; Primarily Park Place Building Carry Over due to more rental income and less expenses in FY21.

(e) To reflect actuals.

(f) Tenant space improvements in Park Place Building.

(g) Expecting less loans to be made.

(h) Budget estimate high; not needed.

(i) Budget estimate low; Primarily due to Park Place Building reserves.

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2022

ENTERPRISE FUND - SUMMARY

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 5,832,048	Adopted Budget	\$ 5,832,048	1.900
Federal and State Revenue	\$ (200,000)	Personal Services	\$ (51,963)	
Beginning Reserves	\$ 391,299	Support Services	\$ -	
Local Revenue	\$ 95,124	Materials and Services	\$ (12,091)	
Transfers In	\$ (7,928)	Capital Outlay	\$ 20,500	
		Services by Other Organizations	\$ (300,000)	
		Debt Service	\$ 638	
		Transfers Out	\$ (8,527)	
		Ending Reserves	\$ 629,938	
Change	\$ 278,495		\$ 278,495	-
Revised Budget	\$ 6,110,543		\$ 6,110,543	1.900

ALL ENTERPRISE FUNDS – FY22 ADOPTED VERSUS FY22 REVISED

	FY22 Adopted Budget	FY22 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Business Loans	\$ 4,082,776	\$ 4,025,337	\$ (57,439)	1.700	0.000
Economic Development	\$ 49,479	\$ 44,404	\$ (5,075)	0.110	0.000
Building Management	\$ 1,626,962	\$ 1,952,375	\$ 325,413	0.050	0.000
Minutes Recorder	\$ 72,831	\$ 88,427	\$ 15,596	0.040	0.000
Total:	\$ 5,832,048	\$ 6,110,543	\$ 278,495	1.900	0.000

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, 2022

ENTERPRISE FUND - BUSINESS LOANS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 4,082,776	Adopted Budget	\$ 4,082,776	1.700
Beginning Reserves	\$ (26,371)	Personal Services	\$ (51,963)	
Federal Revenue	\$ (200,000)	Materials and Services	\$ 634	
Local Revenue	\$ 176,860	Services by Other Organizations	\$ (300,000)	
Transfers In	\$ (7,928)	Transfers Out	\$ (22,310)	
		Ending Reserves	\$ 316,200	
Change	\$ (57,439)		\$ (57,439)	-
Revised Budget	\$ 4,025,337		\$ 4,025,337	1.700

ENTERPRISE FUND - ECONOMIC DEVELOPMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 49,479	Adopted Budget	\$ 49,479	0.110
Beginning Reserves	\$ (5,075)	Materials and Services	\$ 458	
		Transfers Out	\$ 3,283	
		Ending Reserves	\$ 1,334	
Change	\$ (5,075)		\$ 5,075	-
Revised Budget	\$ 44,404		\$ 44,404	0.110

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2022

ENTERPRISE FUND - BUILDING MANAGEMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 1,626,962	Adopted Budget	\$ 1,626,962	0.050
Beginning Reserves	\$ 407,149	Materials and Services	\$ 4,267	
Local Revenue	\$ (81,736)	Capital Outlay	\$ (20,500)	
		Debt Service	\$ (638)	
		Transfers Out	\$ 2,934	
		Ending Reserves	\$ (311,476)	
Change	\$ 325,413		\$ (325,413)	-
Revised Budget	\$ 1,952,375		\$ 1,952,375	0.050

ENTERPRISE FUND - MINUTES RECORDER

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 72,831	Adopted Budget	\$ 72,831	0.040
Beginning Reserves	\$ 15,596	Services by Other Organizations	\$ 8,000	
		Transfers Out	\$ (20,000)	
		Ending Reserves	\$ (3,596)	
Change	\$ 15,596		\$ (15,596)	-
Revised Budget	\$ 88,427		\$ 88,427	0.040

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$529,321	\$529,321		0.192	
EDA - Relending	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Loan Fund	(\$3,797)		Beginning Reserves	(\$3,797)	DECR - Budget estimate high
302	\$20,000		Local Revenue	\$20,000	INCR - Budget estimate low
		(\$26,926)	Personal Services	\$26,926	DECR - Less hours worked in Fund
		(\$100,000)	Services by Others Organizations	\$100,000	DECR - No loans made
		(\$8,050)	Transfers Out	\$8,050	DECR - Less hours worked in Fund
		\$151,179	Ending Reserves	(\$151,179)	INCR - Budget estimate low
Net Change	\$16,203	\$16,203		\$0	-
Ending Balance	\$545,524	\$545,524		\$0	0.192
Adopted Budget	\$2,071,816	\$2,071,816		0.166	
IRP/RBDF Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Rural Business Dev Fund	\$27,533		Beginning Reserves	\$27,533	INCR - Budget estimate low
303	\$1,500		Local Revenue	\$1,500	INCR - Budget estimate low
		(\$948)	Personal Services	\$948	DECR - Less hours worked in Fund
		\$500	Materials and Services	(\$500)	INCR - Pass thru expenses for fees
		(\$4,266)	Transfers Out	\$4,266	DECR - Less hours worked in Fund
		\$33,747	Ending Reserves	(\$33,747)	INCR - Budget estimate low
Net Change	\$29,033	\$29,033		\$0	-
Ending Balance	\$2,100,849	\$2,100,849		\$0	0.166
Adopted Budget	\$18,224	\$18,224		0.000	
RIB Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Reg Invest Relending	(\$161)		Beginning Reserves	(\$161)	DECR - Budget estimate high
Loan Fund	\$85		Local Revenue	\$85	INCR - Budget estimate low
304		(\$76)	Ending Reserves	\$76	DECR - Budget estimate high
Net Change	(\$76)	(\$76)		\$0	-
Ending Balance	\$18,148	\$18,148		\$0	0.000
Adopted Budget	\$103,876	\$103,876		0.000	
RBEG Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Rural Business Grant	\$43		Beginning Reserves	\$43	INCR - Budget estimate low
305		\$43	Ending Reserves	(\$43)	INCR - Budget estimate low
Net Change	\$43	\$43		\$0	-
Ending Balance	\$103,919	\$103,919		\$0	0.000
Adopted Budget	\$139,034	\$139,034		0.420	
SBA 504 Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
306	(\$16,330)		Beginning Reserves	(\$16,330)	DECR - Budget estimate high
	(\$3,000)		Local Revenue	(\$3,000)	DECR - Cover salary costs
		(\$11,348)	Personal Services	\$11,348	DECR - less hours worked in Fund
		(\$1,500)	Materials & Services	\$1,500	DECR - No travel needed
		(\$5,360)	Transfers Out	\$5,360	DECR - less hours worked in Fund
		(\$1,122)	Ending Reserves	\$1,122	DECR - less hours worked in Fund
Net Change	(\$19,330)	(\$19,330)		\$0	-
Ending Balance	\$119,704	\$119,704		\$0	0.420

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

Adopted Budget	\$408,519	\$408,519		0.256	
EDA2 Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
308	(\$7,053)		Beginning Reserves	(\$7,053)	DEC - Budget estimate high
	\$199,275		Local Revenue	\$199,275	INCR - Budget estimate low
		(\$13,820)	Personal Services	\$13,820	DEC - Less hours worked in Fund
		(\$6,026)	Transfers Out	\$6,026	DEC - Budget estimate high
		\$212,068	Ending Reserves	(\$212,068)	INCR - Budget estimate low
Net Change	\$192,222	\$192,222		\$0	-
Ending Balance	\$600,741	\$600,741		\$0	0.256
Adopted Budget	\$733,330	\$733,330		0.236	
EDA 3 Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
309	(\$25,840)		Beginning Reserves	(\$25,840)	DEC - Budget estimate high
	(\$200,000)		Federal Revenue	(\$200,000)	DEC - Less loans than anticipated
	(\$51,000)		Local Revenue	(\$51,000)	DEC - Budget estimate high
		\$1,079	Personal Services	(\$1,079)	INCR - expect more time in Fund
		(\$200,000)	Services by Other Organizations	\$200,000	DEC - Less loans than anticipated
		\$1,751	Transfers Out	(\$1,751)	INCR - Budget estimate low
		(\$79,670)	Ending Reserves	\$79,670	DEC - Budget estimate high
Net Change	(\$276,840)	(\$276,840)		\$0	-
Ending Balance	\$456,490	\$456,490		\$0	0.236
Adopted Budget	\$78,656	\$78,656		0.429	
Business Service Administration	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
391	(\$766)		Beginning Reserves	(\$766)	DEC - Budget estimate high
	\$2,072		Transfers In	\$2,072	INCR - Net includes \$20,000 loan from General Fund
		\$1,634	Materials & Services	(\$1,634)	INCR - Budget estimate low
		(\$359)	Transfers Out	\$359	DEC - Reflect actuals, less time spent in Fund
		\$31	Ending Reserves	(\$31)	INCR - Budget estimate low
Net Change	\$1,306	\$1,306		\$0	-
Ending Balance	\$79,962	\$79,962		\$0	0.429

TOTAL ENTERPRISE FUND SUMMARY

ADOPTED BUDGET	\$4,082,776	\$0	1.70
TOTAL CHANGES - ALL	(\$57,439)	\$0	0.00
REVISED BUDGET	\$4,025,337	\$0	1.70

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2022

ENTERPRISE FUND -ECONOMIC DEVELOPMENT

Adopted Budget	\$49,479	\$49,479		0.109	
Economic Development	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
331	(\$5,075)		Beginning Reserves	(\$5,075)	DECR - Budget estimate high
		(\$458)	Materials & Services	\$458	DECR - Budget estimate high
		(\$3,283)	Transfers Out	\$3,283	DECR - Less time worked in fund
		(\$1,334)	Ending Reserves	\$1,334	DECR - Budget estimate high
	(\$5,075)	(\$5,075)		\$0	-
	\$44,404	\$44,404		\$0	0.109

ENTERPRISE FUND - BUILDING MANAGEMENT

Adopted Budget	\$1,626,962	\$1,626,962		0.050	
Park Place Building	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
321	\$407,149		Beginning Reserves	\$407,149	INCR - Budget estimate low
	(\$81,736)		Local Revenue	(\$81,736)	DECR - loss of tenant revenue
		(\$4,267)	Materials and Services	\$4,267	DECR - Budget estimate was high
		\$20,500	Capital Outlay	(\$20,500)	INCR - Tenant Space improvements
		\$638	Debt Service	(\$638)	INCR - Budget estimate low
		(\$2,694)	Transfers Out	\$2,934	DECR - Budget estimate high
		\$311,236	Ending Reserves	(\$311,476)	INCR - Budget estimate low
	\$325,413	\$325,413		\$0	-
	\$1,952,375	\$1,952,375		\$0	0.050

ENTERPRISE FUND - MINUTES RECORDING

Adopted Budget	\$72,831	\$72,831		0.038	
Minutes Recording Service	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
332	\$15,596		Beginning Reserves	\$15,596	INCR - Budget estimate low
		(\$8,000)	Services by Other Organizations	\$8,000	DECR - Budget estimate was high
		\$20,000	Transfers Out	(\$20,000)	INCR - Budget estimate low
		\$3,596	Ending Reserves	(\$3,596)	INCR - Budget estimate low
Net Change	\$15,596	\$15,596		\$0	-
Ending Balance	\$88,427	\$88,427		\$0	0.038

TOTAL ENTERPRISE FUND SUMMARY

BEGINNING BALANCE	\$5,832,048	\$5,832,048		1.90	
TOTAL CHANGES - ALL	\$278,495	\$278,495		\$0	-
REVISED BUDGET	\$6,110,543	\$6,110,543		\$0	1.90

INDIRECT

INDIRECT FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2022

FTE	12.52	13.81	15.72	18.2	19.2
	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY22</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>
Resources:					
Support Services	\$ 2,693,904	\$ 2,899,808	\$ 3,507,487	\$ 3,759,000	\$ 3,920,373
Local Revenue - Overhead Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue - Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	<u>\$ 2,693,904</u>	<u>\$ 2,899,808</u>	<u>\$ 3,507,487</u>	<u>\$ 3,759,000</u>	<u>\$ 3,920,373</u>
Requirements:					
Personal Services	\$ 1,427,371	\$ 1,598,408	\$ 1,919,758	\$ 2,410,066	\$ 2,526,767
Materials and Services	\$ 984,723	\$ 1,217,727	\$ 1,231,639	\$ 1,348,934	\$ 1,393,606
Total Requirements	<u>\$ 2,412,094</u>	<u>\$ 2,816,135</u>	<u>\$ 3,151,397</u>	<u>\$ 3,759,000</u>	<u>\$ 3,920,373</u>
Over / Under Recovery	\$ 281,810 (a)	\$ 83,673 (b)	\$ 356,090 (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, 2022

INDIRECT SUPPORT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Adopted Budget	\$ 3,759,000	Adopted Budget	\$ 3,759,000	18.20
Indirect Charges Revenue	\$ 161,373	Personal Services	\$ 116,701	1.00
		Materials and Services	\$ 44,672	
Change	\$ 161,373		\$ 161,373	1.00
Revised Budget	\$ 3,920,373		\$ 3,920,373	19.20

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, 2022

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.

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 FY19 TO FY21 AND
FY22 ADOPTED AND REVISED BUDGET
RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2022

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised
Resources:					
Federal and State Revenue	\$ 22,801,149	\$ 28,083,339	\$28,250,498	\$ 30,399,590	\$ 38,025,590
Local Revenue	\$ 8,239,395	\$ 9,113,907	\$9,486,423	\$ 7,445,952	\$ 7,903,291
Local Revenue -Member dues	\$ 218,778	\$ 231,203	\$232,977	\$ 223,928	\$ 222,000
Transfers In	\$ 4,724,990	\$ 4,841,527	\$4,048,451	\$ 4,976,355	\$ 5,346,295
Beginning Reserves	\$ 9,434,533	\$ 9,611,177	\$12,039,164	\$ 12,711,242	\$ 14,780,203
Total Resources	\$ 45,418,845	\$ 51,881,153	\$54,057,513	\$ 55,757,067	\$ 66,277,379
Requirements:					
Personal Services**	\$ 20,981,703	\$ 22,839,276	\$25,719,794	\$ 28,198,368	\$ 29,587,758
Materials and Services**	\$ 6,324,884	\$ 8,831,314	\$6,365,063	\$ 8,935,989	\$ 10,087,476
Capital Outlay	\$ 562,313	\$ 607,272	\$0	\$ 189,000	\$ 274,402
Services by Other Organizations	\$ 2,336,935	\$ 2,360,832	\$4,389,776	\$ 1,892,875	\$ 1,911,817
Debt Service	\$ 545,182	\$ 481,499	\$481,499	\$ 481,507	\$ 482,145
Transfers Out	\$ 5,008,424	\$ 4,841,527	\$4,048,450	\$ 4,976,355	\$ 5,346,295
Ending Reserves	\$ 9,659,404	\$ 11,919,433	\$13,052,931	\$ 11,082,973	\$ 18,587,486
Total Requirements	\$ 45,418,845	\$ 51,881,153	\$54,057,513	\$ 55,757,067	\$ 66,277,379
FTE	218.29	248.18	259.38	264.22	297.47

**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	\$2,412,094	\$2,816,135	\$3,151,397	\$3,759,000	\$3,920,373
Actual	\$2,693,904	\$2,899,808	\$3,506,678		
Over / (Under)	\$281,810	\$83,673	\$355,281		

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, 2022**

		FY21 Adopted Budget	FY21 Revised Budget	FY21 Expected Expenditures	FY21 Actuals	FY22 Adopted Restricted Reserves	FY22 Revised Restricted Reserves	FY22 Change	
General Fund	(a)	\$ 303,777	\$ 303,777	\$ (30,000)	\$ (9,416)	\$ 341,418	\$ 341,418	\$ -	(e)
Government Services	(b)	\$ 17,713	\$ 17,713	\$ -	\$ -	\$ 17,713	\$ 17,713	\$ -	(f)
Senior and Disability Services	(c)	\$ 158,327	\$ 151,370	\$ (19,960)	\$ (14,902)	\$ 136,370	\$ 141,427	\$ 5,057	(g)
Enterprise Funds	(d)	\$ 366,552	\$ 675,500	\$ (30,000)	\$ -	\$ 675,500	\$1,000,000	\$324,500	(h)
Total Beginning Reserves		<u>\$ 846,369</u>	<u>\$ 1,148,360</u>	<u>\$ (79,960)</u>	<u>\$ (24,318)</u>	<u>\$1,171,001</u>	<u>\$1,500,558</u>	<u>\$329,557</u>	

(a) Operations Contingency Account - amount set by formula; Insurance Deductible Reserve.

(b) Telecom Reserve.

(c) Florence Transportation Reserve.

(d) Capital Contingency Reserve in Park Place Building.

(e) While \$10,000 was "used"(charged) for Insurance Deductible for basement flooding, that amount was taken out of the Park Plce Building Fund.

(f) No excess revenue to add.

(g) Expenses for transportation costs for consumers in Florence.

(h) Excess revenue in Park Place Building is placed in Capital Contingency Account.

INTERNAL TRANSFERS

TRANSFERS OUT		Amount
General Fund		
From General Fund - To:		
102	104 Member Support Services	\$ 13,000
102	206 LGDC	\$ 57,274
102	391 Business Services Admin	\$ 20,000
From General Fund Member Support Services - To:		
104	201 Government Services Admin	\$ 1,500
Total General Fund - Transfer Out:		\$ 91,774
Special Revenue Funds		
From Special Revenue Fund Government Services - To:		
204	201 Government Services Admin	\$ 21,678
206	201 Government Services Admin	\$ 173,921
207	201 Government Services Admin	\$ 54,804
208	201 Government Services Admin	\$ 21,804
211	201 Government Services Admin	\$ 21,808
212	201 Government Services Admin	\$ 1,874
214	201 Government Services Admin	\$ 14,466
218	201 Government Services Admin	\$ 1,230
219	201 Government Services Admin	\$ 47,383
220	201 Government Services Admin	\$ 10,951
221	201 Government Services Admin	\$ 1,101
222	201 Government Services Admin	\$ 69,231
228	201 Government Services Admin	\$ 4,308
229	201 Government Services Admin	\$ 517
235	201 Government Services Admin	\$ 308
242	201 Government Services Admin	\$ 14,647
243	201 Government Services Admin	\$ 7,418
244	201 Government Services Admin	\$ 2,521
248	201 Government Services Admin	\$ 29,224
204	221 Transportation Services Admin	\$ 6,584
219	221 Transportation Services Admin	\$ 381,568
220	221 Transportation Services Admin	\$ 420,120
222	221 Transportation Services Admin	\$ 27,643
229	221 Transportation Services Admin	\$ 22,473
248	221 Transportation Services Admin	\$ 1,297
210	222 Urban Regional Planning	\$ 4,986
248	249 WIX PEG	\$ 95,515
Total Special Revenue Funds (Govt Svcs) - Transfers Out:		\$ 1,459,380
From Special Revenue Fund Senior and Disability Services - To:		
270	267 Senior Connections	\$ 500
282	267 Senior Connections	\$ 838,631
296	267 Senior Connections	\$ 262,682
269	268 Senior Meals	\$ 198,427
283	268 Senior Meals	\$ 585,623
284	268 Senior Meals	\$ 702,821
288	268 Senior Meals	\$ 93,331
289	268 Senior Meals	\$ 25,125
293	268 Senior Meals	\$ 34,500
294	268 Senior Meals	\$ 15,000
269	273 Meal Prep	\$ 34,794
296	278 LIHEAP	\$ 9,186
279	269 Senior Meals Fundraising	\$ 101,546
296	271 Money Management	\$ 37,541
282	281 Title III - Area Plan Admin	\$ 103,759
283	281 Title III - Area Plan Admin	\$ 65,069
284	281 Title III - Area Plan Admin	\$ 120,489
286	281 Title III - Area Plan Admin	\$ 50,345
293	281 Title III - Area Plan Admin	\$ 98,532
294	281 Title III - Area Plan Admin	\$ 41,140
296	281 Title III - Area Plan Admin	\$ 243,660
Total Special Revenue Funds (S&DS) - Transfers Out:		\$ 3,662,701
Enterprise Funds		
From Enterprise Fund Business Loans - To:		
302	391 Business Services Admin	\$ 5,000
303	391 Business Services Admin	\$ 7,000
306	391 Business Services Admin	\$ 16,000
308	391 Business Services Admin	\$ 8,500
309	391 Business Services Admin	\$ 20,000
321	391 Business Services Admin	\$ 1,207
331	391 Business Services Admin	\$ 2,255
309	306 SBA 504	\$ 40,000
331	201 Government Services Admin	\$ 2,238
From Enterprise Fund Park Place Building - To:		
321	201 Government Services Admin	\$ 240
From Enterprise Fund Minutes Recorder - To:		
332	102 LCOG Operating	\$ 30,000
Total Enterprise Funds - Transfers Out:		\$ 132,440
TOTAL TRANSFER OUT ACTIVITY		\$ 5,346,295

TRANSFERS IN		Amount
General Fund		
To General Fund - From:		
102	332 Minutes Recorder	\$ 30,000
To General Fund Member Support Services - From:		
104	102 LCOG Operating	\$ 13,000
Total General Fund - Transfers In:		\$ 43,000
Special Revenue Funds		
To Special Revenue Fund Government Services Admin - From:		
201	104 Member Support Services	\$ 1,500
201	204 Community Safety	\$ 21,678
201	206 LGDC	\$ 173,921
201	207 GIS Other	\$ 54,804
201	208 Hearing Official	\$ 21,804
201	211 OR Emergency Mgmt & State Police	\$ 21,808
201	212 Publications/Information (Lane Info Center)	\$ 1,874
201	214 RTS Other	\$ 14,466
201	218 Tax Collections	\$ 1,230
201	219 Transportation Operations	\$ 47,383
201	220 Transportation Projects	\$ 10,951
201	221 Transportation Services Administration	\$ 1,101
201	222 Urban Regional Planning	\$ 69,231
201	228 Local Government Personnel	\$ 4,308
201	229 Transit	\$ 517
201	235 Metro TV	\$ 308
201	242 Public Area Network (PAN)	\$ 14,647
201	243 Telecommunications Operations	\$ 7,418
201	244 Telecommunications Management	\$ 2,521
201	248 MMWIX	\$ 29,224
201	321 Park Place Building	\$ 240
201	331 Economic Development	\$ 2,238
To Special Revenue Fund LGDC - From:		
206	102 LCOG Operating	\$ 57,274
To Special Revenue Fund Transportation Services Admin - From:		
221	204 Community Safety	\$ 6,584
221	219 Transportation Operations	\$ 381,568
221	220 Transportation Projects	\$ 420,120
221	222 Urban Regional Planning	\$ 27,643
221	229 Transportation - Transit	\$ 22,473
221	248 Willamette Internet Exchange	\$ 1,297
To Special Revenue Fund Urban Regional Planning - From:		
222	210 Natural Resource Planning	\$ 4,986
To Special Revenue Fund WIX PEG - From:		
249	248 MMWIX	\$ 95,515
Total Special Revenue Funds (Govt Svcs) - Transfers In:		\$ 1,520,632
To Special Revenue Fund S&DS, Senior Connections - From:		
267	270 Senior Connections Fundraising	\$ 500
267	282 Title III-B	\$ 838,631
267	296 Title XIX-Type B Funds	\$ 262,682
To Special Revenue Fund S&DS, Senior Meals - From:		
268	269 Senior Meals Fundraising	\$ 198,427
268	283 Title III-C-1	\$ 585,623
268	284 Title III-C-2	\$ 702,821
268	288 Title III-USDA/NSIP	\$ 93,331
268	289 Intergovernment Human Svcs	\$ 25,125
268	293 Title III-Oregon Project	\$ 34,500
268	294 Title III-OPI Pilot	\$ 15,000
To Special Revenue Fund S&DS, Senior Meals Fundraising - From:		
269	279 MOW Combined Fundraising	\$ 101,546
To Special Revenue Fund S&DS Money Management - From:		
271	296 Title XIX - Type B Funds	\$ 37,541
To Special Revenue Fund S&DS Meal Prep - From:		
273	269 Senior Meals Fundraising	\$ 34,794
To Special Revenue Fund S&DS LIHEAP - From:		
278	296 Title XIX - Type B Funds	\$ 9,186
To Special Revenue Fund S&DS Title III Area Plan Admin - From:		
281	282 Title III-B	\$ 103,759
281	283 Title III-C1	\$ 65,069
281	284 Title III-C2	\$ 120,489
281	286 Title III-E	\$ 50,345
281	293 OPI	\$ 98,532
281	294 OPI Pilot	\$ 41,140
281	296 Title XIX - Type B Funds	\$ 243,660
Total Special Revenue Funds (S&DS) - Transfers In:		\$ 3,662,701
Enterprise Funds		
To Enterprise Fund Business Loans - From:		
306	309 BS - EDA 3	\$ 40,000
To Enterprise Fund Business Services Administration - From:		
391	102 LCOG Operating	\$ 20,000
391	302 BS - EDA	\$ 5,000
391	303 BS - IRP/RBDF	\$ 7,000
391	306 BS - SBA 504	\$ 16,000
391	308 BS - EDA 2	\$ 8,500
391	309 BS - EDA 3	\$ 20,000
391	321 BS - Park Place Building	\$ 1,207
391	331 BS - Economic Development	\$ 2,255
Total Enterprise Funds - Transfers In:		\$ 119,962
TOTAL TRANSFER IN ACTIVITY		\$ 5,346,295

*This table reflects the *FY22 Revised Budget* transfer amounts and not the net difference from the *FY22 Adopted Budget*.