



FY21 Revised Budget
Lane Council of Governments

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MEMBER GOVERNMENTS

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

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

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

WHAT WE DO

Lane Council of Governments (LCOG) is an independent public agency that is established and supported by its member agencies to coordinate and provide high-quality public services within Lane County, Oregon. The governing body of LCOG is its Board of Directors, comprised of local elected and appointed officials designated to represent member governments and agencies. Our members represent 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 381,365. The size of Lane County is approximately 4,722 square miles.

**LANE COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS**

For the Fiscal Year Ended June 30, 2021

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

Bethel School District 52
Alan Laisure

City of Coburg
Ray Smith

City of Cottage Grove
Jeff Gowing

City of Creswell
Amy Knudsen (#) (^)

City of Dunes City
Vacant

City of Eugene
Randy Groves (#) (*)

City of Florence
Vacant

City of Junction City
Beverly Ficek

City of Lowell
Don Bennett

City of Oakridge
Kathy Holston

City of Springfield
Leonard Stoehr

City of Veneta
Tom Cotter (#)

City of Westfir
Matt Meske

Creswell School District 40
Lacey Risdal

Emerald People's Utility District
Patti Chappel

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

Eugene Water & Electric Board
Sonya Carlson (#) (*) (^)

Fern Ridge Library District
Steve Brock

Heceta Water District
Vacant

Junction City Rural Fire Protection District
Don Lighty

Lane Community College
Lisa Fragala

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

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

Lane Library District
Vacant

McKenzie School District 68
Vacant

Port of Siuslaw
Vacant

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

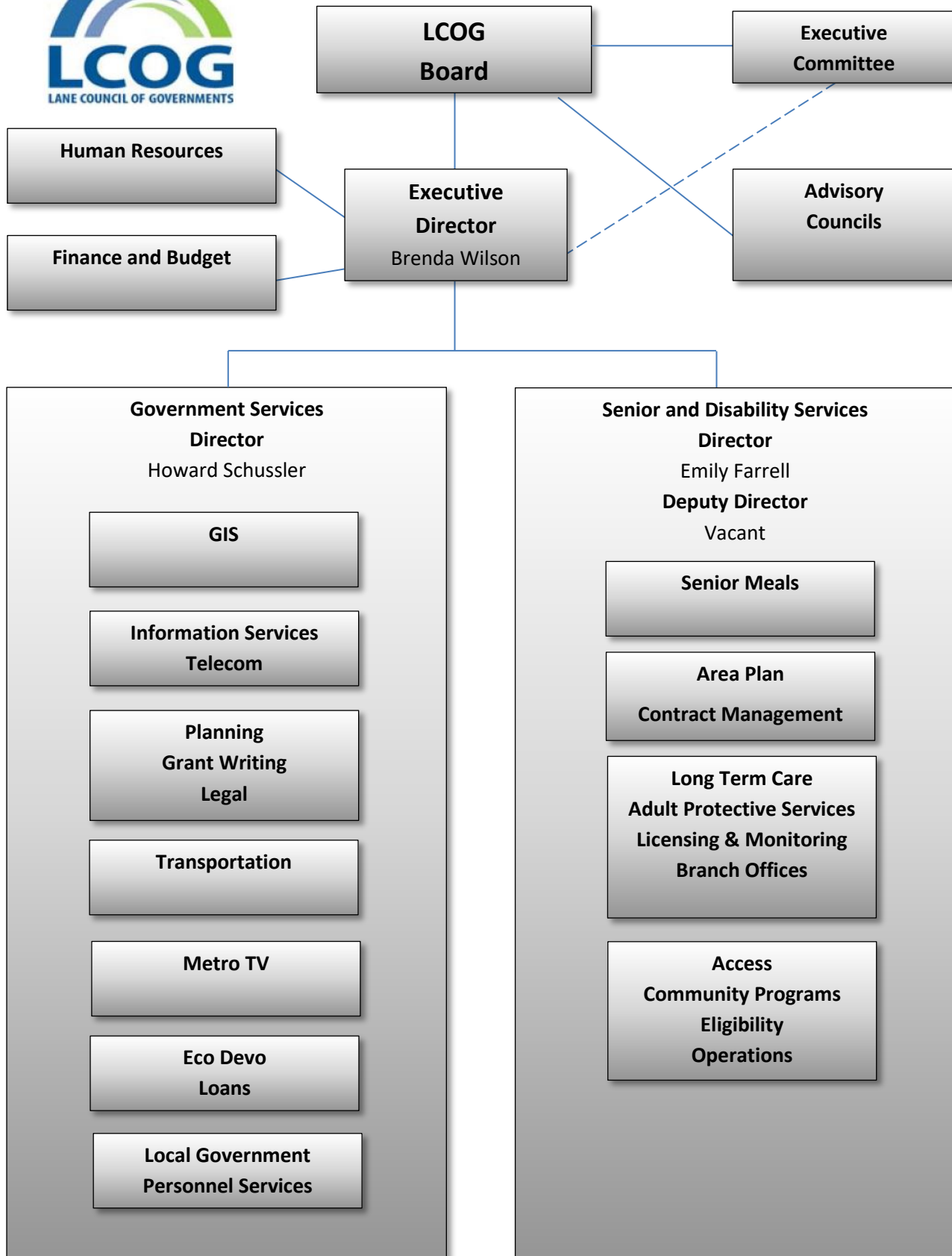
Springfield School District 19
Todd Mann

Western Lane Ambulance District
Bob Sneddon

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

Non-Voting Member: Lane Transit District
Josh Skov

Non-Board Members of the Budget Committee:
Jessica Mumme



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 FY21 Revised Budget

March 2021

Members of the LCOG Budget Committee and Board of Directors:

First and foremost, I sincerely hope you and your loved ones remain safe and healthy as our region continues to persevere through the COVID-19 pandemic. Despite these unprecedented times, it is my privilege to present for your consideration and approval the proposed FY21 Revised Budget. This Revised Budget is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2020. LCOG develops a Revised Budget each fiscal year to adjust to changes which have occurred during the first eight months of the year. This proposed Revised Budget reflects operating plans and financial projections for the balance of the fiscal year.

BACKGROUND

Our revised budget presentation format is meant to clearly present changes to the FY21 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.

Even amidst the COVID-19 pandemic, this fiscal year LCOG is experiencing continued stabilization of its budget, reflecting the smart, and sometimes difficult, decisions made in recent years. As part of LCOG's commitment to the region, LCOG is continuing to reduce costs and find efficiencies.

HIGHLIGHTS OF THE REVISIONS TO THE FY21 ADOPTED BUDGET

This proposed Revised Budget captures six months of change in the revenue and expenditure picture of LCOG, which is project and contract based. LCOG's budget is normally quite dynamic, so management must adjust staff assignments and work throughout the year as contractual relationships end and new ones are established. 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 FY21 Revised Budget:

Resources - Revenues

REVENUES	Federal and State	Local	Member Dues	Transfers In	Beginning Fund Balance	Total Budget
FY21 Revised	\$ 29,903,347	\$ 9,374,462	\$ 232,977	\$ 4,342,334	\$ 12,956,179	\$ 56,809,299
FY21 Adopted	\$ 29,863,930	\$ 8,964,695	\$ 220,000	\$ 4,153,209	\$ 8,949,270	\$ 52,151,104
Dollar Change	\$ 39,417	\$ 409,767	\$ 12,977	\$ 189,125	\$ 4,006,909	\$ 4,658,195
Percent Change	0.1%	4.6%	5.9%	4.6%	44.8%	8.9%

LCOG's proposed Revised Budget reflects an increase of \$4,658,195 – from \$52,151,104 net Adopted Budget to a net \$56,809,299 proposed Revised Budget. This is a 8.9% increase over the Adopted Budget and represents an expected and reasonable change.

As shown on page 6, All Funds Schedule of Budgeted Resources and Requirements table, Federal and State revenues were increased by a net \$39,417. While Enterprise Funds was increased by \$590,000 in new loan funds from the CARES Act, Government Services was decreased by a net \$52,418 because of fewer contracts than expected; and Senior and Disability Services was decreased by a net \$498,165, which is due primarily to the state pulling back funding.

Local revenue is increased by a net \$409,767, which includes a net decrease of \$114,343 in Government Services due primarily to high budget estimates; a net increase in Senior and Disability Services of \$201,234 primarily due to a Senior Meals grant. While the Park Place Building Fund will see a loss of \$216,404 in lease revenue, that loss is offset by more loans than expected being paid off.

Transfers In are increased a net \$189,125, with the majority of that increase due to a \$282,488 increase in Government Services due to funding needed in administrative funds to cover COVID-19 related expenses. Transfers In are expected to decrease by \$177,170 in Senior and Disability Services due to COVID-19 emergency funding reducing the need for inter-fund transfers. An increase of \$53,807 is expected in Enterprise Funds primarily due to COVID-19 funding. The net increase also includes a transfer of expected excess carryover from the Minutes Recorder Enterprise Fund to the General Fund in the amount of \$30,000.

The Beginning Reserve revenues are increased by a net \$4,006,909, to reflect actuals being greater than what we projected the beginning balance would be in the FY21 adopted budget due primarily to an expected increase in Senior and Disability Services of \$3,055,500 and COVID-19 funding in the Enterprise Funds (loans).

The General Fund share of the total budget revenue change is a net \$221,741 overall increase from the Adopted Budget. This is primarily due to higher than expected FY20 Indirect Revenue carryover.

Requirements - Expenditures

EXPENDITURES	Personal Services	Materials and Services	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY21 Revised	\$ 27,392,403	\$ 7,166,996	\$ 49,000	\$ 4,666,765	\$ 481,726	\$ 4,342,334	\$ 12,710,075	\$ 56,809,299
FY21 Adopted	\$ 27,307,523	\$ 7,235,524	\$ 24,000	\$ 4,629,719	\$ 481,827	\$ 4,153,209	\$ 8,319,302	\$ 52,151,104
Dollar Change	\$ 84,880	\$ (68,528)	\$ 25,000	\$ 37,046	\$ (101)	\$ 189,125	\$ 4,390,773	\$ 4,658,195
Percent Change	0.3%	-0.9%	104.2%	0.8%	0.0%	4.6%	52.8%	8.9%

The proposed Revised Budget reflects a net increase of \$4,658,195 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 \$84,880. This is primarily a reflection of shifting Materials and Services Expenses to Personal Services expenses in the Indirect Fund to cover COVID-19 related personal expenses and moving a portion of the Government Services Director's Personal Services costs to the General Fund to cover revenue losses in the Telecom funds.

Materials and Services was decreased by a net of \$68,528. For Government Services, while there is expected to be an overall net decrease of \$49,447 due primarily to decreased need for travel and training due to COVID-19, there is also a net increase of \$108,627 attributed to Fund 244 - Telecom Operations for increased pass thru expenses and the write-off of County Telecom expenses. Overall decreases in the Government Services funds, however, will result in an overall decrease to Materials and Services. In Senior and Disability Services, we expect a net decrease of \$151,157 due primarily to reduced travel and training time due to COVID-19. Enterprise Funds is expected to increase Materials and Services costs by \$68,033 due to a new 15-year lease which requires property management fees to be paid upfront, building maintenance increase due to COVID-19, and property tax for the Park Place Building that was inadvertently left out of the Adopted Budget. The General Fund is expected to increase costs here in the amount of \$22,786 due to legal costs associated with the Lane County Telecom invoices.

Capital Outlay was increased by a net \$25,000 which includes \$30,000 for deck sealing for the Park Place Building as part of the Preservation and Maintenance Strategy for the building; Senior and Disability Services was decreased by a net \$5,000 which was not needed.

Services by Other Organizations was increased by a net \$37,046. While Government Services is expected to see an overall net decrease of \$103,107, increases in the need for Contract Services and equipment for working remotely is offset by a \$200,000 category reclassification from Fund 219 – Transportation Operations to Fund 220 – Transportation Projects. Senior and Disability Services is being increased by \$109,153 due to shared funds with Food 4 Lane County; and an increase of \$31,000 in Enterprise Fund, due to more loans being disbursed than anticipated.

Debt Service was decreased by a net \$101, 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 \$189,125, with a decrease of \$177,170 expected in Senior and Disability Services due to COVID-19 emergency funding reducing the need for inter-fund transfers. Government Services are expected to decrease by a net \$90,102 due primarily to an unneeded transfer from the General Planning Fund and staff time allocated to different funds. Enterprise Funds are expected to increase by \$84,981 due to administrative funds being transferred out of the new COVID-19 Loan Fund to cover admin costs and the Minutes Recorder Fund transfer to the General Fund. A \$14,042 loan from the General Fund to Telecom

Management is required to balance that fund which will experience a shortfall in revenue to cover invoices paid out of that fund.

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 \$5,072 and am budgeting this entire amount in Personal Services for COVID-19 response. For more information, see pages 9 and 10.

Ending Fund Balance/Contingencies and Reserves

As shown on page 6, All Funds Schedule of Budgeted Resources and Requirements table, the Ending Reserves amount of \$12,710,075 reflects a net increase of \$4,390,773.

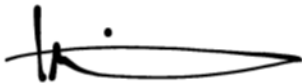
Ending Reserves were adjusted in the General Fund with an increase of \$98,793 for excess revenue; and in Government Services by a net increase of \$150,047 primarily due to increased federal funding in Transportation. Most of the change occurred in Senior and Disability Services which had a significant net increase of \$3,636,433 due to the unanticipated COVID-19 funding and more Senior Meals fundraising dollars than expected. Enterprise Funds increased \$1,305,500 due primarily to fewer than expected loans being disbursed. 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. 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. Despite the COVID-19 pandemic, we are in a healthy financial condition and are able to strategically plan for the future of the organization.

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

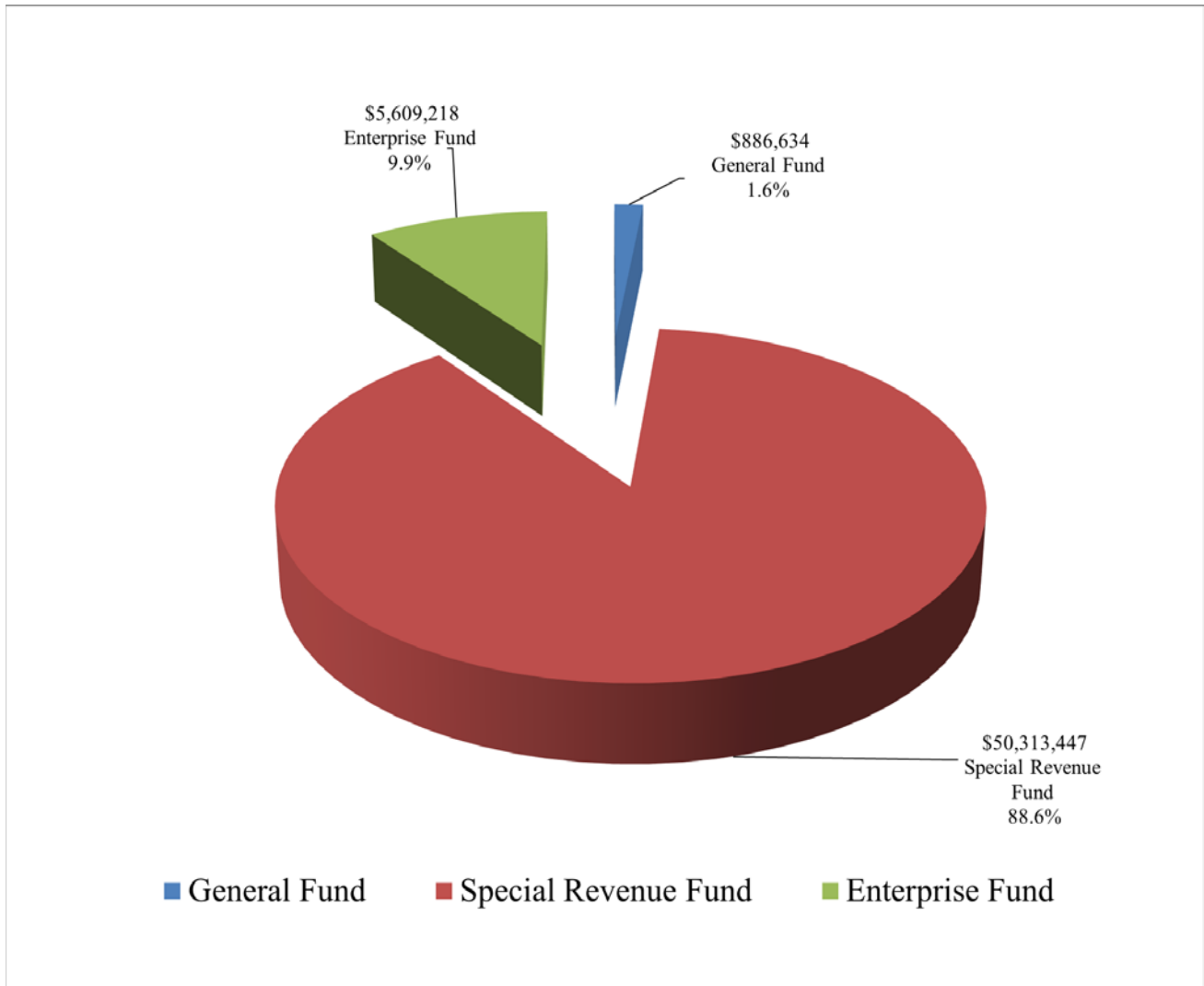
Respectfully submitted,

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

Brendalee S. Wilson
Executive Director

FINANCIAL SECTION

TOTAL BY FUND
FY21 REVISED BUDGET
For the Fiscal Year Ending June 30, 2021



	General Fund	Special Revenue Fund	Enterprise Fund	Total
Resources	\$ 886,634	\$ 50,313,447	\$ 5,609,218	56,809,299
Requirements	\$ 886,634	\$ 50,313,447	\$ 5,609,218	\$ 56,809,299
Percentage of Total	1.6%	88.6%	9.9%	100.0%

Gross Budget Requirements:	\$ 53,302,002
Internal Charges:	\$ 3,507,297
Total FY21 Revised budget	<u>\$ 56,809,299</u>

ALL FUNDS
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS

FY21 ADOPTED VERSUS FY21 REVISED

	FY21 Adopted	FY21 Revised	Difference
Resources:			
Federal and State Revenue	\$ 29,863,930	\$ 29,903,347	\$ 39,417
Local Revenue	\$ 8,964,695	\$ 9,374,462	\$ 409,767
Local Revenue - Member Dues	\$ 220,000	\$ 232,977	\$ 12,977
Transfers In	\$ 4,153,209	\$ 4,342,334	\$ 189,125
Beginning Reserves	\$ 8,949,270	\$ 12,956,179	\$ 4,006,909
Total Resources	<u>\$ 52,151,104</u>	<u>\$ 56,809,299</u>	<u>\$ 4,658,195 (a)</u>
Requirements:			
Personal Services	\$ 27,307,523 *	\$ 27,392,403 *	\$ 84,880
Materials and Services	\$ 7,235,524 *	\$ 7,166,996 *	\$ (68,528)
Capital Outlay	\$ 24,000	\$ 49,000	\$ 25,000
Services by Other Organizations	\$ 4,629,719	\$ 4,666,765	\$ 37,046
Debt Service	\$ 481,827	\$ 481,726	\$ (101)
Transfers Out	\$ 4,153,209	\$ 4,342,334	\$ 189,125
Ending Reserves	\$ 8,319,302	\$ 12,710,075	\$ 4,390,773
Total Requirements	<u>\$ 52,151,104</u>	<u>\$ 56,809,299</u>	<u>\$ 4,658,195 (a)</u>
Total FTE	253.31	259.38	6.07

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

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

Personal Services	\$2,077,364	\$2,128,380	\$51,016
Materials and Services	<u>\$1,424,861</u>	<u>\$1,378,917</u>	<u>(\$45,944)</u>
Total Indirect/Overhead (Cost/Recovery)	\$3,502,225	\$3,507,297	\$5,072 (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, 2021

FY21 CHANGES TO ADOPTED BUDGET - ALL FUNDS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$52,151,104	Beginning Balances	\$ 52,151,104	253.31
Beginning Reserves	\$ 4,006,909	Personal Services	\$ 84,880 (a)	6.07
Federal and State Revenue	\$ 39,417	Materials & Services	\$ (68,528) (a)	
Local Revenue	\$ 422,744	Capital Outlay	\$ 25,000	
Transfers In	\$ 189,125	Services by Other Organizations	\$ 37,046	
		Debt Service	\$ (101)	
		Transfers Out	\$ 189,125	
		Ending Reserves - Designated	\$ 4,390,773	
Change	\$ 4,658,195		\$ 4,658,195	6.07
REVISED BUDGET	\$56,809,299		\$ 56,809,299	259.38

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

ALL FUNDS – FY21 ADOPTED VERSUS FY21 REVISED

	FY21 Adopted Budget	FY21 Revised Budget	Change
By Fund:			
General Fund	\$ 664,893	\$ 886,634	\$ 221,741
Special Revenue Fund	\$ 47,399,312	\$ 50,313,447	\$ 2,914,135
Enterprise Fund	\$ 4,086,899	\$ 5,609,218	\$ 1,522,319
Total:	\$ 52,151,104	\$ 56,809,299	\$ 4,658,195

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, 2021

	FY21 Adopted Budget	FY21 Revised Budget	Change
Resources:			
Federal and State Revenue	\$ -	\$ -	\$ -
Local Revenue	\$ 273,344	\$ 370,331	\$ 96,987 (a)
Transfers In	\$ 13,000	\$ 43,000	\$ 30,000 (b)
Beginning Reserves	\$ 378,549	\$ 473,303	\$ 94,754 (c)
	<u>\$ 664,893</u>	<u>\$ 886,634</u>	<u>\$ 221,741</u>
Total Resources			
Requirements:			
Personal Services	\$ 218,570	\$ 304,690	\$ 86,120 (d)
Materials and Services	\$ 128,046	\$ 150,832	\$ 22,786 (e)
Capital Outlay	\$ -	\$ -	\$ -
Transfers Out	\$ 14,500	\$ 23,262	\$ 14,042 (f)
Ending Reserves (contingencies)	\$ 303,777	\$ 407,850	\$ 98,793
	<u>\$ 664,893</u>	<u>\$ 886,634</u>	<u>\$ 221,741</u>
Total Requirements:			

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) Dues and FY20 Indirect carryover.

(b) Excess revenue from Minutes Recorder Fund.

(c) Unspent Indirect.

(d) To account for GS Director FTE.

(e) Legal Fees for Telecom billing issue.

(f) Loan to Telecom Operations Fund to cover shortfall.

GENERAL FUND
SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2021

LCOG OPERATING

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 664,893	Beginning Balances	\$ 664,893	0.89
Beginning Reserves	\$ 94,754	Personal Services	\$ 86,120	0.11
Local Revenue	\$ 96,987	Materials and Services	\$ 22,786	
Transfers In	\$ 30,000	Transfers Out	\$ 14,042	
		Ending Reserves (Contingencies)	\$ 98,793	
Change	\$ 221,741		\$ 221,741	-
Revised Budget	\$ 886,634		\$ 886,634	1.00

INDIRECT SUPPORT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 3,502,225	Beginning Balances	\$ 3,502,225	12.81
Indirect Charges Revenue	\$ 5,072	Personal Services	\$ 62,708	(0.30)
		Materials and Services	\$ (57,636)	
Change	\$ 5,072		\$ 5,072	(0.30)
Revised Budget	\$ 3,507,297		\$ 3,507,297	12.51

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

GENERAL FUND
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For Fiscal Year Ending June 30, 2021

Beginning Balance	\$651,893	\$651,893		\$0	0.89	
General Fund	Revenue	Expense			FTE	
	Change	Change	Category	Net Change	Change	
102	\$94,754		Beginning Reserves	\$94,754		INCR - To reflect increase in Indirect revenue
	\$12,977		Local Revenue - Member Dues	\$12,977		INCR - To reflect actuals
	\$84,010		Local Revenue - Misc Income	\$84,010		INCR - To reflect actuals
	\$30,000		Transfer In	\$30,000		INCR - To reflect actuals
		\$86,120	Personal Services	(\$86,120)	0.11	INCR - Moved GS Division Director - COVID
		\$22,786	Materials & Services	(\$22,786)		INCR - To reflect actuals; Primarily due to legal expenses
		\$14,042	Transfers Out	(\$14,042)		INCR - Telecom Management Fund loan
		\$98,793	Ending Reserves - Contingencies	(\$98,793)		INCR - To reflect actuals
Net Change	\$221,741	\$221,741		\$0	0.11	
Ending Balance	\$873,634	\$873,634		\$0	1.00	

Beginning Balance	\$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	\$664,893	\$664,893		\$0	0.89	
TOTAL CHANGES	\$221,741	\$221,741		\$0	0.11	
REVISED BUDGET	\$886,634	\$886,634		\$0	1.00	

Beginning Balance	\$3,502,225	\$3,502,225			12.81	
Indirect	Revenue	Expense			FTE	
	Change	Change	Category	Net Change	Change	
103	\$5,072		Indirect Charges Revenue	\$5,072		INCR - To reflect actuals
		\$62,708	Personal Services	(\$62,708)	(0.30)	INCR - COVID EOC
		(\$57,636)	Materials & Services	\$57,636		DECR - To Balance Fund
Net Change	\$5,072	\$5,072		\$0	-	
Ending Balance	\$3,507,297	\$3,507,297		\$0	12.51	

INDIRECT SUPPORT SERVICES SUMMARY

BEGINNING BALANCE	\$3,502,225	\$3,502,225		\$0	12.81	
TOTAL CHANGES	\$5,072	\$5,072		\$0	(0.30)	
REVISED BUDGET	\$3,507,297	\$3,507,297		\$0	12.51	

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

SPECIAL REVENUE FUND

SPECIAL REVENUE FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2021

	FY21 Special Revenue Adopted Budget	Government Services Revised	Senior & Disability Services Revised	FY21 Special Revenue Revised Budget	Change
Resources:					
Federal and State Revenue	\$ 29,863,930	\$ 4,175,515	\$ 25,137,832	\$ 29,313,347	\$ (550,583)
Local Revenue	\$ 7,429,507	\$ 5,999,409	\$ 1,516,989	\$ 7,516,398	\$ 86,891
Transfers In	\$ 4,104,863	\$ 1,250,665	\$ 2,959,516	\$ 4,210,181	\$ 105,318
Beginning Reserves	\$ 6,001,012	\$ 1,576,447	\$ 7,697,074	\$ 9,273,521	\$ 3,272,509
Total resources	<u>\$ 47,399,312</u>	<u>\$ 13,002,036</u>	<u>\$ 37,311,411</u>	<u>\$ 50,313,447</u>	<u>\$ 2,914,135</u>
Requirements:					
Personal Services	\$ 24,841,798	\$ 3,656,269	\$ 21,118,634	\$ 24,774,903	\$ (66,895)
Support Services	\$ 3,451,563	\$ 1,083,288	\$ 2,373,387	\$ 3,456,675	\$ 5,112
Materials and Services	\$ 5,143,456	\$ 1,629,069	\$ 3,412,677	\$ 5,041,746	\$ (101,710)
Capital Outlay	\$ 24,000	\$ -	\$ 19,000	\$ 19,000	\$ (5,000)
Services by Other Organizations	\$ 4,053,719	\$ 2,719,108	\$ 1,340,657	\$ 4,059,765	\$ 6,046
Transfers Out	\$ 4,102,764	\$ 1,233,350	\$ 2,959,516	\$ 4,192,866	\$ 90,102
Ending Reserves	\$ 5,782,012	\$ 2,680,952	\$ 6,087,540	\$ 8,768,492	\$ 2,986,480
Total Requirements	<u>\$ 47,399,312</u>	<u>\$ 13,002,036</u>	<u>\$ 37,311,411</u>	<u>\$ 50,313,447</u>	<u>\$ 2,914,135</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, 2021

SPECIAL REVENUE FUND - SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 47,399,312	Beginning Balances	\$ 47,399,312	235.64
Beginning Reserves	\$ 3,272,509	Personal Services	\$ (66,895)	9.21
Federal and State Revenue	\$ (550,583)	Support Services	\$ 5,112	
Local Revenue	\$ 86,891	Materials and Services	\$ (101,710)	
Transfers In	\$ 105,318	Capital Outlay	\$ (5,000)	
		Services by Other Organizations	\$ 6,046	
		Transfers Out	\$ 90,102	
		Ending Reserves	\$ 2,986,480	
Change	\$ 2,914,135		\$ 2,914,135	9.21
Revised Budget	\$ 50,313,447		\$ 50,313,447	244.85

ALL SPECIAL REVENUE FUNDS – FY21 ADOPTED VERSUS FY21 REVISED

	FY21 Adopted Budget	FY21 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Government Services	\$ 12,669,300	\$ 13,002,036	\$ 332,736	29.78	(0.04)
Senior and Disability Services	\$ 34,730,012	\$ 37,311,411	\$ 2,581,399	215.07	9.25
Total:	\$ 47,399,312	\$ 50,313,447	\$ 2,914,135	244.85	9.21

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, 2021

SPECIAL REVENUE FUND - GOVERNMENT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 12,669,300	Beginning Balances	\$ 12,669,300	29.82
Beginning Reserves	\$ 217,009	Personal Services	\$ (39,135)	(0.04)
Federal and State Revenue	\$ (52,418)	Support Services	\$ 8,212	
Local Revenue	\$ (114,343)	Materials and Services	\$ 49,447	
Transfers In	\$ 282,488	Services by Other Organizations	\$ (103,107)	
		Transfers Out	\$ 267,272	
		Ending Reserves - Designated	\$ 150,047	
Change	\$ 332,736		\$ 332,736	(0.04)
Revised Budget	\$ 13,002,036		\$ 13,002,036	29.78

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, 2021

Beginning Balance	\$591,155	\$591,155		3.073	
Government Srv Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change
201	(\$35,718)		Beginning Reserves	(\$35,718)	
	\$200		Local Revenue	\$200	
	\$123,691		Transfers In	\$123,691	
		(\$16,785)	Personal Services	\$16,785	(0.017)
		(\$5,993)	Materials and Services	\$5,993	
		\$2,340	Services by Other Organizations	(\$2,340)	
		\$108,611	Ending Reserves	(\$108,611)	
Net Change	\$88,173	\$88,173		\$0	(0.017)
Ending Balance	\$679,328	\$679,328		\$0	3.056
Beginning Balance	\$284,742	\$284,742		1.185	
Community Safety	Revenue Change	Expense Change	Category	Net Change	FTE Change
204	(\$33,528)		Beginning Reserves	(\$33,528)	
	(\$18,932)		Federal Revenue	(\$18,932)	
	\$82,508		Local Revenue	\$82,508	
	\$17,800		State Revenue	\$17,800	
		(\$69,855)	Personal Services	\$69,855	(0.550)
		\$17,000	Services by Other Organizations	(\$17,000)	
		\$100,703	Ending Reserves	(\$100,703)	
Net Change	\$47,848	\$47,848		\$0	(0.550)
Ending Balance	\$332,590	\$332,590		\$0	0.635
Beginning Balance	\$273,777	\$273,777		1.430	
General Planning	Revenue Change	Expense Change	Category	Net Change	FTE Change
205	(\$273,777)		Local Revenue	(\$273,777)	
		(\$166,535)	Personal Services	\$166,535	(1.430)
		(\$51,293)	Support Services	\$51,293	
		(\$55,949)	Transfers Out	\$55,949	
Net Change	(\$273,777)	(\$273,777)		\$0	(1.430)
Ending Balance	\$0	\$0		\$0	(0.000)
Beginning Balance	\$1,076,859	\$1,076,859		3.949	
GIS CPA	Revenue Change	Expense Change	Category	Net Change	FTE Change
206	\$77,575		Beginning Reserves	\$77,575	
	\$8,728		Local Revenue	\$8,728	
		(\$17,759)	Personal Services	\$17,759	(0.053)
		(\$15,560)	Materials and Services	\$15,560	
		\$23,400	Services by Other Organizations	(\$23,400)	
		(\$12,000)	Transfers Out	\$12,000	
		\$108,222	Ending Reserves	(\$108,222)	
Net Change	\$86,303	\$86,303		\$0	(0.053)
Ending Balance	\$1,163,162	\$1,163,162		\$0	3.896
Beginning Balance	\$235,134	\$235,134		1.027	
GIS Other	Revenue Change	Expense Change	Category	Net Change	FTE Change
207	\$1,214		State Revenue	\$1,214	
	\$144,945		Local Revenue	\$144,945	
		\$50,042	Personal Services	(\$50,042)	0.340
		\$13,789	Support Services	(\$13,789)	
		\$5,902	Materials and Services	(\$5,902)	
		\$53,400	Services by Other Organizations	(\$53,400)	
		\$21,604	Transfers Out	(\$21,604)	
		\$1,422	Ending Reserves	(\$1,422)	
Net Change	\$146,159	\$146,159		\$0	0.340
Ending Balance	\$381,293	\$381,293		\$0	1.367

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2021

Beginning Balance	\$150,436	\$150,436		0.529	
Hearings/Land Use Laws	Revenue Change	Expense Change	Category	Net Change	FTE Change
208	(\$14,264)		Beginning Reserves	(\$14,264)	
	\$8,700		Local Revenue	\$8,700	
		(\$472)	Personal Services	\$472	0.003
		(\$350)	Materials and Services	\$350	
		\$335	Services by Other Organizations	(\$335)	
		(\$5,077)	Ending Reserves	\$5,077	
Net Change	(\$5,564)	(\$5,564)		\$0	0.003
Ending Balance	\$144,872	\$144,872		\$0	0.532
					DECR - To reflect actual
					INCR - Budget was underestimated
					DECR - Less staff time in fund
					DECR - COVID travel decline
					INCR - Contract services
					DECR - To reflect actual
Beginning Balance	\$100,558	\$100,558		\$0	0.440
Natural Resource Plan.	Revenue Change	Expense Change	Category	Net Change	FTE Change
210	(\$7,558)		Beginning Reserves	(\$7,558)	
	(\$24,500)		Federal Revenue	(\$24,500)	
	\$5,000		Local Revenue	\$5,000	
		(\$11,320)	Personal Services	\$11,320.00	
		(\$4,000)	Support Services	\$4,000.00	-
		(\$12,296)	Transfers Out	\$12,296.00	
		\$558	Ending Reserves	(\$558.00)	
Net Change	(\$27,058)	(\$27,058)		\$0	-
Ending Balance	\$73,500	\$73,500		\$0	0.440
					DECR - To reflect actual
					DECR - Budget estimate was high
					INCR - Springfield contract
					DECR - FTE decrease, same hours, lower cost FTE
					DECR - FTE decrease
					DECR - FTE decrease
					INCR - To reflect actual
Beginning Balance	\$35,382	\$35,382			0.163
OEM/MSAG	Revenue Change	Expense Change	Category	Net Change	FTE Change
211	\$3,482		Beginning Reserves	\$3,482	
	\$54,000		State Revenue	\$54,000	
	\$4,900		Local Revenue	\$4,900	
		\$30,936	Personal Services	(\$30,936.00)	0.295
		\$9,528	Support Services	(\$9,528.00)	
		(\$500)	Materials and Services	\$500.00	
		\$12,274	Transfers Out	(\$12,274.00)	
		\$10,144	Ending Reserves	(\$10,144.00)	
Net Change	\$62,382	\$62,382		\$0	0.295
Ending Balance	\$97,764	\$97,764		\$0	0.458
					INCR - To reflect actual
					INCR - State Revenue funding reinState Revenued
					INCR - 1 Quarter local gap funding
					INCR - Shift FTE from 207
					INCR - Shift FTE from 207
					DECR - COVID travel decline
					INCR - Shift FTE from 207
					INCR - Shift FTE from 207
Beginning Balance	\$11,626	\$11,626			0.046
Publications/Information	Revenue Change	Expense Change	Category	Net Change	FTE Change
212	(\$1,170)		Beginning Reserves	(\$1,170)	
	\$2,044		Local Revenue	\$2,044	(0.014)
		\$874	Ending Reserves	(\$874)	
Net Change	\$874	\$874		\$0	(0.014)
Ending Balance	\$12,500	\$12,500		\$0	0.032
					DECR - No carryover
					INCR - Sales increased
					INCR - To reflect actual
Beginning Balance	\$409,823	\$409,823			1.530
RTS Other	Revenue Change	Expense Change	Category	Net Change	FTE Change
214	\$12,544		Beginning Reserves	\$12,544	
	\$20,000		Local Revenue	\$20,000	
		\$24,744	Personal Services	(\$24,744)	0.205
		\$7,621	Support Services	(\$7,621)	
		\$20,000	Materials and Services	(\$20,000)	
		\$5,000	Services by Other Organizations	(\$5,000)	
		(\$24,821)	Ending Reserves	\$24,821	
Net Change	\$32,544	\$32,544		\$0	0.205
Ending Balance	\$442,367	\$442,367		\$0	1.735
					INCR - To reflect actual
					INCR - COVID increased remote work
					INCR - More staff work in this fund
					INCR - More staff work in this fund
					INCR - COVID related remote needs
					INCR - Legal for LRAPA
					DECR - To reflect actual

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2021

Beginning Balance	\$41,445	\$41,445		0.061	
Tax Collections	Revenue Change	Expense Change	Category	Net Change	FTE Change
218	\$941		Beginning Reserves	\$941	
		(\$5,403)	Personal Services	\$5,403	(0.044)
		\$6,344	Ending Reserves	(\$6,344)	
Net Change	\$941	\$941		\$0	(0.044)
Ending Balance	\$42,386	\$42,386		\$0	0.017
Beginning Balance	\$1,837,463	\$1,837,463		4.874	
Transportation Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change
219		\$40,294	Personal Services	(\$40,294)	0.434
		\$12,411	Support Services	(\$12,411)	
		\$1,500	Materials and Services	(\$1,500)	
		(\$200,000)	Services by Other Organizations	\$200,000	
		\$145,795	Transfers Out	(\$145,795)	
		\$0	Ending Reserves	\$0	
Net Change	\$0	\$0		\$0	0.434
Ending Balance	\$1,837,463	\$1,837,463		\$0	5.308
Beginning Balance	\$895,000	\$895,000		2.833	
Transportation Projects	Revenue Change	Expense Change	Category	Net Change	FTE Change
220	\$50,144		Beginning Reserves	\$50,144	
	\$200,000		Federal Revenue	\$200,000	
		(\$13,186)	Personal Services	\$13,186	(0.068)
		\$2,144	Support Services	(\$2,144)	
		\$4,500	Materials and Services	(\$4,500)	
		\$61,337	Transfers out	(\$61,337)	
		\$195,349	Ending Reserves	(\$195,349)	
Net Change	\$250,144	\$250,144		\$0	(0.068)
Ending Balance	\$1,145,144	\$1,145,144		\$0	2.765
Beginning Balance	\$788,519	\$788,519		1.150	
Trans. Services Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change
221	\$184,876		Beginning Reserves	\$184,876	
	\$124,648		Transfers In	\$124,648	
		\$19,935	Personal Services	(\$19,935)	0.343
		\$5,616	Support Services	(\$5,616)	
		\$11,730	Materials and Services	(\$11,730)	
		\$36,000	Transfers Out	(\$36,000)	
		\$236,243	Ending Reserves	(\$236,243)	
Net Change	\$309,524	\$309,524		\$0	0.343
Ending Balance	\$1,098,043	\$1,098,043		\$0	1.493
Beginning Balance	\$608,084	\$608,084		2.167	
Urban Regional Planning	Revenue Change	Expense Change	Category	Net Change	FTE Change
222	(\$135,050)		Beginning Reserves	(\$135,050)	
	(\$124,550)		Local Revenue	(\$124,550)	
	\$33,000		State Revenue	\$33,000	
		(\$37,803)	Personal Services	\$37,803	(0.384)
		(\$2,858)	Materials and Services	\$2,858	
		\$10,000	Services by Other Organizations	(\$10,000)	
		\$18,396	Transfers Out	(\$18,396)	
		(\$214,335)	Ending Reserves	\$214,335	
Net Change	(\$226,600)	(\$226,600)		\$0	(0.384)
Ending Balance	\$381,484	\$381,484		\$0	1.783

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2021

Beginning Balance	\$14,946	\$14,946		-
LIDAR	Revenue Change	Expense Change	Category	FTE Change
224	\$0		Local Revenue	\$0
		\$0	Materials and Services	\$0
Net Change	\$0	\$0		\$0
Ending Balance	\$14,946	\$14,946		\$0

Beginning Balance	\$399,050	\$399,050		0.639
LGPS	Revenue Change	Expense Change	Category	FTE Change
228	(\$5,550)		Local Revenue - Dues	(\$5,550)
	(\$56,125)		Local Revenue	(\$56,125)
		\$80,068	Personal Services	(\$80,068)
		\$8,068	Support Services	(\$8,068)
		(\$70,825)	Materials and Services	\$70,825
		(\$39,582)	Services by Other Organizations	\$39,582
		(\$26,572)	Transfers Out	\$26,572
		(\$12,832)	Ending Reserves	\$12,832
Net Change	(\$61,675)	(\$61,675)		\$0
Ending Balance	\$337,375	\$337,375		\$0

DECER - Budget estimate was high
 DECER - Budget estimate was high
 INCR - Moved FTE from 201
 DECER - To reflect actuals
 INCR - Moved FTE from 201
 DECER - Moved FTE from 201
 DECER - To reflect actuals

Beginning Balance	\$1,048,145	\$1,048,145		0.531
Transit	Revenue Change	Expense Change	Category	FTE Change
229	(\$63,145)		Beginning Reserves	(\$63,145)
	\$8,000		Local Revenue	\$8,000
	\$50,000		State Revenue	\$50,000
		\$8,333	Personal Services	(\$8,333)
		\$4,212	Materials and Services	(\$4,212)
		\$40,000	Services by Other Organizations	(\$40,000)
		\$37,123	Transfers Out	(\$37,123)
		(\$94,813)	Ending Reserves	\$94,813
Net Change	(\$5,145)	(\$5,145)		\$0
Ending Balance	\$1,043,000	\$1,043,000		\$0

DECER - To reflect actual at YE
 INCR - To reflect actual
 INCR - Budget estimate was low
 INCR - More staff time in fund
 INCR - Insurance for buses
 INCR - Contract services for new contract
 INCR - More staff time in fund
 DECER - Budget estimate was high

Beginning Balance	\$496,418	\$496,418		2.103
Metro TV	Revenue Change	Expense Change	Category	FTE Change
235	(\$15,089)		Beginning Reserves	(\$15,089)
	(\$60)		Local Revenue	(\$60)
		\$1,917	Personal Services	(\$1,917)
		\$225	Support Services	(\$225)
		(\$938)	Materials and Services	\$938
		(\$16,353)	Ending Reserves	\$16,353
Net Change	(\$15,149)	(\$15,149)		\$0
Ending Balance	\$481,269	\$481,269		\$0

DECER - To reflect actual
 DECER - To reflect actual
 INCR - More staff time in fund
 INCR - More staff time in fund
 DECER - To reflect actual
 DECER - To reflect actual

Beginning Balance	\$411,051	\$411,051		0.443
PAN	Revenue Change	Expense Change	Category	FTE Change
242	\$11,738		Beginning Reserves	\$11,738
		\$8,282	Personal Services	(\$8,282)
		\$1,361	Support Services	(\$1,361)
		\$3,400	Materials and Services	(\$3,400)
		(\$15,000)	Services by Other Organizations	\$15,000
		\$12,876	Transfers Out	(\$12,876)
		\$819	Ending Reserves	(\$819)
Net Change	\$11,738	\$11,738		\$0
Ending Balance	\$422,789	\$422,789		\$0

INCR - To reflect actual
 INCR - More staff time in fund
 INCR - More staff time in fund
 INCR - PAN mapping
 DECER - Budget estimate was high
 INCR - Budget estimate was miscalculated
 INCR - To reflect actual

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

For the Fiscal Year Ending June 30, 2021

Beginning Balance	\$105,455	\$105,455			0.427
Telecomm Mgmt	Revenue Change	Expense Change	Category	Net Change	FTE Change
243	(\$23,014)		Local Revenue	(\$23,014)	
	\$20,107		Transfers In	\$20,107	
		\$11,293	Personal Services	(\$11,293)	0.086
		\$1,856	Support Services	(\$1,856)	
		(\$400)	Materials and Services	\$400	
		\$2,075	Transfers Out	(\$2,075)	
		(\$17,731)	Ending Reserves	\$17,731	
Net Change	(\$2,907)	(\$2,907)		\$0	0.086
Ending Balance	\$102,548	\$102,548		\$0	0.513

DECR - To reflect actual
 INCR - To reflect YE entry not in original budget
 INCR - More staff time in fund
 INCR - More staff time in fund
 DECR - COVID travel
 INCR - To reflect actual
 DECR - Budget estimate was high

Beginning Balance	\$363,401	\$363,401			0.490
Tele Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change
244	\$47,222		Beginning Reserves	\$47,222	
	\$72,708		Local Revenue	\$72,708	
	\$14,042		Transfers In	\$14,042	
		\$4,334	Personal Services	(\$4,334)	0.049
		\$886	Support Services	(\$886)	
		\$108,627	Materials and Services	(\$108,627)	
		\$20,185	Transfers Out	(\$20,185)	
		(\$60)	Ending Reserves	\$60	
Net Change	\$133,972	\$133,972		\$0	0.049
Ending Balance	\$497,373	\$497,373		\$0	0.539

INCR - Write off of FY20 invoices
 INCR - Budget estimate was low
 INCR - Cover write off shortfall
 INCR - More staff time in fund
 INCR - More staff time in fund
 INCR - Pass thru and County Telecom expenses
 INCR - Budget estimate was low
 DECR - To reflect actual

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

Beginning Balance	\$17,713	\$17,713			-
Tele Reserve	Revenue Change	Expense Change	Category	Net Change	FTE Change
247	\$0		Beginning Reserves	\$0	
		\$0	Transfers Out	\$0	
		\$0	Ending Reserves	\$0	
Net Change	\$0	\$0		\$0	-
Ending Balance	\$17,713	\$17,713		\$0	-

Beginning Balance	\$2,240,029	\$2,240,029			0.733
WIX	Revenue Change	Expense Change	Category	Net Change	FTE Change
248	\$150,321		Beginning Reserves	\$150,321	
	(\$365,000)		Federal Revenue	(\$365,000)	
	\$11,000		Local Revenue	\$11,000	
		\$19,913	Personal Services	(\$19,913)	0.133
		(\$6,000)	Materials and Services	\$6,000	
		\$6,424	Transfers Out	(\$6,424)	
		(\$224,016)	Ending Reserves	\$224,016	
Net Change	(\$203,679)	(\$203,679)		\$0	0.133
Ending Balance	\$2,036,350	\$2,036,350		\$0	0.866

INCR - To reflect actual
 DECR - Budget estimate was high
 INCR - Projected
 INCR - More staff time in fund
 DECR - COVID travel/training reduced
 INCR - Budget estimate was low
 DECR - Budget estimate was high

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

For the Fiscal Year Ending June 30, 2021

Beginning Balance	\$233,089	\$233,089		0.001	
WIX PEG					FTE
249	Revenue Change	Expense Change	Category	Net Change	Change
	(\$16,312)		Beginning Reserves	(\$16,312)	DEC - To reflect actual
		(\$108)	Personal Services	\$108	(0.001) DEC - No staff time in fund
		(\$7,000)	Materials and Services	\$7,000	DEC - Budget estimate was high
		(\$9,204)	Ending Reserves	\$9,204	DEC - To reflect actual
Net Change	(\$16,312)	(\$16,312)		\$0	(0.001)
Ending Balance	\$216,777	\$216,777		\$0	(0.000)

TOTAL SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES SUMMARY

BEGINNING BALANCE	\$12,669,300	\$12,669,300	\$0	29.82
TOTAL CHANGES - ALL	\$332,736	\$332,736	\$0	(0.04)
REVISED BUDGET	\$13,002,036	\$13,002,036	\$0	29.78

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

SENIOR AND DISABILITY SERVICES

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2021

SPECIAL REVENUE FUND - SENIOR AND DISABILITY SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 34,730,012	Beginning Balances	\$ 34,730,012	205.82
Beginning Reserves	\$ 3,055,500	Personal Services	\$ (27,760)	9.25
Federal and State Revenue	\$ (498,165)	Support Services	\$ (3,100)	
Local Revenue	\$ 201,234	Materials and Services	\$ (151,157)	
Transfers In	\$ (177,170)	Capital Outlay	\$ (5,000)	
		Services by Other Organizations	\$ 109,153	
		Transfers Out	\$ (177,170)	
		Ending Reserves	\$ 2,836,433	
Change	\$ 2,581,399		\$ 2,581,399	9.25
Revised Budget	\$ 37,311,411		\$ 37,311,411	215.07

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, 2021

Beginning Balance	\$170,327	\$170,327		0.00	
Florence Transportation	Revenue Change	Expense Change	Category	Net Change	FTE Change
263	\$2,103		Beginning Reserves	\$2,103	
	(\$1,100)		Revenue - Local	(\$1,100)	
		\$7,960	Materials & Services	(\$7,960)	
		(\$6,957)	Ending Reserves	\$6,957	
Net Change	\$1,003	\$1,003		\$0	0.00
Ending Balance	\$171,330	\$171,330		\$0	0.00
					INCR - Budget estimate low DECR - New bank account with FDIC insurance does not pay interest INCR - Need for additional transportation for clients DECR - Balance fund
Beginning Balance	\$197,285	\$197,285		0.00	
Miscellaneous Support	Revenue Change	Expense Change	Category	Net Change	FTE Change
264	(\$112)		Beginning Reserves	(\$112)	
	(\$1,130)		Revenue - Local	(\$1,130)	
		(\$1,242)	Ending Reserves	\$1,242	
Net Change	(\$1,242)	(\$1,242)		\$0	0.00
Ending Balance	\$196,043	\$196,043		\$0	0.00
					DECR - Budget estimate high DECR - Reduced fee income from beverages/copies with staff working remote DECR - Balance fund
Beginning Balance	\$969,573	\$969,573		7.58	
Senior Connections	Revenue Change	Expense Change	Category	Net Change	FTE Change
267	\$28,033		Transfers In	\$28,033	
		\$18,000	Personal Services	(\$18,000)	0.50
		\$2,026	Support Services	(\$2,026)	
		\$8,007	Materials & Services	(\$8,007)	
Net Change	\$28,033	\$28,033		\$0	0.50
Ending Balance	\$997,606	\$997,606		\$0	8.08
					INCR - Increase needed for reassurance calls and GS billed telephone charges INCR - State required reassurance calls INCR - State required reassurance calls INCR - Introduction of GS billed telephone charges
Beginning Balance	\$1,904,694	\$1,904,694		9.94	
Senior Meals	Revenue Change	Expense Change	Category	Net Change	FTE Change
268	(\$386)		Beginning Reserves	(\$386)	
	\$82,100		Revenue - Local	\$82,100	
	\$50,000		Revenue - State	\$50,000	
	(\$163,242)		Transfers In	(\$163,242)	
		(\$69,000)	Personal Services	\$69,000	1.00
		(\$7,753)	Support Services	\$7,753	
		\$45,225	Materials & Services	(\$45,225)	
Net Change	(\$31,528)	(\$31,528)		\$0	1.00
Ending Balance	\$1,873,166	\$1,873,166		\$0	10.94
					DECR - Payroll entry end of year FY20 INCR - MOWA2 Grant and increased program income INCR - Budget estimate low DECR - Emergency funding reduced need for transfers in DECR - Budget estimate high / staffing reduced DECR - Budget estimate high / staffing reduced INCR - Emergency meals
Beginning Balance	1,145,860	1,145,860		0.25	
Senior Meals Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
269	\$481,755		Beginning Reserves	\$481,755	
	\$164,000		Revenue - Local	\$164,000	
	\$1,255		Transfers In	\$1,255	
		(\$1,900)	Personal Services	\$1,900	
		(\$213)	Support Services	\$213	
		(\$1,600)	Materials & Services	\$1,600	
		(\$356,176)	Transfers Out	\$356,176	
		\$1,006,899	Ending Reserves	(\$1,006,899)	
Net Change	\$647,010	\$647,010		\$0	0.00
Ending Balance	1,792,870	1,792,870		\$0	0.25
					INCR - Budget estimate low due to emergency funding INCR - Higher than anticipated donations INCR - Budget estimate low DECR - Budget estimate high DECR - Budget estimate high DECR - Budget estimate high DECR - Budget estimate high DECR - Emergency funding reduced need INCR - Balance fund
Beginning Balance	5,742	5,742		0.00	
Senior Connections Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
270	(\$1,715)		Beginning Reserves	(\$1,715)	
	\$300		Local Revenue	\$300	
		\$4,327	Transfers Out	(\$4,327)	
		(\$5,742)	Ending Reserves	\$5,742	
Net Change	(\$1,415)	(\$1,415)		\$0	0.00
Ending Balance	4,327	4,327		\$0	0.00
					DECR - Budget estimate high INCR - Higher than anticipated donations INCR - Transfer to Senior Connections to utilize fundraising DECR - Balance fund

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

For the Fiscal Year Ending June 30, 2020

Beginning Balance	\$193,178	\$193,178	\$0	2.00	
Money Management 271	Revenue Change	Expense Change	Category	Net Change	FTE Change
	(\$2,634)		Transfers In	(\$2,634)	
		(\$3,400)	Personal Services	\$3,400	
		(\$384)	Support Services	\$384	
		\$1,150	Materials & Services	(\$1,150)	
	Net Change	(\$2,634)	(\$2,634)	\$0	0.00
	Ending Balance	\$190,544	\$190,544	\$0	2.00

DECOR - Budget estimate high
DECOR - Budget estimate high
DECOR - Budget estimate high
INCR - Insurance, postage and travel higher than anticipated

Beginning Balance	\$0	\$0		0.00	
Living Well 272	Revenue Change	Expense Change	Category	Net Change	FTE Change
	\$18,955		Beginning Reserves	\$18,955	
		\$18,955	Ending Reserves	(\$18,955)	
	Net Change	\$18,955	\$18,955	\$0	0.00
	Ending Balance	\$18,955	\$18,955	\$0	0.00

INCR - State funding eliminated, this carry forward is from Trillium grant
INCR - Program paused after state funding eliminated

Beginning Balance	\$554,500	\$554,500		0.00	
Meal Prep 273	Revenue Change	Expense Change	Category	Net Change	FTE Change
	(\$72,220)		Local Revenue	(\$72,220)	
		(\$63,110)	Materials & Services	\$63,110	
		(\$5,000)	Capital Outlay	\$5,000	
		(\$4,110)	Transfers Out	\$4,110	
	Net Change	(\$72,220)	(\$72,220)	\$0	0.00
	Ending Balance	\$482,280	\$482,280	\$0	0.00

DECOR - Reduced services during COVID
DECOR - Reduced services during COVID
DECOR - Reduced services during COVID
DECOR - Reduced services during COVID

Beginning Balance	\$161,086	\$161,086		1.80	
NWD-Options Counseling 274	Revenue Change	Expense Change	Category	Net Change	FTE Change
	\$45,758		Revenue - Federal	\$45,758	
	\$22,244		Transfers In	\$22,244	
		\$46,840	Personal Services	(\$46,840)	
		\$5,262	Support Services	(\$5,262)	
		\$15,900	Materials & Services	(\$15,900)	
	Net Change	\$68,002	\$68,002	\$0	0.00
	Ending Balance	\$229,088	\$229,088	\$0	1.80

INCR - Covid related emergency funding amended to contract
INCR - Budget estimate low - higher than anticipated demand during COVID
INCR - Budget estimate low - higher than anticipated demand during COVID
INCR - Budget estimate low - higher than anticipated demand during COVID
INCR - Laptops being purchased for clients per the amended contract

Beginning Balance	\$48,500	\$48,500		1.00	
Mental Health/Pearls 275	Revenue Change	Expense Change	Category	Net Change	FTE Change
	\$21,122		Beginning Reserves	\$21,122	
	(\$35,819)		Federal - Revenue	(\$35,819)	
		(\$12,148)	Personal Services	\$12,148	
		(\$1,366)	Support Services	\$1,366	
		(\$1,183)	Materials & Services	\$1,183	
	Net Change	(\$14,697)	(\$14,697)	\$0	0.00
	Ending Balance	\$33,803	\$33,803	\$0	1.00

INCR - DHS allowed carry forward from previous contract
DECOR - Funding eliminated and reallocated by the state
DECOR - Balanced costs to match remaining funding
DECOR - Balanced costs to match remaining funding
DECOR - Balanced costs to match remaining funding

Beginning Balance	\$182,229	\$182,229		2.62	
Transporation Assessments 277	Revenue Change	Expense Change	Category	Net Change	FTE Change
	(\$4,551)		Revenue - Local	(\$4,551)	
		(\$2,270)	Personal Services	\$2,270	
		(\$257)	Support Services	\$257	
		(\$2,024)	Materials & Services	\$2,024	
	Net Change	(\$4,551)	(\$4,551)	\$0	0.00
	Ending Balance	\$177,678	\$177,678	\$0	2.62

DECOR - LTD grant amount lower than budgeted
DECOR - Expenses decreased to balance with decreased revenue
DECOR - Expenses decreased to balance with decreased revenue
DECOR - Expenses decreased to balance with decreased revenue

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

Beginning Balance	\$57,853	\$57,853		0.50	
LIHEAP	Revenue Change	Expense Change	Category	Net Change	FTE Change
278	\$1,000		Revenue - Federal	\$1,000	
	\$291		Transfers In	\$291	
		\$1,340	Personal Services	(\$1,340)	
		\$151	Support Services	(\$151)	
		(\$200)	Materials & Services	\$200	
Net Change	\$1,291	\$1,291		\$0	0.00
Ending Balance	\$59,144	\$59,144		\$0	0.50

INCR - Budget estimate low
INCR - Budget estimate low
INCR - Budget estimate low / high demand for services
INCR - Budget estimate low / high demand for services
DEC - Budget estimate high due to reduced travel

Beginning Balance	\$208,200	\$208,200		0.25	
MOW Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
279		(\$1,900)	Personal Services	\$1,900	
		(\$213)	Support Services	\$213	
		(\$5,150)	Materials & Services	\$5,150	
		\$6,008	Services by Other Organizations	(\$6,008)	
		\$1,255	Transfers Out	(\$1,255)	
Net Change	\$0	\$0		\$0	0.00
Ending Balance	\$208,200	\$208,200		\$0	0.25

DEC - Staff change reduced costs
DEC - Staff change reduced costs
DEC - Media/Mailing decreases
INCR - FFLC share of donations based on meals served
INCR - Balance fund

Beginning Balance	\$659,458	\$659,458		3.25	
Area Plan Administration	Revenue Change	Expense Change	Category	Net Change	FTE Change
281	(\$63,117)		Transfers In	(\$63,117)	
		(\$46,000)	Personal Services	\$46,000	
		(\$5,167)	Support Services	\$5,167	
		(\$11,950)	Materials & Services	\$11,950	
Net Change	(\$63,117)	(\$63,117)		\$0	0.00
Ending Balance	\$596,341	\$596,341		\$0	3.25

DEC - Budget estimate high / less Type B backfill needed
DEC - Staff allocation changes reduced expenses
DEC - Staff allocation changes reduced expenses
DEC - Travel much lower than anticipated

Beginning Balance	\$543,354	\$543,354		0.00	
Title III-B	Revenue Change	Expense Change	Category	Net Change	FTE Change
282	\$28,185		Revenue - Federal	\$28,185	
	(\$32,000)		Revenue - State	(\$32,000)	
		(\$11,652)	Materials & Services	\$11,652	
		\$7,837	Transfers Out	(\$7,837)	
Net Change	(\$3,815)	(\$3,815)		\$0	0.00
Ending Balance	\$539,539	\$539,539		\$0	0.00

INCR - Additional transfer from III-C1 for SM assessments
DEC - Sequestration funding from the state eliminated
DEC - Elder Help eliminated, program now being done by Senior Connections
INCR - Balance fund

Beginning Balance	\$487,813	\$487,813		0.00	
Title III-C-1	Revenue Change	Expense Change	Category	Net Change	FTE Change
283	\$115,575		Revenue - Federal	\$115,575	
		\$115,575	Transfers Out	(\$115,575)	
Net Change	\$115,575	\$115,575		\$0	0.00
Ending Balance	\$603,388	\$603,388		\$0	0.00

INCR - Emergency funding
INCR - Transfer to Senior Meals, balance fund

Beginning Balance	\$574,986	\$574,986		0.00	
Title III-C-2	Revenue Change	Expense Change	Category	Net Change	FTE Change
284	\$234,207		Revenue - Federal	\$234,207	
	(\$72,589)		Revenue - State	(\$72,589)	
		\$100,400	Services by Other Organizations	(\$100,400)	
		\$61,218	Transfers Out	(\$61,218)	
Net Change	\$161,618	\$161,618		\$0	0.00
Ending Balance	\$736,604	\$736,604		\$0	0.00

INCR - Emergency funding
DEC - Sequestration funding from the state eliminated
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, 2021

Beginning Balance	\$32,501	\$32,501		0.25	
Title III-D	Revenue Change	Expense Change	Category	Net Change	FTE Change
285	\$6,924		Revenue - Federal	\$6,924	
		\$6,240	Personal Services	(\$6,240)	0.25
		\$701	Support Services	(\$701)	
		(\$17)	Materials & Services	\$17	
Net Change	\$6,924	\$6,924		\$0	0.25
Ending Balance	\$39,425	\$39,425		\$0	0.50
INCR - Budget estimate low INCR - Expenses balanced to match funding INCR - Expenses balanced to match funding DECR - Budget estimate high					
Beginning Balance	\$359,619	\$359,619		1.00	
Title III-E	Revenue Change	Expense Change	Category	Net Change	FTE Change
286	(\$18,900)		Beginning Reserve	(\$18,900)	
	\$131,582		Revenue - Federal	\$131,582	
		\$61,438	Personal Services	(\$61,438)	
		\$7,016	Support Services	(\$7,016)	
		\$32,070	Materials & Services	(\$32,070)	
		\$12,158	Transfers Out	(\$12,158)	
Net Change	\$112,682	\$112,682		\$0	0.00
Ending Balance	\$472,301	\$472,301		\$0	1.00
DECR - Budget estimate high, funding used late in FY20 INCR - Emergency funding INCR - Balance expenses to increased funding INCR - Balance expenses to increased funding INCR - Increased Stipends and Respite to balance funding INCR - Emergency funding increases admin transfer to fund 281					
Beginning Balance	\$17,259	\$17,259		0.00	
Title III -VII	Revenue Change	Expense Change	Category	Net Change	FTE Change
287	(\$5,900)		Revenue - Federal	(\$5,900)	
		(\$5,900)	Materials & Services	\$5,900	
Net Change	(\$5,900)	(\$5,900)		\$0	0.00
Ending Balance	\$11,359	\$11,359		\$0	0.00
DECR - Budget estimate low due to large campaign at FY20 year end DECR - Balance fund					
Beginning Balance	\$135,054	\$135,054		0.00	
Title III USDA/NSIP	Revenue Change	Expense Change	Category	Net Change	FTE Change
288	\$74		Revenue - Federal	\$74	
		(\$1,868)	Services by Other Organizations	\$1,868	
		\$1,942	Transfers Out	(\$1,942)	
Net Change	\$74	\$74		\$0	0.00
Ending Balance	\$135,128	\$135,128		\$0	0.00
INCR - Budget estimate low DECR - Budget estimate high INCR - Balance fund					
Beginning Balance	\$50,976	\$50,976		0.00	
I H S	Revenue Change	Expense Change	Category	Net Change	FTE Change
289	\$40,835		Revenue - Local	\$40,835	
		\$40,835	Transfers Out	(\$40,835)	
Net Change	\$40,835	\$40,835		\$0	0.00
Ending Balance	\$91,811	\$91,811		\$0	0.00
INCR - Added Lane County MOW grant INCR - Additional funds to Senior Meals					
Beginning Balance	\$960,108	\$960,108		2.75	
Title III - OPI	Revenue Change	Expense Change	Category	Net Change	FTE Change
293	\$1		Beginning Reserves	\$1	
	(\$14,190)		Revenue - State	(\$14,190)	
	(\$6,000)		Revenue - Local	(\$6,000)	
		(\$25,000)	Personal Services	\$25,000	(1.25)
		(\$2,808)	Support Services	\$2,808	
		(\$415)	Materials & Services	\$415	
		\$8,034	Transfers Out	(\$8,034)	
Net Change	(\$20,189)	(\$20,189)		\$0	(1.25)
Ending Balance	\$939,919	\$939,919		\$0	1.50
INCR - Rounding issue DECR - Budget estimate high DECR - Budget estimate high DECR - Budget estimate high DECR - Budget estimate high DECR - Budget estimate high DECR - Budget estimate high INCR - Increase of OPI meals delivered					

SPECIAL REVENUE FUND – S&DS, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

For the Fiscal Year Ending June 30, 2021

Beginning Balance	\$406,774	\$406,774			1.50
Title III - OPI Pilot	Revenue Change	Expense Change	Category	Net Change	FTE Change
294	(\$2,782)		Beginning Reserves	(\$2,782)	
	\$22,996		Revenue - State	\$22,996	
	(\$5,000)		Local Revenue	(\$5,000)	
		\$0	Personal Services	\$0	(0.50)
		\$9,909	Materials & Services	(\$9,909)	
		\$5,305	Transfers Out	(\$5,305)	
Net Change	\$15,214	\$15,214		\$0	(0.50)
Ending Balance	\$421,988	\$421,988		\$0	1.00

DECR - Budget estimate high
 INCR - OAA allocation not reduced as anticipated
 DECR - Budget estimate high
 INCR - Balance expenses to additional funding
 INCR - Higher than anticipated amount of meals delivered

Beginning Balance	\$24,703,083	\$24,703,083			171.13
Title XIX -Type B	Revenue Change	Expense Change	Category	Net Change	FTE Change
296	\$2,555,459		Beginning Reserves	\$2,555,459	
	(\$898,714)		Revenue - Federal	(\$898,714)	
	(\$75,254)		Revenue - State	(\$75,254)	
	\$4,000		Revenue - Local	\$4,000	
		\$0	Personal Services	\$0	9.25
		(\$95)	Support Services	\$95	
		(\$163,564)	Materials & Services	\$163,564	
		(\$75,370)	Transfers Out	\$75,370	
		\$1,824,520	Ending Reserves	(\$1,824,520)	
Net Change	\$1,585,491	\$1,585,491		\$0	9.25
Ending Balance	\$26,288,574	\$26,288,574		\$0	180.38

INCR - Budget estimate low / increased allocation in FY20
 DECR - Budget estimate high
 DECR - Budget estimate high
 INCR - Budget estimate low
 DECR - Budget estimate high
 DECR - Travel much lower than anticipated
 DECR - Emergency funding of OAA programs reduced need for backfill
 INCR - Balance increased funding

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

BEGINNING BALANCE	\$34,730,012	\$34,730,012	\$0	205.82
TOTAL CHANGES - ALL	\$2,581,399	\$2,581,399	\$0	9.25
REVISED BUDGET	\$37,311,411	\$37,311,411	\$0	215.07

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, 2021

	FY21 Adopted Budget	FY21 Revised Budget	Change
Resources:			
Federal and State Revenue	\$ -	\$ 590,000	\$ 590,000 (a)
Local Revenue	\$ 1,481,844	\$ 1,720,710	\$ 238,866 (b)
Transfers In	\$ 35,346	\$ 89,153	\$ 53,807 (c)
Beginning Reserves	\$ 2,569,709	\$ 3,209,355	\$ 639,646 (d)
Total Resources	<u>\$ 4,086,899</u>	<u>\$ 5,609,218</u>	<u>\$ 1,522,319</u>
Requirements:			
Personal Services	\$ 181,484	\$ 184,430	\$ 2,946
Support Services	\$ 50,662	\$ 50,622	\$ (40)
Materials and Services	\$ 527,468	\$ 595,501	\$ 68,033 (e)
Capital Outlay	\$ -	\$ 30,000	\$ 30,000 (f)
Services by Other Organizations	\$ 576,000	\$ 607,000	\$ 31,000 (g)
Debt Service	\$ 481,827	\$ 481,726	\$ (101)
Transfers Out	\$ 35,945	\$ 120,926	\$ 84,981 (h)
Ending Reserves	<u>\$ 2,233,513</u>	<u>\$ 3,539,013</u> (a)	<u>\$ 1,305,500</u> (i)
Total Requirements	<u>\$ 4,086,899</u>	<u>\$ 5,609,218</u>	<u>\$ 1,522,319</u>

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

(a) COVID Funding.

(b) Loans paid off.

(c) Primarily due to COVID Funding.

(d) Primarily due to COVID Funding and fewer loans disbursed in FY20 than expected.

(e) Primarily due to Property Management fees for 15-year lease.

(f) Deck sealing in Park Place Building.

(g) Net primarily due to COVID Funding loans expected.

(h) Minutes Recorder Fund excess revenue and COVID Funding

(i) Primarily due to COVID Funding.

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL

For the Fiscal Year Ending June 30, 2021

ENTERPRISE FUND - SUMMARY

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 4,086,899	Beginning Balances	\$ 4,086,899	1.060
Federal and State Revenue	\$ 590,000	Personal Services	\$ 2,946	(0.037)
Beginning Reserves	\$ 639,646	Support Services	\$ (40)	
Local Revenue	\$ 238,866	Materials and Services	\$ 68,033	
Transfers In	\$ 53,807	Capital Outlay	\$ 30,000	
		Services by Other Organizations	\$ 31,000	
		Debt Service	\$ (101)	
		Transfers Out	\$ 84,981	
		Ending Reserves	\$ 1,305,500	
Change	\$ 1,522,319		\$ 1,522,319	(0.037)
Revised Budget	\$ 5,609,218		\$ 5,609,218	1.023

ALL ENTERPRISE FUNDS – FY21 ADOPTED VERSUS FY21 REVISED

	FY21 Adopted Budget	FY21 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Business Loans	\$ 2,272,898	\$ 3,800,349	\$ 1,527,451	0.938	0.028
Economic Development	\$ 35,785	\$ 52,255	\$ 16,470	0.032	(0.038)
Building Management	\$ 1,700,216	\$ 1,652,427	\$ (47,789)	0.044	0.013
Minutes Recorder	\$ 78,000	\$ 104,187	\$ 26,187	<u>0.009</u>	<u>(0.041)</u>
Total:	\$ 4,086,900	\$ 5,609,218	\$ 1,522,319	1.023	(0.037)

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, 2021

ENTERPRISE FUND - BUSINESS LOANS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,272,898	Beginning Balances	\$ 2,272,898	0.910
Beginning Reserves	\$ 445,874	Personal Services	\$ 6,315	0.028
Federal Revenue	\$ 590,000	Support Services	\$ 602	
Local Revenue	\$ 437,770	Materials and Services	\$ (1,134)	
Transfers In	\$ 53,807	Services by Other Organizations	\$ 31,000	
		Transfers Out	\$ 54,107	
		Ending Reserves	\$ 1,436,561	
Change	\$ 1,527,451		\$ 1,527,451	0.028
Revised Budget	\$ 3,800,349		\$ 3,800,349	0.938

ENTERPRISE FUND - ECONOMIC DEVELOPMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 35,785	Beginning Balances	\$ 35,785	0.070
Beginning Reserves	\$ (6,030)	Personal Services	\$ (6,090)	(0.038)
Local Revenue	\$ 22,500	Support Services	\$ (1,293)	
		Materials and Services	\$ 600	
		Transfers Out	\$ (638)	
		Ending Reserves	\$ 23,891	
Change	\$ 16,470		\$ 16,470	(0.038)
Revised Budget	\$ 52,255		\$ 52,255	0.032

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2021

ENTERPRISE FUND - BUILDING MANAGEMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,700,216	Beginning Balances	\$ 1,700,216	0.031
Beginning Reserves	\$ 168,615	Personal Services	\$ 2,721	0.013
Local Revenue	\$ (216,404)	Support Services	\$ 651	
		Materials and Services	\$ 85,211	
		Capital Outlay	\$ 30,000	
		Debt Service	\$ (101)	
		Transfers Out	\$ 1,512	
		Ending Reserves	\$ (167,783)	
Change	\$ (47,789)		\$ (47,789)	0.013
Revised Budget	\$ 1,652,427		\$ 1,652,427	0.044

ENTERPRISE FUND - MINUTES RECORDER

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 78,000	Beginning Balances	\$ 78,000	0.050
Beginning Reserves	\$ 31,187	Materials and Services	\$ (16,644)	(0.041)
Revenue - Local	\$ (5,000)	Transfers Out	\$ 30,000	
		Ending Reserves	\$ 12,831	
Change	\$ 26,187		\$ 26,187	(0.041)
Revised Budget	\$ 104,187		\$ 104,187	0.009

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2021

Beginning Balance	\$300,718	\$300,718		0.158	
EDA - Relending	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Loan Fund	\$3,297		Beginning Reserves	\$3,297	INCR - Reflect actuals
302	\$153,725		Local Revenue	\$153,725	INCR - Reflect actuals, loans paid off
		(\$3,420)	Personal Services	\$3,420	(0.019) DECR - Less hours worked in fund
		(\$1,006)	Support Services	\$1,006	DECR - Less hours worked in fund
		(\$60,000)	Services by Others Organizations	\$60,000	DECR - No loans made
		(\$5,000)	Materials and Services	\$5,000	DECR - Moved to 309
		\$1,991	Transfers Out	(\$1,991)	INCR - Budget estimate was low
		\$224,457	Ending Reserves	(\$224,457)	INCR - Reflect actuals
Net Change	\$157,022	\$157,022		\$0	(0.019)
Ending Balance	\$457,740	\$457,740		\$0	0.139
Beginning Balance	\$1,475,329	\$1,475,329		0.390	
IRP/RBDF Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Rural Business Dev Fund	\$436,363		Beginning Reserves	\$436,363	INCR - Reflect actuals
303	\$162,150		Local Revenue	\$162,150	INCR - Reflect actuals
		(\$12,804)	Personal Services	\$12,804	(0.074) DECR - Less hours worked in fund
		(\$3,593)	Support Services	\$3,593	DECR - Less hours worked in fund
		(\$400)	Materials and Services	\$400	DECR - Less hours worked in fund
		(\$516,000)	Services by Other Organizations	\$516,000	DECR - No loans made
		\$3,435	Transfers Out	(\$3,435)	INCR - Reflect actuals estimated
		\$1,127,875	Ending Reserves	(\$1,127,875)	INCR - Reflect actuals
Net Change	\$598,513	\$598,513		\$0	(0.07)
Ending Balance	\$2,073,842	\$2,073,842		\$0	0.316
Beginning Balance	\$35,081	\$35,081		0.000	
RIB Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Reg Invest Relending	(\$18,532)		Beginning Reserves	(\$18,532)	DECR - Reflect actuals, small loan, no expenses
Loan Fund	(\$1,710)		Local Revenue	(\$1,710)	DECR - Reflect actuals, small loan, no expenses
304		(\$20,242)	Ending Reserves	\$20,242	DECR - Reflect actuals, small loan, no expenses
Net Change	(\$20,242)	(\$20,242)		\$0	-
Ending Balance	\$14,839	\$14,839		\$0	0.000
Beginning Balance	\$102,424	\$102,424		0.000	
RBEG Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Rural Business	\$1,027		Beginning Reserves	\$1,027	INCR - Reflect actuals
Enterprise Grant	\$200		Local Revenue	\$200	INCR - Reflect actuals
305		\$1,227	Ending Reserves	(\$1,227)	INCR - Reflect actuals
Net Change	\$1,227	\$1,227		\$0	-
Ending Balance	\$103,651	\$103,651		\$0	0.000
Beginning Balance	\$37,211	\$37,211		0.030	
SBA 504 Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
306	\$2,156		Beginning Reserves	\$2,156	INCR - Reflect actuals
	\$40,000		Transfers In	\$40,000	INCR - EDA Admin 309
		\$3,624	Personal Services	(\$3,624)	0.009 INCR - Reflect actuals
		\$3,680	Materials & Services	(\$3,680)	INCR - Reflect actuals
		\$1,064	Transfers Out	(\$1,064)	INCR - Reflect actuals
		\$33,788	Ending Reserves	(\$33,788)	INCR - Reflect actuals
Net Change	\$42,156	\$42,156		\$0	0.009
Ending Balance	\$79,367	\$79,367		\$0	0.039

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

For the Fiscal Year Ending June 30, 2021

Beginning Balance	\$1,402	\$1,402		0.002	
Other Packaging	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Loan Program					
307	(\$1,402)		Beginning Reserves	(\$1,402)	DECR - Fund not utilized as anticipated
		(\$420)	Personal Services	\$420	DECR - Fund not utilized as anticipated
		(\$118)	Support Services	\$118	DECR - Fund not utilized as anticipated
		(\$99)	Transfers Out	\$99	DECR - Fund not utilized as anticipated
		(\$765)	Ending Reserves	\$765	DECR - Fund not utilized as anticipated
Net Change	(\$1,402)	(\$1,402)		\$0	(0.002)
Ending Balance	\$0	\$0		\$0	0.000

Beginning Balance	\$285,387	\$285,387		0.175	
EDA2 Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Eco Devo Admin					
308	\$22,231		Beginning Reserves	\$22,231	INCR - Reflect actuals
	\$105,905		Local Revenue	\$105,905	INCR - Reflect actuals, unprojected payments
		(\$40)	Support Services	\$40	DECR - Reflect actuals
		\$107,000	Services by Other Organizations	(\$107,000)	INCR - Anticipated disbursements
		(\$6,000)	Materials & Services	\$6,000	DECR - Costs moved to 309
		\$3,549	Transfers Out	(\$3,549)	INCR - Reflect actuals
		\$23,627	Ending Reserves	(\$23,627)	INCR - Reflect actuals
Net Change	\$128,136	\$128,136		\$0	-
Ending Balance	\$413,523	\$413,523		\$0	0.175

Beginning Balance	\$0	\$0		0.000	New fund
EDA 3 Loan Program	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Eco Devo Admin					
309	\$590,000		Federal Revenue	\$590,000	INCR - New fund, anticipated loans
	\$17,500		Local Revenue	\$17,500	INCR - New fund, anticipated loans
		\$6,378	Personal Services	(\$6,378)	INCR - New fund, anticipated loans
		\$5,359	Support Services	(\$5,359)	INCR - New fund, anticipated loans
		\$6,500	Materials & Services	(\$6,500)	INCR - New fund, anticipated loans
		\$500,000	Services by Other Organizations	(\$500,000)	INCR - New fund, anticipated loans
		\$43,433	Transfers Out	(\$43,433)	INCR - New fund, anticipated loans
		\$45,830	Ending Reserves	(\$45,830)	INCR - New fund, anticipated loans
Net Change	\$607,500	\$607,500		\$0	0.040
Ending Balance	\$607,500	\$607,500		\$0	0.040

Beginning Balance	\$35,346	\$35,346		0.159	
Business Service	Revenue	Expense		FTE	
	Change	Change	Category	Net Change	Change
Administration					
391	\$734		Beginning Reserves	\$734	INCR - Reflect actuals
	\$13,807		Transfers In	\$13,807	INCR - Reflect actuals
		\$12,957	Personal Services	(\$12,957)	INCR - More time spent in fund
		\$86	Materials & Services	(\$86)	INCR - Reflect actuals
		\$734	Transfers Out	(\$734)	INCR - Reflect actuals
		\$764	Ending Reserves	(\$764)	INCR - Reflect actuals
Net Change	\$14,541	\$14,541		\$0	0.074
Ending Balance	\$49,887	\$49,887		\$0	0.233

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2021

ENTERPRISE FUND -ECONOMIC DEVELOPMENT

Beginning Balance	\$35,785	\$35,785		0.070	
Economic Development	Revenue	Expense	Category	Net Change	FTE
331	Change	Change		Change	Change
	(\$6,030)		Beginning Reserves	(\$6,030)	DECR - Reflect actuals
	\$22,500		Local Revenue	\$22,500	INCR - Reflect actuals
		(\$6,090)	Personal Services	\$6,090	DECR - Less time worked in fund
		(\$1,293)	Support Services	\$1,293	DECR - Less time worked in fund
		\$600	Materials & Services	(\$600)	INCR - Budget estimate was low
		(\$638)	Transfers Out	\$638	DECR - Less time worked in fund
		\$23,891	Ending Reserves	(\$23,891)	INCR - To reflect actuals
	\$16,470	\$16,470		\$0	(0.038)
	\$52,255	\$52,255		\$0	0.032

ENTERPRISE FUND - BUILDING MANAGEMENT

Beginning Balance	\$1,700,216	\$1,700,216		0.031	
Park Place Building	Revenue	Expense	Category	Net Change	FTE
321	Change	Change		Change	Change
	\$168,615		Beginning Reserves	\$168,615	INCR - Reflect actuals
	(\$216,404)		Local Revenue	(\$216,404)	DECR - Loss of tenant revenue
		\$2,721	Personal Services	(\$2,721)	INCR - Budget estimate was low
		651	Support Services	(\$651)	INCR - Budget estimate was low
		\$85,211	Materials and Services	(\$85,211)	INCR - 15 year agreement with fees up front
		\$30,000	Capital Outlay	(\$30,000)	INCR - Deck sealing
		(\$101)	Debt Service	\$101	DECR - Budget estimate was high
		\$1,512	Transfers Out	(\$1,512)	INCR - Reflect actuals
		(\$167,783)	Ending Reserves	\$167,783	DECR - Reflect actuals
	(\$47,789)	(\$47,789)		\$0	0.013
	\$1,652,427	\$1,652,427		\$0	0.044

ENTERPRISE FUND - MINUTES RECORDING

Beginning Balance	\$78,000	\$78,000		0.050	
Minutes Recording Service	Revenue	Expense	Category	Net Change	FTE
332	Change	Change		Change	Change
	\$31,187		Beginning Reserves	\$31,187	INCR - Reflect actuals
	(\$5,000)		Local Revenue	(\$5,000)	DECR - Reduced services needed
		(\$16,644)	Materials and Services	\$16,644	DECR - Reduced services needed
		\$30,000	Transfers Out	(\$30,000)	INCR - Excess carryover transfer
		\$12,831	Ending Reserves	(\$12,831)	INCR - Reflect actuals
Net Change	\$26,187	\$26,187		\$0	(0.041)
Ending Balance	\$104,187	\$104,187		\$0	0.009

TOTAL ENTERPRISE FUND SUMMARY

BEGINNING BALANCE	\$4,086,899	\$4,086,899		1.06	
TOTAL CHANGES - ALL	\$1,522,319	\$1,522,319		\$0	(0.04)
REVISED BUDGET	\$5,609,218	\$5,609,218		\$0	1.02

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, 2021

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

<u>Service:</u>	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.
<u>Fund:</u>	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.
<u>Resources:</u>	<p>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:</p> <p><u>Beginning Reserves:</u> Beginning reserve balances are either designated balances or undesignated balances.</p> <p>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.</p> <p><u>Federal and State Revenue:</u> Revenue from federal and/or state grants and contracts including Transportation, S&DS Long-Term Care and Financial Services, and Business Financing.</p> <p><u>Local Revenue:</u> Revenue from local contracts, interest, donations, sales of products and all revenue that is not federal or state. Local revenue also includes Member Dues.</p> <p><u>In-Kind Service:</u> Service by other governments that can be used as matching funds on LCOG contracts that require local matching dollars.</p> <p><u>Transfers In:</u> 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.</p>
<u>Requirements:</u>	<p>The total of all expenditures of a fund. Currently the categories are:</p> <p><u>Personal Services:</u> Salary and fringe costs for staff are expressed under the line item heading of Personal Services.</p>

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 FY18 TO FY20 AND FY21 REVISED BUDGET
RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2021

	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY21 Revised</u>
Resources:					
Federal and State Revenue	\$ 22,161,901	\$ 22,801,149	\$ 28,083,339	\$29,863,930	\$ 29,903,347
Local Revenue	\$ 7,470,021	\$ 8,239,395	\$ 9,113,907	\$8,964,695	\$ 9,374,462
Local Revenue -Member dues	\$ 215,700	\$ 218,778	\$ 231,203	\$220,000	\$ 232,977
Transfers In	\$ 4,975,331	\$ 4,724,990	\$ 4,841,527	\$4,153,209	\$ 4,342,334
Beginning Reserves	\$ 8,599,417	\$ 9,434,533	\$ 9,611,177	\$8,949,270	\$ 12,956,179
Total Resources	<u>\$ 43,422,370</u>	<u>\$ 45,418,845</u>	<u>\$ 51,881,153</u>	<u>\$52,151,104</u>	<u>\$ 56,809,299</u>
Requirements:					
Personal Services**	\$ 19,390,161	\$ 20,981,703	\$ 22,839,276	\$27,307,523	\$ 27,392,403
Materials and Services**	\$ 6,098,976	\$ 6,324,884	\$ 8,831,314	\$7,235,524	\$ 7,166,996
Capital Outlay	\$ 837,766	\$ 562,313	\$ 607,272	\$24,000	\$ 49,000
Services by Other Organizations	\$ 2,193,250	\$ 2,336,935	\$ 2,360,832	\$4,629,719	\$ 4,666,765
Debt Service	\$ 409,434	\$ 545,182	\$ 481,499	\$481,827	\$ 481,726
Transfers Out	\$ 4,975,331	\$ 5,008,424	\$ 4,841,527	\$4,153,209	\$ 4,342,334
Ending Reserves	\$ 9,517,452	\$ 9,659,404	\$ 11,919,433	\$8,319,302	\$ 12,710,075
Total Requirements	<u>\$ 43,422,370</u>	<u>\$ 45,418,845</u>	<u>\$ 51,881,153</u>	<u>\$52,151,104</u>	<u>\$ 56,809,299</u>
FTE	219.8	218.29	227.14	253.31	259.38

This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **

Indirect Recovery (Revenue)	\$2,302,906	\$2,693,904	\$2,899,809	\$3,502,225	\$3,507,297
Indirect Costs (Expenditures)	<u>\$2,302,906</u>	<u>\$2,693,904</u>	<u>\$2,899,809</u>	<u>\$3,502,225</u>	<u>\$3,507,297</u>
Total	\$0	\$0	\$0	\$0	\$0

** Indirect expenses also appear as internal support services charges in the receiving subfund. For accuracy we are reporting expenses based on the origin of those charges (Personal Services and Materials and Services).

Note that the ending reserves/fund balance of one year does not equal the beginning reserves/fund balance of the following year. This is due to timing differences (actual values are not known until after audit which is later than budget approval for the new fiscal year).

**SCHEDULE OF BEGINNING AND ENDING FUND
RESTRICTED RESERVE AMOUNTS
For the Fiscal Year Ending June 30, 2021**

	FY21 Adopted Budget	FY21 Revised Budget	Change	FY21 Adopted Restricted Reserves	FY21 Revised Restricted Reserves	Change	
Beginning Reserves - Carryover:							
General Fund	\$ 378,549	\$ 473,303	\$ 94,754	\$ 303,777	\$ 303,777	\$ -	(c)
Government Services	\$ 1,359,438	\$ 1,576,447	\$ 217,009	\$ -	\$ -	\$ -	(d)
Senior and Disability Services	\$ 4,641,574	\$ 7,697,074	\$ 3,055,500	\$ 169,227	\$ 171,330	\$ 2,103	(e)
Enterprise Funds	\$ 2,569,709	\$ 3,209,355	\$ 639,646	\$ 702,067	\$ 870,682	\$ 168,615	(f)
Total Beginning Reserves	<u>\$ 8,949,270</u>	<u>\$12,956,179</u>	<u>\$1,635,600</u>	(a) <u>\$1,175,071</u>	<u>\$1,345,789</u>	<u>\$ 170,718</u>	
Ending Reserves:							
General Fund	\$ 303,777	\$ 402,570	\$ 98,793	\$ 303,777	\$ 303,777	\$ -	
Government Services	\$ 2,530,905	\$ 2,680,952	\$ 150,047	\$ -	\$ -	\$ -	
Senior and Disability Services	\$ 3,251,107	\$ 6,087,540	\$ 2,836,433	\$ 158,327	\$ 151,370	\$ (6,957)	(e)
Enterprise Funds	\$ 2,233,513	\$ 3,539,013	\$ 1,305,500	\$ 675,500	\$ 675,500	\$ -	(h)
Ending Reserves:	<u>\$ 8,319,302</u>	<u>\$12,710,075</u>	<u>\$4,390,773</u>	(b) <u>\$1,137,604</u>	<u>\$1,130,647</u>	<u>\$ (6,957)</u>	

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

(b) See explanation of changes in individual funds: General Fund page 10; Government Services on page 14; Senior and Disability Services on page 21; and Enterprise Funds on page 30.

(c) Operations Contingency Account - amount set by formula (\$273,777); Insurance deductible reserve (\$30,000).

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

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

(f) Budget estimate low for Carryover.

(h) Capital Contingency Account for the Park Place Building Fund.

Improvements line item. The \$651,000 are additional funds being proposed for the FY20 Revised Budget to be restricted in the Capital Contingency Account. Additional amount from FY19 Carryover and excess Indirect revenues transferred from General Fund.

INTERNAL TRANSFERS

TRANSFERS OUT		Amount
General Fund		
From General Fund to:		
102	104 Member Support Services	\$ 13,000
102	244 Telecommunications Ops	\$ 14,042
From General Fund - Member Support Services to:		
104	201 Government Services Admin	\$ 1,500
Total General Fund - Transfer Out:		\$ 28,542
Special Revenue Funds		
From Special Revenue Fund - Government Services To:		
204	201 Government Services Admin	\$ 40,919
206	201 Government Services Admin	\$ 164,103
207	201 Government Services Admin	\$ 64,302
208	201 Government Services Admin	\$ 21,966
210	201 Government Services Admin	\$ 6,100
211	201 Government Services Admin	\$ 19,047
212	201 Government Services Admin	\$ 1,918
214	201 Government Services Admin	\$ 5,195
218	201 Government Services Admin	\$ 2,550
219	201 Government Services Admin	\$ 80,000
220	201 Government Services Admin	\$ 65,000
221	201 Government Services Admin	\$ 36,000
222	201 Government Services Admin	\$ 75,459
228	201 Government Services Admin	\$ 1
229	201 Government Services Admin	\$ 20,709
235	201 Government Services Admin	\$ 280
242	201 Government Services Admin	\$ 13,475
243	201 Government Services Admin	\$ 6,743
244	201 Government Services Admin	\$ 78
248	201 Government Services Admin	\$ 31,499
249	201 Government Services Admin	\$ 40
219	221 Transportation Services Admin	\$ 269,576
220	221 Transportation Services Admin	\$ 265,635
229	221 Transportation Services Admin	\$ 22,648
244	243 Telecommunications Management	\$ 20,107
Total Special Revenue Funds (Govt Svcs) - Transfers Out:		\$ 1,233,350
From Special Revenue Fund - Senior and Disability Services To:		
270	267 Senior Connections	\$ 4,327
282	267 Senior Connections	\$ 398,037
296	267 Senior Connections	\$ 595,242
269	268 Senior Meals	\$ 263
273	268 Senior Meals	\$ 19,890
283	268 Senior Meals	\$ 543,049
284	268 Senior Meals	\$ 398,743
288	268 Senior Meals	\$ 104,496
289	268 Senior Meals	\$ 65,111
293	268 Senior Meals	\$ 34,500
294	268 Senior Meals	\$ 15,000
296	274 Options Counseling	\$ 44,855
296	278 LIHEAP	\$ 24,144
279	269 Senior Meals Fundraising	\$ 81,474
296	271 Money Management	\$ 34,544
282	281 Title III - Area Plan Admin	\$ 53,954
283	281 Title III - Area Plan Admin	\$ 60,339
284	281 Title III - Area Plan Admin	\$ 73,661
286	281 Title III - Area Plan Admin	\$ 47,230
293	281 Title III - Area Plan Admin	\$ 93,792
294	281 Title III - Area Plan Admin	\$ 41,999
296	281 Title III - Area Plan Admin	\$ 224,866
Total Special Revenue Funds (S&DS) - Transfers Out:		\$ 2,959,516
Enterprise Funds		
From Enterprise Fund - Business Loans To:		
302	391 Business Services Admin	\$ 8,533
303	391 Business Services Admin	\$ 19,562
306	391 Business Services Admin	\$ 2,306
308	391 Business Services Admin	\$ 10,799
309	391 Business Services Admin	\$ 3,233
309	306 SBA 504	\$ 40,000
309	201 Government Services Admin	\$ 200
391	201 Government Services Admin	\$ 1,093
From Enterprise Fund - Building Management To:		
321	201 Government Services Admin	\$ 240
321	391 Business Services Admin	\$ 2,700
From Enterprise Fund - Economic Development To:		
331	201 Government Services Admin	\$ 240
331	391 Business Services Admin	\$ 2,020
332	102 LCOG Operating	\$ 30,000
Total Enterprise Funds - Transfers Out:		\$ 120,926
TOTAL TRANSFER OUT ACTIVITY		\$ 4,432,334

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	\$ 40,919
201	206 GIS CPA	\$ 164,103
201	207 GIS Other	\$ 64,302
201	208 Hearing Official	\$ 21,966
201	210 Natural Resource Planning	\$ 6,100
201	211 OR Emergency Mgmt & State Police	\$ 19,047
201	212 Publications/Information (Lane Info Center)	\$ 1,918
201	214 RTS Other	\$ 5,195
201	218 Tax Collections	\$ 2,550
201	219 Transportation Operations	\$ 80,000
201	220 Transportation Projects	\$ 65,000
201	221 Transportation Services Administration	\$ 36,000
201	222 Urban Regional Planning	\$ 75,459
201	228 Local Government Personnel	\$ 1
201	229 Transit	\$ 20,709
201	235 Metro TV	\$ 280
201	242 Public Area Network (PAN)	\$ 13,475
201	243 Telecommunications Operations	\$ 6,743
201	244 Telecommunications Management	\$ 78
201	248 MMWIX	\$ 31,499
201	249 WIX PEG	\$ 40
201	321 Building Management	\$ 240
201	331 Economic Development	\$ 240
201	309 BS - EDA 3	\$ 200
201	391 Business Services Administration	\$ 1,093
To Special Revenue Fund - Transportation Services Admin From:		
221	219 Transportation Operations	\$ 269,576
221	220 Transportation Projects	\$ 265,635
221	229 Transit	\$ 22,648
To Special Revenue Fund - Telecom Management From:		
243	244 Telecommunications Operations	\$ 20,107
To Special Revenue Fund - Telecom Ops From:		
244	102 LCOG Operating	\$ 14,042
Total Special Revenue Funds (Govt Svcs) - Transfers In:		\$ 1,250,665
To Special Revenue Fund - S&DS - Senior Connections From:		
267	270 Senior Connections Fundraising	\$ 4,327
267	282 Title III-B	\$ 398,037
267	296 Title XIX-Type B Funds	\$ 595,242
To Special Revenue Fund - S&DS - Senior Meals From:		
268	269 Senior Meals Fundraising	\$ 263
268	273 SDS Meal Preparation	\$ 19,890
268	283 Title III-C-1	\$ 543,049
268	284 Title III-C-2	\$ 398,743
268	288 Title III-USDA/NSIP	\$ 104,496
268	289 Intergovernment Human Svcs	\$ 65,111
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	\$ 81,474
To Special Revenue Fund - S&DS - Money Management From:		
271	296 Title XIX - Type B Funds	\$ 34,544
To Special Revenue Fund - S&DS - Options Counseling From:		
274	296 Title XIX - Type B Funds	\$ 44,855
To Special Revenue Fund - S&DS - LIHEAP From:		
278	296 Title XIX-Type B Funds	\$ 24,144
To Special Revenue Fund - S&DS - Title III - Area Plan Admin From:		
281	282 Title III-B	\$ 53,954
281	283 Title III-C1	\$ 60,339
281	284 Title III-C2	\$ 73,661
281	286 Title III-E	\$ 47,230
281	293 OPI	\$ 93,792
281	294 OPI Pilot	\$ 41,999
281	296 Title XIX - Type B Funds	\$ 224,866
Total Special Revenue Funds (S&DS) - Transfers In:		\$ 2,959,516
Enterprise Funds		
To Enterprise Fund - Business Loans From:		
306	309 BS - EDA 3	\$ 40,000
To Enterprise Fund - Business Services Administration From:		
391	302 Business Loans	\$ 8,533
391	303 Business Loans	\$ 19,562
391	306 Business Loans	\$ 2,306
391	308 Business Loans	\$ 10,799
391	309 Business Loans	\$ 3,233
391	321 Building Management	\$ 2,700
391	331 Economic Development	\$ 2,020
Total Enterprise Funds - Transfers In:		\$ 89,153
TOTAL TRANSFER IN ACTIVITY		\$ 4,432,334

*This table reflects the *FY21 Revised Budget* transfer amounts and not the net difference from the *FY21 Adopted Budget*.