
Lane Council of Governments



FY18 REVISED BUDGET

For the Year July 1, 2017 – June 30, 2018

Lane Council of Governments, Eugene, Oregon
April, 2018



FY18 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
District
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
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

WHAT WE DO

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

LCOG is one of the oldest councils in the nation. LCOG was first organized in 1945 under the name Central Lane County Planning Commission with only six members. 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). It 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 member organization.
- 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 services are offered over four broad areas: Government services (planning, transportation and telecommunications); Senior and Disabled Services; Business Services, and Administration. LCOG employs over 240 people and is the designated comprehensive planning and review agency for a number of federal and state programs. LCOG also serves as the fiscal agent for various federal and state programs carried out by member entities and serves as a coordinating agency for local government long-range planning activities.

Board of Directors

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

Bethel School District 52
Alan Laisure

City of Coburg
Ray Smith

City of Cottage Grove
Jeff Gowing

City of Creswell
Richard Zettervall

City of Dunes City
Rebecca Ruede

City of Eugene
Chris Pryor (#)(*)

City of Florence
Susy Lacer

City of Junction City
Mike Crenshaw

City of Lowell
Don Bennett

City of Oakridge
Jim Coey (#)

City of Springfield
Leonard Stoehr (#)

City of Veneta
Thomas Cotter (#)

City of Westfir
Matt Meske

Creswell School District 40
Mike Anderson

Emerald Peoples Utility District
Brandon Jordan (*)

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

Eugene Water & Electric Board
John Simpson (#)(*)

Fern Ridge Library District
Steve Brock

Heceta Water District
Debby Todd (#)

Junction City Rural Fire Protection District
Don Lighty

Lane Community College
Matt Keating

Lane County
Gary Williams

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

Lane Library District
Vacant

McKenzie School District 68
Vacant

Port of Siuslaw
Nancy Rickard

River Road Park & Recreation District
Wayne Helikson

Siuslaw Library District
Susy Lacer

Siuslaw Valley Fire & Rescue District
Jim Langborg

South Lane School District 45J
Alan Baas

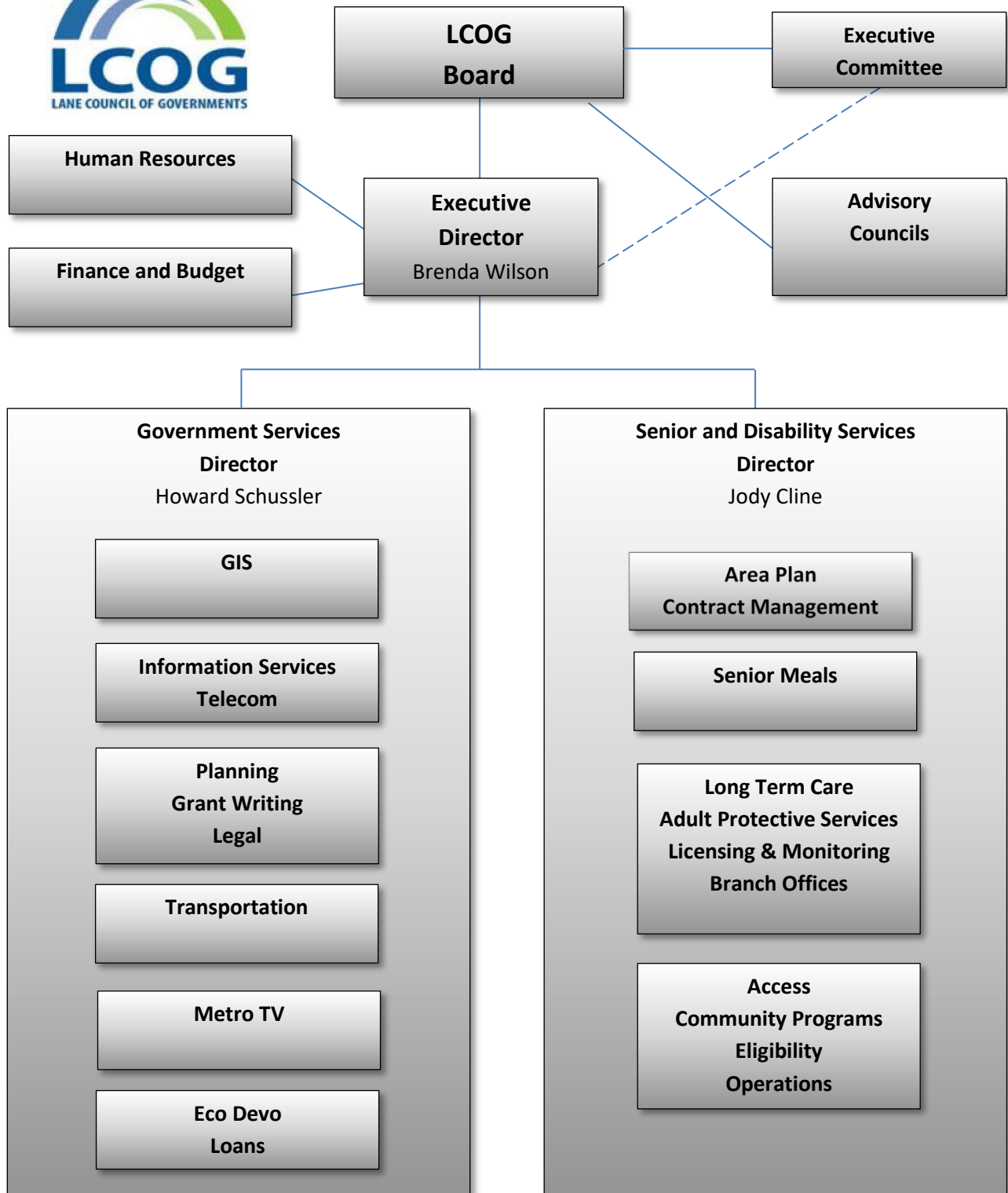
Springfield School District 19
Zach Bessett

Western Lane Ambulance District
Bob Sneddon

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

Non-Voting Member: Lane Transit District
Carl Yeh

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



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 FY18 Revised Budget

April 2018

Members of the LCOG Budget Committee and Board of Directors:

Attached for your consideration and approval is the proposed FY18 *Revised Budget*. This *Revised Budget* is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2017. 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 FY18 *Adopted Budget* to show changes to revenues, expenses, and FTE in each fund. We have also included a detailed explanation for every change in the Financial Section of the proposed *Revised Budget* document. In addition, we continue to present trend data for comparison. This information is essential for determining and establishing the overall spending level of the organization. In short, understanding past revenue and expenditure trends, and ensuring revenue and expenditure changes are accurate and documented, is key in the overall financial management of the organization.

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

HIGHLIGHTS OF THE REVISIONS TO THE FY18 ADOPTED BUDGET

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

LCOG operates out of three reporting fund types: (1) General Fund; (2) Special Revenue Fund; and (3) Enterprise Fund. The General Fund serves as the primary reporting fund for current operating functions and consists of three managerial funds. The Special Revenue Fund serves as the primary reporting fund for LCOG's two divisions: Government Services and Senior and Disability Services, and has 55 individual managerial funds. The Enterprise Fund accounts for operations that are financed and operated in a manner similar to private business enterprises – where the intent is for the costs of providing goods or services to

be financed or recovered primarily through user charges. The direct service areas accounted for in the enterprise fund are: Business Loan Program, Economic Development, Building Management, and Minutes Recorder. LCOG's Enterprise Fund consists of 11 managerial funds.

This is a summary of the key changes in the proposed FY18 *Revised Budget*:

Resources - Revenues

- LCOG's proposed *Revised Budget* reflects an increase of \$6,387,344 – from \$39,561,861 net *Adopted Budget* to a net \$45,949,205 proposed *Revised Budget*. This is a 16.1% increase over the Adopted Budget and represents an expected and reasonable change. In recent years, *Revised Budgets* have ranged from a 10.77% increase in FY14 to a 3.72% increase in FY17. The primary reason for such a large overall increase is due to the unexpected increase in funding from the state for Senior and Disability Services for the 2018 – 2019 biennium.
- As shown on page 8, *All Funds Schedule of Budgeted Resources and Requirements* table, Federal and State revenues were increased by a net \$2,977,690 as the result of increased funding and additional contracts awarded for Government Services (\$707,288); Senior and Disability Services (\$2,239,402); and Enterprise Funds (\$31,000). Local revenue is increased by a net \$652,240, with a majority of the increase due to new contracts in Government Services. The beginning reserve revenues are increased by a net \$1,487,602, to reflect actuals being greater than what we projected the beginning balance would be in the FY18 adopted budget due primarily to not spending funds in FY17 for the replacement of the telephone system.
- The General Fund share of the total budget revenue change is a net \$20,921 overall increase from the *Adopted Budget*.¹ This is an expected and reasonable change and is primarily due to a higher than anticipated beginning reserve amount.

Requirements - Expenditures

- The proposed *Revised Budget* reflects a net increase of \$6,387,344 in expenditures, and matches the increase in revenues.
- As shown on page 8, *All Funds Schedule of Budgeted Resources and Requirements* table, operating expenditures were increased as follows: Personal Services were increased by a net of \$590,155; Government Services was decreased by a net of \$54,199. This is a reflection of moving staff from General Planning to contracts and a reduction of leave time. Senior and Disability Services was increased a net of \$613,755, reflecting an unanticipated increase in state funding. The Enterprise Fund was decreased by a net of \$5,112, due to staffing changes.
- Materials and Services was increased by a net of \$731,966, consisting in part of a net decrease in Government Services of \$414,599; and a net increase in Senior and Disability Services of \$281,879. Capital Outlay was increased by a net of \$2,015,908, consisting of a net increase in Government Services of \$1,937,407 due to the telephone system replacement costs; a net increase of \$10,000 for possible Senior Meals central kitchen equipment needs; and a net increase in Building Management of \$40,000² for a new card reader system, window and deck repairs and a building assessment; and a net increase in the General Fund of \$28,501 for wiring and cameras in

¹ See *General Fund Schedule of Budgeted Resources and Requirements* table on page 10.

² For changes to Government Services, see *Special Revenue Fund – Government Services* Section starting on page 15; Senior and Disability Services, see *Special Revenue Fund - Senior and Disability Services* Section starting on page 22; Enterprise Funds and Building Management, see *Enterprise Fund* starting on page 28.

- the Schaefer's Building. Services by Other Organizations was increased a net of \$115,241, with the majority of that increase due to an Enterprise Fund net increase of \$75,000, due to unanticipated new loans in Fund 302; Senior and Disability Services had a net increase of \$40,101, primarily due to unanticipated higher-than-budgeted revenue from the state which will allow us to provide additional services over what was originally budgeted. Debt service was also increased in the Building Management Fund by a net of \$26,389, to correct the amount of interest due to the refinancing of the Park Place building.

Ending Fund Balance/Contingencies and Reserves

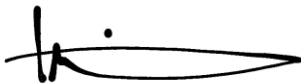
- As shown on page 8, *All Funds Schedule of Budgeted Resources and Requirements* table, the revised LCOG Ending Reserve amount of \$7,836,329 reflects a net increase of \$1,637,873.
- General Fund share of the total budget expenditure shows a net increase of \$6,904³ in Ending Reserves. For Special Revenue Funds and Enterprise Funds⁴: Government Services had a net increase in reserves of \$173,327, due to contracts spanning fiscal years; Senior and Disability Services had a net increase of \$1,262,267, due to unanticipated increased funding and reserves in Type B funding reserved for FY19. Enterprise Funds were increased a net of \$195,375, which is expected and normal when business loans, overall, are not as high as expected.

CONCLUSION

I believe the Lane Council of Governments continues to be a valuable resource for its members and the communities of Lane County. LCOG continues to focus efforts to run the organization efficiently, to provide high-value service, and continue to be a valuable resource to its members and the communities we serve. We are in a healthy financial condition and are able to strategically plan for the future of the organization.

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

Respectfully submitted,



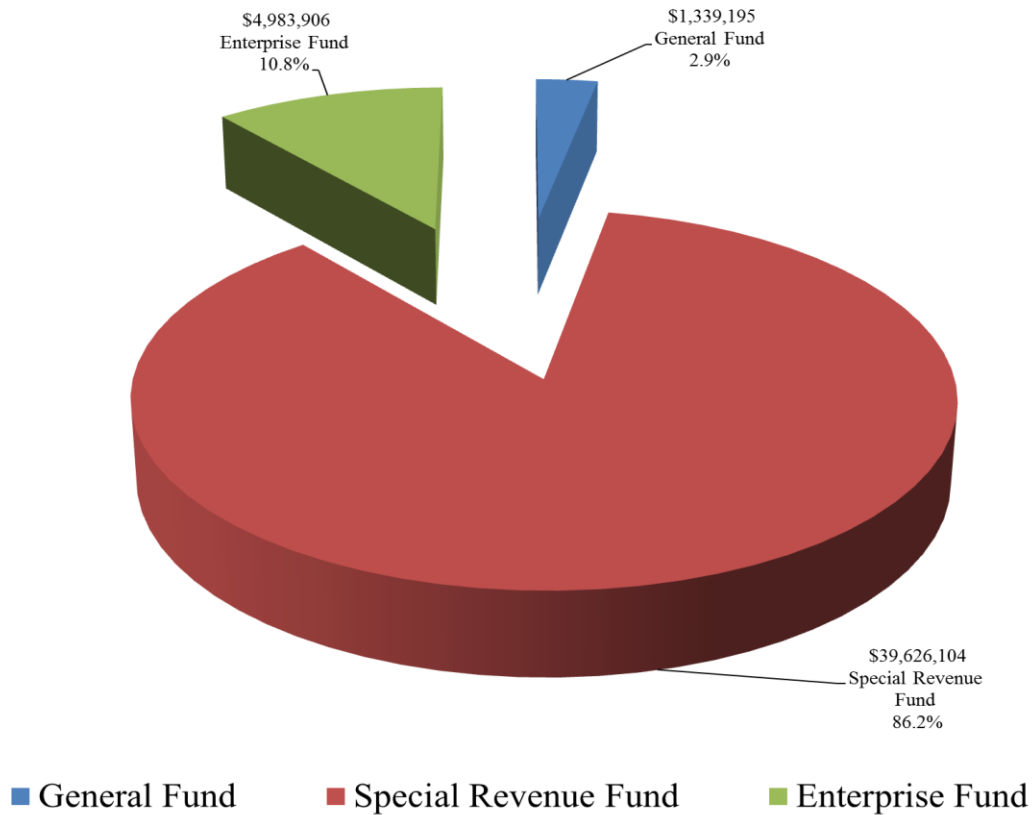
Brendalee S. Wilson
Executive Director

³ For changes to General Fund, see *General Fund* Section starting on page 10.

⁴ For changes to Government Services, see *Special Revenue Fund – Government Services* Section starting on page 15; Senior and Disability Services, see *Special Revenue Fund - Senior and Disability Services* Section starting on page 22; Enterprise Funds and Building Management, see *Enterprise Fund* starting on page 28.

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

TOTAL BY FUND
FY18 REVISED BUDGET
For the Fiscal Year Ending June 30, 2018



	General Fund		Special Revenue Fund		Enterprise Fund		Total
Resources	\$	1,339,195	\$	39,626,104	\$	4,983,906	45,949,205
Requirements	\$	1,339,195	\$	39,626,104	\$	4,983,906	45,949,205
Percentage of Total		2.9%		86.2%		10.8%	100.0%

Gross Budget Requirements:	\$	43,505,870
Internal Charges:	\$	2,443,335
Total FY18 Revised budget	\$	45,949,205

ALL FUNDS
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
FY18 ADOPTED VERSUS FY18 REVISED
For the Fiscal Year Ending June 30, 2018

	FY18 Adopted	FY18 Revised	Difference	
Resources:				
Federal and State Revenue	\$ 20,315,456	\$ 23,293,146	\$ 2,977,690	(a)
Local Revenue	\$ 8,084,492	\$ 8,736,732	\$ 652,240	
Transfers In	\$ 4,050,873	\$ 5,320,685	\$ 1,269,812	(b)
Beginning Reserves	\$ 7,111,040	\$ 8,598,642	\$ 1,487,602	(c)
Total Resources	<u>\$ 39,561,861</u>	<u>\$ 45,949,205</u>	<u>\$ 6,387,344</u>	
Requirements:				
Personal Services	\$ 19,783,711	\$ 20,373,866	\$ 590,155	
Materials and Services	\$ 6,451,249	\$ 7,183,215	\$ 731,966	
Capital Outlay	\$ 59,499	\$ 2,075,407	\$ 2,015,908	(d)
Services by Other Organizations	\$ 2,560,136	\$ 2,675,377	\$ 115,241	
Debt Service	\$ 457,937	\$ 484,326	\$ 26,389	
Transfers Out	\$ 4,050,873	\$ 5,320,685	\$ 1,269,812	
Ending Reserves	\$ 6,198,456	\$ 7,836,329	\$ 1,637,873	(a)
Total Requirements	<u>\$ 39,561,861</u>	<u>\$ 45,949,205</u>	<u>\$ 6,387,344</u>	
Total FTE	201.12	219.80	18.68	(e)

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

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

Indirect recovery (Revenue)	\$2,377,780	\$2,443,335	\$65,555
Indirect Costs (Expenditures)	<u>\$2,377,780</u>	<u>\$2,443,335</u>	<u>\$65,555</u>
Total:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(a) Increased S&DS Funds.

(b) Transfer for the Telephone Replacement Project.

(c) Carry-over of Telephone Replacement Funds not spent in FY17.

(d) Telephone Replacement Project.

(e) Net Increase in FTE: 0.39 General Fund; (0.10) Government Services; 18.59 Senior and Disability Services; and (0.20) Enterprise Funds.

ALL FUNDS
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2018

FY18 CHANGES TO ADOPTED: REVISED BUDGET CHANGES - ALL SERVICES, ALL FUNDS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$39,561,861	Beginning Balances	\$ 39,561,861	201.12
Beginning Reserves	\$ 1,487,602	Personal Services	\$ 554,444	18.68
Federal and State Revenue	\$ 2,977,690	Support Services	\$ 65,555 (a)	
Local Revenue	\$ 652,240	Materials & Services	\$ 702,122	
Transfers In	\$ 1,269,812	Capital Outlay	\$ 2,015,908	
		Services by Other Organizations	\$ 115,241	
		Debt Service	\$ 26,389	
		Transfers Out	\$ 1,269,812	
		Ending Reserves - Designated	\$ 1,637,873	
Change	\$ 6,387,344		\$ 6,387,344	18.68
REVISED BUDGET	\$45,949,205		\$ 45,949,205	219.80

(a) Support Services is Indirect Fund within the General Fund; see Page 11 and 12 for details.

ALL FUNDS - FY18 ADOPTED VERSUS FY18 REVISED

	FY18 Adopted Budget	FY18 Revised Budget	Change
By Fund:			
General Fund	\$ 1,318,274	\$ 1,339,195	\$ 20,921
Special Revenue Fund	\$ 33,672,733	\$ 39,626,104	\$ 5,953,371
Enterprise Fund	\$ 4,570,854	\$ 4,983,906	\$ 413,052
Total:	\$ 39,561,861	\$ 45,949,205	\$ 6,387,344

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, 2018

	FY18 Adopted Budget	FY18 Revised Budget	Change
Resources:			
Federal and State Revenue	\$ -	\$ -	\$ -
Local Revenue	\$ 289,648	\$ 300,000	\$ 10,352
Transfers In - Internal	\$ 11,000	\$ 11,000	
Transfers In - from Direct Subfunds	\$ 69,120	\$ 12,000	\$ (57,120) (a)
Beginning Reserves	<u>\$ 948,506</u>	<u>\$ 1,016,195</u>	<u>\$ 67,689</u>
Total Resources	<u><u>\$1,318,274</u></u>	<u><u>\$ 1,339,195</u></u>	<u><u>\$ 20,921</u></u>
Requirements:			
Personal Services	\$ 253,631	\$ 253,631	\$ -
Materials and Services	\$ 153,609	\$ 135,179	\$ (18,430)
Capital Outlay	\$ 4,499	\$ 33,000	\$ 28,501 (b)
Transfers Out	\$ 403,166	\$ 407,112	\$ 3,946 (c)
Ending Reserves (contingencies)	<u>\$ 503,369</u>	<u>\$ 510,273</u>	<u>\$ 6,904</u>
Total Requirements:	<u><u>\$1,318,274</u></u>	<u><u>\$ 1,339,195</u></u>	<u><u>\$ 20,921</u></u>

Included in this statement are: LCOG Operating and Executive activities and Member Support services; excluded a administrative services that are recovered by internal charges (\$2,443,335).

(a) This transfer from Fund 248 - WIX, is not needed.

(b) Wiring and cameras for the Schaefer's Building.

(c) Transfer needed to balance Business Loan Program.

GENERAL FUND
SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2018

LCOG OPERATING

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,318,274	Beginning Balances	\$ 1,318,274	1.25
Beginning Reserves	\$ 67,689	Materials and Services	\$ (18,430)	
Local Revenue	\$ 10,352	Capital Outlay	\$ 28,501	
Transfers In	\$ (57,120)	Transfers Out	\$ 3,946	
		Ending Reserves (Contingencies)	\$ 6,904	
	\$ -			
Change	\$ 20,921		\$ 20,921	-
Revised Budget	\$ 1,339,195		\$ 1,339,195	1.25

INDIRECT SUPPORT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,377,780	Beginning Balances	\$ 2,377,780	11.01
Indirect Charges Revenue	\$ 65,555	Personal Services	\$ 35,711	0.39
		Materials and Services	\$ 29,844	
Change	\$ 65,555		\$ 65,555	0.39
Revised Budget	\$ 2,443,335		\$ 2,443,335	11.40

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, 2018

Beginning Balance	\$1,307,274	\$1,307,274		\$0	1.25	
General Fund 102	Revenue	Expense		Net	FTE	
	Change	Change	Category	Change	Change	
	\$67,689		Beginning Reserves	\$67,689		INCR - Adjusted for Compensated Absences
	\$4,500		Local Revenue - Member Dues	\$4,500		INCR - To reflect actuals
	\$5,852		Local Revenue - Misc Income	\$5,852		INCR - To reflect actuals
	(\$57,120)		Transfers In	(\$57,120)		DECR - Transfer from Fund 248 - WIX not needed
		(\$18,430)	Materials & Services	\$18,430		DECR - To reflect actuals
		\$28,501	Capital Outlay	(\$28,501)		INCR - Wiring and cameras for Schaefer's Building
		\$3,946	Transfers Out	(\$3,946)		INCR - To balance Enterprise Funds
		\$6,904	Ending Reserves - Contingencies	(\$6,904)		INCR - To reflect actuals
Net Change	\$20,921	\$20,921		\$0	-	
Ending Balance	\$1,328,195	\$1,328,195		\$0	1.25	

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

GENERAL FUND SUMMARY

BEGINNING BALANCE	\$1,318,274	\$1,318,274		\$0	1.25	
TOTAL CHANGES	\$20,921	\$20,921		\$0	-	
REVISED BUDGET	\$1,339,195	\$1,339,195		\$0	1.25	

Beginning Balance	\$2,377,780	\$2,377,780			11.01	
Indirect 103	Revenue	Expense		Net	FTE	
	Change	Change	Category	Change	Change	
	\$65,555		Indirect Charges Revenue	\$65,555		INCR - To reflect actuals
		\$35,711	Personal Services	(\$35,711)	0.39	INCR - To reflect actuals
		\$29,844	Materials & Services	(\$29,844)		INCR - To reflect actuals
Net Change	\$65,555	\$65,555		\$0	0.39	
Ending Balance	\$2,443,335	\$2,443,335		\$0	11.40	

INDIRECT SUPPORT SERVICES SUMMARY

BEGINNING BALANCE	\$2,377,780	\$2,377,780		\$0	11.01	
TOTAL CHANGES	\$65,555	\$65,555		\$0	0.39	
REVISED BUDGET	\$2,443,335	\$2,443,335		\$0	11.40	

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, 2018

	FY18 Special Revenue Adopted Budget	Government Services Revised	Senior & Disability Services Revised	FY18 Special Revenue Revised Budget	Change
Resources:					
Beginning Reserves	\$ 3,797,583	\$ 2,601,120	\$ 2,324,597	\$ 4,925,717	\$ 1,128,134
Federal and State Revenue	\$ 20,315,456	\$ 2,893,145	\$ 20,369,001	\$ 23,262,146	\$ 2,946,690
Local Revenue	\$ 6,014,309	\$ 5,273,310	\$ 1,353,887	\$ 6,627,197	\$ 612,888
Transfers In	\$ 3,545,385	\$ 2,537,810	\$ 2,273,234	\$ 4,811,044	\$ 1,265,659
Total resources	<u>\$ 33,672,733</u>	<u>\$ 13,305,385</u>	<u>\$ 26,320,719</u>	<u>\$ 39,626,104</u>	<u>\$ 5,953,371</u>
Requirements:					
Personal Services	\$ 17,981,634	\$ 3,331,262	\$ 15,209,928	\$ 18,541,190	\$ 559,556
Support Services	\$ 2,316,497	\$ 764,252	\$ 1,617,800	\$ 2,382,052	\$ 65,555
Materials and Services	\$ 4,677,607	\$ 2,369,304	\$ 3,004,781	\$ 5,374,085	\$ 696,478
Capital Outlay	\$ 25,000	\$ 1,937,407	\$ 35,000	\$ 1,972,407	\$ 1,947,407
Services by Other Organizations	\$ 1,935,136	\$ 684,140	\$ 1,291,237	\$ 1,975,377	\$ 40,241
Transfers Out	\$ 3,611,888	\$ 2,547,194	\$ 2,273,234	\$ 4,820,428	\$ 1,208,540
Ending Reserves	<u>\$ 3,124,971</u>	<u>\$ 1,671,826</u>	<u>\$ 2,888,739</u>	<u>\$ 4,560,565</u>	<u>\$ 1,435,594</u>
Total Requirements	<u>\$ 33,672,733</u>	<u>\$ 13,305,385</u>	<u>\$ 26,320,719</u>	<u>\$ 39,626,104</u>	<u>\$ 5,953,371</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, 2018

SPECIAL REVENUE FUND - SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 33,672,733	Beginning Balances	\$ 33,672,733	187.39
Beginning Reserves	\$ 1,128,134	Personal Services	\$ 559,556	18.49
Federal and State Revenue	\$ 2,946,690	Support Services	\$ 65,555	
Local Revenue	\$ 612,888	Materials and Services	\$ 696,478	
Transfers In	\$ 1,265,659	Capital Outlay	\$ 1,947,407	
		Services by Other Organizations	\$ 40,241	
		Transfers Out	\$ 1,208,540	
		Ending Reserves	\$ 1,435,594	
Change	\$ 5,953,371		\$ 5,953,371	18.49
Revised Budget	\$ 39,626,104		\$ 39,626,104	205.88

ALL SPECIAL REVENUE FUNDS - FY18 ADOPTED VERSUS FY18 REVISED

	FY18 Adopted Budget	FY18 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Government Services	\$ 9,476,111	\$ 13,305,385	\$ 3,829,274	29.77	(0.10)
Senior and Disability Services	\$ 24,196,622	\$ 26,320,719	\$ 2,124,097	176.11	18.59
Total:	\$ 33,672,733	\$ 39,626,104	\$ 5,953,371	205.88	18.49

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, 2018

SPECIAL REVENUE FUND - GOVERNMENT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 9,476,111	Beginning Balances	\$ 9,476,111	29.87
Beginning Reserves	\$ 1,252,132	Personal Services	\$ (54,199)	(0.10)
Federal and State Revenue	\$ 707,288	Support Services	\$ -	
Local Revenue	\$ 454,735	Materials and Services	\$ 414,599	
Transfers In - Internal	\$ 1,415,119	Capital Outlay	\$ 1,937,407	
		Services by Other Organizations	\$ 140	
		Transfers Out - Internal	\$ 1,358,000	
		Ending Reserves - Designated	\$ 173,327	
Change	\$ 3,829,274		\$ 3,829,274	(0.10)
Revised Budget	\$ 13,305,385		\$ 13,305,385	29.77

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, 2018

Beginning Balance	\$880,320	\$880,320		\$0	5.49	
Government Srv Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change	
201	\$67,741	\$0	Beginning Reserves	\$67,741		INCR - Budget Estimate Low
	(\$10,675)	\$0	Transfers In	(\$10,675)		DECR - To Reflect Actuals
	\$0	\$25,391	Personal Services	(\$25,391)	0.23	DECR - To Reflect Actuals
	\$0	\$14,835	Support Services	(\$14,835)		INCR - To Reflect Actuals
	\$0	\$6,891	Materials and Services	(\$6,891)		INCR - To Reflect Actuals
	\$0	\$9,949	Reserves	(\$9,949)		INCR - To Reflect Actuals
Net Change	\$57,066	\$57,066		\$0	0.23	
Ending Balance	\$937,386	\$937,386		\$0	5.72	
Beginning Balance	\$442,828	\$442,828		\$0	1.00	
Community Safety	Revenue Change	Expense Change	Category	Net Change	FTE Change	
204	\$24,714	\$0	Beginning Reserves	\$24,714		INCR - Budget Estimate Low
	\$286,947	\$0	Revenue - Federal	\$286,947		INCR - New Contracts and Recategorized Local Funds
	(\$163,427)	\$0	Revenue - Local	(\$163,427)		DECR - Recategorized to Federal Funds
	\$0	\$21,054	Personal Services	(\$21,054)	0.03	INCR - New Contracts
	\$0	\$77,046	Materials and Services	(\$77,046)		INCR - New Contracts
	\$0	\$18,341	Transfers Out	(\$18,341)		INCR - New Contracts
	\$0	\$31,793	Reserves	(\$31,793)		INCR - To Balance Fund
Net Change	\$148,234	\$148,234		\$0	0.03	
Ending Balance	\$591,062	\$591,062		\$0	1.03	
Beginning Balance	\$335,097	\$335,097		\$0	1.39	
General Planning	Revenue Change	Expense Change	Category	Net Change	FTE Change	
205	(\$297,207)	\$0	Revenue - Local	(\$297,207)		DECR - Transfer to Other funds
	\$0	(\$180,611)	Personal Services	\$180,611	(1.20)	DECR - Transfer to Other funds
	\$0	(\$44,505)	Support Services	\$44,505		DECR - Transfer to Other funds
	\$0	(\$72,091)	Transfers Out	\$72,091		INCR - To Balance Fund
Net Change	(\$297,207)	(\$297,207)		\$0	(1.20)	
Ending Balance	\$37,890	\$37,890		\$0	0.19	
Beginning Balance	\$933,000	\$933,000		\$0	3.43	
GIS CPA	Revenue Change	Expense Change	Category	Net Change	FTE Change	
206	\$6,059	\$0	Beginning Reserves	\$6,059		INCR - Budget Estimate Low
	(\$12,000)	\$0	Revenue - State	(\$12,000)		DECR - To Reflect Actuals
	\$63,824	\$0	Revenue - Local	\$63,824		INCR - New Contracts
	\$0	\$20,709	Personal Services	(\$20,709)	0.17	INCR - New Contracts and Project
	\$0	\$87,000	Materials and Services	(\$87,000)		INCR - To Reflect Actuals, pass through expenses not included in proposed
	\$0	\$10,256	Transfers Out	(\$10,256)		INCR - New Contracts and Project
	\$0	(\$60,081)	Reserves	\$60,081		DECR - To Balance Fund
Net Change	\$57,884	\$57,884		\$0	0.17	
Ending Balance	\$990,884	\$990,884		\$0	3.60	
Beginning Balance	\$560,000	\$560,000		\$0	3.00	
GIS Other	Revenue Change	Expense Change	Category	Net Change	FTE Change	
207	\$23,858	\$0	Beginning Reserves	\$23,858		INCR - Budget Estimate Low
	\$71,000	\$0	Revenue - State	\$71,000		INCR - New Contracts
	(\$70,500)	\$0	Revenue - Local	(\$70,500)		DECR - To Reflect Actuals
	\$0	\$18,360	Personal Services	(\$18,360)	0.18	INCR - New Contracts
	\$0	\$1,850	Materials and Services	(\$1,850)		INCR - To Reflect Actuals
	\$0	\$10,714	Transfers Out	(\$10,714)		INCR - New Contracts
	\$0	(\$6,566)	Reserves	\$6,566		DECR - To Balance Fund
Net Change	\$24,358	\$24,358		\$0	0.18	
Ending Balance	\$584,358	\$584,358		\$0	3.18	

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$132,200	\$132,200		\$0	0.46	
Hearings/Land Use Laws	Revenue Change	Expense Change	Category	Net Change	FTE Change	
208	\$6,024	\$0	Beginning Reserves	\$6,024		INCR - Budget Estimate Low
	\$11,752	\$0	Revenue - Local	\$11,752		INCR - New Contracts
	\$0	(\$950)	Personal Services	\$950	0.13	DECR - Staffing change at lower rates
	\$0	\$100	Materials and Services	(\$100)		INCR - To Reflect Actuals
	\$0	\$7,953	Transfers Out	(\$7,953)		INCR - To Correct for Actuals
Net Change	\$0	\$10,673	Reserves	(\$10,673)		INCR - To Balance Fund
Ending Balance	\$17,776	\$17,776		\$0	0.13	
	\$149,976	\$149,976		\$0	0.59	

Beginning Balance	\$0	\$0		\$0	-	
Miscellaneous Projects	Revenue Change	Expense Change	Category	Net Change	FTE Change	
209	\$0	\$0		\$0		No Budget for this Fund.
	\$0	\$0		\$0		
Net Change	\$0	\$0		\$0	-	
Ending Balance	\$0	\$0		\$0	-	

Beginning Balance	\$110,000	\$110,000		\$0	0.54	
Natural Resource Plan.	Revenue Change	Expense Change	Category	Net Change	FTE Change	
210	\$11,500	\$0	Revenue - Local	\$11,500		INCR - To Reflect Actuals
	\$0	(\$4,239)	Personal Services	\$4,239	0.08	DECR - To Reflect Actuals
	\$0	\$2,500	Materials and Services	(\$2,500)		INCR - Staff Training Conference
	\$0	\$4,814	Transfers Out	(\$4,814)		INCR - To Correct for Actuals
	\$0	\$8,425	Reserves	(\$8,425)		INCR - To Balance Fund
Net Change	\$11,500	\$11,500		\$0	0.08	
Ending Balance	\$121,500	\$121,500		\$0	0.62	

Beginning Balance	\$108,000	\$108,000		\$0	0.49	
OEM/MSAG	Revenue Change	Expense Change	Category	Net Change	FTE Change	
211	\$4,321	\$0	Beginning Reserves	\$4,321		INCR - Budget Estimate Low
	\$18,000	\$0	Revenue - Local	\$18,000		INCR - New Contracts
	\$0	\$13,921	Personal Services	(\$13,921)	0.12	INCR - New Contracts
	\$0	\$1,450	Materials and Services	(\$1,450)		INCR - To Reflect Actuals
	\$0	\$7,109	Transfers Out	(\$7,109)		INCR - New Contracts
	\$0	(\$159)	Reserves	\$159		DECR - To Balance Fund
Net Change	\$22,321	\$22,321		\$0	0.12	
Ending Balance	\$130,321	\$130,321		\$0	0.61	

Beginning Balance	\$11,600	\$11,600		\$0	0.05	
Publications/Information	Revenue Change	Expense Change	Category	Net Change	FTE Change	
212	\$789	\$0	Beginning Reserves	\$789		INCR - Budget Estimate Low
	(\$200)	\$0	Revenue - Local	(\$200)		DECR - To Reflect Actuals
	\$0	\$1,552	Personal Services	(\$1,552)	0.01	INCR - To Reflect Actuals
	\$0	\$895	Transfers Out	(\$895)		INCR - To Reflect Actuals
	\$0	(\$1,858)	Reserves	\$1,858		DECR - To Balance Fund
Net Change	\$589	\$589		\$0	0.01	
Ending Balance	\$12,189	\$12,189		\$0	0.06	

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$0	\$0	\$0	-	
Regional Planning	Revenue Change	Expense Change	Category	Net Change	FTE Change
213	\$0	\$0		\$0	No Budget for this Fund
	\$0	\$0		\$0	
Net Change	\$0	\$0		\$0	-
Ending Balance	\$0	\$0		\$0	-

Beginning Balance	\$197,100	\$197,100	\$0	0.76	
RTS Other	Revenue Change	Expense Change	Category	Net Change	FTE Change
214	\$34,758	\$0	Beginning Reserves	\$34,758	INCR - Budget Estimate Low
	\$78,850	\$0	Revenue - Local	\$78,850	INCR - New Contracts
	\$0	(\$9,747)	Personal Services	\$9,747	0.08 DECR - To Reflect Actuals
	\$0	\$78,850	Materials and Services	(\$78,850)	INCR - Pass Through for New Contract
	\$0	\$6,268	Transfers Out	(\$6,268)	INCR - To Correct for Actuals
	\$0	\$38,237	Reserves	(\$38,237)	INCR - To Balance Fund
Net Change	\$113,608	\$113,608		\$0	0.08
Ending Balance	\$310,708	\$310,708		\$0	0.84

Beginning Balance	\$0	\$0	\$0	-	
Special Agreements	Revenue Change	Expense Change	Category	Net Change	FTE Change
216	\$0	\$0		\$0	No Budget for this Fund
	\$0	\$0		\$0	
Net Change	\$0	\$0		\$0	-
Ending Balance	\$0	\$0		\$0	-

Beginning Balance	\$0	\$0	\$0	-	
Special Projects	Revenue Change	Expense Change	Category	Net Change	FTE Change
217	\$0	\$0		\$0	No Budget for this Fund
	\$0	\$0		\$0	
Net Change	\$0	\$0		\$0	-
Ending Balance	\$0	\$0		\$0	-

Beginning Balance	\$57,000	\$57,000	\$0	0.03	
Tax Collections	Revenue Change	Expense Change	Category	Net Change	FTE Change
218	\$0	\$2,372	Personal Services	(\$2,372)	0.02 INCR - To Reflect Actuals
	\$0	\$1,156	Transfers Out	(\$1,156)	INCR - To Reflect Actuals
	\$0	(\$3,528)	Reserves	\$3,528	DECR - To Balance Fund
Net Change	\$0	\$0		\$0	0.02
Ending Balance	\$57,000	\$57,000		\$0	0.05

Beginning Balance	\$1,298,273	\$1,298,273	\$0	4.92	
Transportation Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change
219*	\$10,001	\$0	Beginning Reserves	\$10,001	INCR - Budget Estimate Low
	\$0	\$14,556	Personal Services	(\$14,556)	0.15 INCR - To Reflect Actuals
	\$0	\$5,000	Materials and Services	(\$5,000)	INCR - To Reflect Actuals
	\$0	\$130,145	Transfers Out	(\$130,145)	INCR - To Balance Fund
	\$0	(\$139,700)	Reserves	\$139,700	DECR - To Balance Fund
Net Change	\$10,001	\$10,001		\$0	0.15
Ending Balance	\$1,308,274	\$1,308,274		\$0	5.07

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$220,584	\$220,584	\$0	0.69	
Transportation Projects	Revenue Change	Expense Change	Category	Net Change	FTE Change
220*	\$6,399	\$0	Beginning Reserves	\$6,399	
	\$275,342	\$0	Revenue - Federal	\$275,342	
	\$61,000	\$0	Revenue - State	\$61,000	
	\$0	(\$69)	Personal Services	\$69	
	\$0	\$140,000	Materials and Services	(\$140,000)	
	\$0	\$14,825	Capital Outlay	(\$14,825)	
	\$0	\$187,985	Transfers Out	(\$187,985)	
Net Change	\$342,741	\$342,741		\$0	-
Ending Balance	\$563,325	\$563,325		\$0	0.69
					INCR - Budget Estimate Low
					INCR - New Contracts
					INCR - New Contracts
					DECR - To Reflect Actuals
					INCR - New Contracts
					INCR - To Reflect Actuals
					INCR - To Balance Fund
Beginning Balance	\$275,933	\$275,933	\$0	0.74	
Trans. Services Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change
221	\$195,431	\$0	Beginning Reserves	\$195,431	
	\$309,181	\$0	Transfers In	\$309,181	
	\$0	\$3,881	Personal Services	(\$3,881)	0.02
	\$0	\$14,835	Support Services	(\$14,835)	
	\$0	\$30,378	Materials and Services	(\$30,378)	
	\$0	\$455,518	Reserves	(\$455,518)	
Net Change	\$504,612	\$504,612		\$0	0.02
Ending Balance	\$780,545	\$780,545		\$0	0.76
					INCR - Budget Estimate Low
					INCR - To Balance Funds 220 & 219
					INCR - To Reflect Actuals
					INCR - Transfer from Other funds
					INCR - CPA/RLID consulting
					INCR - To Balance Fund
Beginning Balance	\$147,470	\$147,470	\$0	0.88	
Urban Regional Planning	Revenue Change	Expense Change	Category	Net Change	FTE Change
222	\$22,139	\$0	Beginning Reserves	\$22,139	
	\$25,000	\$0	Revenue - State	\$25,000	
	\$30,431	\$0	Revenue - Local	\$30,431	
	\$0	\$14,152	Personal Services	(\$14,152)	0.15
	\$0	\$3,850	Materials and Services	(\$3,850)	
	\$0	\$32,969	Transfers Out	(\$32,969)	
	\$0	\$26,599	Reserves	(\$26,599)	
Net Change	\$77,570	\$77,570		\$0	0.15
Ending Balance	\$225,040	\$225,040		\$0	1.03
					INCR - Budget Estimate Low
					INCR - New Contracts
					INCR - New Contracts
					INCR - New Contracts
					INCR - New Contracts
					INCR - To Correct for Actuals
					INCR - To Balance Fund
Beginning Balance	\$15,076	\$15,076	\$0	-	
LIDAR	Revenue Change	Expense Change	Category	Net Change	FTE Change
224	(\$15,076)	\$0	Beginning Reserves	(\$15,076)	
	\$0	(\$15,076)	Reserves	\$15,076	
Net Change	(\$15,076)	(\$15,076)		\$0	-
Ending Balance	\$0	\$0		\$0	-
					DECR - Budget Estimate High
					DECR - To Balance Fund
Beginning Balance	\$400,746	\$400,746	\$0	2.35	
Metro TV	Revenue Change	Expense Change	Category	Net Change	FTE Change
235	(\$35,457)	\$0	Beginning Reserves	(\$35,457)	
	\$21,000	\$0	Revenue - Local	\$21,000	
	\$0	(\$20,316)	Materials and Services	\$20,316	
	\$0	\$694	Transfers Out	(\$694)	
	\$0	\$5,165	Reserves	(\$5,165)	
Net Change	(\$14,457)	(\$14,457)		\$0	-
Ending Balance	\$386,289	\$386,289		\$0	2.35
					DECR - Budget Estimate High
					INCR - New Contracts
					DECR - To Reflect Actuals
					INCR - To Correct for Actuals
					INCR - To Balance Fund

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$376,000	\$376,000		\$0	0.24
PAN	Revenue Change	Expense Change	Category	Net Change	FTE Change
242	\$45,257	\$0	Beginning Reserves	\$45,257	
	\$0	\$3,709	Support Services	(\$3,709)	
	\$0	\$41,549	Reserves	(\$41,549)	
Net Change	\$45,257	\$45,257		\$0	
Ending Balance	\$421,257	\$421,257		\$0	0.24

INCR - Budget Estimate Low
 INCR - Transfer from Other funds
 INCR - To Balance Fund

Beginning Balance	\$533,045	\$533,045		\$0	2.69
Telecomm Mgmt	Revenue Change	Expense Change	Category	Net Change	FTE Change
243	(\$79,438)	\$0	Transfers In	(\$79,438)	
	\$0	(\$93,540)	Personal Services	\$93,540	(1.25)
	\$0	\$3,709	Support Services	(\$3,709)	
	\$0	(\$50,922)	Transfers Out	\$50,922	
	\$0	\$61,315	Reserves	(\$61,315)	
Net Change	(\$79,438)	(\$79,438)		\$0	(1.25)
Ending Balance	\$453,607	\$453,607		\$0	1.44

DECR - No Transfer from Tele Reserve
 DECR - Moved Staff to Tele Operations
 INCR - Transfer from Other funds
 DECR - Moved Staff to Tele Operations
 INCR - To Balance Fund

Beginning Balance	\$990,527	\$990,527		\$0	0.24
Tele Operations	Revenue Change	Expense Change	Category	Net Change	FTE Change
244	\$23,631	\$0	Beginning Reserves	\$23,631	
	\$750,711	\$0	Revenue - Local	\$750,711	
	\$1,196,051	\$0	Transfers In	\$1,196,051	
	\$0	\$94,662	Personal Services	(\$94,662)	1.10
	\$0	\$3,709	Support Services	(\$3,709)	
	\$0	\$140	Services by Other Organizations	(\$140)	
	\$0	\$1,921,827	Capital Outlay	(\$1,921,827)	
	\$0	(\$93)	Transfers Out	\$93	
	\$0	(\$49,852)	Reserves	\$49,852	
Net Change	\$1,970,393	\$1,970,393		\$0	1.10
Ending Balance	\$2,960,920	\$2,960,920		\$0	1.34

INCR - Budget Estimate Low
 INCR - To Reflect Actuals
 INCR - Transfer from Tele Reserve for Telephone System Replacement
 INCR - Staff Needed to Support Telephone System Replacement
 INCR - Transfer from Other funds
 INCR - To Reflect Actuals
 INCR - Telephone System Replacement
 DECR - To Reflect Actuals
 DECR - To Balance Fund

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

No Budget for this Fund

Beginning Balance	\$379,712	\$379,712		\$0	-
Tele Reserve	Revenue Change	Expense Change	Category	Net Change	FTE Change
247	\$826,339	\$0	Beginning Reserves	\$826,339	
	\$0	\$1,116,613	Transfers Out	(\$1,116,613)	
	\$0	(\$290,274)	Reserves	\$290,274	
Net Change	\$826,339	\$826,339		\$0	-
Ending Balance	\$1,206,051	\$1,206,051		\$0	-

INCR - Budget Estimate Low
 INCR - To Cover Telephone System Replacement
 DECR - To Balance Fund

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$1,071,600	\$1,071,600		\$0	0.49	
WIX	Revenue Change	Expense Change	Category	Net Change	FTE Change	
248	\$5,203	\$0	Beginning Reserves	\$5,203		INCR - Budget Estimate Low
	\$0	\$4,349	Personal Services	(\$4,349)	0.04	INCR - To Reflect Actuals
	\$0	\$3,709	Support Services	(\$3,709)		INCR - Transfer from Other funds
	\$0	\$755	Capital Outlay	(\$755)		INCR - To Reflect Actuals
	\$0	(\$54,808)	Transfers Out	\$54,808		DECR - Reduce Transfer to General Fund
	\$0	\$51,198	Reserves	(\$51,198)		INCR - To Balance Fund
Net Change	\$5,203	\$5,203		\$0	0.04	
Ending Balance	\$1,076,803	\$1,076,803		\$0	0.53	

TOTAL SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES SUMMARY

BEGINNING BALANCE	\$9,476,111	\$9,476,111	\$0	29.87
TOTAL CHANGES - ALL	\$3,829,274	\$3,829,274	\$0	(0.10)
REVISED BUDGET	\$13,305,385	\$13,305,385	\$0	29.77

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

* Funds restricted for use within that program only

SENIOR AND DISABILITY SERVICES

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2018

SPECIAL REVENUE FUND - SENIOR AND DISABILITY SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 24,196,622	Beginning Balances	\$ 24,196,622	157.52
Beginning Reserves	\$ (123,998)	Personal Services	\$ 613,755	18.59
Federal and State Revenue	\$ 2,239,402	Support Services	\$ 65,555	
Local Revenue	\$ 158,153	Materials and Services	\$ 281,879	
Transfers In - Internal	\$ (149,460)	Capital Outlay	\$ 10,000	
		Services by Other Organizations	\$ 40,101	
		Transfers Out - Internal	\$ (149,460)	
		Ending Reserves- Designated	\$ 1,262,267	
Change	\$ 2,124,097		\$ 2,124,097	18.59
Revised Budget	\$ 26,320,719		\$ 26,320,719	176.11

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, 2018

Beginning Balance	\$205,900	\$205,900		\$0	0.00	
Florence Transportation	Revenue Change	Expense Change	Category	Net Change	FTE Change	
263*	\$596		Beginning Reserves	\$596		INCR - Budget Estimate Low
		\$11,500	Materials and Services	(\$11,500)		INCR - Need for Additional Transportation for Clients
		(\$10,904)	Reserves	\$10,904		DECR - To Balance Fund
Net Change	\$596	\$596		\$0	0.00	
Ending Balance	\$206,496	\$206,496		\$0	0.00	
Beginning Balance	\$204,000	\$204,000		\$0	0.00	
Miscellaneous Support to S&DS	Revenue Change	Expense Change	Category	Net Change	FTE Change	
264	\$8,666		Beginning Reserves	\$8,666		INCR - Budget Estimate Low
	\$3,000		Revenue - Local	\$3,000		INCR - Budget Estimate Low
	\$39,500		Revenue - Misc	\$39,500		INCR - O4AD Contract Reimbursement
		\$35,000	Materials and Services	(\$35,000)		INCR - O4AD Contract
		\$16,166	Reserves	(\$16,166)		INCR - To Balance Fund
Net Change	\$51,166	\$51,166		\$0	-	
Ending Balance	\$255,166	\$255,166		\$0	0.00	
Beginning Balance	\$1,404	\$1,404		\$0	0.00	
SDS Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change	
266	\$1		Beginning Reserves	\$1		INCR - Budget Estimate Low
		\$1,405	Transfers Out	(\$1,405)		INCR - Transfer to TYPE B - To close fund
		(\$1,404)	Reserves	\$1,404		DECR - Close Fund
Net Change	\$1	\$1		\$0	-	
Ending Balance	\$1,405	\$1,405		\$0	0.00	
Beginning Balance	\$529,161	\$529,161		\$0	5.07	
Senior Connections Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change	
267*	\$352		Beginning Reserves	\$352		INCR - Budget Estimate Low
	\$114,934		Transfer In	\$114,934		INCR - Additional Funds from Fundraising and State Funds
		\$102,721	Personal Services	(\$102,721)	1.03	INCR - Budget Estimate Low
		\$12,729	Support Services	(\$12,729)		INCR - Budget Estimate Low
		(\$164)	Materials and Services	\$164		DECR - To Balance Fund
Net Change	\$115,286	\$115,286		\$0	1.03	
Ending Balance	\$644,447	\$644,447		\$0	6.10	
Beginning Balance	\$1,642,321	\$1,642,321		\$0	8.97	
Senior Meals	Revenue Change	Expense Change	Category	Net Change	FTE Change	
268	(\$25,591)		Revenue - Local	(\$25,591)		DECR - Intergov Human Services Recorded as Transfer In
	\$31,948		Transfer In	\$31,948		INCR - Intergov Human Services Recorded as Transfer In
		\$5,275	Personal Services	(\$5,275)	0.16	INCR - Needed Additional Staff Coverage at Meal Sites
		\$561	Support Services	(\$561)		INCR - Needed Additional Staff Coverage at Meal Sites
		\$521	Materials and Services	(\$521)		INCR - To Balance Fund
Net Change	\$6,357	\$6,357		\$0	0.16	
Ending Balance	\$1,648,678	\$1,648,678		\$0	9.13	
Beginning Balance	\$1,365,152	\$1,365,152		\$0	0.50	
Senior Meals Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change	
269*	(\$193,857)		Beginning Reserves	(\$193,857)		DECR - Budget Estimate Low
	\$1,400		Revenue - Local	\$1,400		INCR - Higher Interest Earned
		\$1,144	Personal Services	(\$1,144)		INCR - To Reflect Actuals
		\$34	Support Services	(\$34)		INCR - To Reflect Actuals
		\$2,400	Materials and Services	(\$2,400)		INCR - Higher than Expected Bank Fees
		\$3,816	Transfers Out	(\$3,816)		INCR - Additional Transfer to Sr. Meals
		(\$199,851)	Reserves	\$199,851		DECR - To Balance Fund
Net Change	(\$192,457)	(\$192,457)		\$0	-	
Ending Balance	\$1,172,695	\$1,172,695		\$0	0.50	

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$93,677	\$93,677		\$0	
Senior Connections Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change
270*					
	\$1,620		Beginning Reserves	\$1,620	
	\$1,020		Revenue - Local	\$1,020	
		\$500	Materials and Services	(\$500)	
		\$76,450	Transfers Out	(\$76,450)	
		(\$74,310)	Reserves	\$74,310	
Net Change	\$2,640	\$2,640		\$0	-
Ending Balance	\$96,317	\$96,317		\$0	0.00
Beginning Balance	\$103,191	\$103,191		\$0	1.00
Money Management	Revenue Change	Expense Change	Category	Net Change	FTE Change
271					
	\$978		Beginning Reserves	\$978	
	\$15,200		Revenue - State	\$15,200	
	(\$26,391)		Transfers In	(\$26,391)	
		(\$10,090)	Personal Services	\$10,090	(0.20)
		(\$1,055)	Support Services	\$1,055	
		\$932	Materials and Services	(\$932)	
Net Change	(\$10,213)	(\$10,213)		\$0	(0.20)
Ending Balance	\$92,978	\$92,978		\$0	0.80
Beginning Balance	\$106,463	\$106,463		\$0	1.00
Living Well	Revenue Change	Expense Change	Category	Net Change	FTE Change
272*					
	\$30,164		Beginning Reserves	\$30,164	
	\$800		Revenue - Local	\$800	
	(\$4,263)		Revenue - State	(\$4,263)	
	(\$25,531)		Transfers In	(\$25,531)	
		(\$6,918)	Personal Services	\$6,918	(0.10)
		(\$736)	Support Services	\$736	
		(\$400)	Materials and Services	\$400	
		(\$427)	Transfers Out	\$427	
		\$9,651	Reserves	(\$9,651)	
Net Change	\$1,170	\$1,170		\$0	(0.10)
Ending Balance	\$107,633	\$107,633		\$0	0.90
Beginning Balance	\$527,772	\$527,772		\$0	
Meal Prep	Revenue Change	Expense Change	Category	Net Change	FTE Change
273					
	\$18,847		Beginning Reserves	\$18,847	
		\$26,249	Materials and Services	(\$26,249)	
		(\$7,402)	Reserves	\$7,402	
Net Change	\$18,847	\$18,847		\$0	-
Ending Balance	\$546,619	\$546,619		\$0	0.00
Beginning Balance	\$107,816	\$107,816		\$0	0.97
NWD-Options Counseling	Revenue Change	Expense Change	Category	Net Change	FTE Change
274					
	\$30,337		Revenue - Federal	\$30,337	
	\$45,000		Transfers In	\$45,000	
		\$71,966	Personal Services	(\$71,966)	1.28
		\$7,515	Support Services	(\$7,515)	
		(\$4,144)	Materials and Services	\$4,144	
Net Change	\$75,337	\$75,337		\$0	1.28
Ending Balance	\$183,153	\$183,153		\$0	2.25
Beginning Balance	\$94,305	\$94,305		\$0	0.84
Mental Health/Pearls	Revenue Change	Expense Change	Category	Net Change	FTE Change
275					
	\$7,821		Beginning Reserves	\$7,821	
	(\$5,000)		Transfers In	(\$5,000)	
		(\$4,794)	Personal Services	\$4,794	(0.10)
		(\$2,314)	Support Services	\$2,314	
		(\$3,195)	Materials and Services	\$3,195	
		\$13,124	Reserves	(\$13,124)	
Net Change	\$2,821	\$2,821		\$0	(0.10)
Ending Balance	\$97,126	\$97,126		\$0	0.74

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$93,365	\$93,365		\$0	1.00	
Veteran Specialist	Revenue Change	Expense Change	Category	Net Change	FTE Change	
276	(\$58,266)		Revenue - Federal	(\$58,266)		DECER - Funding Not Renewed - Expired 09/30/17
	(\$15,707)		Transfers In	(\$15,707)		DECER - Funding Not Renewed - Expired 09/30/17
		(\$64,540)	Personal Services	\$64,540	(0.75)	DECER - Funding Not Renewed - Expired 09/30/17
		(\$6,520)	Support Services	\$6,520		DECER - Funding Not Renewed - Expired 09/30/17
		(\$2,913)	Materials and Services	\$2,913		DECER - Funding Not Renewed - Expired 09/30/17
Net Change	(\$73,973)	(\$73,973)		\$0	(0.75)	
Ending Balance	\$19,392	\$19,392		\$0	0.25	
Beginning Balance	\$206,400	\$206,400		\$0	1.90	
Transporation Assessments	Revenue Change	Expense Change	Category	Net Change	FTE Change	
277		\$1,181	Personal Services	(\$1,181)	0.05	INCR - To Reflect Actuals
		\$126	Support Services	(\$126)		INCR - To Reflect Actuals
		(\$1,307)	Materials and Services	\$1,307		DECER - To Reflect Actuals
Net Change	\$0	\$0		\$0	0.05	
Ending Balance	\$206,400	\$206,400		\$0	1.95	
Beginning Balance	\$33,600	\$33,600		\$0	0.31	
LIHEAP	Revenue Change	Expense Change	Category	Net Change	FTE Change	
278		(\$2,440)	Personal Services	\$2,440		DECER - Did Not Hire Temp Staff
		(\$260)	Support Services	\$260		DECER - Did Not Hire Temp Staff
		\$2,700	Materials and Services	(\$2,700)	0.00	INCR - To Reflect Actuals
Net Change	\$0	\$0		\$0	-	
Ending Balance	\$33,600	\$33,600		\$0	0.31	
Beginning Balance	\$162,027	\$162,027		\$0	0.50	
MOW Fundraising	Revenue Change	Expense Change	Category	Net Change	FTE Change	
279*		\$1,144	Personal Services	(\$1,144)		INCR - To Reflect Actuals
		\$36	Support Services	(\$36)		INCR - To Reflect Actuals
		\$1,000	Materials and Services	(\$1,000)		INCR - Web Design
		(\$2,180)	Reserves	\$2,180		DECER - To Balance Fund
Net Change	\$0	\$0		\$0		
Ending Balance	\$162,027	\$162,027		\$0	0.50	
Beginning Balance	\$420,719	\$420,719		\$0	3.00	
Area Plan Admin	Revenue Change	Expense Change	Category	Net Change	FTE Change	
281	(\$1,037)		Transfer In	(\$1,037)		DECER - To Reflect Actuals
		(\$1,104)	Personal Services	\$1,104	(0.30)	DECER - To Reflect Actuals
		(\$118)	Support Services	\$118		DECER - To Reflect Actuals
		\$185	Materials and Services	(\$185)		INCR - To Reflect Actuals
Net Change	(\$1,037)	(\$1,037)		\$0	(0.30)	
Ending Balance	\$419,682	\$419,682		\$0	2.70	
Beginning Balance	\$334,770	\$334,770		\$0	0.00	
Title III-B	Revenue Change	Expense Change	Category	Net Change	FTE Change	
282	\$43,433		Revenue - Federal	\$43,433		INCR - Budget Estimate Low
	\$25,728		Revenue - State	\$25,728		INCR - Budget Estimate Low
		\$69,161	Transfers Out	(\$69,161)		INCR - Transfer to Senior Connections
Net Change	\$69,161	\$69,161		\$0	-	
Ending Balance	\$403,931	\$403,931		\$0	0.00	
Beginning Balance	\$495,000	\$495,000		\$0	0.00	
Title III-C-1	Revenue Change	Expense Change	Category	Net Change	FTE Change	
283	(\$2,034)		Revenue - Federal	(\$2,034)		DECER - Adjusted to Actual Need
		(\$2,034)	Transfers Out	\$2,034		DECER - Adjusted to Actual Need
Net Change	(\$2,034)	(\$2,034)		\$0	-	
Ending Balance	\$492,966	\$492,966		\$0	0.00	

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$320,000	\$320,000		\$0	0.00	
Title III-C-2	Revenue Change	Expense Change	Category	Net Change	FTE Change	
284			Revenue - Federal	\$0		
			Transfers Out	\$0		
Net Change	\$0	\$0		\$0	-	
Ending Balance	\$320,000	\$320,000		\$0	0.00	
Beginning Balance	\$48,409	\$48,409		\$0	0.00	
Title III-D	Revenue Change	Expense Change	Category	Net Change	FTE Change	
285	(\$445)		Revenue - Federal	(\$445)		DECR - Budget Estimate High
	\$1,555		Revenue - State	\$1,555		INCR - Budget Estimate Low
		\$20,000	Materials and Services	(\$20,000)		INCR - New Program- Walk with Ease
	(\$25,531)		Transfers Out	\$25,531		DECR - Transfer not Needed
		\$6,641	Reserves	(\$6,641)		INCR - To Balance Fund
Net Change	\$1,110	\$1,110		\$0		
Ending Balance	\$49,519	\$49,519		\$0	0.00	
Beginning Balance	\$169,207	\$169,207		\$0	0.51	
Title III-E	Revenue Change	Expense Change	Category	Net Change	FTE Change	
286	(\$194)		Revenue - Federal	(\$194)		DECR - Budget Estimate High
	\$12,365		Revenue - State	\$12,365		INCR - Budget Estimate Low
	\$3,840		Revenue - Misc	\$3,840		INCR - Donation from LSSC
	\$8,950		Transfer In	\$8,950		INCR - From Fundraising to Increase Services
		(\$1,752)	Personal Services	\$1,752	(0.10)	DECR - To Reflect Actuals
		(\$187)	Support Services	\$187		DECR - To Reflect Actuals
		\$14,200	Materials and Services	(\$14,200)		INCR - Additional Services for Family Caregiver Services
		\$11,483	Services by Other Organizations	(\$11,483)		INCR - Additional Services for Family Caregiver Services
		\$1,217	Transfers Out	(\$1,217)		INCR - Budget Estimate Low
Net Change	\$24,961	\$24,961		\$0	(0.10)	
Ending Balance	\$194,168	\$194,168		\$0	0.41	
Beginning Balance	\$8,732	\$8,732		\$0	0.00	
Title III -VII	Revenue Change	Expense Change	Category	Net Change	FTE Change	
287	\$95		Revenue - Federal	\$95		INCR - Budget Estimate Low
	\$322		Revenue - State	\$322		INCR - Budget Estimate Low
			Materials and Services	(\$417)		INCR - To Balance Fund
Net Change	\$417	\$417		\$0	-	
Ending Balance	\$9,149	\$9,149		\$0	0.00	
Beginning Balance	\$113,114	\$113,114		\$0	0.00	
Title III USDA/NSIP	Revenue Change	Expense Change	Category	Net Change	FTE Change	
288	(\$2,523)		Revenue - Federal	(\$2,523)		DECR - Budget Estimate High
		(\$2,711)	Services by Other Organizations	\$2,711		DECR - Adjusted Food For Lane County Contract
		\$188	Transfers Out	(\$188)		INCR - Adjusted Transfer to Sr. Meals
Net Change	(\$2,523)	(\$2,523)		\$0	-	
Ending Balance	\$110,591	\$110,591		\$0	0.00	
Beginning Balance	\$0	\$0		\$0	0.00	
I H S	Revenue Change	Expense Change	Category	Net Change	FTE Change	
289	\$52,484		Revenue - Local	\$52,484		INCR - Fund Added after Proposed Budget
		\$26,700	Services by Other Organizations	(\$26,700)		INCR - Fund Added after Proposed Budget
		\$25,784	Transfers Out	(\$25,784)		INCR - Fund Added after Proposed Budget
Net Change	\$52,484	\$52,484		\$0	-	
Ending Balance	\$52,484	\$52,484		\$0	0.00	
Beginning Balance	\$1,206,517	\$1,206,517		\$0	1.50	
Title III - OPI	Revenue Change	Expense Change	Category	Net Change	FTE Change	
293	\$3,902		Beginning Reserves	\$3,902		INCR - Budget Estimate Low
	(\$13,889)		Revenue - State	(\$13,889)		DECR - Budget Estimate High
	(\$278,031)		Transfer In	(\$278,031)		DECR -Transfer not Required - OPI Pilot was Funded
		\$14,954	Personal Services	(\$14,954)		INCR - Additional FTE based on Case Loads
		\$1,590	Support Services	(\$1,590)		INCR - Additional FTE based on Case Loads
		(\$576)	Materials and Services	\$576		DECR - To Reflect Actuals
		(\$267,540)	Services by Other Organizations	\$267,540		DECR - OPI Pilot Funded - No Grandfathered Clients
		(\$36,446)	Transfers Out	\$36,446		DECR - OPI Pilot Funded - No Grandfathered Clients
Net Change	(\$288,018)	(\$288,018)		\$0	-	
Ending Balance	\$918,499	\$918,499		\$0	1.50	

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Beginning Balance	\$0	\$0	\$0	0.00	
Title III - OPI Pilot	Revenue Change	Expense Change	Category	Net Change	FTE Change
294	\$468,145		Revenue - State	\$468,145	
	\$5,000		Revenue - Local	\$5,000	
		\$114,430	Personal Services	(\$114,430)	1.50
		\$12,170	Support Services	(\$12,170)	
		\$10,600	Materials and Services	(\$10,600)	
		\$272,169	Services by Other Organizations	(\$272,169)	
		\$63,776	Transfers Out	(\$63,776)	
Net Change	\$473,145	\$473,145		\$0	1.50
Ending Balance	\$473,145	\$473,145		\$0	1.50
Beginning Balance	\$15,603,600	\$15,603,600		\$0	130.45
Title XIX -Type B	Revenue Change	Expense Change	Category	Net Change	FTE Change
296	(\$3,088)		Beginning Reserves	(\$3,088)	
	\$406,405		Revenue - Federal	\$406,405	
	\$1,317,431		Revenue - State	\$1,317,431	
	\$76,700		Revenue - Local	\$76,700	
	\$1,405		Transfer In	\$1,405	
		\$392,578	Personal Services	(\$392,578)	16.12
		\$41,984	Support Services	(\$41,984)	
		\$168,374	Materials and Services	(\$168,374)	
		\$10,000	Capital Outlay	(\$10,000)	
		(\$326,819)	Transfers Out	\$326,819	
		\$1,512,736	Reserves	(\$1,512,736)	
Net Change	\$1,798,853	\$1,798,853		\$0	16.12
Ending Balance	\$17,402,453	\$17,402,453		\$0	146.57

SPECIAL REVENUE FUND

BEGINNING BALANCE	\$24,196,622	\$24,196,622	\$0	\$0	157.52
TOTAL CHANGES	\$2,124,097	\$2,124,097	\$0	\$0	18.59
REVISED BUDGET	\$26,320,719	\$26,320,719	\$0	\$0	176.11

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
FY18 REVISED BUDGET
For the Fiscal Year Ending June 30, 2018

	FY18 Adopted Budget	FY18 Revised Budget	Change
Resources:			
Federal and State Revenue	\$ -	\$ 31,000	\$ 31,000
Local Revenue	\$ 1,780,535	\$ 1,809,535	\$ 29,000
Transfers In	\$ 425,368	\$ 486,641	\$ 61,273
Beginning Reserves	\$ 2,364,951	\$ 2,656,730	\$ 291,779
Total Resources	<u>\$ 4,570,854</u>	<u>\$ 4,983,906</u>	<u>\$ 413,052</u>
Requirements:			
Personal Services	\$ 225,061	\$ 219,949	\$ (5,112)
Support Services	\$ 61,283	\$ 61,283	\$ -
Materials and Services	\$ 565,638	\$ 589,712	\$ 24,074
Capital Outlay	\$ 30,000	\$ 70,000	\$ 40,000 (a)
Services by Other Organizations	\$ 625,000	\$ 700,000	\$ 75,000
Debt Service	\$ 457,937	\$ 484,326	\$ 26,389
Transfers Out	\$ 35,819	\$ 93,145 (b)	\$ 57,326
Ending Reserves	<u>\$ 2,570,116</u>	<u>\$ 2,765,491</u>	<u>\$ 195,375</u>
Total Requirements	<u>\$ 4,570,854</u>	<u>\$ 4,983,906</u>	<u>\$ 413,052</u>

Included in this statement are Business Loans, Economic Development, Building Management, and Minutes Recorder program funds. Ending reserves include \$445,966 for Building/Capital Improvement Contingency Account in the Building Management Fund.

(a) Building Maintenance per the Board.

(b) Transfers In are more than Transfers Out because of transfers from other reporting funds.

SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2018

ENTERPRISE FUND - SUMMARY

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 4,570,854	Beginning Balances	\$ 4,570,854	1.47
Beginning Reserves	\$ 291,779	Personal Services	\$ (5,112)	(0.20)
Federal and State Revenue	\$ 31,000	Materials and Services	\$ 24,074	
Local Revenue	\$ 29,000	Capital Outlay	\$ 40,000	
Transfers In	\$ 61,273	Services by Other Organizations	\$ 75,000	
		Debt Service	\$ 26,389	
		Transfers Out	\$ 57,326	
		Ending Reserves - Designated	\$ 195,375	
Change	\$ 413,052		\$ 413,052	(0.20)
Revised Budget	\$ 4,983,906		\$ 4,983,906	1.27

ALL ENTERPRISE FUNDS - FY18 ADOPTED VERSUS FY18 REVISED

	FY18 Adopted Budget	FY18 Revised Budget	Change	FTE	Change in FTE
By Service Area:					
Business Loans	\$ 2,939,888	\$ 3,217,927	\$ 278,039	1.07	(0.15)
Economic Development	\$ 37,352	\$ 33,948	\$ (3,404)	0.08	(0.07)
Building Management	\$ 1,501,169	\$ 1,601,464	\$ 100,295	0.07	0.02
Minutes Recorder	\$ 92,445	\$ 130,567	\$ 38,122	0.05	-
Total:	\$ 4,570,854	\$ 4,983,906	\$ 413,052	1.27	(0.20)

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, 2018

ENTERPRISE FUND - BUSINESS LOANS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,939,888	Beginning Balances	\$ 2,939,888	1.22
Beginning Reserves	\$ 156,766	Personal Services	\$ (4,700)	(0.15)
Federal and state revenue	\$ 31,000	Support Services	\$ 241	
Local revenue	\$ 29,000	Materials and Services	\$ (1,665)	
Transfers In - Internal	\$ 61,273	Services to Other Organizations	\$ 75,000	
		Transfers Out - To Bus Svs Admin	\$ 43,542	
		Ending Reserves - Designated	\$ 165,621	
Change	\$ 278,039		\$ 278,039	(0.15)
Revised Budget	\$ 3,217,927		\$ 3,217,927	1.07

ENTERPRISE FUND - ECONOMIC DEVELOPMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 37,352	Beginning Balances	\$ 37,352	0.15
Beginning Reserves	\$ (3,404)	Personal Services	\$ (8,759)	(0.07)
Local revenue	\$ -	Support Services	\$ (2,385)	
		Materials and Services	\$ (111)	
		Transfers Out	\$ 5,287	
		Ending Reserves - Designated	\$ 2,564	
Change	\$ (3,404)		\$ (3,404)	(0.07)
Revised Budget	\$ 33,948		\$ 33,948	0.08

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2018

ENTERPRISE FUND - BUILDING MANAGEMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,501,169	Beginning Balances	\$ 1,501,169	0.05
Beginning Reserves	\$ 100,295	Personal Services	\$ 7,874	0.02
		Support Services	\$ 2,144	
		Materials and Services	\$ 25,650	
		Capital Outlay	\$ 40,000	
		Debt Service	\$ 26,389	
		Transfers Out	\$ 8,497	
		Ending Reserves - Designated	\$ (10,259)	
Change	\$ 100,295		\$ 100,295	0.02
Revised Budget	\$ 1,601,464		\$ 1,601,464	0.07

ENTERPRISE FUND - MINUTES RECORDER

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 92,445	Beginning Balances	\$ 92,445	0.05
Beginning Reserves	\$ 38,122	Personal Services	\$ 473	
		Materials and Services	\$ 200	
		Ending Reserves - Designated	\$ 37,449	
Change	\$ 38,122		\$ 38,122	-
Revised Budget	\$ 130,567		\$ 130,567	0.05

ENTERPRISE FUND

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

For the Fiscal Year Ending June 30, 2018

Enterprise Fund – Business Loans

Beginning Balance	\$345,513	\$345,513		\$0	0.16	
EDA	Revenue Change	Expense Change	Category	Net Change	FTE Change	
302*	\$15,304	\$0	Beginning Reserves	\$15,304		INCR - Budget Estimate Low
	\$55,000	\$0	Revenue - Local	\$55,000		INCR - To Reflect Actuals
	\$0	(\$5,114)	Personal Services	\$5,114	(0.05)	DECOR - To Reflect Actuals
	\$0	(\$1,392)	Support Services	\$1,392		DECOR - To Reflect Actuals
	\$0	\$75,000	Services by Other Organizations	(\$75,000)		INCR - More Loans than Estimated Disbursed
	\$0	\$8,140	Transfers Out	(\$8,140)		INCR - To Correct for Actuals
	\$0	(\$6,330)	Reserves	\$6,330		DECOR - To Balance Fund
Net Change	\$70,304	\$70,304		\$0	(0.05)	
Ending Balance	\$415,817	\$415,817		\$0	0.11	

Beginning Balance	\$2,199,000	\$2,199,000		\$0	0.38	
Loans Relending	Revenue Change	Expense Change	Category	Net Change	FTE Change	
303*	\$96,298	\$0	Beginning Reserves	\$96,298		INCR - Budget Estimate Low
	(\$10,000)	\$0	Revenue - Local	(\$10,000)		DECOR - To Reflect Actuals
	\$0	(\$2,417)	Personal Services	\$2,417	(0.03)	DECOR - To Reflect Actuals
	\$0	(\$658)	Support Services	\$658		DECOR - To Reflect Actuals
	\$0	\$25,396	Transfers Out	(\$25,396)		INCR - To Correct for Actuals
	\$0	\$63,977	Reserves	(\$63,977)		INCR - To Balance Fund
Net Change	\$86,298	\$86,298		\$0	(0.03)	
Ending Balance	\$2,285,298	\$2,285,298		\$0	0.35	

Beginning Balance	\$14,865	\$14,865		\$0	0.01	
Rural	Revenue Change	Expense Change	Category	Net Change	FTE Change	
304*	(\$1,700)	\$0	Beginning Reserves	(\$1,700)		DECOR - Budget Estimate High
	\$0	(\$98)	Personal Services	\$98		DECOR - To Reflect Actuals
	\$0	(\$27)	Support Services	\$27		DECOR - To Reflect Actuals
	\$0	\$507	Transfers Out	(\$507)		INCR - To Correct for Actuals
	\$0	(\$2,082)	Reserves	\$2,082		DECOR - To Balance Fund
Net Change	(\$1,700)	(\$1,700)		\$0		
Ending Balance	\$13,165	\$13,165		\$0	0.01	

Beginning Balance	\$94,066	\$94,066		\$0	0.01	
Rural Bus	Revenue Change	Expense Change	Category	Net Change	FTE Change	
305*	\$6,554	\$0	Beginning Reserves	\$6,554		INCR - Budget Estimate Low
	\$0	(\$535)	Personal Services	\$535		DECOR - To Reflect Actuals
	\$0	(\$145)	Support Services	\$145		DECOR - To Reflect Actuals
	\$0	\$230	Transfers Out	(\$230)		INCR - To Correct for Actuals
	\$0	\$7,004	Reserves	(\$7,004)		INCR - To Balance Fund
Net Change	\$6,554	\$6,554		\$0	-	
Ending Balance	\$100,620	\$100,620		\$0	0.01	

Beginning Balance	\$52,464	\$52,464		\$0	0.21	
SBA	Revenue Change	Expense Change	Category	Net Change	FTE Change	
306*	(\$2,464)	\$0	Beginning Reserves	(\$2,464)		DECOR - Budget Estimate High
	(\$27,000)	\$0	Revenue - Local	(\$27,000)		DECOR - To Reflect Actuals
	\$3,946	\$0	Transfers In	\$3,946		INCR - Loan from General Fund to To Balance Fund
	\$0	(\$20,358)	Personal Services	\$20,358	(0.13)	DECOR - To Reflect Actuals
	\$0	(\$5,543)	Support Services	\$5,543		DECOR - To Reflect Actuals
	\$0	(\$2,000)	Materials and Services	\$2,000		DECOR - To Reflect Actuals
	\$0	\$2,383	Transfers Out	(\$2,383)		INCR - To Correct for Actuals
Net Change	(\$25,518)	(\$25,518)		\$0	(0.13)	
Ending Balance	\$26,946	\$26,946		\$0	0.08	

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Enterprise Fund – Business Loans, continued

Beginning Balance	\$33,578	\$33,578		\$0	0.12	
Other Loans	Revenue Change	Expense Change	Category	Net Change	FTE Change	
307*	(\$3,509)	\$0	Beginning Reserves	(\$3,509)		DECR - Budget Estimate High
	(\$20,000)	\$0	Revenue - Local	(\$20,000)		DECR - To Reflect Actuals
	\$0	(\$14,934)	Personal Services	\$14,934	(0.09)	DECR - To Reflect Actuals
	\$0	(\$4,066)	Support Services	\$4,066		DECR - To Reflect Actuals
	\$0	(\$1,255)	Transfers Out	\$1,255		DECR - To Correct for Actuals
	\$0	(\$3,254)	Reserves	\$3,254		DECR - To Balance Fund
Net Change	(\$23,509)	(\$23,509)		\$0	(0.09)	
Ending Balance	\$10,069	\$10,069		\$0	0.03	

Beginning Balance	\$166,000	\$166,000		\$0	0.16	
EDA RLF	Revenue Change	Expense Change	Category	Net Change	FTE Change	
308*	\$46,283	\$0	Beginning Reserves	\$46,283		INCR - Budget Estimate Low
	\$31,000	\$0	Revenue - Federal	\$31,000		INCR - To Reflect Actuals
	\$31,000	\$0	Revenue - Local	\$31,000		INCR - To Reflect Actuals
	\$0	(\$5,109)	Personal Services	\$5,109	(0.03)	DECR - To Reflect Actuals
	\$0	(\$1,391)	Support Services	\$1,391		DECR - To Reflect Actuals
	\$0	\$335	Materials and Services	(\$335)		INCR - To Reflect Actuals
	\$0	\$8,142	Transfers Out	(\$8,142)		INCR - To Correct for Actuals
Net Change	\$0	\$106,306	Reserves	(\$106,306)		INCR - To Balance Fund
Ending Balance	\$108,283	\$108,283		\$0	(0.03)	
	\$274,283	\$274,283		\$0	0.13	

Beginning Balance	\$34,402	\$34,402		\$0	0.17	
BSA	Revenue Change	Expense Change	Category	Net Change	FTE Change	
391	\$57,327	\$0	Transfers In	\$57,327		INCR - Budget Estimate Low
	\$0	\$43,863	Personal Services	(\$43,863)	0.18	INCR - To Reflect Actuals
	\$0	\$13,464	Support Services	(\$13,464)		INCR - To Reflect Actuals
Net Change	\$57,327	\$57,327		\$0	0.18	
Ending Balance	\$91,729	\$91,729		\$0	0.35	

Enterprise Fund – Economic Development

Beginning Balance	\$37,352	\$37,352		\$0	0.15	
Eco Devo	Revenue Change	Expense Change	Category	Net Change	FTE Change	
331*	(\$3,404)	\$0	Beginning Reserves	(\$3,404)		DECR - Budget Estimate High
	\$0	(\$8,759)	Personal Services	\$8,759	(0.07)	DECR - To Reflect Actuals
	\$0	(\$2,385)	Support Services	\$2,385		DECR - To Reflect Actuals
	\$0	(\$111)	Materials and Services	\$111		DECR - To Reflect Actuals
	\$0	\$5,287	Transfers Out	(\$5,287)		INCR - To Correct for Actuals
	\$0	\$2,564	Reserves	(\$2,564)		INCR - To Balance Fund
Net Change	(\$3,404)	(\$3,404)		\$0	(0.07)	
Ending Balance	\$33,948	\$33,948		\$0	0.08	

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2018

Enterprise Fund – Building Management

Beginning Balance	\$1,501,169	\$1,501,169		\$0	0.05	
PPB	Revenue Change	Expense Change	Category	Net Change	FTE Change	
321	\$100,295	\$0	Beginning Reserves	\$100,295		INCR - Budget Estimate Low
	\$0	\$7,874	Personal Services	(\$7,874)	0.02	INCR - To Reflect Actuals
	\$0	\$2,144	Support Services	(\$2,144)		INCR - To Reflect Actuals
	\$0	\$25,650	Materials and Services	(\$25,650)		INCR - To Reflect Actuals for building maintenance
	\$0	\$26,389	Debt service	(\$26,389)		INCR - To Reflect Actuals
	\$0	\$40,000	Capital Outlay	(\$40,000)		INCR - Preservation and Maintenance per Board
	\$0	\$8,497	Transfers Out	(\$8,497)		INCR - To Correct for Actuals
	\$0	(\$10,259)	Reserves	\$10,259		DECR - To Balance Fund
Net Change	\$100,295	\$100,295		\$0	0.02	
Ending Balance	\$1,601,464	\$1,601,464		\$0	0.07	

Enterprise Fund – Minutes Recording

Beginning Balance	\$92,445	\$92,445		\$0	0.05	
Minutes Recording	Revenue Change	Expense Change	Category	Net Change	FTE Change	
332	\$38,122	\$0	Beginning Reserves	\$38,122		INCR - Budget Estimate Low
	\$0	\$473	Personal Services	(\$473)		INCR - To Reflect Actuals
	\$0	\$200	Materials and Services	(\$200)		INCR - To Purchase Equipment
	\$0	\$37,449	Reserves	(\$37,449)		INCR - To Balance Fund
Net Change	\$38,122	\$38,122		\$0	-	
Ending Balance	\$130,567	\$130,567		\$0	0.05	

SPECIAL REVENUE - GOVERNMENT SERVICES -ENTERPRISE FUNDS SUMMARY

BEGINNING BALANCE	\$4,570,854	\$4,570,854	\$0	1.47
TOTAL CHANGES	\$413,052	\$413,052	\$0	(0.20)
REVISED BUDGET	\$4,983,906	\$4,983,906	\$0	1.27

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

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, 2018

LCOG operates out of three reporting fund types: (1) General Fund; (2) Special Revenue Fund and (3) Enterprise Fund.

General Fund

The General Fund has three Managerial Funds and 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 55 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. An enterprise program is managed much like a business in that it is self-supporting in nature. LCOG's Enterprise Fund consists of 11 managerial funds. The direct service areas accounted for in the enterprise fund are: Business Loan Program; Building Management; Economic Development, and Minutes Recorder.

The Business Loan program area has eight managerial funds: The Business Services Administration Fund and seven Business Loans program funds.

The Economic Development managerial fund is devoted to Economic Development services.

The Building Management program has one enterprise managerial fund that tracks the activity of the building owned by LCOG – Park Place Building. LCOG also occupies space in the Park Place Building and pays an occupancy fee. Park Place Building also includes leased space. Lastly, LCOG's Minutes Recorder managerial fund is funded by charges for services.

BUDGET NOTES AND DEFINITIONS, Continued

SERVICE DEFINITIONS

Service: An LCOG organizational unit that is designed to specifically deliver a service. The service is part of the Division but its focus is on service deliverables to our customers. The services include: Board and Executive, Administration, Government Services (GS), Senior & Disability Services (S&DS), Enterprise Funds.

Fund: A legal separate set of books for each fund using generally accepted accounting principles and are in compliance Government Accounting Standards. LCOG has three reporting funds (General Fund; Special Revenue Fund; and Enterprise Fund). Within the reporting funds are 69 managerial funds – 3 general funds, 55 special revenue subfunds, and 11 enterprise subfunds.

Resources: The total of all resources that can be used to offset requirements. Resources are current revenues and carried over revenues (Beginning Fund Balance) in a fund. Currently the categories are:

Beginning Reserves: Beginning reserve balances are either designated balances or undesignated balances.

Designated balances are revenues carried over from the prior year for a specific purpose and are not available for general expenditure. Undesignated balances are revenue carried over from the prior year that is available for any expenditure requirement.

Federal and State Revenue: Revenue from federal and/or state grants and contracts including Transportation, S&DS Long-Term Care and Financial Services, and Business Financing.

Local Revenue: Revenue from local contracts, interest, donations, sales of products and all revenue that is not federal or state. Local revenue also includes Member Dues.

In-Kind Service: Service by other governments that can be used as matching funds on LCOG contracts that require local matching dollars.

Transfers In: Transfers describe the process of internally moving resources from one LCOG division or program to another. Transfers are displayed as a resource for the program receiving the resources and as a requirement for the program providing the resources.

Requirements: The total of all expenditures of a fund. Currently the categories are:

Personal Services: Salary and fringe costs for staff are expressed under the line item heading of Personal Services.

BUDGET NOTES AND DEFINITIONS, Continued

Support Services: Indirect charges/costs are costs that cannot be charged as direct costs to a program. LCOG prepares an annual Indirect Cost Allocation Plan and submits the proposal to the federal cognizant agency (ODOT) for approval. The Plan provides for direct programs and services to share in the general non-direct operating expenses for LCOG. Indirect charges pay for Administrative Services expenses. Additional information about Indirect Cost Allocation Plan can be found in the Supplemental Section of this document.

Materials and Services: Materials and Services include a wide variety of expenses ranging from office supplies to telephones to travel.

Capital Outlay: Costs for purchases that are tangible in nature are recorded initially as capital outlay. A capital purchase is the acquisition of a tangible item that has a useful life of greater than one year and a value greater than \$5,000. These items are placed on LCOG's inventory and treated as assets on the balance sheet.

Services by Other Organizations: Services by Other Organizations accounts for monies that LCOG receives and then passes through to other organizations that provide a specified service (Government Services and Senior & Disability Services) or business loans made (Loans Program).

Debt Service: Payments for principal and interest to amortize loans. Currently loans are the existing building program loan (Park Place Building).

Transfers Out: Transfers describe the process of internally moving resources from one LCOG division or program to another. Transfers are displayed as a resource for the program receiving the resources and as a requirement for the program providing the resources.

Ending Reserves-Designated: Resources that will be carried forward into the next fiscal year that can only be used for a specific contract or purpose.

COMPARATIVE ANALYSIS
ACTUALS FOR THE YEARS FY15 TO FY17 AND FY18 ADOPTED AND
REVISED BUDGET RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2018

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised
Resources:					
Federal and State Revenue	\$ 17,628,691	\$ 20,849,723	\$ 19,502,141	\$ 20,315,456	\$ 23,293,146
Local Revenue	\$ 11,148,317	\$ 10,631,946	\$ 10,313,039	\$ 7,868,792	\$ 8,521,032
Local Revenue -Member dues	\$ 197,825	\$ 197,197	\$ 211,946	\$ 215,700	\$ 215,700
Transfers In	\$ 4,325,488	\$ 2,988,176	\$ 3,282,156	\$ 4,050,873	\$ 5,320,685
Beginning Reserves	\$ 6,632,893	\$ 7,047,657	\$ 8,608,315	\$ 7,111,040	\$ 8,598,642
Total Resources	<u>\$ 39,933,214</u>	<u>\$ 41,714,699</u>	<u>\$ 41,917,597</u>	<u>\$ 39,561,861</u>	<u>\$ 45,949,205</u>
Requirements:					
Personal Services**	\$ 16,358,871	\$ 17,388,503	\$ 18,881,398	\$ 19,783,711	\$ 20,373,866
Materials and Services**	\$ 7,935,748	\$ 7,949,697	\$ 7,807,472	\$ 6,451,249	\$ 7,183,215
Capital Outlay	\$ -	\$ 150,000	\$ 508,127	\$ 59,499	\$ 2,075,407
Services by Other Organizations	\$ 3,098,044	\$ 4,219,092	\$ 2,322,333	\$ 2,560,136	\$ 2,675,377
Debt Service	\$ 1,131,107	\$ 655,790	\$ 455,117	\$ 457,937	\$ 484,326
Transfers Out	\$ 4,325,488	\$ 2,988,176	\$ 3,282,156	\$ 4,050,873	\$ 5,320,685
Ending Reserves	\$ 7,083,956	\$ 8,363,441	\$ 8,660,994	\$ 6,198,456	\$ 7,836,329
Total Requirements	<u>\$ 39,933,214</u>	<u>\$ 41,714,699</u>	<u>\$ 41,917,597</u>	<u>\$ 39,561,861</u>	<u>\$ 45,949,205</u>
FTE	193.21	191.63	204.79	201.12	219.8
This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **					
Indirect Recovery (Revenue)	\$2,857,959	\$2,831,855	\$2,316,383	\$2,377,780	\$2,443,335
Indirect Costs (Expenditures)	<u>\$2,857,959</u>	<u>\$2,831,855</u>	<u>\$2,316,383</u>	<u>\$2,377,780</u>	<u>\$2,443,335</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).

INTERNAL TRANSFERS

TRANSFERS OUT (expenditures of the providing subfund)		Amount
General Fund		
From General Fund - LCOG Operating to:		
102-15-1130-64401	104 Member Support Services	11,000
102-15-1110-64505	321 Park Place Building	390,966
102-15-1110-64250	206 Business Loans	3,946
From General Fund - Member Support Services to:		
104-12-1200-64250	201 Government Services Admin	1,200
Total General Fund - Transfer Out		407,112
Special Revenue Funds		
From Special Revenue Fund - Planning, Transp, Technology To:		
248-24-2460-64202	102 LCOG Operating	12,000
204-25-2540-64250	201 Community Safety	78,242
205-25-2540-64250	201 General Planning	11,251
206-25-2520-64250	201 GISCPA	216,234
207-25-2520-64250	201 GIS Other	191,022
208-25-2540-64250	201 Hearing Official	35,473
210-25-2540-64250	201 Natural Resource Planning	37,019
211-25-2520-64250	201 OR Emergency Mgmt & State Police	36,703
212-25-2520-64250	201 Publications/Information (Lane Info Center)	3,670
214-25-2580-64250	201 RTS Other	41,279
218-25-2540-64250	201 Tax Collections	2,982
222-25-2540-64250	201 Urban Regional Planning	62,060
235-25-2560-64250	201 Metro	694
219-25-2550-64654	221 Transportation Operations	221,196
220-25-2550-64654	221 Transportation Projects	205,919
219-25-2550-64250	201 Transportation Operations	52,768
220-25-2550-64250	201 Transportation Projects	10,637
242-24-2460-64250	201 PAN	14,514
243-24-2460-64250	201 TeleMngmt	26,182
244-24-2460-64250	201 Telecommunications Operations	14,334
248-24-2460-64250	201 MMWIX	31,965
244-24-2460-64650	243 Telecommunications Operations	45,000
247-24-2460-64651	244 TeleReserve	1,196,051
Total Special Revenue Funds (Govt Svcs) - Transfers Out		2,547,192
From Special Revenue Fund - Senior and Disability Services To:		
296-26-2640-64606	274 Options Counseling	50,000
270-26-2610-64605	267 Senior Connections	65,000
282-26-2630-64605	267 Senior Connections	268,438
296-26-2640-64605	267 Senior Connections	310,657
269-26-2610-64607	268 Senior Meals	347,924
283-26-2630-64607	268 Senior Meals	447,570
284-26-2630-64607	268 Senior Meals	195,500
288-26-2630-64607	268 Senior Meals	81,876
289-26-2650-64607	268 Senior Meals	25,784
293-26-2620-64607	268 Senior Meals	30,128
294-26-2620-64607	268 Senior Meals	16,962
272-26-2650-64655	281 Title III - Area Plan Admin	5,266
296-26-2640-64655	281 Title III-Area Plan	140,967
282-26-2630-64655	281 Title III-Area Plan Admin	40,393
283-26-2630-64655	281 Title III-Area Plan Admin	45,396
284-26-2630-64655	281 Title III-Area Plan Admin	32,000
286-26-2630-64655	281 Title III-Area Plan Admin	17,887
293-26-2620-64655	281 Title III-Area Plan Admin	90,959
294-26-2620-64655	281 Title III-Area Plan Admin	46,814
270-26-2610-64609	286 Title III-E	11,450
266-26-2610-64679	296 Title XIX-Type B Funds	1,405
296-26-2640-64610	276 Veterans Specialist	858
Total Special Revenue Funds (S&DS) - Transfers Out		2,273,234
Enterprise Funds		
From Enterprise Fund - Business Loans To:		
302-30-3030-64025	391 Business Services Admin	12,645
303-30-3030-64025	391 Business Services Admin	35,917
304-30-3030-64025	391 Business Services Admin	733
305-30-3030-64025	391 Business Services Admin	455
306-30-3030-64025	391 Business Services Admin	8,391
307-30-3030-64025	391 Business Services Admin	1,749
308-30-3030-64025	391 Business Services Admin	12,648
307-30-3030-64250	201 Government Services Admin	497
From Enterprise Fund - Building Management To:		
321-32-3015-64025	391 Business Services Admin	9,699
321-32-3015-64250	201 Government Services Admin	347
From Enterprise Fund - Economic Development To:		
331-33-3040-64025	391 Business Services Admin	9,493
331-33-3040-64250	201 Government Services Admin	173
From Enterprise Fund - Minutes Recording To:		
332-33-3020-64250	201 Government Services Admin	400
Total Enterprise Funds - Transfers Out		93,146
TOTAL ALL TRANSFER OUT ACTIVITY		5,320,685

TRANSFERS IN Transfers to the receiving subfund		Amount
General Fund		
To General Fund - Board/Executive - Member Support Services From:		
104-12-1200-43202	102 LCOG Operating	11,000
To General Fund - LCOG Operating From:		
102-15-1110-43752	248 MMWIX	12,000
Total General Fund - Transfers In		23,000
Special Revenue Funds		
To Special Revenue Fund - Planning, Transp, Technology - Gov Services Admin From:		
201-25-2510-43401	104 Member Support Services	1,200
201-25-2510-43075	204 Community Safety	78,242
201-25-2510-43230	205 General Planning	11,251
201-25-2510-43241	206 GIS CPA	216,234
201-25-2510-43240	207 GIS Other	191,022
201-25-2510-43259	208 Hearing Official	35,473
201-25-2510-43435	210 Natural Resource Planning	37,019
201-25-2510-43483	211 OR Emergency Mgmt & State Police	36,703
201-25-2510-43530	212 Publications/Information (Lane Info Center)	3,670
201-25-2510-43541	214 RTS Other	41,279
201-25-2510-43650	218 Tax Collections	2,982
201-25-2510-43691	222 Urban Regional Planning	62,060
201-25-2510-43402	235 Metro TV	694
221-25-2550-43680	219 Transportation Services Admin (Trans Ops)	221,196
221-25-2550-43681	220 Transportation Services Admin (Trans Proj)	205,919
201-25-2510-43680	219 Transportation Operations	52,768
201-25-2510-43681	220 Transportation Projects	10,637
201-25-2510-43520	242 Public Area Network (PAN)	14,514
201-25-2510-43652	244 Telecommunications Operations	14,334
201-25-2510-43649	243 Telecommunications Management	26,182
201-25-2510-43752	248 MMWIX	31,965
243-24-2460-43652	244 Telecommunications Operations	45,000
244-24-2460-43654	247 Telecommunications Reserve	1,196,051
201-25-2510-43267	307 Business Loans	497
201-25-2510-43505	321 Park Place Building	347
201-25-2510-43150	331 Economic Development	173
201-25-2510-43403	332 Minutes Recorder	400
Total Special Revenue Funds (Govt Svcs) - Transfers In		2,537,809
To Special Revenue Fund - Senior and Disability Services From:		
267-26-2650-43606	270 Senior Connections F/R	65,000
267-26-2650-43656	282 Title III-B	268,438
267-26-2650-43679	296 Title XIX-Type B Funds	310,657
268-26-2630-43485	293 Title III-Oregon Project	30,128
268-26-2630-43486	294 Title III-OPI Pilot	16,962
268-26-2630-43608	269 Senior Meals Fundraising	347,924
268-26-2630-43657	283 Title III-C-1	447,570
268-26-2630-43658	284 Title III-C-2	195,500
268-26-2630-43661	288 Title III-USDA/NSIP	81,876
268-26-2630-43663	289 Intergovernment Human Svcs	25,784
274-26-2650-43679	296 Title XIX-Type B Funds	50,000
276-26-2650-43679	296 Title XIX-Type B Funds	858
281-26-2630-43485	293 Title III-Oregon Project	90,959
281-26-2630-43486	294 OPI Pilot	46,814
281-26-2630-43656	282 Title III-B	40,393
281-26-2630-43657	283 Title III-C-1	45,396
281-26-2630-43658	284 Title III-C-2	32,000
281-26-2630-43660	286 Title III-E	17,887
281-26-2630-43678	272 Living Well	5,266
281-26-2630-43679	296 Title XIX-Type B	140,967
286-26-2630-43606	270 Senior Connections F/R	11,450
296-26-2640-43606	266 S&DS Fundraising	1,405
Total Special Revenue Funds (S&DS) - Transfers In		2,273,234
Enterprise Funds		
To Enterprise Fund - Business Services Administration From:		
391-33-3010-43261	302 Business Loans	12,645
391-33-3010-43262	303 Business Loans	35,917
391-33-3010-43265	304 Business Loans	733
391-33-3010-43243	305 Business Loans	455
391-33-3010-43266	306 Business Loans	8,391
391-33-3010-43263	307 Business Loans	1,749
391-33-3010-43267	308 Business Loans	12,648
391-33-3010-43505	321 Building Management	9,699
391-33-3010-43150	331 Economic Development	9,493
To Enterprise Funds - Park Place Building From:		
321-32-3015-43202	102 General Fund - LCOG Operating	390,966
To Enterprise Funds - Business Loans From:		
306-30-3030-43200	102 General Fund - LCOG Operating	3,946
Total Enterprise Funds - Transfers In		486,641
TOTAL ALL TRANSFER IN ACTIVITY		5,320,685

Note: FY18 Revised Budget changes to Transfers totaled an increase of \$1,269,812 (transfers in revenue and transfers out expenditures), see *All Funds – Schedule of Resources and Requirements* Table on page 8.