



FY17 Revised Budget
Lane Council of Governments

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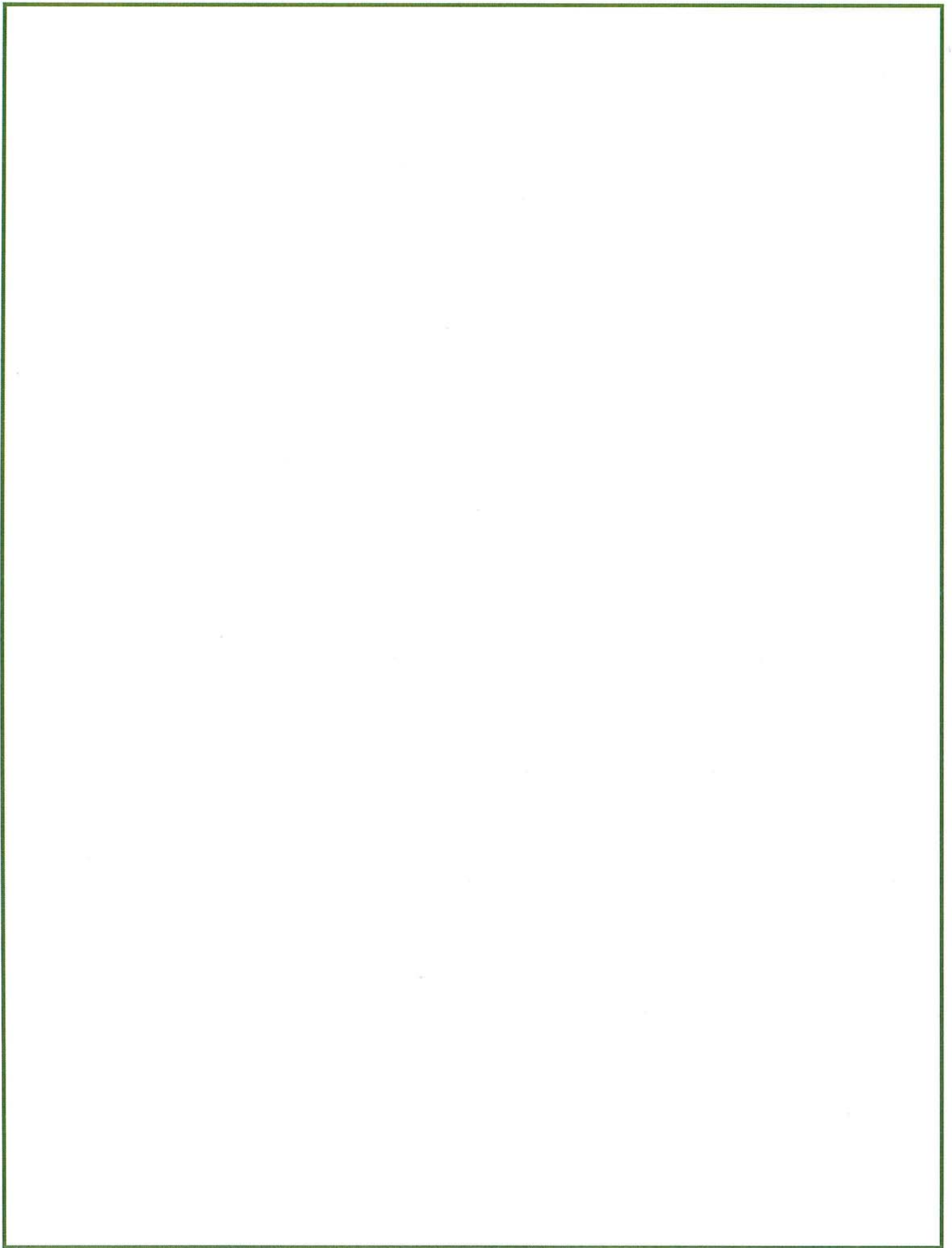


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Member Governments

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
River Road Park & Recreation District
Siuslaw Library District
Siuslaw Valley Fire District
South Lane School District #45J3
Springfield School District #19
Western Lane Ambulance District
Willamalane Park & Recreation District

WHAT WE DO

Lane Council of Governments (LCOG) is an independent public agency that is established and supported by its member agencies to coordinate and provide high-quality public services within Lane County, Oregon. The governing body of LCOG is its Board of Directors, comprised of local elected and appointed officials designated to represent member governments and agencies. Our members represent 34 local governments and agencies varying from Lane County to twelve cities, six school districts, one education district, one college, two parks and recreation organizations, three library districts, three utilities, a transit district, two fire districts, an 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 of its 34 member organizations.
- It is a legally separate entity.
- It is fiscally independent of all member organizations and all other local government entities.
- It is vested with all the powers, rights, and duties relating to those functions and activities that are vested by law in each separate party to the intergovernmental agreement.

LCOG services are offered over four broad areas: Government services (planning, transportation and telecommunications); Senior and Disability 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.

Lane Council of Governments

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
Mark Crenshaw

City of Lowell
Don Bennett

City of Oakridge
Jim Coey

City of Springfield
Leonard Stoeher (#)

City of Veneta
Sandra Larson

City of Westfir
Matt Meske

Creswell School District 40
Mike Anderson

Emerald Peoples Utility District
Vacant

Eugene School District 4J
Mary Walston (#) (^)

Eugene Water & Electric Board
John Simpson (#)
Chair of the Board of Directors

Fern Ridge Library District
Steve Recca (#) (*)

Heceta Water District
Debby Todd (#) (*)

Lane Community College
Matt Keating

Lane County
Faye Stewart

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

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

INTRODUCTORY SECTION



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**Budget Message
From the Executive Director
FY17 Revised Budget**

April 2017

Members of the LCOG Budget Committee and Board of Directors:

Attached for your consideration and approval is the proposed FY17 *Revised Budget*. This *Revised Budget* is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2016. 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 FY17 *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 FY17 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.

This is a summary of the key changes in the proposed FY17 *Revised Budget*:

Resources - Revenues

- LCOG's proposed *Revised Budget* reflects an increase of \$1,537,738 – from \$41,285,782 net *Adopted Budget* to a net \$42,823,520 proposed *Revised Budget*. This is a 3.72% 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 2.75% increase in FY16.

As shown on page 6, *All Funds Schedule of Budgeted Resources and Requirements* table, Federal and State revenues were increased by a net \$617,116 as the result of increased funding and additional contracts awarded for Government Services (\$447,595) and Senior and Disability Services (\$169,521). Local revenue is increased by a net \$91,337, with a majority of the increase due to an anticipated increase in business loans. The beginning reserve revenues are increased by a net \$605,637, to reflect actuals being greater than what we projected the beginning balance would be in the FY17 adopted budget.

- The proposed *Revised Budget* General Fund share of the total budget revenue change is a net \$395,435 overall decrease from the *Adopted Budget*.¹ This reflects the need to revise how we accounted for our Compensated Absences Liability at the close of FY16. This is a government wide liability, not expended solely in the General Fund. The Capital Contingency Account (\$390,966) was moved from the General Fund to the Enterprise Fund - Building Management Fund and was budgeted in the amount of \$130,966 with the intent to increase it over upcoming fiscal year(s).

Requirements - Expenditures

- The proposed *Revised Budget* reflects a net increase of \$1,537,738 and a net increase of \$172,566 to contingencies and reserves.
- As shown on page 6, *All Funds Schedule of Budgeted Resources and Requirements* table, operating expenditures were increased as follows: Materials and Services was decreased by a net of \$302,358, consisting in part of a net decrease in Government Services of \$353,147²; and a net increase in Senior and Disability Services of \$144,513³. Capital Outlay was increased by a net of \$473,240, consisting of a net increase in Government Services of \$350,000 due to improvements for the Willamette Internet Exchange (WIX); a net increase of \$50,000 for Senior Meals central kitchen equipment needs; and a net increase in Building Management of \$73,240⁴ for a new card reader system, HVAC cooling tower, and HVAC fan replacement. Services by Other Organizations was increased a net of \$251,160, with the majority of that increase due to a Government Services net increase of \$672,435, primarily for the telephone system replacement; Senior and Disability Services had a net decrease of \$196,275, primarily due to anticipated lower-than-budgeted costs for home and personal care expenses. Debt service was also decreased in the Building Management Fund by a net of \$120,136, due to the refinancing of the Park Place building. Personal Services were increased by a net of \$760,267; Government Services was increased by a net of \$228,719, because of increased contracts; Senior and Disability Services

¹ See *General Fund Schedule of Budgeted Resources and Requirements* table on page 8.

² For changes to Government Services, see *Special Revenue Fund – Government Services* Section starting on page 13.

³ For changes to Senior and Disability Services, see *Special Revenue Fund - Senior and Disability Services* Section starting on page 19.

⁴ For changes to Building Management, see *Enterprise Fund – Summary of Budget Changes* starting on page 23.

was increased a net of \$434,964, in part reflecting the increase of 6.37 in FTE to cover service needs. The General Fund was increased by a net of \$96,255⁵, which includes the expected increase of the Compensated Absences Liability for the current fiscal year.

Ending Fund Balance/Contingencies and Reserves

- As shown on page 6, *All Funds Schedule of Budgeted Resources and Requirements* table, the revised LCOG Ending Reserve amount of \$6,259,260 reflects a net increase of \$172,566: General Fund share of the total budget expenditure shows a net decrease of \$390,966⁶ in Ending Reserves. This decrease reflects the moving of the Building/Capital Contingency Account to the Building Management Fund (Enterprise Fund). The account balance was reduced to \$130,966 in response to the need to cover the Compensated Absences Liability with the intent to increase it over upcoming fiscal year(s).
- For Special Revenue Funds and Enterprise Funds⁷: Government Services had a net decrease in reserves of \$546,838, due to the replacement of the telephone system; Senior and Disability Services had a net increase of \$223,930, due to decreased spending across most funds and increased donations in the Senior Meals program; Enterprise Funds were increased a net of \$886,440, due to payback of loan principal in the Enterprise Fund - Business Loan Fund in the amount of \$785,843, and a net increase of \$69,059 in Building Management due to increased lease revenue.

CONCLUSION

LCOG has continued 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.

Respectfully submitted,

Brendalee S. Wilson
Executive Director

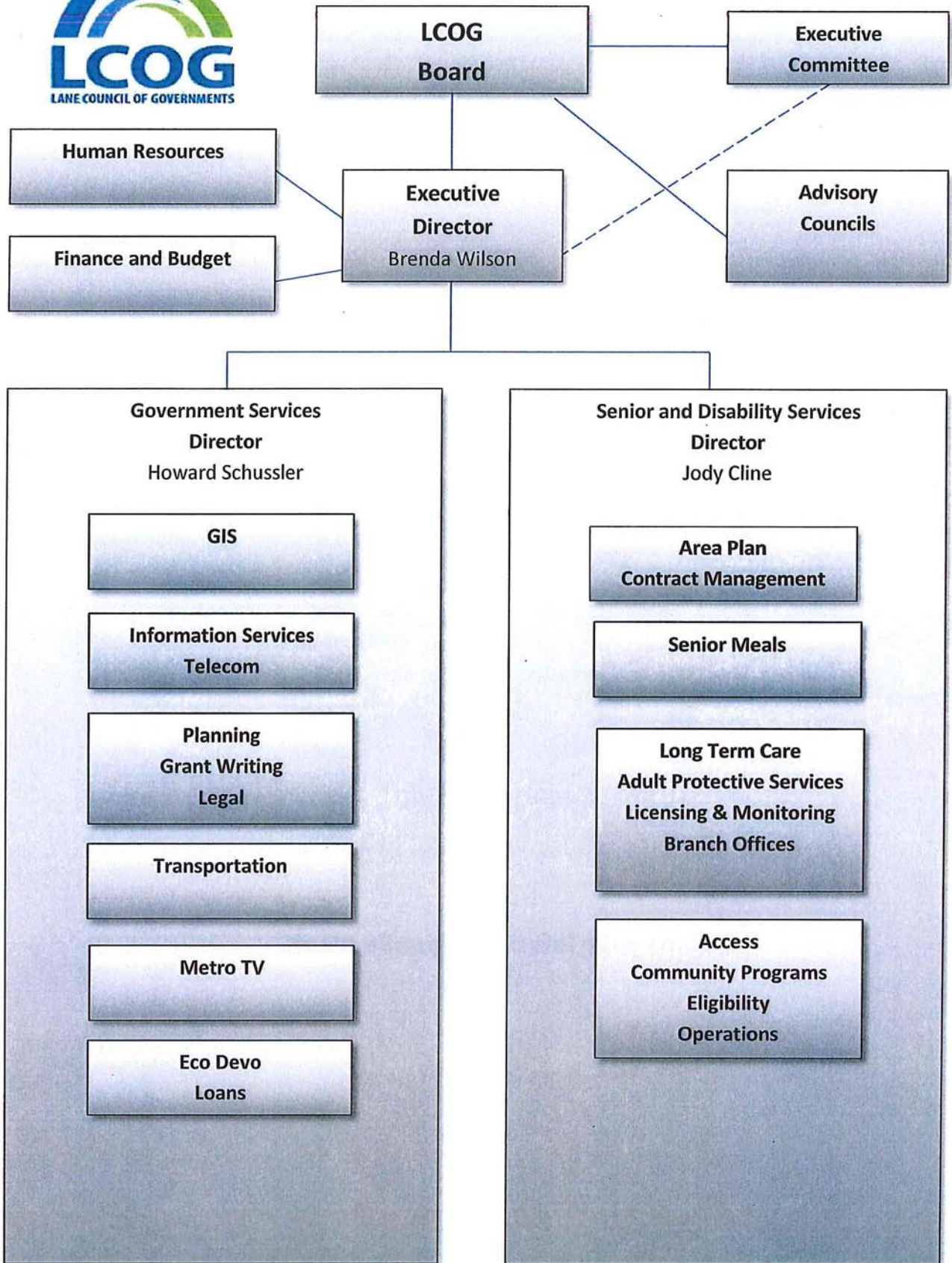
⁵For changes to General Fund, see *General Fund* Section starting on page 8.

⁶For changes to General Fund, see *General Fund* Section starting on page 8.

⁷For changes to Government Services, see *Special Revenue Fund – Government Services* Section starting on page 13; Senior and Disability Services, see *Special Revenue Fund - Senior and Disability Services* Section starting on page 19; Enterprise Funds and Building Management, see *Enterprise Fund* starting on page 23.



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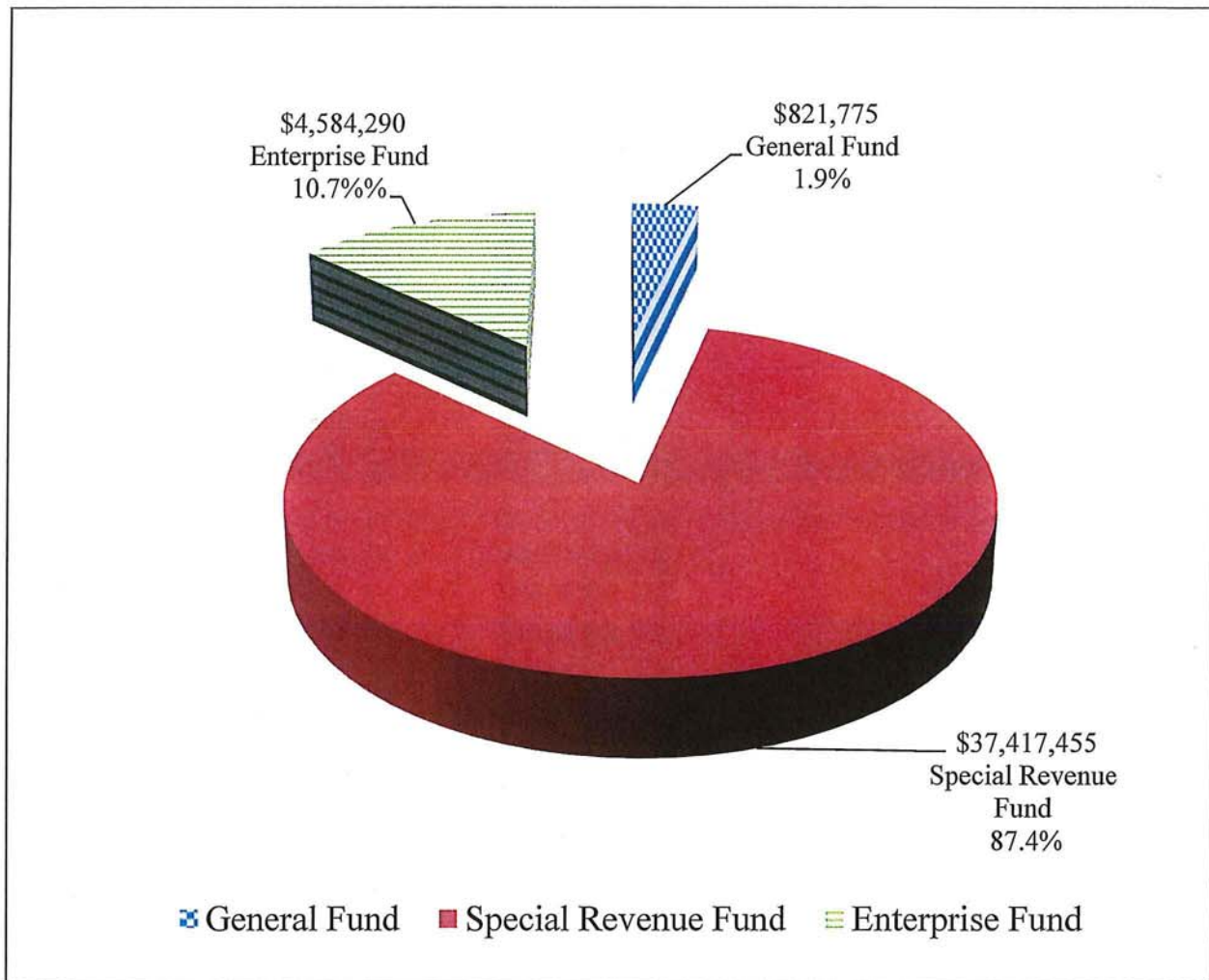
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FINANCIAL SECTION



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TOTAL BY FUND
FY17 REVISED BUDGET
For the Fiscal Year Ending June 30, 2017



	General Fund		Special Revenue Fund		Enterprise Fund		Total
Resources	\$	821,775	\$	37,417,455	\$	4,584,290	42,823,520
Requirements	\$	821,775	\$	37,417,455	\$	4,584,290	42,823,520
Percentage of Total		1.9%		87.4%		10.7%	100.0%

Gross Budget Requirements:	\$	40,507,137
Internal Charges:	\$	2,316,383
Total FY 17 Revised budget	\$	42,823,520

ALL FUNDS
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
FY17 ADOPTED VERSUS FY17 REVISED
For the Fiscal Year Ending June 30, 2017

	FY17 Adopted	FY17 Revised	Difference
Resources:			
Federal and state revenue	\$ 19,476,630	\$ 20,093,746	\$ 617,116
Local revenue	\$ 10,705,546	\$ 10,796,883	\$ 91,337
Transfers In	\$ 3,761,234	\$ 3,984,882	\$ 223,648
Beginning reserves	\$ 7,342,372	\$ 7,948,009	\$ 605,637
Total Resources	<u>\$ 41,285,782</u>	<u>\$ 42,823,520</u>	<u>\$ 1,537,738</u>
Requirements:			
Personal services	\$ 17,008,180	\$ 17,768,447	\$ 760,267
Support services	\$ 2,237,032	\$ 2,316,383	\$ 79,351
Materials and services	\$ 8,274,814	\$ 7,972,456	\$ (302,358)
Capital outlay	\$ 49,827	\$ 523,067	\$ 473,240
Services by Other Organizations	\$ 3,293,421	\$ 3,544,581	\$ 251,160
Debt Service	\$ 574,580	\$ 454,444	\$ (120,136)
Transfers Out	\$ 3,761,234	\$ 3,984,882	\$ 223,648
Ending Reserves	\$ 6,086,694	\$ 6,259,260	\$ 172,566
Total Requirements	<u>\$ 41,285,782</u>	<u>\$ 42,823,520</u>	<u>\$ 1,537,738</u>
Total FTE	198.42	204.79	6.37

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

Indirect recovery (Revenue)	\$2,237,032	\$2,316,383	\$79,351
Indirect Costs (Expenditures)	<u>\$2,237,032</u>	<u>\$2,316,383</u>	<u>\$79,351</u>
Total:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALL FUNDS
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2017

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 41,285,782	Beginning Balances	\$ 41,285,782	198.42
Beginning Reserves	\$ 605,637	Personal Services	\$ 760,267	6.37
Federal and state revenue	\$ 617,116	Support Services	\$ 79,351	
Local revenue	\$ 91,337	Materials & Services	\$ (302,358)	
Transfers In	\$ 223,648	Capital Outlay	\$ 473,240	
		Services by Other Organizations	\$ 251,160	
		Debt Service	\$ (120,136)	
		Transfers Out	\$ 223,648	
		Ending Reserves - Designated	\$ 172,566	
Change	\$ 1,537,738		\$ 1,537,738	6.37
REVISED BUDGET	\$ 42,823,520		\$ 42,823,520	204.79

ALL FUNDS - FY17 ADOPTED VERSUS FY17 REVISED

	FY17 Adopted Budget	FY17 Revised Budget	Change
By Fund:			
General Fund	\$ 1,217,210	\$ 821,775	\$ (395,435)
Special Revenue Fund	\$ 36,235,745	\$ 37,417,455	\$ 1,181,710
Enterprise Fund	\$ 3,832,827	\$ 4,584,290	\$ 751,463
Total:	\$ 41,285,782	\$ 42,823,520	\$ 1,537,738

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



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REVISED BUDGET CHANGES BY FUND



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GENERAL FUND



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GENERAL FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2017

	FY17 Adopted Budget	FY17 Revised Budget	Change
Resources:			
Federal and state revenue	\$ -	\$ -	\$ -
Local revenue	\$ 253,751	\$ 274,760	\$ 21,009
Transfers In - Internal	\$ 16,000	\$ 5,000	\$ (11,000)
Transfers In - from Direct Subfunds	\$ -	\$ 82,545	\$ 82,545
Beginning Reserves	\$ 947,459	\$ 459,470	\$ (487,989) (a)
Total resources	<u>\$1,217,210</u>	<u>\$ 821,775</u>	<u>\$ (395,435)</u>
Requirements:			
Personal services	\$ 298,936	\$ 395,191	\$ 96,255
Materials and services	\$ 178,668	\$ 88,944	\$ (89,724)
Capital Outlay	\$ 4,827	\$ 4,827	\$ -
Transfers Out - Internal	\$ 17,099	\$ 6,099	\$ (11,000)
Ending Reserves (contingencies)	\$ 717,680 (b)	\$ 326,714	\$ (390,966) (c)
Total Requirements:	<u>\$1,217,210</u>	<u>\$ 821,775</u>	<u>\$ (395,435)</u>

Included in this statement are: LCOG Operating and Executive activities and Member Support services; excluded are administrative services that are recovered by internal charges (\$2,316,383).

- (a) This reduction is due to a prior period adjustment in FY16 for Compensated Absences liability. Bldg/Capital Improvement reserve was moved from the General and will be reflected, over multiple fiscal years, in Park Place Bldg Management Fund (Enterprise Fund).
- (b) Consists of the following contingencies: \$326,714 Operations; \$390,966 Capital.
- (c) The reduction is due to offsetting the Compensated Absences Liability and moving the remaning \$130,966 to the Building Management Fund (Enterprise Fund) Capital Contingency. Note that Compensated Absences Liability funds are not expended. See Enterprise Fund table on page 23.

GENERAL FUND
SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2017

LCOG OPERATING

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,217,210	Beginning Balances	\$ 1,217,210	1.54
Beginning Reserves	\$ (487,989)	Personal Services	\$ 96,255	
Local revenue	\$ 21,009	Materials and Services	\$ (89,724)	
Transfers In	\$ 71,545	Transfers Out	\$ (11,000)	
		Ending Reserves (Contingencies)	\$ (390,966)	
	\$ -			
Change	\$ (395,435)		\$ (395,435)	-
Revised Budget	\$ 821,775		\$ 821,775	1.54

INDIRECT SUPPORT SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,237,032	Beginning Balances	\$ 2,237,032	11.05
Indirect Charges Revenue	\$ 79,351	Personal Services	\$ 5,923	
		Materials and Services	\$ 73,428	
Change	\$ 79,351		\$ 79,351	-
Revised Budget	\$ 2,316,383		\$ 2,316,383	11.05

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, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
		Beginning Balance	\$1,201,210	\$1,201,210		\$0	1.54
LCOG Operating 102		(\$487,989)		Beginning Reserves	(\$487,989)		DECR - Reduced for Compensated Absences
		\$14,073		Local Revenue - Member Dues	\$14,073		INCR - To reflect actuals
		\$6,936		Local Revenue - Misc Income	\$6,936		INCR - To reflect actuals
		\$82,545		Transfers In - Park Place Bldg	\$82,545		INCR - To balance fund
			\$96,255	Personal Services	(\$96,255)		INCR - Compensated Absences liability adjustment
			(\$78,724)	Materials & Services	\$78,724		DECR -To reflect actuals
			(\$11,000)	Transfers Out - Member Services	\$11,000		DECR -To reflect actuals
			(\$390,966)	Ending Reserves - Contingencies	\$390,966		DECR - Capital Outlay reserves adj
		Net Change	(\$384,435)	(\$384,435)		\$0	-
		Ending Balance	\$816,775	\$816,775		\$0	1.54

		Beginning Balance	\$16,000	\$16,000		\$0	0.00
Member Support Services 104		(\$11,000)		Transfer In	(\$11,000)		DECR - To reflect anticipated actuals
			(\$11,000)	Materials & Services	\$11,000		DECR - To reflect actuals
		Net Change	(\$11,000)	(\$11,000)		\$0	-
		Ending Balance	\$5,000	\$5,000		\$0	0.00

GENERAL FUND SUMMARY

BEGINNING BALANCE	\$1,217,210	\$1,217,210		\$0	1.54
TOTAL CHANGES	(\$395,435)	(\$395,435)		\$0	-
REVISED BUDGET	\$821,775	\$821,775		\$0	1.54

		Beginning Balance	\$2,237,032	\$2,237,032		11.05
Indirect 103		\$79,351		Indirect Charges Revenue	\$79,351	INCR - To reflect actuals
			\$5,923	Personal Services	(\$5,923)	INCR - To reflect actuals
			\$73,428	Materials & Services	(\$73,428)	INCR - To reflect actuals
		Net Change	\$79,351	\$79,351		\$0 -
		Ending Balance	\$2,316,383	\$2,316,383		\$0 11.05

INDIRECT SUPPORT SERVICES SUMMARY

BEGINNING BALANCE	\$2,237,032	\$2,237,032		\$0	11.05
TOTAL CHANGES	\$79,351	\$79,351		\$0	-
REVISED BUDGET	\$2,316,383	\$2,316,383		\$0	11.05



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SPECIAL REVENUE FUND



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SPECIAL REVENUE FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2017

	FY17 Special Revenue Adopted Budget	Government Services Revised	Senior & Disability Services Revised	FY17 Special Revenue Revised Budget	Change
Resources:					
Federal and state revenue	\$ 19,301,631	\$ 2,008,145	\$ 17,910,602	\$ 19,918,747	\$ 617,116
Local revenue	\$ 8,684,943	\$ 5,126,500	\$ 3,513,743	\$ 8,640,243	\$ (44,700)
Transfers In	\$ 3,697,116	\$ 1,748,160	\$ 2,043,364	\$ 3,791,524	\$ 94,408
Beginning reserves	\$ 4,552,055	\$ 2,213,182	\$ 2,853,759	\$ 5,066,941	\$ 514,886
Total resources	\$ 36,235,745	\$ 11,095,987	\$ 26,321,468	\$ 37,417,455	\$ 1,181,710
Requirements:					
Personal services	\$ 16,485,078	\$ 2,905,582	\$ 14,243,179	\$ 17,148,761	\$ 663,683
Support services	\$ 2,174,727	\$ 677,172	\$ 1,576,906	\$ 2,254,078	\$ 79,351
Materials and services	\$ 7,550,203	\$ 2,258,684	\$ 5,082,885	\$ 7,341,569	\$ (208,634)
Capital outlay	\$ 45,000	\$ 350,000	\$ 95,000	\$ 445,000	\$ 400,000
Services by other organizations	\$ 2,243,421	\$ 1,643,238	\$ 1,076,343	\$ 2,719,581	\$ 476,160
Transfers Out	\$ 3,696,017	\$ 1,746,711	\$ 2,043,364	\$ 3,790,075	\$ 94,058
Ending Reserves	\$ 4,041,299	\$ 1,514,600	\$ 2,203,791	\$ 3,718,391	\$ (322,908)
Total requirements	\$ 36,235,745	\$ 11,095,987	\$ 26,321,468	\$ 37,417,455	\$ 1,181,710

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, 2017

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 36,235,745	Beginning Balances	\$ 36,235,745	184.33
Beginning Reserves	\$ 514,886	Personal Services	\$ 663,683	6.37
Federal and state revenue	\$ 617,116	Support Services	\$ 79,351	
Local revenue	\$ (44,700)	Materials and Services	\$ (208,634)	
Transfers In	\$ 94,408	Capital Outlay	\$ 400,000	
		Services by Other Organizations	\$ 476,160	
		Transfers Out	\$ 94,058	
		Ending Reserves	\$ (322,908)	
Change	\$ 1,181,710		\$ 1,181,710	6.37
Revised Budget	\$ 37,417,455		\$ 37,417,455	190.70

ALL SPECIAL REVENUE FUNDS - FY17 ADOPTED VERSUS FY17 REVISED

	FY17 Adopted Budget	FY17 Revised Budget	Change
By service area:			
Government Services	\$ 9,896,933	\$ 11,095,987	\$ 1,199,054
Senior and Disability Services	\$ 26,338,812	\$ 26,321,468	\$ (17,344)
Total:	\$ 36,235,745	\$ 37,417,455	\$ 1,181,710

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

GOVERNMENT SERVICES



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SPECIAL REVENUE FUND – GOVERNMENT SERVICES
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2017

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 9,896,933	Beginning Balances	\$ 9,896,933	24.79
Beginning Reserves	\$ 101,885	Personal Services	\$ 228,719	
Federal and state revenue	\$ 447,595	Support Services	\$ 38,793	
Local revenue	\$ (159,868)	Materials and Services	\$ (353,147)	
Transfers In - General Fund	\$ -	Capital Outlay	\$ 350,000	
Transfers In - Internal	\$ 809,092	Services by Other Organizations	\$ 672,435	
Transfers In - Enterprise funds	\$ 350	Transfers Out - Internal	\$ 809,092	
Transfers In - S&DS funds	\$ -	Ending Reserves - Designated	\$ (546,838)	
Change	\$ 1,199,054		\$ 1,199,055	-
Revised Budget	\$ 11,095,987		\$ 11,095,988	24.79

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, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Special Revenue – Government Services – Planning and Transportation Services Funds							
	Beginning Balance	\$828,296	\$828,296		\$0	4.40	
Government Srv Admin 201		\$32,782	Beginning Reserves		\$32,782		INCR - Budget estimate too low
		(\$232,466)	Local revenue -Direct Recovery		(\$232,466)		DECR - To reflect actuals
		\$116,192	Transfers In - From SRF & ENT Funds		\$116,192		INCR - To reflect actuals
			\$20,637 Personal Services		(\$20,637)		INCR - For 2 months of Principal Attorney
			\$4,593 Support Services		(\$4,593)		INCR - For 2 months of Principal Attorney
			(\$11,510) Materials & Services		\$11,510		DECR - To reflect actuals
			(\$155,216) Transfer Out - To General Planning		\$155,216		DECR - Transfer not needed
			\$58,004 Transfer Out - To Nat Res Plng		(\$58,004)		INCR - To backfill Nat Res Plng
	Net Change	(\$83,492)	(\$83,492)		\$0	-	
	Ending Balance	\$744,804	\$744,804		\$0	4.40	
	Beginning Balance	\$233,718	\$233,718		\$0	1.16	
Community Safety 204		\$59,197	Beginning Reserves		\$59,197		INCR - Budget estimate too low
		\$248,279	Local Revenue		\$248,279		INCR - New contracts (pass through plus revenue)
			\$15,135 Personal Services		(\$15,135)		INCR - To reflect actuals
			\$3,369 Support Services		(\$3,369)		INCR - To reflect actuals
			\$220,933 Materials & Services		(\$220,933)		INCR - To reflect pass through expenses
			\$6,696 Transfers Out - To Gov Svc Admin		(\$6,696)		INCR - To reflect actuals
			\$41,343 Ending Reserves - Designated		(\$41,343)		INCR - To reflect actuals
			\$20,000 Ending Reserves - Operating		(\$20,000)		INCR - To set aside unrestricted funds
	Net Change	\$307,476	\$307,476		\$0	-	
	Ending Balance	\$541,194	\$541,194		\$0	1.16	
	Beginning Balance	\$157,400	\$157,400		\$0	1.24	
General Planning 205		(\$155,216)	Transfers In - From Gov Svs		(\$155,216)		DECR - To match reduction in GSA fund 201
			(\$30,131) Personal Services		\$30,131		DECR - To reflect actuals
			(\$4,230) Support Services		\$4,230		DECR - To reflect actuals
			(\$120,855) Materials & Services		\$120,855		DECR - To reflect actuals
	Net Change	(\$155,216)	(\$155,216)		\$0	-	
	Ending Balance	\$2,184	\$2,184		\$0	1.24	
	Beginning Balance	\$849,421	\$849,421		\$0	3.48	
GIS CPA 206		\$13,825	Beginning Reserves		\$13,825		INCR - Budget estimate too low
		\$65,450	Local Revenue		\$65,450		INCR - For pass through revenue and subscriber revenue
			\$12,974 Personal Services		(\$12,974)		INCR - For additional support
			\$2,888 Support Services		(\$2,888)		INCR - For additional support
			\$110,620 Materials & Services		(\$110,620)		INCR - For anticipated expenses (pass through, equipment)
			\$6,138 Transfers Out - To Gov Svc Admin		(\$6,138)		INCR - For additional support
			(\$53,345) Ending Reserves - Designated		\$53,345		DECR - To reflect actuals
	Net Change	\$79,275	\$79,275		\$0	0.01	
	Ending Balance	\$928,696	\$928,696		\$0	3.48	
	Beginning Balance	\$485,746	\$485,746		\$0	2.40	
GIS Other 207		(\$23,294)	Beginning Reserves		(\$23,294)		DECR - Budget estimate too high
		\$120,000	Local Revenue		\$120,000		INCR - New contracts
			\$54,080 Personal Services		(\$54,080)		INCR - To reflect actuals
			\$12,038 Support Services		(\$12,038)		INCR - To reflect actuals
			\$5,003 Materials & Services		(\$5,003)		INCR - Costs for % of equipment purchase
			\$25,585 Transfers Out - To Gov Svc Admin		(\$25,585)		INCR - To reflect actuals
	Net Change	\$96,706	\$96,706		\$0	-	
	Ending Balance	\$582,452	\$582,452		\$0	2.40	

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance		\$89,806	\$89,806		\$0	0.35	
Hearings/Land Use Laws 208		\$5,111	Beginning Reserves		\$5,111		INCR - Budget estimate too low
		\$15,359	Local Revenue		\$15,359		INCR - LC hearing on upward trend
			\$9,057 Personal Services		(\$9,057)		INCR - New contracts
			\$4,490 Support Services		(\$4,490)		INCR - New contracts
			\$1,600 Materials & Services		(\$1,600)		INCR - To reflect actuals
			(\$27,853) Transfers Out - To General Fund		\$27,853		DECR - Budget key error, should be GSA
			\$32,138 Transfers Out - To Gov Svc Admin		(\$32,138)		INCR - Budget key error and anticipated actuals
			\$1,038 Ending Reserves - Designated		(\$1,038)		INCR - To reflect actuals
Net Change		\$20,470	\$20,470		\$0	-	
Ending Balance		\$110,276	\$110,276		\$0	0.35	
Beginning Balance		\$0	\$0		\$0	0.00	
Miscellaneous Projects 209			No change		\$0		
					\$0		
					\$0		
					\$0		
Net Change		\$0	\$0		\$0	-	
Ending Balance		\$0	\$0		\$0	0.00	
Beginning Balance		\$209,364	\$209,364		\$0	1.05	
Natural Resources Planning 210		\$584	Beginning Reserves		\$584		INCR - Budget estimate too low
		\$10,000	Federal Revenue		\$10,000		INCR - New contracts
		(\$104,364)	Local Revenue		(\$104,364)		DECR - To reflect actuals
		\$58,004	Transfers In - From Gov Svc Admin		\$58,004		INCR - Backfill due to fund shortfall
			(\$21,618) Personal Services		\$21,618		DECR - To reflect actuals
			(\$10,000) Support Services		\$10,000		DECR - To reflect actuals
			\$2,550 Materials & Services		(\$2,550)		INCR - To reflect contractor payments on contract
			(\$6,708) Ending Reserves - Designated		\$6,708		DECR - To reflect actuals
Net Change		(\$35,776)	(\$35,776)		(\$0)	-	
Ending Balance		\$173,588	\$173,588		(\$0)	1.05	
Beginning Balance		\$73,719	\$73,719		\$0	0.35	
OR Emergency Mgt/State Police 211		\$36,000	Local Revenue		\$36,000		INCR - To reflect contract moved from 207
			\$20,044 Personal Services		(\$20,044)		INCR - Contract moved from 207
			\$4,461 Support Services		(\$4,461)		INCR - Contract moved from 207
			\$1,200 Materials & Services		(\$1,200)		INCR - Contract moved from 207
			\$10,295 Transfers Out - To Gov Svc Admin		(\$10,295)		INCR - Contract moved from 207
Net Change		\$36,000	\$36,000		\$0	-	
Ending Balance		\$109,719	\$109,719		\$0	0.35	
Beginning Balance		\$9,000	\$9,000		\$0	0.05	
Publications/Information 212			No change		\$0		
					\$0		
					\$0		
Net Change		\$0	\$0		\$0	-	
Ending Balance		\$9,000	\$9,000		\$0	0.05	
Beginning Balance		\$1,193,207	\$1,193,207		\$0	0.44	
Regional Planning 213		\$65,926	Beginning Reserves		\$65,926		INCR - Budget estimate too low
		\$50,000	Local Revenue - LocalRev CAP		\$50,000		INCR - To reflect Comcast funds
		(\$1,058,000)	Local Revenue		(\$1,058,000)		DECR - To reflect actuals
			(\$1,072,568) Materials & Services		\$1,072,568		DECR - To reflect actuals
			\$130,494 Ending Reserves - Designated		(\$130,494)		INCR - To reflect actuals
Net Change		(\$942,074)	(\$942,074)		\$0	-	
Ending Balance		\$251,133	\$251,133		\$0	0.44	

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
	Beginning Balance	\$90,000	\$90,000		\$0	0.35	
RTS Other	214	\$11,884	Beginning Reserves	\$11,884	INCR - Budget estimate too low		
		\$59,600	Local Revenue	\$59,600	INCR - To include pass through revenue		
			\$33,025 Personal Services	(\$33,025)	INCR - To reflect actuals		
			\$7,351 Support Services	(\$7,351)	INCR - To reflect actuals		
			\$15,221 Materials & Services	(\$15,221)	INCR - To reflect pass through expenses		
			\$15,624 Transfers Out - To Gov Serv Admin	(\$15,624)	INCR - To reflect actuals		
			\$263 Ending Reserves - Designated	(\$263)	INCR - To reflect actuals		
	Net Change	\$71,484	\$71,484		(\$0)	-	
	Ending Balance	\$161,484	\$161,484		(\$0)	0.35	
	Beginning Balance	\$0	\$0		\$0	0.00	
Special Agreements	216		No change		\$0		
					\$0		
	Net Change	\$0	\$0		\$0	-	
	Ending Balance	\$0	\$0		\$0	0.00	
	Beginning Balance	\$0	\$0		\$0	0.00	
Special Projects	217		No change		\$0		
					\$0		
	Net Change	\$0	\$0		\$0	-	
	Ending Balance	\$0	\$0		\$0	0.00	
	Beginning Balance	\$45,000	\$45,000		\$0	0.02	
Tax Collections	218	\$11,975	Beginning Reserves	\$11,975	INCR - Budget estimate too low		
			\$1,035 Personal Services	(\$1,035)	INCR - To reflect actuals		
			\$10,940 Ending Reserves - Designated	(\$10,940)	INCR - To reflect actuals		
	Net Change	\$11,975	\$11,975		\$0	-	
	Ending Balance	\$56,975	\$56,975		\$0	0.02	
	Beginning Balance	\$1,554,263	\$1,554,263		\$0	4.09	
Transportation Operations	219	(\$168,713)	Beginning Reserves	(\$168,713)	DECR - Budget estimate too high		
			\$1,000 Materials & Services	(\$1,000)	INCR - To reflect actuals		
			(\$169,713) Ending Reserves - Designated	\$169,713	DECR - To reflect actuals		
	Net Change	(\$168,713)	(\$168,713)		\$0	-	
	Ending Balance	\$1,385,550	\$1,385,550		\$0	4.09	
	Beginning Balance	\$162,085	\$162,085		\$0	0.59	
Transportation Projects	220	(\$75,452)	Beginning Reserves	(\$75,452)	DECR - Budget estimate too high		
		\$58,250	Federal Revenue	\$58,250	INCR - Additional grant received		
		\$50,488	Local Revenue	\$50,488	INCR - Consulting contracts		
			\$26,850 Personal Services	(\$26,850)	INCR - To reflect actuals		
			\$2,172 Support Services	(\$2,172)	INCR - To reflect actuals		
			\$12,000 Transfers Out - To Gov Svs Admin	(\$12,000)	INCR - To reflect actuals		
			(\$7,736) Ending Reserves - Designated	\$7,736	DECR - To reflect actuals		
	Net Change	\$33,286	\$33,286		\$0	-	
	Ending Balance	\$195,371	\$195,371		\$0	0.59	
	Beginning Balance	\$207,061	\$207,061		\$0	0.43	
Transportation Services Administration	221	\$55,448	Beginning Reserves	\$55,448	DECR - Budget estimate too high		
		\$8,911	Local Revenue - Misc Income	\$8,911	INCR - To reflect actuals		
			\$35,540 Personal Services	(\$35,540)	INCR - To reflect actuals		
			\$3,500 Support Services	(\$3,500)	INCR - To reflect actuals		
			\$1,920 Materials & Services	(\$1,920)	INCR - To reflect actuals		
			\$23,399 Ending Reserves - Designated	(\$23,399)	INCR - To reflect actuals		
	Net Change	\$64,359	\$64,359		\$0	-	
	Ending Balance	\$271,420	\$271,420		\$0	0.43	

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
	Beginning Balance	\$41,783	\$41,783		\$0	0.19	
Urban Regional Planning	222	\$2,170	Beginning Reserves	\$2,170			INCR - Budget estimate too low
		\$34,345	Federal Revenue	\$34,345			INCR - Ongoing TGM work
		\$25,000	Local Revenue	\$25,000			INCR - New contracts
			\$18,972 Personal Services	(\$18,972)			INCR - To reflect actuals
			\$4,223 Support Services	(\$4,223)			INCR - To reflect actuals
			\$8,975 Transfers Out - Gov Svc Admin	(\$8,975)			INCR - To reflect actuals
			\$29,345 Reserve - Designated	(\$29,345)			INCR - To reflect actuals
	Net Change	\$61,515	\$61,515		\$0	-	
	Ending Balance	\$103,298	\$103,298		\$0	0.19	

	Beginning Balance	\$0	\$0		\$0	0.00	
LIDAR	224	\$130,000	Local Revenue	\$130,000			INCR - Unearned revenue to Local Revenue
			\$130,000 Materials & Services -Contract Services	(\$130,000)			INCR - To reflect actuals
	Net Change	\$130,000	\$130,000		\$0	-	
	Ending Balance	\$130,000	\$130,000		\$0	0.00	

	Beginning Balance	\$357,277	\$357,277		\$0	2.00	
Metro TV	235	\$48,339	Beginning Reserves	\$48,339			INCR - Budget estimate too low
		\$3,000	Local Revenue	\$3,000			INCR - New contracts
			\$18,221 Personal Services	(\$18,221)			INCR - To reflect TEA's vs Contractor EE's
			\$6,391 Materials & Services	(\$6,391)			INCR - To reflect actuals
			\$8,678 Ending Reserves - Designated	(\$8,678)			INCR - To reflect actuals
			\$18,049 Ending Reserves - Operating	(\$18,049)			INCR - To reflect actuals
	Net Change	\$51,339	\$51,339		\$0	-	
	Ending Balance	\$408,616	\$408,616		\$0	2.00	

SPECIAL REVENUE FUND - GOVERNMENT SERVICES - PLANNING AND TRANSPORTATION SUMMARY

BEGINNING BALANCE	\$6,587,146	\$6,587,146	22.59	FTE
TOTAL CHANGES	(\$421,386)	(\$421,386)	-	
REVISED BUDGET	\$6,165,760	\$6,165,760	22.59	

Special Revenue – Government Services – Technology Services Funds

	Beginning Balance	\$280,615	\$280,615		\$0	0.13	
PAN	242	\$149,067	Beginning Reserves	\$149,067			INCR - Budget estimate too low
		(\$57,000)	Local Revenue	(\$57,000)			DECR - To reflect less revenue due to lease payment reduction
			(\$57,000) Materials & Services -Lease Payments	\$57,000			DECR - To reflect lease payment reduction
			\$3,000 Transfers Out - To Gov Ser Admin	(\$3,000)			INCR - To reflect actuals
			\$146,067 Ending Reserves - Designated	(\$146,067)			INCR - To reflect actuals
	Net Change	\$92,067	\$92,067		\$0	-	
	Ending Balance	\$372,682	\$372,682		\$0	0.13	

	Beginning Balance	\$417,257	\$417,257		\$0	1.90	
Telecomm Mgmt	243	(\$46,998)	Local Revenue - Misc Income	(\$46,998)			DECR - To reflect actuals
		\$10,800	Personal Services	(\$10,800)			INCR - To reflect actuals
			(\$72,672) Materials & Services	\$72,672			DECR - Budgeted and spent from TeleOps
			\$14,874 Transfers Out - To Gov Ser Admin	(\$14,874)			INCR - To reflect actuals
	Net Change	(\$46,998)	(\$46,998)		\$0	-	
	Ending Balance	\$370,259	\$370,259		\$0	1.90	

	Beginning Balance	\$1,259,252	\$1,259,252		\$0	0.10	
Tele Operations	244	(\$117,675)	Beginning Reserves	(\$117,675)			DECR - Budget estimate too high
		\$840,462	Transfers In - From Tele Reserve	\$840,462			INCR - To reflect TeleRsrv contribution to system replacement
			(\$13,594) Personal Services	\$13,594			DECR - To reflect actuals
			\$27,400 Materials & Services	(\$27,400)			INCR - To reflect actuals
			\$722,435 Services by Other Organizations	(\$722,435)			INCR - To reflect system replacement purchase & RIS facilities
			(\$50,000) Transfers Out - To Telecom Projects	\$50,000			DECR - Eliminated in TeleProj
			\$36,546 Ending Reserves - Designated	(\$36,546)			INCR - To reflect actuals
	Net Change	\$722,787	\$722,787		(\$0)	-	
	Ending Balance	\$1,982,039	\$1,982,039		(\$0)	0.10	

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance		\$50,000	\$50,000		\$0	0.00	
Tele Projects		(\$50,000)		Transfers In - From TeleOps	(\$50,000)		DECR - Eliminated in TeleOps
246			(\$50,000)	Services by Other Organizations	\$50,000		DECR - To reflect actuals
Net Change		(\$50,000)	(\$50,000)		\$0	-	
Ending Balance		\$0	\$0		\$0	0.00	
Beginning Balance		\$1,242,663	\$1,242,663		\$0	0.00	
Tele Reserve		(\$22,489)		Beginning Reserves	(\$22,489)		DECR - Budget estimate too high
247			\$840,462	Transfers Out - Telecom Operations	(\$840,462)		INCR - Tele Reserve contribution to system replacement
			(\$862,952)	Ending Reserves - Designated	\$862,952		DECR - To reflect actuals
Net Change		(\$22,489)	(\$22,489)		\$0	-	
Ending Balance		\$1,220,174	\$1,220,174		\$0	0.00	
Beginning Balance		\$60,000	\$60,000		\$0	0.07	
WIX		\$53,201		Beginning Reserves	\$53,201		INCR - Budget estimate too low
248		\$345,000		Federal Revenue	\$345,000		INCR - EDA Grant
		\$80,000		Local Revenue - Rev CAP	\$80,000		INCR - COE Urb Renewal funds to refurbish WIX
		\$422,873		Local Revenue	\$422,873		INCR - WIX leases
		\$24,000		Local Revenue - Lease Income	\$24,000		INCR - WIX space leases
			\$17,692	Personal Services	(\$17,692)		INCR - To reflect actuals
			\$3,938	Support Services	(\$3,938)		INCR - To reflect actuals
			\$457,620	Materials & Services	(\$457,620)		INCR - COE Urb Renewal funds and EDA funds for phase 2 WIX
			\$350,000	Capital Outlay	(\$350,000)		INCR - For WIX capital project
			\$8,370	Transfers Out - To Gov Srv Admin	(\$8,370)		INCR - To reflect actuals
			\$87,454	Ending Reserves - Designated	(\$87,454)		INCR - To reflect actuals
Net Change		\$925,074	\$925,074		\$0	-	
Ending Balance		\$985,074	\$985,074		\$0	0.07	

SPECIAL REVENUE - GOVERNMENT SERVICES - TECHNOLOGY SERVICES SUMMARY

BEGINNING BALANCE	\$3,309,787	\$3,309,787	2.2
TOTAL CHANGES	\$1,620,441	\$1,620,441	-
REVISED BUDGET	\$4,930,228	\$4,930,228	2.2

TOTAL SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES SUMMARY

BEGINNING BALANCE	\$9,896,933	\$9,896,933	24.79
TOTAL CHANGES - ALL	\$1,199,054	\$1,199,055	-
REVISED BUDGET	\$11,095,987	\$11,095,988	24.79

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

SENIOR AND DISABILITY SERVICES



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SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2017

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 26,338,812	Beginning Balances	\$ 26,338,812	159.54
Beginning Reserves	\$ 413,001	Personal Services	\$ 434,964	6.37
Federal and state revenue	\$ 169,521	Support Services	\$ 40,558	
Local revenue	\$ 115,168	Materials and Services	\$ 144,513	
Transfers In - Internal	\$ (715,034)	Capital Outlay	\$ 50,000	
		Services by Other Organizations	\$ (196,275)	
		Transfers Out - Internal	\$ (715,034)	
		Ending Reserves- Designated	\$ 223,930	
Change	\$ (17,344)		\$ (17,344)	6.37
Revised Budget	\$ 26,321,468		\$ 26,321,468	165.91

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, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
		Beginning Balance	\$168,394	\$168,394		1.92	
	Aging & Disability Resource Center 261	\$58,375		Beginning Reserves	\$58,375		INCR - Revenue carried over from FY16-Mental Health Grant
		\$89,722		Federal Revenue	\$89,722		INCR - Revenue for new Position - Veterans Specialist
			\$144,115	Personal Services	(\$144,115)	1.00	INCR - Veterans Specialist
			\$16,034	Support Services	(\$16,034)		INCR - New Position
			(\$12,052)	Ending Reserves - Designated	\$12,052		DECR - Spending Mental Health Funds Carried Over
		Net Change	\$148,097	\$148,097	\$0	1.00	
		Ending Balance	\$316,491	\$316,491	\$0	2.92	
		Beginning Balance	\$493,293	\$493,293		\$0 4.25	
	Community Programs 262	\$44,028		Beginning Reserves	\$44,028		INCR - Trillium and SRCH
		(\$780)		State Revenue	(\$780)		DECR - Adjustment
		(\$18,480)		Local Revenue	(\$18,480)		DECR - Peacehealth
		(\$56,372)		Transfers In - III-D	(\$56,372)		DECR - Transfer not needed
		(\$12,208)		Transfers In - Title XIX	(\$12,208)		DECR - Transfer not needed
			(\$30,739)	Personal Services	\$30,739	(1.25)	DECR - Allocation in staff changed
			(\$3,420)	Support Services	\$3,420		DECR - Allocation in staff changed
			(\$9,653)	Materials & Services	\$9,653		DECR - Reduction in Admin Fees
		Net Change	(\$43,812)	(\$43,812)	\$0	(1.25)	
		Ending Balance	\$449,481	\$449,481	\$0	3.00	
		Beginning Balance	\$213,068	\$213,068		\$0 0.00	
	Florence Transportation 263	(\$6,777)		Beginning Reserves	(\$6,777)		DECR - Budget estimate too high
		\$700		Local Revenue - Donations	\$700		INCR - Actual to date
			\$2,500	Materials & Services	(\$2,500)		INCR - River City Taxi-Florence
			(\$8,577)	Ending Reserves	\$8,577		DECR - To reflect actuals
		Net Change	(\$6,077)	(\$6,077)	\$0	-	
		Ending Balance	\$206,991	\$206,991	\$0	0.00	
		Beginning Balance	\$524,659	\$524,659		\$0 0.00	
	Miscellaneous Support to S&DS 264	\$28,709		Beginning Reserves	\$28,709		INCR - Budget estimate too low
		(\$364,659)		Transfers In	(\$364,659)		DECR - Transfer not needed
			(\$364,659)	Transfers Out	\$364,659		DECR - Transfer not needed
			\$28,709	Ending Reserves - Designated	(\$28,709)		INCR - To reflect actuals
		Net Change	(\$335,950)	(\$335,950)	\$0	-	
		Ending Balance	\$188,709	\$188,709	\$0	0.00	
		Beginning Balance	\$2,179,244	\$2,179,244		\$0 19.32	
	S&DS Administration 265	\$221		Beginning Reserves	\$221		INCR - Budget estimate too low
		\$103,832		Local Revenue - Admin Fee	\$103,832		INCR - Admin Fee to Cover INCR Personnel Expense
			\$145,882	Personal Services	(\$145,882)	3.62	INCR - Salary, Fringe increases, Temporary Staff
			\$16,231	Support Services	(\$16,231)		INCR - Personnel Increased
			(\$58,060)	Materials & Services	\$58,060		DECR - Expenses moved to Type B
		Net Change	\$104,053	\$104,053	\$0	3.62	
		Ending Balance	\$2,283,297	\$2,283,297	\$0	22.94	
		Beginning Balance	\$6,500	\$6,500		\$0 0.00	
	SDS Fundraising 266	(\$4,496)		Beginning Reserves	(\$4,496)		DECR - Budget estimate too high
			(\$4,496)	Ending Reserves - Designated	\$4,496		DECR - To reflect actuals
		Net Change	(\$4,496)	(\$4,496)	\$0	-	
		Ending Balance	\$2,004	\$2,004	\$0	-	
		Beginning Balance	\$903,638	\$903,638		\$0 8.94	
	Senior Connections 267-2650	\$16,936		Beginning Reserves	\$16,936		INCR - Budget estimate too low
		\$35,000		State Revenue	\$35,000		INCR - Moved LIHEAP from local revenue
		(\$96,500)		Local Revenue	(\$96,500)		DECR - Transportation Funds
		\$81,532		Transfers In	\$81,532		INCR - Additional needed due to lower local funds
			\$33,185	Personal Services	(\$33,185)	1.00	INCR - Additional staff during transitions for assistance
			\$3,692	Support Services	(\$3,692)		INCR - Additionl Staff
			\$91	Materials & Services	(\$91)		DECR - Reduce postage expense
		Net Change	\$36,968	\$36,968	\$0	1.00	
		Ending Balance	\$940,606	\$940,606	\$0	9.94	

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
		Beginning Balance	\$129,721	\$129,721		\$0	0.00
	Senior Connections Fundraising 267-2610	(\$35,250)		Beginning Reserves	(\$35,250)		DECR - Budget estimate too high
			(\$35,250)	Ending Reserves - Designated	\$35,250		DECR - To reflect actuals
		Net Change	(\$35,250)		\$0	-	
		Ending Balance	\$94,471	\$94,471		\$0	0.00
		Beginning Balance	\$1,592,352	\$1,592,352		\$0	9.05
	Senior Meals 268-2630	(\$13,568)		Federal Revenue	(\$13,568)		DECR - Budget estimate too high
		(\$7,822)		Local Revenue	(\$7,822)		DECR - Budget estimate too high
		(\$12,573)		Transfers In	(\$12,573)		DECR - Budget estimate too high
			(\$35,345)	Personal Services	\$35,345		DECR - Less anticipated temporary and sub work
			(\$3,933)	Support Services	\$3,933		DECR - Less anticipated temporary and sub work
			\$5,315	Materials & Services	(\$5,315)		INCR - Increase in Meal supplies
		Net Change	(\$33,963)		\$0	-	
		Ending Balance	\$1,558,389	\$1,558,389		\$0	9.05
		\$483,164	\$483,164				
	Meal Prep 268-2650	\$5,363		Beginning Reserves	\$5,363		INCR - Budget estimate too low
		\$35,661		Local Revenue	\$35,661		INCR - Budget estimate too low
			\$26,141	Materials & Services	(\$26,141)		INCR - Higher Meal costs
			\$50,000	Capital Outlay	(\$50,000)		INCR - Additional Kitchen Equipment Needs
			(\$35,117)	Ending Reserves - Designated	\$35,117		DECR - To reflect actuals
		Net Change	\$41,024		\$0	-	
		Ending Balance	\$524,188	\$524,188		\$0	0.00
		Beginning Balance	\$1,022,063	\$1,022,063		\$0	0.00
	Senior Meals Fundraising 269	\$205,784		Beginning Reserves	\$205,784		INCR - To reflect actuals
		\$127,777		Local Revenue	\$127,777		INCR - Donations
			\$18,700	Materials & Services	(\$18,700)		INCR - Bank Fees and Fundraising Expense
			(\$34,140)	Transfers Out	\$34,140		DECR - Adjust amount needed to be transferred
			\$349,001	Ending Reserves - Designated	(\$349,001)		INCR - Reserves Reduced Transfer, Incr Donations
		Net Change	\$333,561		\$0	-	
		Ending Balance	\$1,355,624	\$1,355,624		\$0	0.00
		Beginning Balance	\$220,068	\$220,068		\$0	0.00
	Title III - AAA 281	\$18,249		Transfers In - OPI	\$18,249		INCR - In Allowed administrative expense (due to funding increase)
		(\$6,494)		Transfers In - III-B	(\$6,494)		DECR - In Allowed administrative expense (due to funding decrease)
		(\$5,359)		Transfers In - III-C-1	(\$5,359)		DECR - In Allowed administrative expense (due to funding decrease)
		\$8,365		Transfers In - III-C-2	\$8,365		INCR - In Allowed administrative expense (due to funding increase)
		(\$856)		Transfers In - III-E	(\$856)		DECR - In Allowed administrative expense (due to funding decrease)
			\$13,905	Materials & Services	(\$13,905)		INCR - In Allowed administrative expense (due to funding increase)
		Net Change	\$13,905		\$0	-	
		Ending Balance	\$233,973	\$233,973		\$0	-
		Beginning Balance	\$457,945	\$457,945		\$0	0.00
	Title III-B 282	(\$42,229)		Federal Revenue	(\$42,229)		DECR - Funding from OAA
			(\$42,229)	Transfers Out	\$42,229	0.00	DECR - Funding from OAA to Senior Connections
		Net Change	(\$42,229)		\$0	-	
		Ending Balance	\$415,716	\$415,716		\$0	0.00
		Beginning Balance	\$471,813	\$471,813		\$0	0.00
	Title III-C-1 283	\$17,687		Federal Revenue	\$17,687	0.00	INCR - Funding from OAA
			\$17,687	Transfers Out	(\$17,687)		INCR - Funding from OAA to Senior Meals
		Net Change	\$17,687		\$0	-	
		Ending Balance	\$489,500	\$489,500		\$0	0.00
		Beginning Balance	\$294,127	\$294,127		\$0	0.00
	Title III-C-2 284	(\$86,727)		Federal Revenue	(\$86,727)		DECR - Reduced funding from OAA
		\$98,725		State Revenue	\$98,725		INCR - Sequestration Funds
			\$11,998	Transfers Out	(\$11,998)	0.00	INCR - Funding from OAA to Senior Meals
		Net Change	\$11,998		\$0	-	
		Ending Balance	\$306,125	\$306,125		\$0	0.00
		Beginning Balance	\$56,372	\$56,372		\$0	0.00
	Title III-D 285	(\$56,372)		Federal Revenue	(\$56,372)		DECR - Funding from OAA-Carry Over FY18
			(\$56,372)	Transfers Out	\$56,372		DECR - Funding from OAA-Carry Over FY18
		Net Change	(\$56,372)		\$0	-	
		Ending Balance	\$0	\$0		\$0	0.00



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ENTERPRISE FUND



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SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
		Beginning Balance	\$189,170	\$189,170	\$0	0.48	
	Title III - E						
	286	(\$22,284)		Federal Revenue	(\$22,284)		DECR - Decreased Funding
			(\$13,533)	Personal Services	\$13,533		DECR - Lower allocation for staff due to decreased funding
			(\$1,506)	Support Services	\$1,506		DECR - Lower Personnel Expense
			(\$6,389)	Services/Other Organizations	\$6,389		DECR - Decrease Respite Services
			(\$856)	Transfers Out	\$856		DECR - Reflection of Decr Funding to AAdmin
	Net Change	(\$22,284)	(\$22,284)		\$0	-	
	Ending Balance	\$166,886	\$166,886		\$0	0.48	
		Beginning Balance	\$4,548	\$4,548	\$0	0.00	
	Title III-VII-A						
	287	(\$4,548)		Federal Revenue	(\$4,548)		DECR - Funding from OAA-Carry Over FY18
			(\$4,548)	Materials & Services	\$4,548		DECR - Funding from OAA-Carry Over FY18
	Net Change	(\$4,548)	(\$4,548)		\$0	-	
	Ending Balance	\$0	\$0		\$0	0.00	
		Beginning Balance	\$1,350,839	\$1,350,839	\$0	2.50	
	Title III - OPI						
	293	\$153,105		Beginning Reserves	\$153,105		INCR - Budget estimate too low
		\$43,247		State Revenue	\$43,247		INCR - Funding Increase
		(\$30,000)		Local Revenue	(\$30,000)		DECR - Budget estimate too high
		(\$364,659)		Transfers In	(\$364,659)		DECR - Funds combined - no need for transfer
		\$49,778		Personal Services	(\$49,778)		INCR - Allocation to higher paid staff
		\$5,538		Support Services	(\$5,538)		INCR - Higher Personnel Expense
		(\$55,800)		Materials & Services	\$55,800		DECR - Durable Goods
		(\$189,886)		Services/Other Organizations	\$189,886		DECR - Anticipated Home/Personal Care Expenses lower than budgeted
		(\$7,937)		Transfers Out	\$7,937		DECR - Transfer to Sr Meals lower based on use
	Net Change	(\$198,307)	(\$198,307)		\$0	-	
	Ending Balance	\$1,152,532	\$1,152,532		\$0	2.50	
		Beginning Balance	\$119,180	\$119,180	\$0	0.00	
	Title III USDA/NSIP						
	288	\$21,074		Federal Revenue	\$21,074		INCR - Funding
			\$21,074	Transfers Out	(\$21,074)		INCR - Funding
	Net Change	\$21,074	\$21,074		\$0	-	
	Ending Balance	\$140,254	\$140,254		\$0	0.00	
		Beginning Balance	\$15,458,654	\$15,458,654	\$0	113.08	
	Title XIX -Type B						
	296	(\$52,997)		Beginning Reserves	(\$52,997)		DECR - To reflect actuals
		\$93,750		Federal Revenue	\$93,750		INCR - Medicaid Allocation-SNAP
		(\$3,176)		State Revenue	(\$3,176)		DECR - Budget estimate too high
		\$141,621		Personal Services	(\$141,621)	2.00	INCR - Additional APS Staff and Limited Duration
		\$7,922		Support Services	(\$7,922)		INCR - Additional APS Staff and Limited Duration
		\$205,922		Materials & Services	(\$205,922)		INCR - In M&S and Administrative Services Due to Rent Increase
		(\$259,600)		Transfers Out	\$259,600		DECR - No Transfer for OPI
		(\$58,288)		Ending Reserves - Designated	\$58,288		INCR - To reflect actuals
	Net Change	\$37,577	\$37,577		\$0	2.00	
	Ending Balance	\$15,496,231	\$15,496,231		\$0	115.08	
TOTAL SPECIAL REVENUE - SENIOR AND DISABILITY SERVICES - ALL SERVICES SUMMARY							
	BEGINNING BALANCE		\$26,338,812	\$26,338,812		159.54	
	TOTAL CHANGES - ALL		(\$17,344)	(\$17,344)		6.37	
	REVISED BUDGET		\$26,321,468	\$26,321,468		165.91	

Note: Beginning balances and revised budget amount represent the budget values of only those subfunds that changed.

ENTERPRISE FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
FY17 REVISED BUDGET
For the Fiscal Year Ending June 30, 2017

	FY17 Adopted Budget	FY17 Revised Budget	Change
Resources:			
Federal and state revenue	\$ 175,000	\$ 175,000	\$ -
Local revenue	\$ 1,766,852	\$ 1,881,880	\$ 115,028
Transfers In	\$ 48,118	\$ 105,813	\$ 57,695
Beginning reserves	\$ 1,842,857	\$ 2,421,597	\$ 578,740
 Total resources	 \$ 3,832,827	 \$ 4,584,290	 \$ 751,463
Requirements:			
Personal services	\$ 224,166	\$ 224,495	\$ 329
Support services	\$ 62,307	\$ 62,307	\$ -
Materials and services	\$ 545,941	\$ 541,941	\$ (4,000)
Capital outlay	\$ -	\$ 73,240	\$ 73,240
Services by Other Organizations	\$ 1,050,000	\$ 825,000	\$ (225,000)
Debt service	\$ 574,580	\$ 454,444	\$ (120,136)
Transfers Out	\$ 48,118	\$ 188,708 (a)	\$ 140,590
Ending reserves	\$ 1,327,715	\$ 2,214,155	\$ 886,440
 Total requirements	 \$ 3,832,827	 \$ 4,584,290	 \$ 751,463

Included in this statement are Business Loans, Economic Development, Building Management, and Minutes Recorder program funds. Ending reserves include \$130,966 for Building/Capital Improvement Contingency Account in the Building Management Fund.

(a) Transfers Out are more than Transfers In because of transfers to other reporting funds; in this case \$82,545 to General Fund to balance for deficit caused by the Compensated Absences Liability adjustment, and \$350 to the Special Revenue Fund - Government Services Fund for administrative overhead.

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2017

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 3,832,827	Beginning Balances	\$ 3,832,827	1.50
Beginning Reserves	\$ 578,740	Personal Services	\$ 329	
Federal and State revenue	\$ -	Support Services	\$ -	
Local revenue	\$ 115,028	Materials and Services	\$ (4,000)	
Transfers In	\$ 57,695	Capital Outlay	\$ 73,240	
		Services by Other Organizations	\$ (225,000) (a)	
		Debt Service	\$ (120,136)	
		Transfers Out	\$ 140,590	
		Ending Reserves - Designated	\$ 886,440	
Change	\$ 751,463		\$ 751,463	-
Revised Budget	\$ 4,584,290		\$ 4,584,290	1.50

(a) Loans disbursed.

ALL ENTERPRISE FUNDS - FY17 ADOPTED VERSUS FY17 REVISED

	FY17 Adopted Budget	FY17 Revised Budget	Change	FTE
By service area:				
Business Loans	\$ 2,698,680	\$ 3,312,229	\$ 613,549	1.24
Economic Development	\$ 39,631	\$ 37,428	\$ (2,203)	0.12
Building Management	\$ 1,028,701	\$ 1,133,409	\$ 104,708	0.04
Minutes Recorder	\$ 65,815	\$ 101,224	\$ 35,409	0.10
Total:	\$ 3,832,827	\$ 4,584,290	\$ 751,463	1.50

Changes noted here are detailed on the following pages, by service area.



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BUSINESS LOAN PROGRAM
ECONOMIC DEVELOPMENT PROGRAM
BUILDING MANAGEMENT PROGRAM
MINUTES RECORDER PROGRAM



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ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2017

ENTERPRISE FUND - BUSINESS LOANS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 2,698,680	Beginning Balances	\$ 2,698,680	1.24
Beginning Reserves	\$ 387,055	Personal Services	\$ 329	-
Federal and state revenue	\$ -	Support Services	\$ -	
Local revenue	\$ 168,800	Materials and Services	\$ (4,000)	
Transfers In - Internal	\$ 57,695	Services to Other Organizations	\$ (225,000)	
		Transfers Out - To Bus Svs Admin	\$ 56,378	
		Ending Reserves - Designated	\$ 785,843	
Change	\$ 613,550		\$ 613,550	-
Revised Budget	\$ 3,312,230		\$ 3,312,230	1.24

ENTERPRISE FUND - ECONOMIC DEVELOPMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 39,631	Beginning Balances	\$ 39,631	0.12
Beginning Reserves	\$ (2,203)	Personal Services	\$ -	
Local revenue	\$ -	Materials and Services	\$ -	
		Transfers Out - to Bus Svs Admin	\$ 1,317	
		Ending Reserves - Designated	\$ (3,520)	
Change	\$ (2,203)		\$ (2,203)	-
Revised Budget	\$ 37,428		\$ 37,428	0.12

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2017

ENTERPRISE FUND - BUILDING MANAGEMENT

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,028,701	Beginning Balances	\$ 1,028,701	0.04
Beginning Reserves	\$ 158,480	Personal Services	\$ -	
Local Revenue - Rent	\$ (53,772)	Support Services	\$ -	
		Materials and Services	\$ -	
		Capital Outlay	\$ 73,240	
		Debt Service	\$ (120,136)	
		Services to Other Organizations	\$ -	
		Transfers Out - To General Fund	\$ 82,545	
		Ending Reserves - Designated	\$ 69,059	
Change	\$ 104,708		\$ 104,708	-
Revised Budget	\$ 1,133,409		\$ 1,133,409	0.04

ENTERPRISE FUND - MINUTES RECORDER

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 65,815	Beginning Balances	\$ 65,815	0.10
Beginning Reserves	\$ 35,409	Transfers Out - To Gov Srv Admin	\$ 350	
		Ending Reserves - Designated	\$ 35,059	
Change	\$ 35,409		\$ 35,409	
Revised Budget	\$ 101,224		\$ 101,224	0.10

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Enterprise Fund – Business Loans							
	Beginning Balance	\$122,000	\$122,000		\$0	0.14	
EDA - Relending Loan Fund 302		\$140,113		Beginning Reserves	\$140,113		INCR - Budget estimate too low
		\$50,000		Local Revenue - Principal	\$50,000		INCR - Additional loans to be funded
			(\$5,600)	Personal Services	\$5,600		DECR - To reflect anticipated actuals
			(\$2,428)	Support Services	\$2,428		DECR - To reflect anticipated actuals
			\$8,028	Transfers Out - Bus Serv Admin	(\$8,028)		INCR - To reflect anticipated actuals
			\$190,113	Ending Reserves - Designated	(\$190,113)		INCR - To reflect actuals
	Net Change	\$190,113	\$190,113		\$0	-	
	Ending Balance	\$312,113	\$312,113		\$0	0.14	
	Beginning Balance	\$1,785,781	\$1,785,781		\$1,785,781	0.37	
IRP/RBDF Loan Program Rural Business Dev Fund 303		\$326,034		Beginning Reserves	\$326,034		INCR - Budget estimate too low
		(\$12,000)		Local Revenue - Interest	(\$12,000)		DECR - Lower interest on smaller loan balances
		\$100,000		Local Revenue - Principal	\$100,000		INCR - Additional loans to be funded
			(\$18,643)	Personal Services	\$18,643		DECR - To reflect anticipated actuals
			(\$1,000)	Support Services	\$1,000		DECR - To reflect anticipated actuals
			\$19,643	Transfers Out - Bus Serv Adm	(\$19,643)		INCR - To reflect anticipated actuals
			\$414,034	Ending Reserves - Designated	(\$414,034)		INCR - To reflect actuals
	Net Change	\$414,034	\$414,034		\$0	-	
	Ending Balance	\$2,199,815	\$2,199,815		\$0	0.37	
	Beginning Balance	\$14,205	\$14,205		\$0	0.01	
RIB Loan Program Reg Invest Relending Loan Fund 304		(\$340)		Beginning Reserves	(\$340)		DECR - Budget estimate too high
		\$400		Local Revenue - Interest	\$400		INCR - Higher loan interest than anticipated
		\$3,400		Local Revenue - Principal	\$3,400		INCR - Higher loan principal than anticipated
			\$329	Transfers Out - Bus Serv Adm	(\$329)		INCR - To reflect anticipated actuals
			\$3,131	Ending Reserves - Designated	(\$3,131)		INCR - To reflect actuals
	Net Change	\$3,460	\$3,460		\$0	-	
	Ending Balance	\$17,665	\$17,665		\$0	0.01	
	Beginning Balance	\$94,029	\$94,029		\$0	0.00	
RBEG Loan Program Rural Business Enterprise Grant 305		(\$963)		Beginning Reserves	(\$963)		DECR - Budget estimate too high
		\$10,000		Local Revenue - Principal	\$10,000		INCR - Higher loan principal than anticipated
			(\$75,000)	Services to Other Organizations	\$75,000		DECR - Lending likely to occur in FY18 instead
			\$84,037	Ending Reserves - Designated	(\$84,037)		DECR - To reflect actuals
	Net Change	\$9,037	\$9,037		\$0	-	
	Ending Balance	\$103,066	\$103,066		\$0	0.00	
	Beginning Balance	\$43,000	\$43,000		\$0	0.16	
SBA 504 Loan Program 306		\$14,165		Beginning Reserves	\$14,165		INCR - Budget estimate too low
		(\$3,000)		Local Revenue - Misc	(\$3,000)		DECR - To reflect anticipated actuals
			(\$8,160)	Personal Services	\$8,160		DECR - To reflect anticipated actuals
			(\$3,015)	Support Services	\$3,015		DECR - To reflect anticipated actuals
			(\$2,000)	Materials & Services	\$2,000		DECR - To balance Fund for all adjustments made
			\$14,175	Transfers Out - Bus Serv Adm	(\$14,175)		INCR - To reflect anticipated actuals
			\$10,165	Ending Reserves - Designated	(\$10,165)		INCR - To reflect actuals
	Net Change	\$11,165	\$11,165		\$0	-	
	Ending Balance	\$54,165	\$54,165		\$0	0.16	

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
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Enterprise Fund – Business Loans, continued

Beginning Balance		\$43,719	\$43,719		\$0	0.17	
Other Packaging Loan Program 307		(\$22,951)		Beginning Reserves	(\$22,951)		DECER - Budget estimate too high
		\$20,000		Local Revenue - Loan Fees	\$20,000		INCR - Higher loan fees projected
			(\$7,175)	Personal Services	\$7,175		DECER - To reflect anticipated actuals
			(\$2,000)	Support Services	\$2,000		DECER - To reflect anticipated actuals
			(\$2,000)	Materials & Services	\$2,000		DECER - To reflect anticipated actuals
			\$6,175	Transfers Out - Bus Serv Adm	(\$6,175)		INCR - To reflect anticipated actuals
			\$2,049	Ending Reserves - Designated	(\$2,049)		INCR - To reflect actuals
Net Change		(\$2,951)	(\$2,951)		\$0	-	
Ending Balance		\$40,768	\$40,768		\$0	0.17	
Beginning Balance		\$547,536	\$547,536		\$0	0.14	
EDA2 Loan Program Eco Devo Admin 308		(\$69,002)		Beginning Reserves	(\$69,002)		DECER - Budget estimate too high
			(\$6,000)	Personal Services	\$6,000		DECER - To reflect anticipated actuals
			(\$2,028)	Support Services	\$2,028		DECER - To reflect anticipated actuals
			(\$150,000)	Services to Other Organizations	\$150,000		DECER - More loans were disbursed in FY16 than anticipated
			\$8,028	Transfers Out - Bus Serv Adm	(\$8,028)		INCR - To reflect anticipated actuals
			\$80,998	Ending Reserves - Designated	(\$80,998)		INCR - To reflect actuals
Net Change		(\$69,002)	(\$69,002)		\$0	-	
Ending Balance		\$478,534	\$478,534		\$0	0.14	
Beginning Balance		\$48,410	\$48,410		\$0	0.25	
Business Service Administration 391		\$57,695		Transfers In - Bus Serv Adm	\$57,695		INCR - Budget estimate too low
			\$45,907	Personal Services	(\$45,907)		INCR - To reflect anticipated actuals
			\$10,471	Support Services	(\$10,471)		INCR - To reflect anticipated actuals
			\$1,317	Ending Reserves - Designated	(\$1,317)		INCR - To reflect actuals
Net Change		\$57,695	\$57,695		\$0	-	
Ending Balance		\$106,105	\$106,105		\$0	0.25	

Enterprise Fund – Economic Development

Beginning Balance		\$39,631	\$39,631		\$0	0.12	
Economic Development 331		(\$2,203)		Beginning Reserves	(\$2,203)		DECER - Budget estimate too high
			\$1,317	Transfers Out - Bus Serv Adm	(\$1,317)		INCR - To reflect anticipated actuals
			(\$3,520)	Ending Reserves - Designated	\$3,520		DECER - To reflect actuals
Net Change		(\$2,203)	(\$2,203)		\$0	-	
Ending Balance		\$37,428	\$37,428		\$0	0.12	

Enterprise Fund – Building Management

Beginning Balance		\$1,028,701	\$1,028,701		\$0	0.04	
Park Place Building 321		\$158,480		Beginning Reserves	\$158,480		INCR - Budget estimate too low
		(\$53,772)		Local Revenue - Rent	(\$53,772)		DECER - To reflect anticipated actuals
			\$82,545	Transfers Out - To General Fund	(\$82,545)		INCR - Transfer Revenue to balance fund
			\$73,240	Capital Outlay	(\$73,240)		INCR - Card reader system, HVAC
			(\$120,136)	Debt Service - Prin & Int	\$120,136		DECER - Final bank loan reduced monthly payments
			\$69,059	Ending Reserves - Designated	(\$69,059)		INCR - To reflect actuals
Net Change		\$104,708	\$104,708		\$0	-	
Ending Balance		\$1,133,409	\$1,133,409		\$0	0.04	

ENTERPRISE FUND, Continued
SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM
For the Fiscal Year Ending June 30, 2017

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
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Enterprise Fund – Minutes Recording

Beginning Balance	\$65,815	\$65,815			\$0	0.10	
Minutes Recording Service	\$35,409		Beginning Reserves		\$35,409		INCR - Budget estimate too low
332			\$350 Transfers Out - To Gov Svc Adm		(\$350)		INCR - To reflect anticipated actuals
			\$35,059 Ending Reserves - Designated		(\$35,059)		INCR - To reflect actuals
Net Change	\$35,409	\$35,409			\$0	-	
Ending Balance	\$101,224	\$101,224			\$0	0.10	

TOTAL ENTERPRISE FUND SUMMARY				
BEGINNING BALANCE	\$3,832,827	\$3,832,827	1.50	
TOTAL CHANGES - ALL	\$751,463	\$751,463	-	
REVISED BUDGET	\$4,584,290	\$4,584,290	1.50	



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



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BUDGET NOTES AND DEFINITIONS

For the Fiscal Year Ending June 30, 2017

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 48 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 nine managerial funds: Business Services Administration and eight Business Loans program funds.

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

The Building Management program has one enterprise managerial fund that tracks the activity of the building owned by LCOG – Park Place Building - and includes oversight and management of the building. LCOG also occupies space in the Park Place Building and pays an occupancy fee. Park Place Building also includes leased space.

Lastly, LCOG's Minutes Recorder managerial fund is funded by charges for services.

BUDGET NOTES AND DEFINITIONS, Continued

SERVICE DEFINITIONS

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

Fund: A legal separate set of books for each fund using generally accepted accounting principles and are in compliance Government Accounting Standards. LCOG has three reporting funds (General Fund; Special Revenue Fund; and Enterprise Fund). Within the reporting funds are 62 managerial funds – 3 general funds, 48 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.

Support Services: Indirect charges/costs are costs that cannot be charged as direct costs to a program. LCOG prepares an annual Indirect Cost Allocation

BUDGET NOTES AND DEFINITIONS, Continued

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 FY13 TO FY16 AND FY17 REVISED BUDGET
RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2017

FTE	171.38	176.71	193.21	191.63	204.79
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Revised
Resources:					
Federal and state revenue	\$ 17,378,504	\$ 16,586,243	\$ 17,628,691	\$ 20,849,723	\$ 20,093,746
Local revenue	\$ 8,253,997	\$ 9,582,279	\$ 11,148,317	\$ 10,631,946	\$ 10,585,613
Local revenue -Member dues	\$ 195,879	\$ 196,361	\$ 197,825	\$ 197,197	\$ 211,270
Transfers In	\$ 2,647,948	\$ 3,169,115	\$ 4,325,488	\$ 2,988,176	\$ 3,984,882
Beginning reserves	\$ 5,411,676	\$ 5,249,766	\$ 6,632,893	\$ 7,047,657	\$ 7,948,009
Total Resources	<u>\$ 33,888,004</u>	<u>\$ 34,783,764</u>	<u>\$ 39,933,214</u>	<u>\$ 41,714,699</u>	<u>\$ 42,823,520</u>
Requirements:					
Personal services**	\$ 14,428,282	\$ 15,014,901	\$ 16,358,871	\$ 17,388,503	\$ 19,071,241
Materials and services**	\$ 7,750,198	\$ 6,026,218	\$ 7,935,748	\$ 7,949,697	\$ 8,986,045
Capital outlay	\$ 74,138	\$ 41,321	\$ -	\$ 150,000	\$ 523,067
Services by Other Organizations	\$ 2,619,230	\$ 1,733,632	\$ 3,098,044	\$ 4,219,092	\$ 3,544,581
Debt Service	\$ 1,118,441	\$ 2,165,232	\$ 1,131,107	\$ 655,790	\$ 454,444
Transfers Out	\$ 2,647,948	\$ 3,169,116	\$ 4,325,488	\$ 2,988,176	\$ 3,984,882
Ending Reserves	\$ 5,249,767	\$ 6,633,344	\$ 7,083,956	\$ 8,363,441	\$ 6,259,260
Total Requirements	<u>\$ 33,888,004</u>	<u>\$ 34,783,764</u>	<u>\$ 39,933,214</u>	<u>\$ 41,714,699</u>	<u>\$ 42,823,520</u>
This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **					
Indirect recovery (Revenue)	\$ 3,362,350	\$3,003,697	\$2,857,959	\$2,831,855	\$2,316,383
Indirect costs (Expenditures)	\$ 3,362,350	\$3,003,697	\$2,857,959	\$2,831,855	\$2,316,383
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
For the Fiscal Year Ending June 30, 2017

TRANSFERS IN		TRANSFERS OUT	
(revenues to the receiving fund)		(expenditures of the providing fund)	
	Amount		Amount
To General Fund - Member Support Services from:		From General Fund - LCOG Operating to:	
LCOG Operating	\$ 5,000	Member Support Services	\$ 5,000
To General Fund - LCOG Board from:		From General Fund - Member Support Services to:	
Park Place Building	\$ 82,545	Government Services Administration	\$ 1,099
Transfers to General Fund	\$ 87,545	General Fund - Transfers Out	\$ 6,099
To Special Revenue Fund - Government Services from:		From Special Revenue Fund - Government Services to:	
General Fund - Member Support Services		Special Revenue Fund - Planning & Transportation Services	
Government Services Administration	\$ 1,099	General Planning	\$ -
Special Revenue Fund - Planning & Transportation Services		Government Services Administration	\$ 738,362
General Planning	\$ -	Transportation Services Administration	\$ 95,000
Government Services Administration	\$ 738,712	Special Revenue Fund - Technology Services	
Transportation Services Administration	\$ 95,000	Government Services Administration	\$ 30,215
Special Revenue Fund - Technology Services		Telecommunications Management	\$ 42,672
Government Services Administration	\$ 30,215	Telecommunications Operations	\$ 840,462
Telecommunications Management	\$ 42,672	Special Revenue Fund - Transfers Out	\$ 1,746,711
Telecommunications Operations	\$ 840,462		
Transfers to Special Revenue Funds	\$ 1,748,160	From Special Revenue Fund - Senior and Disability Services to:	
To Special Revenue Fund - Senior and Disability Services from:		S&DS Title III funds	\$ 1,303,305
S&DS Title III funds	\$ 1,296,902	S&DS Title XIX fund	\$ 464,829
S&DS Title XIX fund	\$ -	S&DS Local contracts and grants funds	\$ 275,230
S&DS Local contracts and grants funds	\$ 746,462	Special Revenue Fund - Transfers Out	\$ 2,043,364
Transfers to Special Revenue Funds	\$ 2,043,364		
To Enterprise Fund - Business Services Administration from:		From Enterprise Funds to:	
Economic Development	\$ 6,436	General Fund - LCOG Board	\$ 82,545
Loan Programs	\$ 97,671	Enterprise Fund - Government Services Admin	\$ 350
Park Place Building	\$ 1,706	Enterprise Fund - Business Services Admin	\$ 105,813
Transfers to Enterprise Funds	\$ 105,813	Enterprise Fund - Transfers Out	\$ 188,708
TOTAL BUDGET TRANSFERS IN - REVENUES	\$ 3,984,882	TOTAL BUDGET TRANSFERS OUT - EXPENDITURES	\$ 3,984,882

Note: FY17 Revised Budget changes to Transfers totaled a reduction of \$223,648 (transfers in revenue and transfers out expenditures), see *All Funds – Schedule of Resources and Requirements* Table on page 6.



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