



**FY24 Proposed Revised Budget
Lane Council of Governments**

859 Willamette Street, Suite 500
Eugene OR 97401

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

Prepared by:

Finance and Budget Team

**Laura Campbell
Laura Cozad
Annie Dever-Fike
David Grabicki
David Joyal
Kathy Savelich**

TABLE OF CONTENTS

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

Introductory Section

| | |
|---|-------|
| Budget Message from the Executive Director..... | 1 - 4 |
|---|-------|

Financial Section

Total Budget – All Funds – All Organizations:1

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

FY24 Revised Budget Changes by Fund, by Legal Level and Detail by Line Item:

General Fund:

| | |
|---|---|
| Schedule: Budgeted Resources and Requirements | 8 |
| Summary: Budget Changes by Legal Level | 9 |

Special Revenue Fund:

| | |
|--|----|
| Schedule: Budgeted Resources and Requirements | 11 |
| Summary: Budget Changes by Legal Level | 12 |
| Summary: Budget Changes by Legal Level – Government Services..... | 13 |
| Summary: Budget Changes by Legal Level – Senior & Disability Services..... | 14 |

Enterprise Fund:

| | |
|--|----|
| Schedule: Budgeted Resources and Requirements | 15 |
| Summary: Budget Changes by Legal Level | 16 |
| Summary: Budget Changes by Program and by Legal Level..... | 17 |

Indirect:

| | |
|---|----|
| Schedule: Budgeted Resources and Requirements | 18 |
| Summary: Budget Changes by Legal Level | 19 |

TABLE OF CONTENTS, Continued

Supplemental Information Section

| | |
|--|-------|
| Comparative Analysis – Resources and Requirements: FY21 Actual to FY24 Revised Budget..... | 20 |
| Schedule: Restricted Reserve Amounts | 21 |
| Internal Transfers | 22 |
| Budget Notes and Definitions | 23-25 |



MEMBER GOVERNMENTS

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

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

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

WHAT WE DO

Lane Council of Governments (LCOG) is an independent public agency that is established and supported by its member agencies to coordinate and provide high-quality public services within Lane County, Oregon. The governing body of LCOG is its Board of Directors, comprised of local elected and appointed officials designated to represent member governments and agencies. Our members represent 35 local governments and agencies varying from Lane County to twelve cities, six school districts, one education district, one college, two parks and recreation organizations, three library districts, four utilities, a transit district, two fire districts, ambulance district, and a port.

LCOG is one of the oldest regional councils in the nation, first organized in 1945 under the name Central Lane County Planning Commission. It was reorganized in 1971 under an intergovernmental agreement pursuant to Oregon Revised Statutes Chapter 190 and the name was changed to Lane Council of Governments. LCOG does not act under the direction and control of any single governmental entity and has the following characteristics:

- It is governed by a board of directors consisting of one appointed director from each of its 35-member organizations.
- It is a legally separate entity.
- It is fiscally independent of all member organizations and all other local government entities.
- It is vested with all the powers, rights, and duties relating to those functions and activities that are vested by law in each separate party to the intergovernmental agreement.

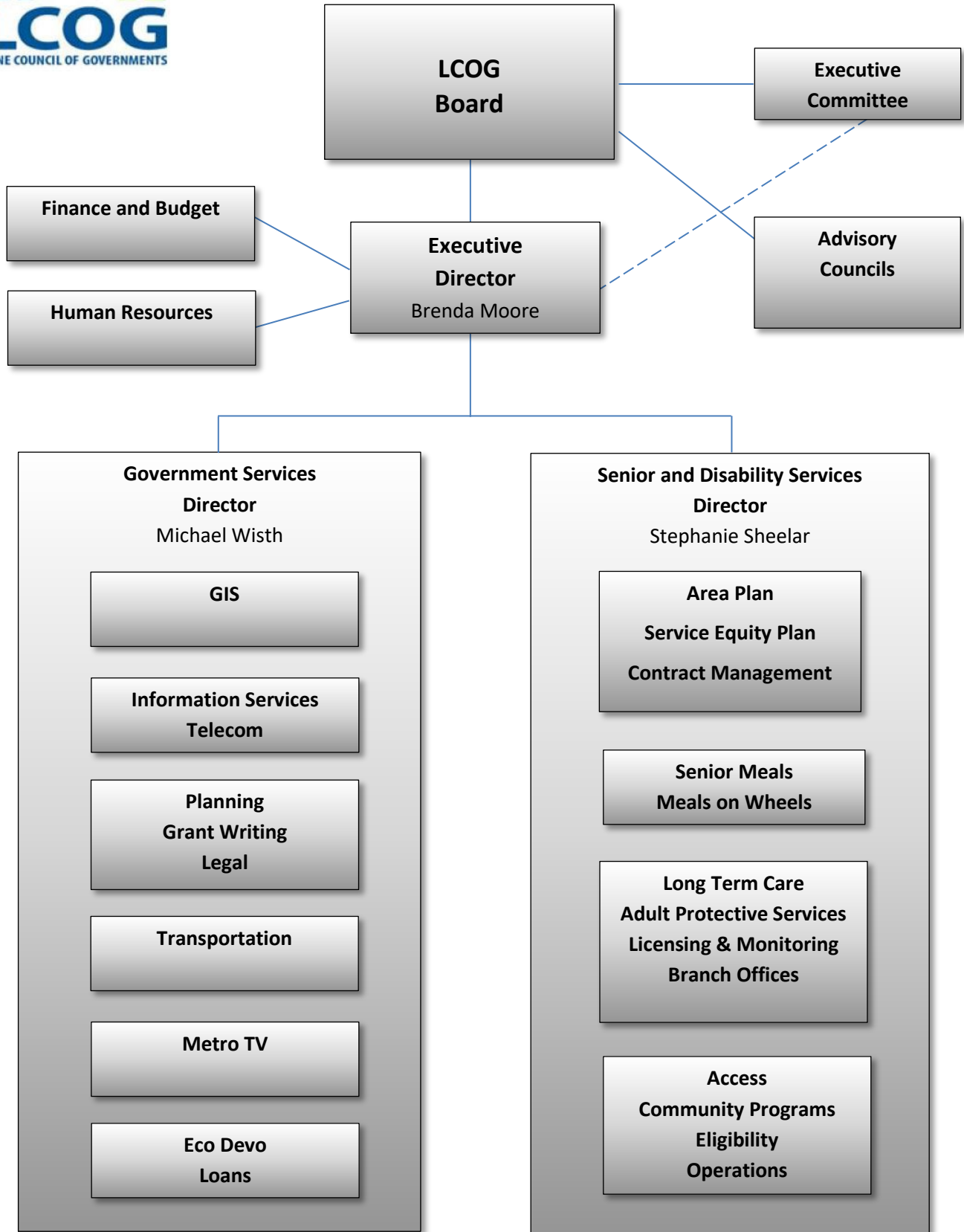
LCOG is located in Lane County, Oregon, the fourth most populous county in Oregon. LCOG's region is the entire Lane County area. Lane County's population is 383,958. The size of Lane County is approximately 4,554 square miles.

**LANE COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS**

For the Fiscal Year Ended June 30, 2024

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

| | |
|---|--|
| Bethel School District 52 Rich Cunningham | Heceta Water District Carl Neville |
| City of Coburg Nancy Bell | Junction City Rural Fire Protection District Don Lighty |
| City of Cottage Grove Candace Solesbee | Lane Community College Mike Eyster |
| City of Creswell Dave Stram | Lane County Heather Buch |
| City of Dunes City Vacant | Lane Education Service District Sherry Duerst-Higgins (#) (*) |
| City of Eugene Randy Groves (#) | Lane Library District Vacant |
| City of Florence Robert Ward (*) | McKenzie School District 68 Alyssa Brownlee |
| City of Junction City Kenneth Wells | Port of Siuslaw Vacant |
| City of Lowell Don Bennett | Rainbow Water District James “Jim” McLaughlin |
| City of Oakridge Bryan Cutchen | River Road Park & Recreation District Curt Kendall |
| City of Springfield Kori Rodley (#) (^) | Siuslaw Library District Donna Oshel (#) |
| City of Veneta Robbie McCoy (#) | Siuslaw Valley Fire & Rescue District Keith Stanton |
| City of Westfir D’Lynn Williams | South Lane School District 45J Sherry Duerst-Higgins (#) (*) |
| Creswell School District 40 Lacey Risdal | Springfield School District 19 Ken Kohl (^) |
| Emerald People’s Utility District Patti Chappel (*) | Western Lane Ambulance District Linda Stent |
| Eugene School District 4J Jenny Jonak (#) | Willamalane Park & Recreation District Greg James (#) (^) Vice-Chair of the Board of Directors |
| Eugene Water & Electric Board Sonya Carlson (#) Chair of the Board of Directors | Non-Voting Member: Lane Transit District Pete Knox |
| Fern Ridge Library District Steve Recca | Non-Board Members of the Budget Committee: Brenda Holt, Steve Wheeler, Stacy Koos (*) |



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 FY24 Revised Budget

March 2024

Members of the LCOG Budget Committee and Board of Directors:

Once again, it is my privilege to present for your consideration and approval the proposed FY24 Revised Budget. This Revised Budget is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2023. LCOG develops a Revised Budget each fiscal year to adjust to changes which have occurred during the first part of the fiscal year. This proposed Revised Budget reflects operating plans and financial projections for the balance of the fiscal year.

BACKGROUND

Our revised budget presentation format is meant to clearly present changes to the FY24 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.

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

HIGHLIGHTS OF THE REVISIONS TO THE FY24 ADOPTED BUDGET

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

LCOG operates out of three reporting fund types: (1) General Fund; (2) Special Revenue Fund; and (3) Enterprise Fund. The General Fund serves as the primary reporting fund for current operating functions and consists of two 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 54 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, Building Management, and Minutes Recorder. LCOG's Enterprise Fund consists of 10 managerial funds.

This is a summary of the key changes in the proposed FY24 Revised Budget:

Resources - Revenues

| REVENUES | Federal and State | Local | Member Dues | Transfers In | Beginning Fund Balance | Total Budget |
|----------------|-------------------|--------------|-------------|--------------|------------------------|---------------|
| FY24 Revised | \$ 40,485,740 | \$ 8,719,543 | \$ 231,061 | \$ 6,226,639 | \$ 24,928,902 | \$ 80,591,885 |
| FY24 Adopted | \$ 40,275,782 | \$ 8,303,758 | \$ 229,000 | \$ 6,159,230 | \$ 23,760,494 | \$ 78,728,264 |
| Dollar Change | \$ 209,958 | \$ 415,785 | \$ 2,061 | \$ 67,409 | \$ 1,168,408 | \$ 1,863,621 |
| Percent Change | 0.5% | 5.0% | 0.9% | 1.1% | 4.9% | 2.4% |

LCOG’s proposed Revised Budget reflects an increase of \$1,863,621 – from \$78,728,264 in the Adopted Budget to \$80,591,885 in the Proposed Revised Budget. This is a 2.4% increase over the Adopted Budget, representing a small and expected change and is summarized below.

As shown on page 6 in the All Funds Schedule of Budgeted Resources and Requirements table, Federal and State revenues are expected to increase by a net \$209,958. Government Services is being increased by a net \$37,835, primarily because of increased Transportation funding to manage the regional Secure Routes to School program; and Senior and Disability Services is increased by a net \$172,123, which is partly due to additional LIHEAP funding and Sequestration funding. We expect no change in Enterprise Funds.

Local revenue is expected to increase by a net \$417,846, which includes a net increase of \$67,023 in the General Fund due to a special contract and more Level 2 Member Dues than anticipated. Government Services includes a decrease of \$130,245 due primarily to less contracts than expected in GIS and Urban Planning; a net increase in Senior and Disability Services of \$526,912 is primarily due to a Trillium Grant and additional funding for a Hospital Intake position and Food 4 Lane County ordering more meals than anticipated; and a net decrease of \$45,844 in the Enterprise Fund due primarily to lower principal and interest on loans.

Transfers In is expected to increase by a net \$67,409. Senior and Disability Services is expected to have a net \$28,087 decrease primarily due to a reduction of the Transfer from Senior Meals Fundraising in the amount of \$312,074 because Transfers from other appropriate funds were possible. Transfers In are expected to increase by a net \$92,496 in Government Services due primarily to a \$125,000 loan from the Transportation Administration (TSA) Fund to the Government Services Administration (GSA) Fund. In FY25, we will work on a long-term funding strategy for the GSA, including the paying back of the loan to the TSA; and I am proposing no change in the Enterprise Funds.

The Beginning Reserve revenues are increased by a net \$1,168,408, to reflect actuals being greater than what we projected the beginning balance would be in the FY24 Adopted Budget due primarily to an increase in Senior and Disability Services of \$1,758,877 due to larger carryover in most funds because of difficulties filling positions and less expenditures in Materials and Services. There is a net decrease in Beginning Reserves of \$736,091 in Government Services due primarily to reduced Federal Funding of over \$760,000 in Transportation Funds in FY23 that we received in FY24; an overall net increase of \$168,335 in the Enterprise Funds due primarily to a net increase in the Building Fund of \$228,829.00 because of reduced expenses, the HVAC project not commencing and fewer loans disbursed in FY23; and a net decrease of \$22,713 in the General Fund due to lower FY23 Carryover from Indirect.

Requirements - Expenditures

| EXPENDITURES | Personal Services* | Materials and Services* | Capital Outlay | Services by Others | Debt Service | Transfers Out | Ending Reserves | Total Budget |
|----------------|--------------------|-------------------------|----------------|--------------------|--------------|---------------|-----------------|---------------|
| FY24 Revised | \$ 36,721,869 | \$ 13,252,289 | \$ 767,500 | \$ 3,843,777 | \$ 438,754 | \$ 6,226,639 | \$ 19,341,057 | \$ 80,591,885 |
| FY24 Adopted | \$ 36,913,084 | \$ 12,671,984 | \$ 767,500 | \$ 3,484,345 | \$ 438,754 | \$ 6,159,230 | \$ 18,293,367 | \$ 78,728,264 |
| Dollar Change | \$ (191,215) | \$ 580,305 | \$ - | \$ 359,432 | \$ - | \$ 67,409 | \$ 1,047,690 | \$ 1,863,621 |
| Percent Change | -0.5% | 4.6% | 0.0% | 10.3% | 0.0% | 1.1% | 5.7% | 2.4% |

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

The proposed Revised Budget reflects a net increase of \$1,863,621 in expenditures and matches the increase in revenues.

As shown on page 6, All Funds Schedule of Budgeted Resources and Requirements table, operating expenditures were increased as follows:

Personal Services are expected to decrease by a net of \$191,215¹, even with an increase of 1.40 FTE. Senior and Disability Services is expected to decrease minimally by a net \$101,835 due to adjusting budgeting to actuals. Government Services is expected to decrease by a net \$86,680 due a longer-than-expected vacant Program Manager position. Enterprise Funds includes a net increase of \$7,300 due to hiring Minutes Recorder staff to replace contractors. There is no expected change in the General Fund.

Materials and Services is expected to increase by a net of \$580,305². For Government Services, there is an expected net increase of \$514,459 due primarily to a \$350,000 expense for the Regional Secure Routes to Schools program. In Senior and Disability Services, we expect a slight net increase of \$48,078 due to an increased need for frozen meals and meal deliveries, building maintenance increases, rent, and respite needs. Enterprise Funds is expected to have a net decrease in Materials and Services costs of \$20,112 due primarily to reduced expenses in the Building Fund. The General Fund is expected to have an increase by a net \$46,700 primarily due to a Pass-thru expense due to a refund of an overpayment to the Oregon Department of Transportation.

We expect no changes in Capital Outlay.

Services by Other Organizations is expected to increase by a net \$359,432. Senior and Disability Services makes up \$181,688 of this net change due primarily to the new OPI-M program funding and the increased rates for Home Care Workers. Government Services is increasing by a net \$76,000, with a \$105,000 increase for the consultant fee to for the Transportation Improvement Plan platform.

We expect no changes in Debt Service.

Transfers Out are detailed in the table on page 22. This shows the aggregate transfers, not the changes between the Adopted and Revised budgets. Transfers are expected to increase by a net \$67,409, with a net decrease of \$28,087

¹ The overall net change includes Indirect/Overhead (Support Services), but the individual fund changes do not to prevent double counting of those amounts.

² See footnote 1.

expected in Senior and Disability Services matching the reasons for Transfers In due to more State funding and less of a requirement for Senior Meals Fundraising funds for program expenses. Government Services is increased by a net \$91,321 due primarily to the \$125,000 loan from the TSA to the GSA. We expect no Change in the Enterprise Funds. The General Fund is expected to increase by \$4,175, due to a necessary loan to the Government Services Emergency Management Fund to make sure that Fund balances at year end because while expenses have increased, funding has remained the same for several years.

Note that Indirect Revenue and Expenditures are not included in the overall Statement for All Organizational Funds as this would be duplicative. Over the past several fiscal years, LCOG has been restructuring and reorganizing to maximize services to members. This effort has resulted in a cumulative reduction in overhead costs totaling more than \$1 million from FY13 to FY17. While LCOG has continued to reduce Indirect rates by reducing and revising internal operating costs, some costs have continued to rise, including personal costs, liability insurance, and other operational costs. For more information, see pages 18 and 19.

Ending Fund Balance/Contingencies and Reserves

As shown on page 6, All Funds Schedule of Budgeted Resources and Requirements table, the Ending Reserves amount of \$19,341,057 reflects an expected net increase of \$1,047,690.

Ending Reserves were adjusted in the General Fund with a slight net decrease of \$6,565 due to a small Indirect Carryover from FY23 and the need to re-fund our \$15,000 Deductible Reserve due having to use it for the flooding in the Park Place Building during the February 2024 ice storm. Government Services is expected to increase by a net of \$1,328,105 primarily due to reduced expenses in the Broadband fund, Telecom Operations, and the Interconnect Site at Park Place (aka WIX). Enterprise Funds is expected to increase by \$33,539 due to lower Personal Services costs in the Loan Funds. Most of the change is expected to occur in Senior and Disability Services which is expecting a net increase of \$2,348,821 due to more Senior Meals fundraising dollars than expected, and an increase in Medicaid and state funding not known when the FY24 Budget was created. For information on reserves, see Schedule on page 21.

CONCLUSION

I believe the Lane Council of Governments continues to be a valuable resource for its members and the communities of Lane County. Despite the challenges of the last two years, LCOG continues to focus efforts to run the organization efficiently, to provide high-value service, and continue to be a valuable resource to its members and the communities we serve.

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

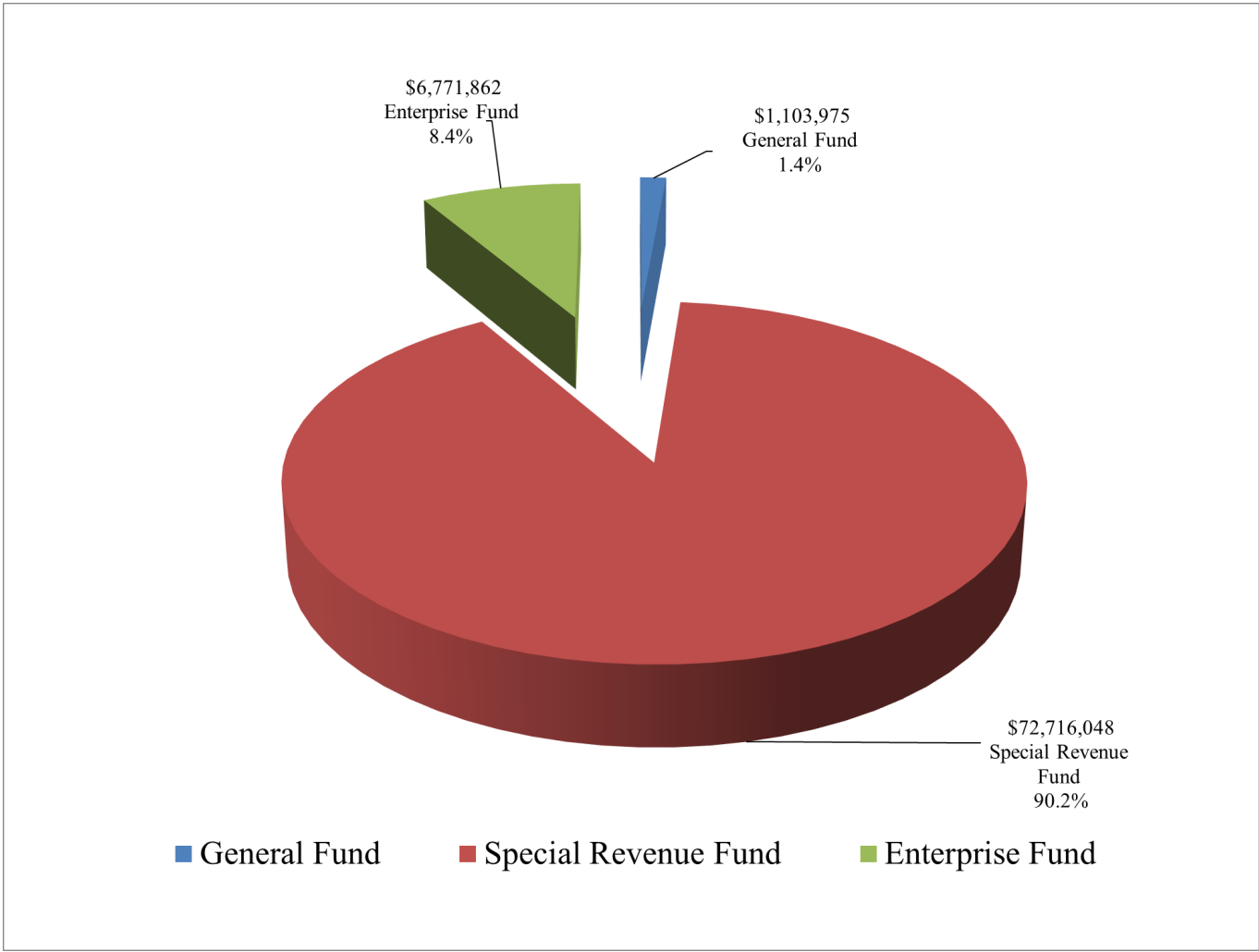
Respectfully submitted,



Brendalee S. Moore
Executive Director

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

TOTAL BY FUND
FY24 REVISED BUDGET
For the Fiscal Year Ending June 30, 2024



| | General Fund | Special Revenue Fund | Enterprise Fund | Total |
|---------------------|-----------------|-------------------------|--------------------|---------------|
| Resources | \$ 1,103,975 | \$ 72,716,048 | \$ 6,771,862 | \$ 80,591,885 |
| Requirements | \$ 1,103,975 | \$ 72,713,048 | \$ 6,771,862 | \$ 80,591,885 |
| Percentage of Total | 1.4% | 90.2% | 8.4% | 100.0% |

| | |
|----------------------------------|----------------------|
| Gross Budget Requirements: | \$ 75,239,146 |
| Internal Charges: | \$ 5,352,739 |
| Total FY24 Revised Budget | \$ 80,591,885 |

ALL FUNDS
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
FY24 ADOPTED VERSUS FY24 REVISED

| | FY24 Adopted | FY24 Revised | Difference |
|---------------------------------|----------------------|----------------------|-------------------------|
| Resources: | | | |
| Federal and State Revenue | \$ 40,275,782 | \$ 40,485,740 | \$ 209,958 |
| Local Revenue | \$ 8,303,758 | \$ 8,719,543 | \$ 415,785 |
| Local Revenue - Member Dues | \$ 229,000 | \$ 231,061 | \$ 2,061 |
| Transfers In | \$ 6,159,230 | \$ 6,226,639 | \$ 67,409 |
| Beginning Reserves | \$ 23,760,494 | \$ 24,928,902 | \$ 1,168,408 |
| Total Resources: | \$ 78,728,264 | \$ 80,591,885 | \$ 1,863,621 (a) |
| Requirements: | | | |
| Personal Services | \$ 36,913,084 * | \$ 36,721,869 * | \$ (191,215) |
| Materials and Services | \$ 12,671,984 * | \$ 13,252,289 * | \$ 580,305 |
| Capital Outlay | \$ 767,500 | \$ 767,500 | \$ - |
| Services by Other Organizations | \$ 3,484,345 | \$ 3,843,777 | \$ 359,432 |
| Debt Service | \$ 438,754 | \$ 438,754 | \$ - |
| Transfers Out | \$ 6,159,230 | \$ 6,226,639 | \$ 67,409 |
| Ending Reserves | \$ 18,293,367 | \$ 19,341,057 | \$ 1,047,690 |
| Total Requirements: | \$ 78,728,264 | \$ 80,591,885 | \$ 1,863,621 (a) |
| Total FTE: | 308.62 | 310.02 | 1.40 |

This statement includes the sum of: the General Fund (page 8); the Special Revenue Fund (page 11); and the Enterprise Fund (page 15).

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

| | | | |
|--|---------------------|---------------------|--------------------|
| Personal Services | \$ 3,495,797 | \$ 3,485,797 | \$ (10,000) |
| Materials and Services | \$ 1,875,762 | \$ 1,866,942 | \$ (8,820) |
| Total Indirect/Overhead (Cost/Recovery) | \$ 5,371,559 | \$ 5,352,739 | \$ (18,820) |

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

ALL FUNDS
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2024

FY24 CHANGES TO ADOPTED BUDGET - ALL FUNDS

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|---------------------------|---------------------|---------------------------------|----------------------|---------------|
| Adopted Budget | \$78,728,264 | Adopted Budget | \$ 78,728,264 | 308.62 |
| Beginning Reserves | \$ 1,168,408 | Personal Services | \$ (191,215) (a) | 1.40 |
| Federal and State Revenue | \$ 209,958 | Materials & Services | \$ 580,305 (a) | |
| Local Revenue | \$ 417,846 | Services by Other Organizations | \$ 359,432 | |
| Transfers In | \$ 67,409 | Transfers Out | \$ 67,409 | |
| | | Ending Reserves - Designated | \$ 1,047,690 | |
| Change | \$ 1,863,621 | | \$ 1,863,621 | 1.40 |
| REVISED BUDGET | \$80,591,885 | | \$ 80,591,885 | 310.02 |

(a) Includes Support Services (Indirect); see Page 18 and 19 for details.

ALL FUNDS – FY24 ADOPTED VERSUS FY24 REVISED

| | FY24 Adopted Budget | FY24 Revised Budget | Change |
|----------------------|---------------------------|---------------------------|--------------|
| By Fund: | | | |
| General Fund | \$ 1,059,665 | \$ 1,103,975 | \$ 44,310 |
| Special Revenue Fund | \$ 71,019,228 | \$ 72,716,048 | \$ 1,696,820 |
| Enterprise Fund | \$ 6,649,371 | \$ 6,771,862 | \$ 122,491 |
| Total: | \$ 78,728,264 | \$ 80,591,885 | \$ 1,863,621 |

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, 2024

| | FY24 Adopted Budget | FY24 Revised Budget | Change |
|---------------------------------|---------------------------|---------------------------|-------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Resources: | | | |
| Federal and State Revenue | \$ - | \$ - | \$ - |
| Local Revenue | \$ 69,000 | \$ 133,962 | \$ 64,962 |
| Dues | \$ 229,000 | \$ 231,061 | \$ 2,061 |
| Transfers In | \$ 12,000 | \$ 12,000 | \$ - |
| Beginning Reserves | \$ 749,665 | \$ 726,952 | \$ (22,713) |
| | <u>\$1,059,665</u> | <u>\$ 1,103,975</u> | <u>\$ 44,310</u> |
| Requirements: | | | |
| Personal Services | \$ 128,251 | \$ 128,251 | \$ - |
| Materials and Services | \$ 76,800 | \$ 123,500 | \$ 46,700 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Transfers Out | \$ 92,641 | \$ 96,816 | \$ 4,175 |
| Ending Reserves (contingencies) | \$ 761,973 | \$ 755,408 | \$ (6,565) |
| | <u>\$1,059,665</u> | <u>\$ 1,103,975</u> | <u>\$ 44,310</u> |

Included in this statement are: LCOG Operating activities and Member Support services; excluded are administrative services that are recovered by internal Indirect charges, see pages 18 and 19.

GENERAL FUND
SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2024

LCOG OPERATING

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|-----------------------|---------------------|---------------------------------|---------------------|-------------|
| Adopted Budget | \$ 1,059,665 | Adopted Budget | \$ 1,059,665 | 0.40 |
| Beginning Reserves | \$ (22,713) | Materials and Services | \$ 46,700 | |
| Local Revenue | \$ 67,023 | Transfers Out | \$ 4,175 | |
| | | Ending Reserves (Contingencies) | \$ (6,565) | |
| Change | \$ 44,310 | | \$ 44,310 | - |
| Revised Budget | \$ 1,103,975 | | \$ 1,103,975 | 0.40 |

SPECIAL REVENUE FUND

SPECIAL REVENUE FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2024

| | FY24 Special Revenue Adopted Budget | Government Services Revised | Senior & Disability Services Revised | FY24 Special Revenue Revised Budget | Change |
|---------------------------------|--|-----------------------------------|--|--|---------------------|
| Resources: | | | | | |
| Federal and State Revenue | \$ 40,275,782 | \$ 8,286,435 | \$ 32,199,305 | \$ 40,485,740 | \$ 209,958 |
| Local Revenue | \$ 6,691,741 | \$ 4,931,841 | \$ 2,156,567 | \$ 7,088,408 | \$ 396,667 |
| Transfers In | \$ 5,894,641 | \$ 1,555,533 | \$ 4,406,517 | \$ 5,962,050 | \$ 67,409 |
| Beginning Reserves | \$ 18,157,064 | \$ 4,764,561 | \$ 14,415,289 | \$ 19,179,850 | \$ 1,022,786 |
| Total Resources: | <u>\$ 71,019,228</u> | <u>\$ 19,538,370</u> | <u>\$ 53,177,678</u> | <u>\$ 72,716,048</u> | <u>\$ 1,696,820</u> |
| Requirements: | | | | | |
| Personal Services | \$ 32,994,049 | \$ 4,478,101 | \$ 28,327,433 | \$ 32,805,534 | \$ (188,515) |
| Support Services | \$ 5,310,712 | \$ 1,085,267 | \$ 4,206,625 | \$ 5,291,892 | \$ (18,820) |
| Materials and Services | \$ 10,185,824 | \$ 6,518,379 | \$ 4,229,982 | \$ 10,748,361 | \$ 562,537 |
| Capital Outlay | \$ 67,500 | \$ 7,500 | \$ 60,000 | \$ 67,500 | \$ - |
| Services by Other Organizations | \$ 3,174,409 | \$ 1,726,975 | \$ 1,705,102 | \$ 3,432,077 | \$ 257,668 |
| Transfers Out | \$ 5,782,000 | \$ 1,438,717 | \$ 4,406,517 | \$ 5,845,234 | \$ 63,234 |
| Ending Reserves | \$ 13,504,734 | \$ 4,283,431 | \$ 10,242,019 | \$ 14,525,450 | \$ 1,020,716 |
| Total Requirements: | <u>\$ 71,019,228</u> | <u>\$ 19,538,370</u> | <u>\$ 53,177,678</u> | <u>\$ 72,716,048</u> | <u>\$ 1,696,820</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, 2024

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|---------------------------|---------------------|---------------------------------|----------------------|---------------|
| Adopted Budget | \$71,019,228 | Adopted Budget | \$ 71,019,228 | 282.95 |
| Beginning Reserves | \$ 1,022,786 | Personal Services | \$ (198,515) | 1.00 |
| Federal and State Revenue | \$ 209,958 | Materials & Services | \$ 553,717 | |
| Local Revenue | \$ 396,667 | Services by Other Organizations | \$ 257,668 | |
| Transfers In | \$ 67,409 | Transfers Out | \$ 63,234 | |
| | | Ending Reserves - Designated | \$ 1,020,716 | |
| Change | \$ 1,696,820 | | \$ 1,696,820 | 1.00 |
| REVISED BUDGET | \$72,716,048 | | \$ 72,716,048 | 283.95 |

ALL SPECIAL REVENUE FUNDS – FY24 ADOPTED VERSUS FY24 REVISED

| | FY24 Adopted Budget | FY24 Revised Budget | Change | FTE | Change in FTE |
|------------------------------|---------------------------|---------------------------|--------------|--------|------------------|
| By Service Area: | | | | | |
| Government Services | \$ 20,271,375 | \$ 19,538,370 | \$ (733,005) | 33.07 | 1.00 |
| Senior & Disability Services | \$ 50,747,853 | \$ 53,177,678 | \$ 2,429,825 | 250.88 | 0.00 |
| Total: | \$ 71,019,228 | \$ 72,716,048 | \$ 1,696,820 | 283.95 | 1.00 |

GOVERNMENT SERVICES

SPECIAL REVENUE FUND – GOVERNMENT SERVICES
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2024

SPECIAL REVENUE FUND - GOVERNMENT SERVICES

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|---------------------------|----------------------|---------------------------------|----------------------|--------------|
| Adopted Budget | \$ 20,271,375 | Adopted Budget | \$ 20,271,375 | 31.12 |
| Beginning Reserves | \$ (736,091) | Personal Services | \$ (86,680) | 1.00 |
| Federal and State Revenue | \$ 37,835 | Materials and Services | \$ 514,459 | |
| Local Revenue | \$ (130,245) | Services by Other Organizations | \$ 76,000 | |
| Transfers In | \$ 95,496 | Transfers Out | \$ 91,321 | |
| | | Ending Reserves - Designated | \$ (1,328,105) | |
| Change | \$ (733,005) | | \$ (733,005) | 1.00 |
| Revised Budget | \$ 19,538,370 | | \$ 19,538,370 | 32.12 |

SENIOR AND DISABILITY SERVICES

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES
SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2024

SPECIAL REVENUE FUND - SENIOR AND DISABILITY SERVICES

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|---------------------------|----------------------|---------------------------------|----------------------|---------------|
| Adopted Budget | \$ 50,747,853 | Adopted Budget | \$ 50,747,853 | 250.88 |
| Beginning Reserves | \$ 1,758,877 | Personal Services | \$ (101,835) | |
| Federal and State Revenue | \$ 172,123 | Support Services | \$ (18,820) | |
| Local Revenue | \$ 526,912 | Materials and Services | \$ 48,078 | |
| Transfers In | \$ (28,087) | Capital Outlay | \$ - | |
| | | Services by Other Organizations | \$ 181,668 | |
| | | Transfers Out | \$ (28,087) | |
| | | Ending Reserves | \$ 2,348,821 | |
| Change | \$ 2,429,825 | | \$ 2,429,825 | - |
| Revised Budget | \$ 53,177,678 | | \$ 53,177,678 | 250.88 |

ENTERPRISE FUND

ENTERPRISE FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
FY24 REVISED BUDGET
For the Fiscal Year Ending June 30, 2024

| | FY24 Adopted Budget | FY24 Revised Budget | Change |
|---------------------------------|---------------------------|---------------------------|-------------------|
| Resources: | | | |
| Federal and State Revenue | \$ - | \$ - | \$ - |
| Local Revenue | \$ 1,543,017 | \$ 1,497,173 | \$ (45,844) |
| Transfers In | \$ 252,589 | \$ 252,589 | \$ - |
| Beginning Reserves | \$ 4,853,765 | \$ 5,022,100 | \$ 168,335 |
| | | | |
| Total Resources: | <u>\$ 6,649,371</u> | <u>\$ 6,771,862</u> | <u>\$ 122,491</u> |
| | | | |
| Requirements: | | | |
| Personal Services | \$ 294,987 | \$ 302,287 | \$ 7,300 |
| Support Services | \$ 60,847 | \$ 60,847 | \$ - |
| Materials and Services | \$ 533,598 | \$ 513,486 | \$ (20,112) |
| Capital Outlay | \$ 700,000 | \$ 700,000 | \$ - |
| Services by Other Organizations | \$ 309,936 | \$ 411,700 | \$ 101,764 |
| Debt Service | \$ 438,754 | \$ 438,754 | \$ - |
| Transfers Out | \$ 284,589 | \$ 284,589 | \$ - |
| Ending Reserves | <u>\$ 4,026,660</u> | <u>\$ 4,060,199</u> | <u>\$ 33,539</u> |
| | | | |
| Total Requirements: | <u>\$ 6,649,371</u> | <u>\$ 6,771,862</u> | <u>\$ 122,491</u> |

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

ENTERPRISE FUND
SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2024

ENTERPRISE FUND - SUMMARY

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|-----------------------|---------------------|---------------------------------|---------------------|--------------|
| Beginning Balances | \$ 6,649,371 | Beginning Balances | \$ 6,649,371 | 1.450 |
| Beginning Reserves | \$ 168,335 | Personal Services | \$ 7,300 | 0.400 |
| Local Revenue | \$ (45,844) | Materials and Services | \$ (20,112) | |
| | | Services by Other Organizations | \$ 101,764 | |
| | | Ending Reserves | \$ 33,539 | |
| Change | \$ 122,491 | | \$ 122,491 | 0.400 |
| Revised Budget | \$ 6,771,862 | | \$ 6,771,862 | 1.850 |

ALL ENTERPRISE FUNDS – FY24 ADOPTED VERSUS FY24 REVISED

| | FY24 Adopted Budget | FY24 Revised Budget | Change | FTE | Change in FTE |
|--|---------------------------|---------------------------|--------------|--------------|------------------|
| By Service Area: | | | | | |
| Business Loans Program/Business Administration | \$ 3,364,592 | \$ 3,252,903 | \$ (111,689) | 1.000 | 0.000 |
| Building Management | \$ 3,209,939 | \$ 3,438,768 | \$ 228,829 | 0.350 | 0.000 |
| Minutes Recorder | \$ 74,840 | \$ 80,191 | \$ 5,351 | <u>0.500</u> | <u>0.400</u> |
| Total: | \$ 6,649,371 | \$ 6,771,862 | \$ 122,491 | 1.850 | 0.400 |

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, 2024

ENTERPRISE FUND - BUSINESS LOANS/BUSINESS SERVICES ADMINISTRATION

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|-----------------------|---------------------|------------------------|---------------------|--------------|
| Adopted Budget | \$ 3,364,592 | Adopted Budget | \$ 3,364,592 | 1.000 |
| Beginning Reserves | \$ (65,845) | Materials and Services | \$ (3,500) | |
| Local Revenue | \$ (45,844) | Services by Others | \$ 111,064 | |
| | | Ending Reserves | \$ (219,253) | |
| Change | \$ (111,689) | | \$ (111,689) | - |
| Revised Budget | \$ 3,252,903 | | \$ 3,252,903 | 1.000 |

ENTERPRISE FUND - BUILDING MANAGEMENT

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|-----------------------|---------------------|------------------------|---------------------|--------------|
| Adopted Budget | \$ 3,209,939 | Adopted Budget | \$ 3,209,939 | 0.350 |
| Beginning Reserves | \$ 228,829 | Materials and Services | \$ (16,612) | |
| | | Services by Others | \$ (1,500) | |
| | | Ending Reserves | \$ 246,941 | |
| Change | \$ 228,829 | | \$ 228,829 | 0.250 |
| Revised Budget | \$ 3,438,768 | | \$ 3,438,768 | 0.600 |

ENTERPRISE FUND - MINUTES RECORDING SERVICES

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|-----------------------|------------------|------------------------|-------------------|--------------|
| Adopted Budget | \$ 74,840 | Adopted Budget | \$ 74,840 | 0.100 |
| Beginning Reserves | \$ 5,351 | Personal Services | \$ (7,300) | 0.400 |
| | | Materials and Services | \$ 7,800 | |
| | | Ending Reserves | \$ (5,851) | |
| Change | \$ 5,351 | | \$ (5,351) | 0.400 |
| Revised Budget | \$ 80,191 | | \$ 80,191 | 0.500 |

INDIRECT

INDIRECT FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2024

| FTE: | 15.72 | 19.20 | 19.87 | 23.82 | 23.82 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY21 | FY22 | FY23 | FY24 | FY24 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Revised</u> |
| Resources: | | | | | |
| Support Services | \$ 3,507,487 | \$ 3,674,551 | \$ 4,274,023 | \$ 5,371,559 | \$ 5,352,739 |
| Local Revenue - Overhead Adjustment | \$ - | \$ - | \$ - | \$ - | \$ - |
| Local Revenue - Administrative Fees | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Resources: | <u>\$ 3,507,487</u> | <u>\$ 3,674,551</u> | <u>\$ 4,274,023</u> | <u>\$ 5,371,559</u> | <u>\$ 5,352,739</u> |
| Requirements: | | | | | |
| Personal Services | \$ 1,919,758 | \$ 2,625,962 | \$ 2,741,368 | \$ 3,495,797 | \$ 3,485,797 |
| Materials and Services | <u>\$ 1,231,639</u> | <u>\$ 1,322,853</u> | <u>\$ 1,505,285</u> | <u>\$ 1,875,762</u> | <u>\$ 1,866,942</u> |
| Total Requirements: | <u>\$ 3,151,397</u> | <u>\$ 3,948,815</u> | <u>\$ 4,246,653</u> | <u>\$ 5,371,559</u> | <u>\$ 5,352,739</u> |
| Over / Under Recovery: | \$ 356,090 (a) | \$ (274,264) (b) | \$ 34,662 (c) | | |

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

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

INDIRECT FUND
SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL
For the Fiscal Year Ending June 30, 2024

INDIRECT SUPPORT SERVICES

| Revenues | Changes Made | Expenditures | Changes Made | FTE |
|--------------------------|---------------------|------------------------|---------------------|--------------|
| Adopted Budget | \$ 5,371,559 | Adopted Budget | \$ 5,371,559 | 23.82 |
| Indirect Charges Revenue | \$ (18,820) | Personal Services | \$ (10,000) | |
| | | Materials and Services | \$ (8,820) | |
| Change | \$ (18,820) | | \$ (18,820) | - |
| Revised Budget | \$ 5,352,739 | | \$ 5,352,739 | 23.82 |

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

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

**COMPARATIVE ANALYSIS
ACTUALS FOR THE YEARS FY21 TO FY23 AND
FY24 ADOPTED AND REVISED BUDGET
RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2023**

| | FY21 <u>Actual</u> | FY22 <u>Actual</u> | FY23 <u>Actual</u> | FY24 <u>Adopted</u> | FY24 <u>Revised</u> |
|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| Resources: | | | | | |
| Federal and State Revenue | \$ 28,250,498 | \$ 33,553,886 | \$ 37,386,508 | \$ 40,275,782 | \$ 40,485,740 |
| Local Revenue | \$ 9,482,423 | \$ 10,401,808 | \$ 8,342,429 | \$ 8,303,758 | \$ 8,719,543 |
| Local Revenue - Member Dues | \$ 232,977 | \$ 221,645 | \$ 230,219 | \$ 229,000 | \$ 231,061 |
| Transfers In | \$ 4,048,451 | \$ 4,862,870 | \$ 6,402,825 | \$ 6,159,230 | \$ 6,226,639 |
| Beginning Reserves | <u>\$ 12,039,164</u> | <u>\$ 13,052,932</u> | <u>\$ 17,732,853</u> | <u>\$ 23,760,494</u> | <u>\$ 24,928,902</u> |
| Total Resources: | <u>\$ 54,053,513</u> | <u>\$ 62,093,141</u> | <u>\$ 70,094,834</u> | <u>\$ 78,728,264</u> | <u>\$ 80,591,885</u> |
| Requirements: | | | | | |
| Personal Services** | \$ 22,854,644 | \$ 27,444,413 | \$ 31,171,790 | \$ 36,913,084 | \$ 36,721,869 |
| Materials and Services** | \$ 3,506,678 | \$ 10,087,947 | \$ 8,268,182 | \$ 12,671,984 | \$ 13,252,289 |
| Capital Outlay | \$ 5,719,535 | \$ 223,391 | \$ 27,484 | \$ 767,500 | \$ 767,500 |
| Services by Other Organizations | \$ 4,389,776 | \$ 1,788,680 | \$ 3,783,701 | \$ 3,484,345 | \$ 3,843,777 |
| Debt Service | \$ 481,499 | \$ 461,784 | \$ 305,680 | \$ 438,754 | \$ 438,754 |
| Transfers Out | \$ 4,048,450 | \$ 4,506,780 | \$ 6,417,098 | \$ 6,159,230 | \$ 6,226,639 |
| Ending Reserves | <u>\$ 13,052,931</u> | <u>\$ 17,580,146</u> | <u>\$ 20,120,899</u> | <u>\$ 18,293,367</u> | <u>\$ 19,341,057</u> |
| Total Requirements: | <u>\$ 54,053,513</u> | <u>\$ 62,093,141</u> | <u>\$ 70,094,834</u> | <u>\$ 78,728,264</u> | <u>\$ 80,591,885</u> |
| FTE: | 259.38 | 297.47 | 300.77 | 308.62 | 310.02 |

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

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

SCHEDULE OF RESTRICTED RESERVE AMOUNTS
For the Fiscal Year Ending June 30, 2024

| | FY23 Adopted Budget | FY23 Revised Budget | FY24 Adopted Budget | FY24 Revised Budget | FY24 Change | |
|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|-----|
| General Fund | \$ 313,460 | \$ 313,460 | \$ 328,445 | \$ 328,445 | \$ - | (a) |
| Government Services | \$ 17,713 | \$ 17,713 | \$ 17,713 | \$ 17,713 | \$ - | (b) |
| S&DS - Florence Transportation | \$ 129,427 | \$ 133,236 | \$ 128,236 | \$ 129,338 | \$ 1,102 | (c) |
| S&DS - Senior Meals Fundraising | \$ 1,280,006 | \$ 1,532,938 | \$ 924,762 | \$ 1,235,435 | \$ 310,673 | (d) |
| Enterprise Funds | <u>\$ 627,310</u> | <u>\$ 1,400,000</u> | <u>\$ 1,500,000</u> | <u>\$ 1,750,000</u> | <u>\$ 250,000</u> | (e) |
| Total Reserves | <u>\$2,367,916</u> | <u>\$3,397,347</u> | <u>\$2,899,156</u> | <u>\$3,460,931</u> | <u>\$ 561,775</u> | |

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

(b) Telecom Reserve.

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

(d) Fundraising dollars for Senior Meals expenses.

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

INTERNAL TRANSFERS

| TRANSFERS OUT | | | Amount | TRANSFERS IN | | | Amount | |
|---|-----------------------------------|----|---------------------|---|--------------------------------------|----|---------------------|---------------------|
| General Fund | | | | General Fund | | | | |
| From LCOG Operating - To: | | | | To General Fund - From: | | | | |
| 102 | 201 Government Services Admin | \$ | 1,500 | 102 | 332 Minutes Recorder | \$ | 10,000 | |
| 102 | 211 Oregon Emergency Management | \$ | 4,175 | 102 | 391 Business Services Administration | \$ | 2,000 | |
| 102 | 206 LGDC | \$ | 91,141 | Total General Fund - Transfers In: | | | \$ 12,000 | |
| Total General Fund - Transfers Out | | | \$ 96,816 | Special Revenue Funds | | | | |
| Special Revenue Funds | | | | To Special Revenue Fund Government Services Admin - From: | | | | |
| From Special Revenue Fund Government Services - To: | | | | To Special Revenue Fund LGDC - From: | | | | |
| 204 | 201 Government Services Admin | \$ | 32,257 | 206 | 102 LCOG Operating | \$ | 91,141 | |
| 206 | 201 Government Services Admin | \$ | 195,661 | To Special Revenue Fund OR Emergency Management - From: | | | | |
| 207 | 201 Government Services Admin | \$ | 30,310 | 211 | 102 LCOG Operating | \$ | 4,175 | |
| 208 | 201 Government Services Admin | \$ | 26,165 | To Special Revenue Fund Transportation Services Admin - From: | | | | |
| 211 | 201 Government Services Admin | \$ | 20,607 | 221 | 204 Community Safety | \$ | 6,584 | |
| 212 | 201 Government Services Admin | \$ | 2,108 | 221 | 219 Transportation Operations | \$ | 531,019 | |
| 214 | 201 Government Services Admin | \$ | 22,359 | 220 | 220 Transportation Services Admin | \$ | 164,303 | |
| 217 | 201 Government Services Admin | \$ | 18,500 | 229 | 221 Transportation Services Admin | \$ | 12,908 | |
| 218 | 201 Government Services Admin | \$ | 1,351 | Total Transfers Out: | | | \$ 1,438,717 | |
| 219 | 201 Government Services Admin | \$ | 62,407 | From Special Revenue Fund Senior and Disability Services - To: | | | | |
| 220 | 201 Government Services Admin | \$ | 13,141 | 282 | 267 Senior Connections | \$ | 361,351 | |
| 221 | 201 Government Services Admin | \$ | 126,273 | 296 | 267 Senior Connections | \$ | 669,813 | |
| 222 | 201 Government Services Admin | \$ | 87,879 | 269 | 268 Senior Meals | \$ | 623,536 | |
| 228 | 201 Government Services Admin | \$ | 4,500 | 273 | 268 Senior Meals | \$ | 78,189 | |
| 229 | 201 Government Services Admin | \$ | 582 | 283 | 268 Senior Meals | \$ | 439,361 | |
| 235 | 201 Government Services Admin | \$ | 335 | 284 | 268 Senior Meals | \$ | 396,539 | |
| 242 | 201 Government Services Admin | \$ | 17,576 | 288 | 268 Senior Meals | \$ | 103,161 | |
| 243 | 201 Government Services Admin | \$ | 8,902 | 289 | 268 Senior Meals | \$ | 25,125 | |
| 244 | 201 Government Services Admin | \$ | 11,672 | 293 | 268 Senior Meals | \$ | 90,000 | |
| 248 | 201 Government Services Admin | \$ | 39,068 | 294 | 268 Senior Meals | \$ | 15,000 | |
| 250 | 201 Government Services Admin | \$ | 2,250 | 279 | 269 Senior Meals Fundraising | \$ | 99,764 | |
| 204 | 221 Transportation Services Admin | \$ | 6,584 | 296 | 271 Money Management | \$ | 19,732 | |
| 219 | 221 Transportation Services Admin | \$ | 531,019 | 282 | 281 Title III - Area Plan Admin | \$ | 51,283 | |
| 220 | 221 Transportation Services Admin | \$ | 164,303 | 283 | 281 Title III - Area Plan Admin | \$ | 48,818 | |
| 229 | 221 Transportation Services Admin | \$ | 12,908 | 284 | 281 Title III - Area Plan Admin | \$ | 50,582 | |
| Total Transfers Out: | | | \$ 1,438,717 | 286 | 281 Title III - Area Plan Admin | \$ | 26,329 | |
| From Special Revenue Fund Senior and Disability Services - To: | | | | 293 | 281 Title III - Area Plan Admin | \$ | 65,999 | |
| 282 | 267 Senior Connections | \$ | 361,351 | 294 | 281 Title III - Area Plan Admin | \$ | 24,614 | |
| 296 | 267 Senior Connections | \$ | 669,813 | 295 | 281 Title III - Area Plan Admin | \$ | 105,976 | |
| 269 | 268 Senior Meals | \$ | 623,536 | 296 | 281 Title III - Area Plan Admin | \$ | 1,111,345 | |
| 273 | 268 Senior Meals | \$ | 78,189 | Total Transfers Out: | | | \$ 4,406,517 | |
| 283 | 268 Senior Meals | \$ | 439,361 | Enterprise Funds | | | | |
| 284 | 268 Senior Meals | \$ | 396,539 | From Enterprise Fund Business Loans - To: | | | | |
| 288 | 268 Senior Meals | \$ | 103,161 | 302 | 391 Business Services Admin | \$ | 55,050 | |
| 289 | 268 Senior Meals | \$ | 25,125 | 303 | 391 Business Services Admin | \$ | 95,879 | |
| 293 | 268 Senior Meals | \$ | 90,000 | 304 | 391 Business Services Admin | \$ | 564 | |
| 294 | 268 Senior Meals | \$ | 15,000 | 306 | 391 Business Services Admin | \$ | 13,050 | |
| 279 | 269 Senior Meals Fundraising | \$ | 99,764 | 308 | 391 Business Services Admin | \$ | 42,441 | |
| 296 | 271 Money Management | \$ | 19,732 | 309 | 391 Business Services Admin | \$ | 45,605 | |
| 282 | 281 Title III - Area Plan Admin | \$ | 51,283 | From Enterprise Fund Park Place Building - To: | | | | |
| 283 | 281 Title III - Area Plan Admin | \$ | 48,818 | 321 | 201 Government Services Admin | \$ | 20,000 | |
| 284 | 281 Title III - Area Plan Admin | \$ | 50,582 | From Enterprise Fund Minutes Recorder - To: | | | | |
| 286 | 281 Title III - Area Plan Admin | \$ | 26,329 | 332 | 102 LCOG Operating | \$ | 10,000 | |
| 293 | 281 Title III - Area Plan Admin | \$ | 65,999 | From Enterprise Fund Business Services Administration - To: | | | | |
| 294 | 281 Title III - Area Plan Admin | \$ | 24,614 | 391 | 102 LCOG Operating | \$ | 2,000 | |
| 295 | 281 Title III - Area Plan Admin | \$ | 105,976 | Total Transfers Out: | | | \$ 284,589 | |
| 296 | 281 Title III - Area Plan Admin | \$ | 1,111,345 | TOTAL TRANSFER OUT ACTIVITY | | | | \$ 6,226,639 |
| Total Transfers Out: | | | | Enterprise Funds | | | | |
| \$ 4,406,517 | | | | To Enterprise Fund Business Services Administration - From: | | | | |
| From Special Revenue Fund S&DS, Senior Connections - From: | | | | 391 | 302 BS - EDA | \$ | 55,050 | |
| 267 | 282 Title III-B | \$ | 361,351 | 391 | 303 BS - IRP/RBDF | \$ | 95,879 | |
| 267 | 296 Title XIX-Type B Funds | \$ | 669,813 | 391 | 304 BS - RIB | \$ | 564 | |
| Total Transfers In: | | | | 391 | 306 BS - SBA 504 | \$ | 13,050 | |
| \$ 1,555,533 | | | | 391 | 308 BS - EDA 2 | \$ | 42,441 | |
| From Special Revenue Fund S&DS, Senior Meals - From: | | | | 391 | 309 BS - EDA 3 | \$ | 45,605 | |
| 268 | 269 Senior Meals Fundraising | \$ | 623,536 | Total Transfers In: | | | \$ 252,589 | |
| 268 | 273 Meal Prep | \$ | 78,189 | Enterprise Funds | | | | |
| 268 | 283 Title III-C-1 | \$ | 439,361 | TOTAL TRANSFER IN ACTIVITY | | | | \$ 6,226,639 |
| 268 | 284 Title III-C-2 | \$ | 396,539 | | | | | |
| 268 | 288 Title III-USDA/NSIP | \$ | 103,161 | | | | | |
| 268 | 289 Intergovernment Human Svcs | \$ | 25,125 | | | | | |
| 268 | 293 Title III-Oregon Project | \$ | 90,000 | | | | | |
| 268 | 294 Title III-OPI Pilot | \$ | 15,000 | | | | | |
| Total Transfers In: | | | | | | | | |
| \$ 4,406,517 | | | | | | | | |
| From Special Revenue Fund S&DS, Senior Meals Fundraising - From: | | | | | | | | |
| 269 | 279 MOW Combined Fundraising | \$ | 99,764 | | | | | |
| Total Transfers In: | | | | | | | | |
| \$ 19,732 | | | | | | | | |
| From Special Revenue Fund S&DS Money Management - From: | | | | | | | | |
| 271 | 296 Title XIX - Type B Funds | \$ | 19,732 | | | | | |
| Total Transfers In: | | | | | | | | |
| \$ 4,406,517 | | | | | | | | |
| From Special Revenue Fund S&DS Title III Area Plan Admin - From: | | | | | | | | |
| 281 | 282 Title III-B | \$ | 51,283 | | | | | |
| 281 | 283 Title III-C1 | \$ | 48,818 | | | | | |
| 281 | 284 Title III-C2 | \$ | 50,582 | | | | | |
| 281 | 286 Title III-E | \$ | 26,329 | | | | | |
| 281 | 293 OPI | \$ | 65,999 | | | | | |
| 281 | 294 OPI Pilot | \$ | 24,614 | | | | | |
| 281 | 295 OPI-M | \$ | 105,976 | | | | | |
| 281 | 296 Title XIX - Type B Funds | \$ | 1,111,345 | | | | | |
| Total Transfers In: | | | \$ 4,406,517 | | | | | |

*This table reflects the *FY24 Revised Budget* transfer amounts and not the net difference from the *FY24 Adopted Budget*.

BUDGET NOTES AND DEFINITIONS For the Fiscal Year Ending June 30, 2024

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

General Fund

The General Fund serves as the primary reporting vehicle for current operating functions. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The General Fund accounts for the general cost of the organization doing business which cannot be paid for by other, more restrictive, funding sources. The LCOG General Fund accounts for central service operations of LCOG including General Administration, Human Resources, Fiscal Services, Information Technology, and Special Projects.

The General Fund has three managerial subfunds: LCOG Board, Indirect, and Member Support Services. LCOG Board accounts for the activities for the Board of Directors and Executive Management of LCOG. The Indirect subfund is similar to an internal service fund where the costs of the expenditures are recovered through direct charging the benefiting funds. Charges supporting the expenditure recovery are based on a federally approved Indirect Cost Allocation Plan. Member Support Services subfund tracks the services and costs we provide member agencies as part of the member's free support hours. Funding for Member Support Services comes from a transfer from the LCOG Operating Fund (provided by member dues revenue).

Special Revenue Fund

The Special Revenue Fund has 66 managerial funds. Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. For LCOG these funds account for revenues from specific sources that include federal grants, state grants, and various local grants and contracts revenue. The direct service areas that are accounted for in the special revenue funds are: Government Services and Senior and Disability Services.

Enterprise Fund

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is for the costs of providing goods or services to be financed or recovered primarily through user charges. LCOG's Enterprise Fund consists of 10 managerial funds. The direct service areas accounted for in the enterprise fund are: Business Loan Program; Building Management; and Minutes Recorder.

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

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

BUDGET NOTES AND DEFINITIONS, Continued

SERVICE DEFINITIONS

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

Fund: A legal separate set of books for each fund using generally accepted accounting principles and are in compliance Government Accounting Standards. LCOG has three reporting funds (General Fund; Special Revenue Fund; and Enterprise Fund). Within the reporting funds are 66 managerial funds – 2 general funds, 54 special revenue subfunds, and 10 enterprise subfunds.

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

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

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

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

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

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

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

BUDGET NOTES AND DEFINITIONS, Continued

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

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

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

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

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

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

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

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

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