



**FY24 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 Wisht, Government Services Division Director**

Prepared by:

**Finance and Budget Team**

**Laura Campbell**

**Laura Cozad**

**Annie Dever-Fike**

**David Grabicki**

**David Joyal**

**Kathy Savilich**

# 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

DRAFT



## 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 (#)

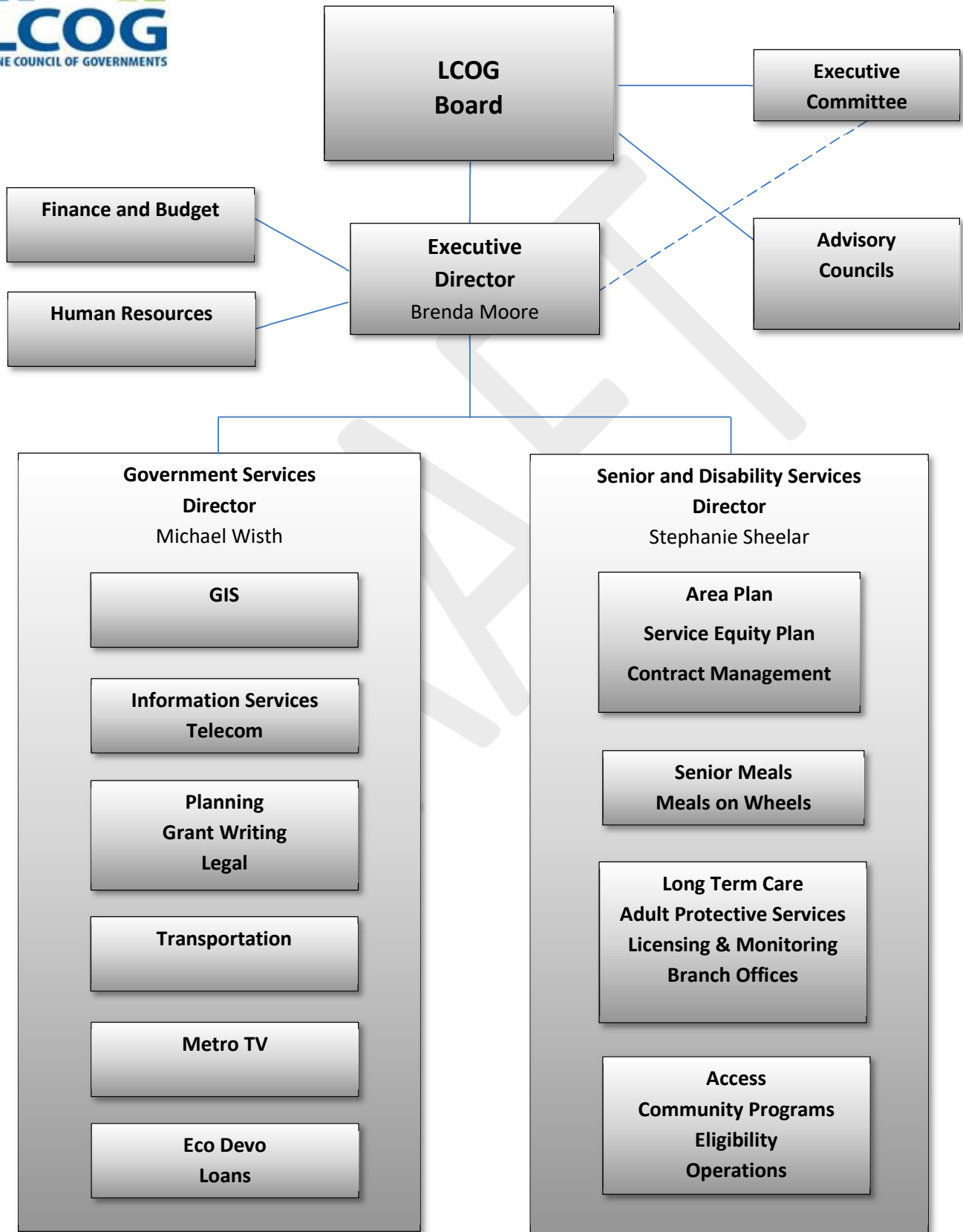
Willamalane Park & Recreation District  
Greg James (#) (^)  
Vice-Chair of the Board of Directors

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 (\*)



**INTRODUCTORY SECTION**



## **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**

<b>REVENUES</b>	<b>Federal and State</b>	<b>Local</b>	<b>Member Dues</b>	<b>Transfers In</b>	<b>Beginning Fund Balance</b>	<b>Total Budget</b>
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 an 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 \$191,215<sup>1</sup>, 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 to 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. No

Materials and Services is expected to increase by a net of \$580,305<sup>2</sup>. 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

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

<sup>2</sup> 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.

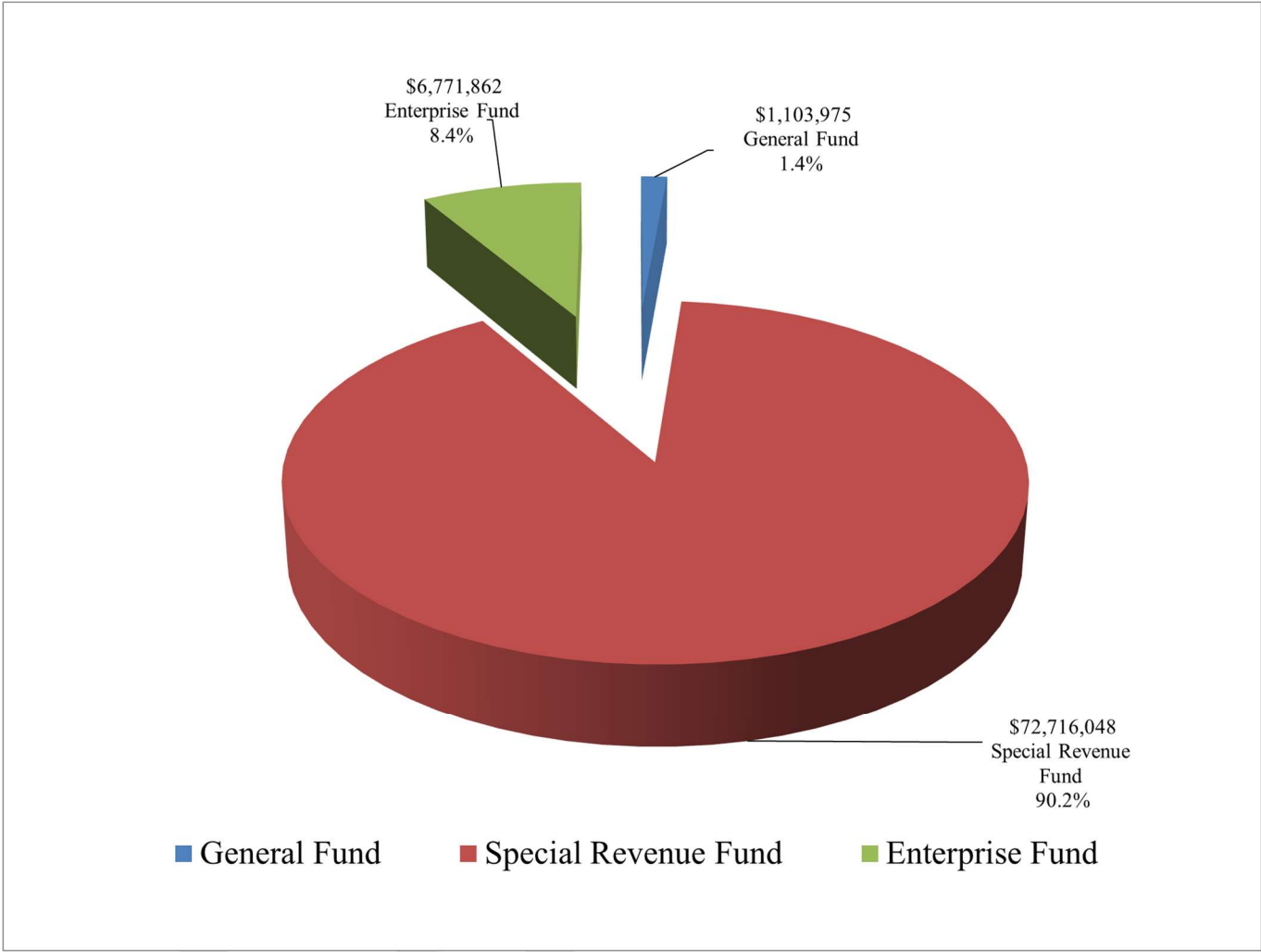
Respectfully submitted,



Brendalee S. Moore  
Executive Director

**FINANCIAL SECTION**

**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
<b>Total FY24 Revised Budget</b>	<b>\$ 80,591,885</b>

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

	FY24 Adopted	FY24 Revised	Difference
<b>Resources:</b>			
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
<b>Total Resources:</b>	<b>\$ 78,728,264</b>	<b>\$ 80,591,885</b>	<b>\$ 1,863,621 (a)</b>
<b>Requirements:</b>			
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
<b>Total Requirements:</b>	<b>\$ 78,728,264</b>	<b>\$ 80,591,885</b>	<b>\$ 1,863,621 (a)</b>
<b>Total FTE:</b>	<b>308.62</b>	<b>310.02</b>	<b>1.40</b>

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)
<b>Total Indirect/Overhead (Cost/Recovery)</b>	<b>\$ 5,371,559</b>	<b>\$ 5,352,739</b>	<b>\$ (18,820)</b>

(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	
<b>Change</b>	<b>\$ 1,863,621</b>		<b>\$ 1,863,621</b>	<b>1.40</b>
<b>REVISED BUDGET</b>	<b>\$80,591,885</b>		<b>\$ 80,591,885</b>	<b>310.02</b>

(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**



DRAFT

**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>
<b>Resources:</b>			
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>
<b>Requirements:</b>			
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)	
<b>Change</b>	<b>\$ 44,310</b>		<b>\$ 44,310</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 1,103,975</b>		<b>\$ 1,103,975</b>	<b>0.40</b>

**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
<b>Resources:</b>					
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
<b>Total Resources:</b>	<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>
<b>Requirements:</b>					
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
<b>Total Requirements:</b>	<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	
<b>Change</b>	<b>\$ 1,696,820</b>		<b>\$ 1,696,820</b>	<b>1.00</b>
<b>REVISED BUDGET</b>	<b>\$72,716,048</b>		<b>\$ 72,716,048</b>	<b>283.95</b>

**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)	
<b>Change</b>	<b>\$ (733,005)</b>		<b>\$ (733,005)</b>	<b>1.00</b>
<b>Revised Budget</b>	<b>\$ 19,538,370</b>		<b>\$ 19,538,370</b>	<b>32.12</b>



**SENIOR AND DISABILITY SERVICES**

DRAFT

**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	-
<b>Revised Budget</b>	<b>\$ 53,177,678</b>		<b>\$ 53,177,678</b>	<b>250.88</b>

**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
<b>Resources:</b>			
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>
<b>Requirements:</b>			
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	
<b>Change</b>	<b>\$ 122,491</b>		<b>\$ 122,491</b>	<b>0.400</b>
<b>Revised Budget</b>	<b>\$ 6,771,862</b>		<b>\$ 6,771,862</b>	<b>1.850</b>

**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	0.500	0.400
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)	
<b>Change</b>	<b>\$ (111,689)</b>		<b>\$ (111,689)</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 3,252,903</b>		<b>\$ 3,252,903</b>	<b>1.000</b>

**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	
<b>Change</b>	<b>\$ 228,829</b>		<b>\$ 228,829</b>	<b>0.250</b>
<b>Revised Budget</b>	<b>\$ 3,438,768</b>		<b>\$ 3,438,768</b>	<b>0.600</b>

**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)	
<b>Change</b>	<b>\$ 5,351</b>		<b>\$ (5,351)</b>	<b>0.400</b>
<b>Revised Budget</b>	<b>\$ 80,191</b>		<b>\$ 80,191</b>	<b>0.500</b>

DRAFT

**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
	Actual	Actual	Actual	Adopted	Revised
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Resources:</b>					
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	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Resources:</b>	<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>
<b>Requirements:</b>					
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>
<b>Total Requirements:</b>	<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)	
<b>Change</b>	<b>\$ (18,820)</b>		<b>\$ (18,820)</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 5,352,739</b>		<b>\$ 5,352,739</b>	<b>23.82</b>

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>
<b>Resources:</b>					
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	\$ 12,039,164	\$ 13,052,932	\$ 17,732,853	\$ 23,760,494	\$ 24,928,902
<b>Total Resources:</b>	<b><u>\$ 54,053,513</u></b>	<b><u>\$ 62,093,141</u></b>	<b><u>\$ 70,094,834</u></b>	<b><u>\$ 78,728,264</u></b>	<b><u>\$ 80,591,885</u></b>
<b>Requirements:</b>					
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	\$ 13,052,931	\$ 17,580,146	\$ 20,120,899	\$ 18,293,367	\$ 19,341,057
<b>Total Requirements:</b>	<b><u>\$ 54,053,513</u></b>	<b><u>\$ 62,093,141</u></b>	<b><u>\$ 70,094,834</u></b>	<b><u>\$ 78,728,264</u></b>	<b><u>\$ 80,591,885</u></b>
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
<b>General Fund</b>				<b>General Fund</b>			
<b>From LCOG Operating - To:</b>				<b>To General Fund - From:</b>			
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	<b>Total General Fund - Transfers In:</b>			<b>\$ 12,000</b>
<b>Total General Fund - Transfers Out</b>			<b>\$ 96,816</b>	<b>Special Revenue Funds</b>			
<b>Special Revenue Funds</b>				<b>To Special Revenue Fund Government Services Admin - From:</b>			
<b>From Special Revenue Fund Government Services - To:</b>				<b>To Special Revenue Fund LGDC - From:</b>			
204	201 Government Services Admin	\$	32,257	201	102 LCOG Operating	\$	1,500
206	201 Government Services Admin	\$	195,661	201	204 Community Safety	\$	32,257
207	201 Government Services Admin	\$	30,310	201	206 LGDC	\$	195,661
208	201 Government Services Admin	\$	26,165	201	207 GIS Other	\$	30,310
211	201 Government Services Admin	\$	20,607	201	208 Hearing Official	\$	26,165
212	201 Government Services Admin	\$	2,108	201	211 OR Emergency Mgmt & State Police	\$	20,607
214	201 Government Services Admin	\$	22,359	201	212 Publications/Information (Lane Info Center)	\$	2,108
217	201 Government Services Admin	\$	18,500	201	214 RTS Other	\$	22,359
218	201 Government Services Admin	\$	1,351	201	217 Special Projects	\$	18,500
219	201 Government Services Admin	\$	62,407	201	218 Tax Collections	\$	1,351
220	201 Government Services Admin	\$	13,141	201	219 Transportation Operations	\$	62,407
221	201 Government Services Admin	\$	126,273	201	220 Transportation Projects	\$	13,141
222	201 Government Services Admin	\$	87,879	201	221 Transportation Services Administration	\$	126,273
228	201 Government Services Admin	\$	4,500	201	222 Urban Regional Planning	\$	87,879
229	201 Government Services Admin	\$	582	201	228 Local Government Personnel	\$	4,500
235	201 Government Services Admin	\$	335	201	229 Transit	\$	582
242	201 Government Services Admin	\$	17,576	201	235 Metro TV	\$	335
243	201 Government Services Admin	\$	8,902	201	242 Public Area Network (PAN)	\$	17,576
244	201 Government Services Admin	\$	11,672	201	243 Telecommunications Operations	\$	8,902
248	201 Government Services Admin	\$	39,068	201	244 Telecommunications Management	\$	11,672
250	201 Government Services Admin	\$	2,250	201	248 MMWIX	\$	39,068
204	221 Transportation Services Admin	\$	6,584	201	250 Economic Development	\$	2,250
219	221 Transportation Services Admin	\$	531,019	201	321 Park Place Building	\$	20,000
220	221 Transportation Services Admin	\$	164,303	<b>To Special Revenue Fund OR Emergency Management - From:</b>			
229	221 Transportation Services Admin	\$	12,908	211	102 LCOG Operating	\$	4,175
<b>Total Transfers Out:</b>			<b>\$ 1,438,717</b>	<b>To Special Revenue Fund Transportation Services Admin - From:</b>			
<b>From Special Revenue Fund Senior and Disability Services - To:</b>				<b>Total Transfers In:</b>			
282	267 Senior Connections	\$	361,351	<b>\$ 1,555,533</b>			
296	267 Senior Connections	\$	669,813	<b>To Special Revenue Fund S&amp;DS, Senior Connections - From:</b>			
269	268 Senior Meals	\$	623,536	267	282 Title III-B	\$	361,351
273	268 Senior Meals	\$	78,189	267	296 Title XIX-Type B Funds	\$	669,813
283	268 Senior Meals	\$	439,361	<b>To Special Revenue Fund S&amp;DS, Senior Meals - From:</b>			
284	268 Senior Meals	\$	396,539	268	269 Senior Meals Fundraising	\$	623,536
288	268 Senior Meals	\$	103,161	268	273 Meal Prep	\$	78,189
289	268 Senior Meals	\$	25,125	268	283 Title III-C-1	\$	439,361
293	268 Senior Meals	\$	90,000	268	284 Title III-C-2	\$	396,539
294	268 Senior Meals	\$	15,000	268	288 Title III-USDA/NSIP	\$	103,161
279	269 Senior Meals Fundraising	\$	99,764	268	289 Intergovernment Human Svcs	\$	25,125
296	271 Money Management	\$	19,732	268	293 Title III-Oregon Project	\$	90,000
282	281 Title III - Area Plan Admin	\$	51,283	268	294 Title III-OPI Pilot	\$	15,000
283	281 Title III - Area Plan Admin	\$	48,818	<b>To Special Revenue Fund S&amp;DS, Senior Meals Fundraising - From:</b>			
284	281 Title III - Area Plan Admin	\$	50,582	269	279 MOW Combined Fundraising	\$	99,764
286	281 Title III - Area Plan Admin	\$	26,329	<b>To Special Revenue Fund S&amp;DS Money Management - From:</b>			
293	281 Title III - Area Plan Admin	\$	65,999	271	296 Title XIX - Type B Funds	\$	19,732
294	281 Title III - Area Plan Admin	\$	24,614	<b>To Special Revenue Fund S&amp;DS Title III Area Plan Admin - From:</b>			
295	281 Title III - Area Plan Admin	\$	105,976	281	282 Title III-B	\$	51,283
296	281 Title III - Area Plan Admin	\$	1,111,345	281	283 Title III-C1	\$	48,818
<b>Total Transfers Out:</b>			<b>\$ 4,406,517</b>	281	284 Title III-C2	\$	50,582
<b>Enterprise Funds</b>				281	286 Title III-E	\$	26,329
<b>From Enterprise Fund Business Loans - To:</b>				281	293 OPI	\$	65,999
302	391 Business Services Admin	\$	55,050	281	294 OPI Pilot	\$	24,614
303	391 Business Services Admin	\$	95,879	281	295 OPI-M	\$	105,976
304	391 Business Services Admin	\$	564	281	296 Title XIX - Type B Funds	\$	1,111,345
306	391 Business Services Admin	\$	13,050	<b>Total Transfers In:</b>			
308	391 Business Services Admin	\$	42,441	<b>\$ 4,406,517</b>			
309	391 Business Services Admin	\$	45,605	<b>Enterprise Funds</b>			
<b>From Enterprise Fund Park Place Building - To:</b>				<b>To Enterprise Fund Business Services Administration - From:</b>			
321	201 Government Services Admin	\$	20,000	391	302 BS - EDA	\$	55,050
<b>From Enterprise Fund Minutes Recorder - To:</b>				391	303 BS - IRP/RBDF	\$	95,879
332	102 LCOG Operating	\$	10,000	391	304 BS - RIB	\$	564
<b>From Enterprise Fund Business Services Administration - To:</b>				391	306 BS - SBA 504	\$	13,050
391	102 LCOG Operating	\$	2,000	391	308 BS - EDA 2	\$	42,441
<b>Total Transfers Out:</b>			<b>\$ 284,589</b>	391	309 BS - EDA 3	\$	45,605
<b>TOTAL TRANSFER OUT ACTIVITY</b>				<b>Total Transfers In:</b>			
<b>\$</b>			<b>6,226,639</b>	<b>\$</b>			<b>252,589</b>
<b>TOTAL TRANSFER IN ACTIVITY</b>				<b>\$</b>			<b>6,226,639</b>

\*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.