
Lane Council of Governments



FY16 REVISED BUDGET

For the Year July 1, 2015 – June 30, 2016

***Lane Council of Governments, Eugene, Oregon
March, 2016***



FY16 Revised Budget
Lane Council of Governments

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Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

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Lane Council of Governments Member Governments

Bethel School District #52
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 Peoples Utility District
Eugene School District #4J
Eugene Water & Electric Board
Fern Ridge Library District
Heceta Water District
Lane Community College
Lane County
Lane Education District

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

What We Do

Mission Statement: *To coordinate and provide high quality public services in Lane County.*

Lane Council of Governments (LCOG) is an independent public agency that is established and supported by its member agencies to coordinate and provide high-quality public services within Lane County, Oregon. LCOG is a single county council of governments. 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 33 local governments and agencies including: Lane County, twelve cities, six school districts, one education district, one community college, two parks and recreation organizations, three library districts, two utilities, a transit district, fire district, water district, ambulance district, and a port.

LCOG is one of the oldest councils of governments in the nation. LCOG was first organized in 1945 under the name Central Lane County Planning Commission with only six members. It was reorganized in 1971 under an intergovernmental agreement pursuant to Oregon Revised Statutes 190.003 to 190.030 and the name was changed to Lane Council of Governments (LCOG). It does not act under the direction and control of any single governmental entity and has the following characteristics: It is governed by a board of directors consisting of one appointed director from each of its 33 member organizations.

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

LCOG services are offered over four broad areas: Government services (planning, transportation and telecommunications); Senior and Disability Services; Business Services, and Administration. LCOG employs over 200 people and is the designated comprehensive planning and review agency for a number of federal and state programs. LCOG also serves as the fiscal agent for various federal and state programs carried out by member entities and serves as a coordinating agency for local government long-range planning activities.

Lane Council of Governments

FY16 Revised Budget

For the Fiscal Year Ending June 30, 2016

(#) Denotes Executive Committee Member; (*) Denotes Budget Committee Member

Bethel School District 52
Rich Cunningham (#)

Fern Ridge Library District
Steve Recca (*)

City of Coburg
Patrick Kocurek

Heceta Water District
Debby Todd

City of Cottage Grove
Tom Munroe

Lane Community College
Matt Keating (#)

City of Creswell
Dave Stram

Lane County
Faye Stewart (#)
Chair of the Board of Directors

City of Dunes City
Rebecca Ruede

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

City of Eugene
Chris Pryor (#)

Lane Library District
Vacant

City of Florence
Susy Lacer (#)

McKenzie School District 68
Vacant

City of Junction City
Mike Cahill

Port of Siuslaw
Vacant

City of Lowell
Don Bennett

River Road Park & Recreation District
Wayne Helikson

City of Oakridge
Jim Coey

Siuslaw Library District
Susy Lacer (#)

City of Springfield
Marilee Woodrow

Siuslaw Valley Fire & Rescue District
Jim Langborg

City of Veneta
Sandra Larson

South Lane School District 45J
Alan Baas

City of Westfir
Vacant

Springfield School District 19
Erik Bishoff

Creswell School District 40
Mike Anderson

Western Lane Ambulance District
Bob Sneddon

Emerald Peoples Utility District
Penny Jordan

Willamalane Park & Recreation District
Greg James (#)

Eugene School District 4J
Mary Walston (#)

Non-Voting Member: Lane Transit District
Carl Yeh

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

Non-Board Members of the Budget Committee:
Ric Ingham, Jessica Mumme



**Budget Message
From the Executive Director
FY16 Revised Budget**

March 2016

Members of the LCOG Budget Committee and Board of Directors:

Attached for your consideration and approval is the proposed FY16 *Revised Budget*. This *Revised Budget* is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2015. LCOG develops a *Revised Budget* each fiscal year to adjust to changes which have occurred during the first eight months of the year. This proposed *Revised Budget* reflects operating plans and financial projections for the balance of the fiscal year. Its approval by the Board's adoption of Resolution 2016-1 is recommended.

BACKGROUND

Our revised budget presentation format is meant to clearly present changes to the FY16 *Adopted Budget* to show changes to revenues, expenses, and FTE in each fund. We have also included a detailed explanation for every change in the Financial Section of the proposed *Revised Budget* document. In addition, we continue to present trend data for comparison. This information is essential for determining and establishing the overall spending level of the organization. In short, understanding past revenue and expenditure trends, and ensuring revenue and expenditure changes are accurate and documented, is key in the overall financial management of the organization.

This fiscal year presented continuing budgeting challenges for federal, state, and local governments, which in turn impacts LCOG's regional partners and members' finances as well as LCOG's finances. As part of LCOG's commitment to the region, LCOG continued to lower its indirect rate for the third fiscal year in a row, and stabilized billing rates.

HIGHLIGHTS OF THE REVISIONS TO THE FY16 ADOPTED BUDGET

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

What follows is a list of the key changes in the proposed FY16 *Revised Budget*:

Resources - Revenues

- Overall, LCOG's proposed *Revised Budget* reflects an increase of \$1,116,927 – from \$40,597,772 net *Adopted Budget* to a net \$41,714,699 proposed *Revised Budget*. Federal and State revenues increased by \$2,438,533 as the result of increased funding and additional contracts awarded for Government Services (\$945,543) and Senior and Disability Services (\$1,492,990). A reduction of \$1,743,274 from Local Sources (\$734,334) and Transfers In (\$1,008,940) is a result of revising rental revenues (selling Springfield Building) and reducing the need from transfers from other funds (transfers have matching expenditures for a net zero to LCOG's budget bottom line; for more detail, see Transfers detail in the Supplemental Information section of this document). The balance of \$421,668 is an increase in beginning balance revenues due to our actual earnings being greater than what we projected the beginning balance would be in the FY16 adopted budget.
- The proposed *Revised Budget* General Fund share of the total budget revenue change is \$374,360 overall increase from the *Adopted Budget*. The primary change to the General Fund was the selling of Springfield Building, providing a net change in revenues of \$263,865. The remaining contribution of \$110,495 is from greater revenues carried over from FY15 than estimated.

Requirements - Expenditures

- Overall, the *proposed Revised Budget* reflects an increase of \$1,116,927 consisting of operating expenditures of \$904,460 reduction and an increase of \$2,021,387 to contingencies and reserves.
- Operating expenditures were reduced by \$904,460 as follows: \$370,214 reduction in personal services and materials and services; \$108,806 reduction of debt service (due to selling Springfield Building); an increase of \$80,000 for capital outlay (\$55,000 to remodel the Senior Meals kitchen and \$25,000 for remodel costs for Schaefer's front lobby and third floor space); an increase of \$503,500 for Services by Other Organizations (\$439,749 of this is due to senior home care expenses being greater than estimated); a decrease of \$1,008,940 in Transfers Out is a result of reducing the need for transfers to other funds (transfers have a matching revenue reduction for a net zero to LCOG's budget bottom line; for more information see Transfer detail in the Supplemental Information section of this document). Overall, LCOG decreased FTE by .48 (an increase .13 in Enterprise Fund and decrease .61 in Special Revenue Fund. (See Ending Fund Balance/Contingencies and Reserves for the remaining \$2,021,387 increase).
- The proposed *Revised Budget* General Fund share of the total budget expenditure change of \$374,360: \$222,287 in operating costs and \$152,073 increase to contingency accounts.
- Operating costs increased by \$222,287 as follows: \$47,711 increase in personal services – this includes a \$15,000 one-time increase to cover the unanticipated expenses of a Lane County network outage which disabled LCOG government services staff from being able to access information and work on contracts and \$32,711 in support funds for the new Government Services Director; an increase of \$234,140 in materials and services – with \$93,597 being the last payment due for the Caselle Financial system, \$30,637 needed to cover an unanticipated share of costs for Lane County's datacenter remodel and the purchase of a new intrusion detection system; and \$109,906 in estimated computer supplies and equipment. In December, LCOG sold the Springfield Building, resulting in a reduction to principal and interest expense by \$59,564. (See the following section "Ending Fund Balance/Contingencies" for the General Fund share of the remaining \$152,073 increase).

Ending Fund Balance/Contingencies and Reserves

- Overall, LCOG contingencies and reserves of \$8,290,824 reflect a net increase of \$2,021,387: reserves increased for General Fund (\$152,073) and Special Revenue Fund – Senior and Disability Services (\$2,158,525, consisting of \$1,469,573 in additional Title XIX/Type B funds earned in FY15 carried over to FY16; \$241,627 from Senior Meals; \$252,453 from increased funding for Older Americans Act monies and Oregon Project Independence; \$194,872 for all other funding sources). Reserves decreased by \$289,211 from Special Revenue Fund – Government Services (\$265,476) and Enterprise Fund – Business Services (\$23,735) as a result of adjusting budgeted funds to offset increased estimated costs for the year.
- The proposed *Revised Budget* General Fund share of the total budgeted contingencies/reserves increase is \$152,073 (to \$717,680). The General Fund now has two dedicated contingency accounts: the designated operating contingency fund, established per the Board's direction and policy, has been funded at \$326,714; and the capital improvement contingency fund at \$390,966. The largest source of increase to contingencies was the proceeds from Springfield Building deposited into the General Fund which increased the Contingency – Capital Improvement fund.

CONCLUSION

I believe the Lane Council of Governments continues to be a valuable resource for its members and the communities of Lane County. We have continued to focus the efforts of the organization to reshape LCOG by restructuring, reorganizing, resizing, and realigning the organization to be efficient and effective. LCOG's commitment to efficient operation and high-value service is stronger than ever; and we are on the right track to a healthy financial condition.

I am grateful for your guidance and support as LCOG continues to move forward in a positive way. The Budget Committee's work and the Board's leadership have been particularly crucial in this process. And I especially appreciate the spirit and dedication of all of LCOG's employees who have continued to provide high quality services as we transform the organization to deal with new budget realities. Our members and stakeholders have good reason to be proud of the work of this organization.

Respectfully submitted,

Brendalee S. Wilson
Executive Director

I N T R O D U C T O R Y S E C T I O N

RESOLUTION 2016-1

Revised FY2015-16 Budget

WHEREAS, the Lane Council of Governments, hereinafter called LCOG, adopted fiscal year 2015-16 Budget on June 25, 2015 by Resolution 2015-3, and

WHEREAS, the LCOG Executive Director has determined that certain revisions to that Budget will be necessary in order to effectively address the obligations of the work programs, and

WHEREAS, it has also been determined that certain changes in revenues and expenses can be expected to accrue to LCOG in fiscal year 2015-16,

NOW, THEREFORE, BE IT RESOLVED:

1. That the LCOG Board of Directors hereby adopts the attached Revised Budget for fiscal year 2015-16, and
2. That the following amounts are hereby appropriated for the purposes specified for the fiscal year beginning July 1, 2015:

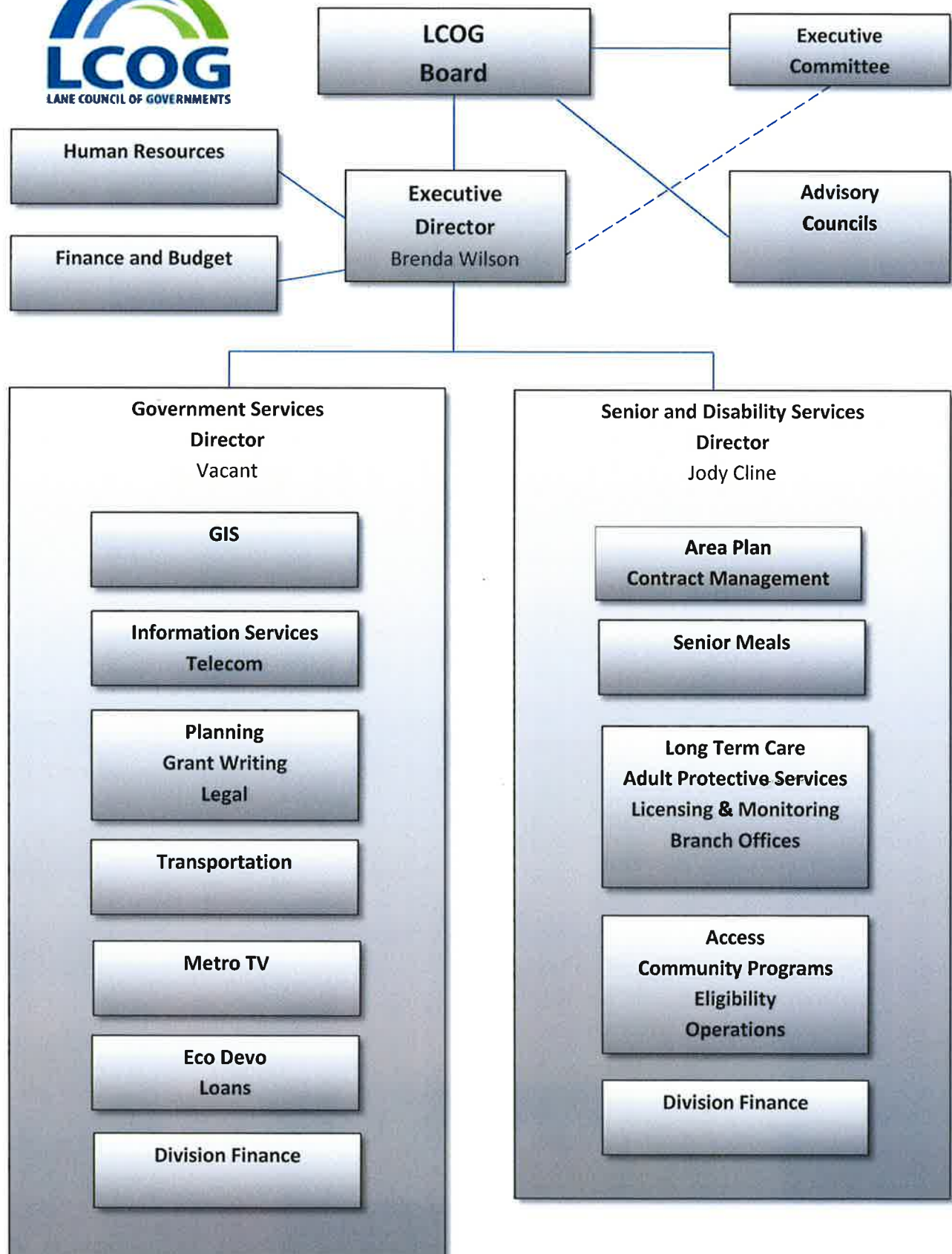
Personal Services	\$17,421,214
Materials and Services	\$ 8,059,603
Capital Outlay	\$ 80,000
Services by Other Organizations	\$ 4,219,092
Debt Service	\$ 655,790
Transfers Out	\$ 2,988,176
Reserves—Designated	<u>\$ 8,290,824</u>
Total Appropriation	\$41,714,699

PASSED AND APPROVED THIS 23rd DAY OF JUNE, 2016, BY THE BOARD OF DIRECTORS OF THE LANE COUNCIL OF GOVERNMENTS.

ATTEST:

John M. Simpson, Chair
Lane Council of Governments
Board of Directors

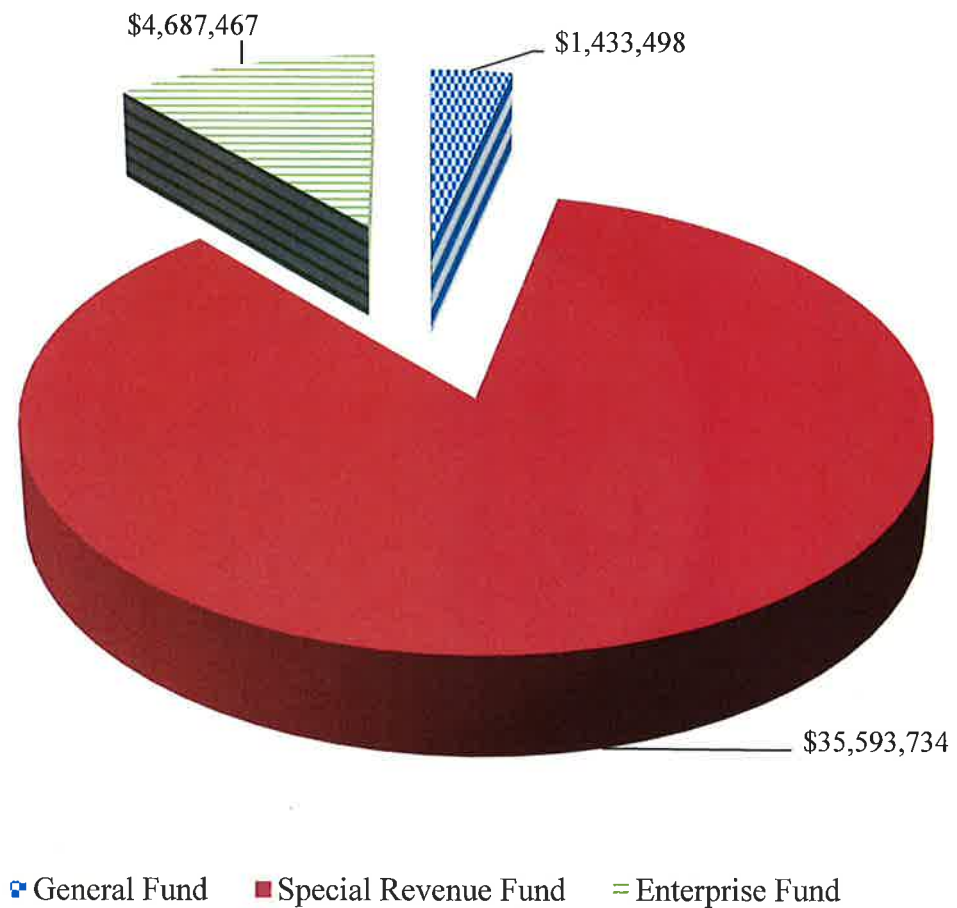
Brendalee S. Wilson
Executive Director
Lane Council of Governments



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

**Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016**

**FY16 REVISED BUDGET
TOTAL BUDGET AND PERCENTAGE BY FUND**



Total Gross Budget Requirements:	\$ 44,546,554	
Internal Charges:	\$ 2,831,855	(a)
Total Revised Budget	\$ 41,714,699	
General Fund	\$ 1,433,498	3.4%
Special Revenue Fund	\$ 35,593,734	85.3%
Enterprise Fund	\$ 4,687,467	11.2%
Total Revised Budget	\$ 41,714,699	100.0%

(a) Internal Charges are Indirect expenditures

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
ALL ORGANIZATIONAL UNITS
FY16 ADOPTED VERSUS FY16 REVISED

	FY16 Adopted	FY16 Revised	Difference
Resources:			
Federal and state	\$ 18,411,190	\$ 20,849,723	\$ 2,438,533
Local sources	\$ 11,366,280	\$ 10,631,946	\$ (734,334)
Member dues	\$ 197,197	\$ 197,197	\$ -
Transfers In	\$ 3,997,116	\$ 2,988,176	\$ (1,008,940)
Beginning reserves	\$ 6,625,989	\$ 7,047,657	\$ 421,668
Total Resources	<u>\$ 40,597,772</u>	<u>\$ 41,714,699</u>	<u>\$ 1,116,927</u>
Requirements:			
Personal services**	\$ 17,700,406	\$ 17,421,214	\$ (279,192)
Materials and services**	\$ 8,150,625	\$ 8,059,603	\$ (91,022)
Capital outlay	\$ -	\$ 80,000	\$ 80,000
Services by Other Organizations	\$ 3,715,592	\$ 4,219,092	\$ 503,500
Debt Service	\$ 764,596	\$ 655,790	\$ (108,806)
Transfers Out	\$ 3,997,116	\$ 2,988,176	\$ (1,008,940)
Reserves	\$ 6,269,437	\$ 8,290,824	\$ 2,021,387
Total Requirements	<u>\$ 40,597,772</u>	<u>\$ 41,714,699</u>	<u>\$ 1,116,927</u>
Total FTE	192.11	191.63	(0.48)
Budget by Fund:			
General Fund	\$ 1,059,138	\$ 1,433,498	\$ 374,360
Special Revenue Fund	\$ 34,978,939	\$ 35,593,734	\$ 614,795
Enterprise Fund	\$ 4,559,695	\$ 4,687,467	\$ 127,772
Total All Funds	<u>\$ 40,597,772</u>	<u>\$ 41,714,699</u>	<u>\$ 1,116,927</u>
FTE by Fund:			
General Fund	13.60	13.60	0.00
Special Revenue Fund	176.94	176.33	(0.61)
Enterprise Fund	<u>1.57</u>	<u>1.70</u>	<u>0.13</u>
Total All FTE	192.11	191.63	(0.48)
This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **			
Indirect recovery (Revenue)	\$2,831,855	\$2,831,855	\$0
Indirect costs (Expenditures)	<u>\$2,831,855</u>	<u>\$2,831,855</u>	<u>\$0</u>
Total	\$0	\$0	\$0

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

Lane Council of Governments
FY16 Revised Budget
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SUMMARY – BUDGET CHANGES BY LEGAL LEVEL
ALL FUNDS, ALL SERVICES

FY16 CHANGES TO ADOPTED: REVISED BUDGET CHANGES - ALL SERVICES, ALL FUNDS

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 40,597,772	Beginning Balances	\$ 40,597,772	192.11
Designated revenue	\$ 421,668	Personal Services	\$ (279,192)	(0.48)
Federal revenue	\$ 945,543	Materials & Services	\$ (91,022)	
State revenue	\$ 1,492,990	Capital Outlay	\$ 80,000	
Local revenue	\$ (734,334)	Services by Other Organizations	\$ 503,500	
Transfers In revenue	\$ (1,008,940)	Debt Service	\$ (108,806)	
		Transfers Out	\$ (1,008,940)	
		Reserves - Designated	\$ 2,021,387	
Change	\$ 1,116,927		\$ 1,116,927	(0.48)

REVISED BUDGET	\$ 41,714,699	\$ 41,714,699	191.63
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By Fund:

General Fund	\$ 1,433,498	\$ 1,433,498	13.60
Special Revenue Fund	\$ 35,593,734	\$ 35,593,734	176.33
Enterprise Fund	<u>\$ 4,687,467</u>	<u>\$ 4,687,467</u>	<u>1.70</u>
Revised Budget	\$ 41,714,699	Revised Budget \$ 41,714,699	191.63

By Service Area:

Administration	\$ 1,433,498	\$ 1,433,498	13.60
Government Services	\$ 9,178,145	\$ 9,178,145	24.43
Senior & Disability Services	\$ 26,415,589	\$ 26,415,589	151.90
Building Management	\$ 1,250,601	\$ 1,250,601	0.07
Business Loans	\$ 3,325,361	\$ 3,325,361	1.40
Other Business Services	<u>\$ 111,505</u>	<u>\$ 111,505</u>	<u>0.23</u>
Revised Budget	\$ 41,714,699	Revised Budget \$ 41,714,699	191.63

REVISED CHANGES BY FUND

GENERAL FUND

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

GENERAL FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
FY16 REVISED BUDGET

	7/1/2015 Adopted Budget	3/31/2016 Revised Budget	Change
Resources:			
Federal revenue	\$ -		\$ -
State revenue	\$ -		\$ -
Local revenue:			
Member dues	\$ 197,197	\$ 197,197	\$ -
Rental Income	\$ 100,760	\$ 44,963	\$ (55,797) (b)
Other local sources	\$ 192,598	\$ 453,161	\$ 260,563 (c)
Transfers In - Internal	\$ 16,000	\$ 16,000	\$ -
Transfers In - from Direct subfunds	\$ 34,145	\$ 93,244	\$ 59,099
Beginning Reserves	\$ 518,438	\$ 628,933	\$ 110,495
	<u>\$ 1,059,138</u>	<u>\$ 1,433,498</u>	<u>\$ 374,360</u>
Total resources			
Requirements:			
Personal services	\$ 167,328	\$ 215,039	\$ 47,711 (d)
Materials and services	\$ 71,386	\$ 305,526	\$ 234,140 (e)
Capital outlay	\$ -	\$ -	\$ -
Debt service	\$ 100,760	\$ 41,196	\$ (59,564)
Transfers Out - Internal	\$ 16,000	\$ 16,000	\$ -
Transfers Out - to Direct subfunds	\$ 138,057	\$ 138,057	\$ -
	<u>\$ 493,531</u>	<u>\$ 715,818</u>	<u>\$ 222,287</u>
Total requirements			
Ending fund balance (contingencies)	<u>\$ 565,607</u>	<u>\$ 717,680 (a)</u>	<u>\$ 152,073</u>

Included in statement are: LCOG Operating and Executive activities (\$1,417,498) and Member Support services (\$16,000).
Excluded are administrative services that are recovered by internal charges (\$2,831,855).

- (a) Consists of the following contingencies: \$326,714 Operations; \$390,966 Building/Capital Improvement.
- (b) The reduction in revenue is the result of selling Springfield Building 12/2015 (debt service expense was also reduced).
- (c) The net change is the proceeds from selling Springfield Building 12/2015. Funds increased capital improvements contingency.
- (d) Includes one time \$15,000 for Network Outage expense and \$32,711 for new Government Services Director support.
- (e) Includes final \$93,597 payment to Caselle (financial system); \$30,637 for share of Lane County data center remodel and new Intrusion Detection System; and \$109,906 computer supplies/equipment placeholder.

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GENERAL FUND – SUMMARY OF BUDGET CHANGES BY LEGAL LEVEL

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 3,890,993	Beginning Balances	\$ 3,890,993	13.60
Designated revenue	\$ 110,495	Personal Services	\$ 47,711	-
Local revenue	\$ 204,766 (a)	Materials and Services	\$ 234,140	
Transfers In revenue	\$ 59,099	Capital Outlay	\$ -	
		Debt Service	\$ (59,564)	
		Transfers Out	\$ -	
		Contingencies - Operations	\$ (14,635)	
		Contingencies - Capital	\$ 312,093 (a)	
		Contingencies - Revenue Shortfall	\$ (145,385)	
Change	\$ 374,360		\$ 374,360	-
	\$ 4,265,353	GROSS BUDGET	\$ 4,265,353	13.60
	<u>\$ (2,831,855)</u>	LESS INTERNAL CHARGES	<u>\$ (2,831,855)</u>	<u>(12.77)</u>
REVISED BUDGET	\$ 1,433,498		\$ 1,433,498	0.83

Change total reflects the changes for all funds within the General Fund

(a) Includes \$260,563 in proceeds from selling Springfield Building (12/11/15).

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GENERAL FUND – BUDGET CHANGES – DETAIL BY LINE ITEM

Type	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
LCOG Operating						
Beginning Balance	\$1,043,138	\$1,043,138		\$0	0.83	
\$ 110,495			Revenue - Designated	\$ 110,495		INCR more revenues earned in FY15 than estimated
\$ 260,563			Local revenue	\$ 260,563		INCR - proceeds from selling Springfield Building
\$ (55,797)			Local revenue (Rental Income)	\$ (55,797)		DECR budget (sold Springfield Building)
\$ 93,244			Transfer In	\$ 93,244		INCR from Springfield Building
\$ (34,145)			Transfer In	\$ (34,145)		DECR transfer not required
	\$ 47,711		Personal Services	\$ (47,711)		INCR Network Outage costs; new Gov Svs Director support
	\$ 93,597		Materials and Services	\$ (93,597)		INCR final Caselle Financial System payment
	\$ 30,637		Materials and Services	\$ (30,637)		INCR LC Datacenter/Intrusion Detection System
	\$ 109,906		Materials and Services	\$ (109,906)		INCR Computer Supplies and Computer Equipment needs
	\$ (59,564)		Debt Service	\$ 59,564		DECR share of Springfield Building debt (paid off)
	\$ 93,244		Contingency - Capital Improvement	\$ (93,244)		INCR from Springfield Building (net balance)
	\$ 260,563		Contingency - Capital Improvement	\$ (260,563)		INCR Springfield Building proceeds
	\$ (41,714)		Contingency - Capital Improvement	\$ 41,714		DECR Capital Contingency to meet Board target: \$390,966
	\$ (14,635)		Contingency - Operations	\$ 14,635		DECR Operating Contingency to meet Board target: \$326,714
	\$ (145,385)		Contingency - Revenue Shortfall	\$ 145,385		DECR - Eliminate account (not a contingency account)
Net Change	\$ 374,360	\$ 374,360		\$0	-	
Ending Balance	\$ 1,417,498	\$ 1,417,498		\$0	0.83	.75 permanent; .08 one time
Member Support Services						
Beginning Balance	\$ 16,000	\$ 16,000		\$0	-	
Net Change	\$ -	\$ -		\$0	-	No changes to FY16 Adopted Budget
Ending Balance	\$ 16,000	\$ 16,000		\$0	-	
Indirect-Central Services						
Beginning Balance	\$ 2,831,855	\$ 2,831,855		\$0	12.77	
Net Change	\$ -	\$ -		\$0	-	No changes to FY16 Adopted Budget
Ending Balance	\$ 2,831,855	\$ 2,831,855		\$0	12.77	

GENERAL FUND SUMMARY

BEGINNING BALANCE	\$ 3,890,993	\$ 3,890,993	\$0	13.60
TOTAL CHANGES	\$ 374,360	\$ 374,360	\$0	-
REVISED BUDGET	\$4,265,353	\$4,265,353	\$0	13.60
INTERNAL CHARGES	(\$2,831,855)	(\$2,831,855)	\$0	(12.77)
NET BUDGET	\$1,433,498	\$1,433,498	\$0	0.83

SPECIAL REVENUE FUND

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL REVENUE FUND
SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS
FY16 REVISED BUDGET

	7/1/2015 Adopted Budget	3/31/2016 Revised Budget	Change
Resources:			
Federal revenue	\$ 4,838,451	\$ 5,783,994	\$ 945,543
State revenue	\$ 13,322,739	\$ 14,815,729	\$ 1,492,990
Local revenue	\$ 8,754,204	\$ 7,846,954	\$ (907,250)
Transfers In	\$ 3,882,423	\$ 2,814,384	\$ (1,068,039)
Beginning reserves	\$ 4,181,122	\$ 4,332,673	\$ 151,551
 Total resources	 \$ 34,978,939	 \$ 35,593,734	 \$ 614,795 (a)
Requirements:			
Personal services	\$ 15,808,255	\$ 15,617,552	\$ (190,703)
Support services	\$ 2,760,183	\$ 2,760,183	\$ -
Materials and services	\$ 6,136,421	\$ 5,537,497	\$ (598,924)
Capital outlay	\$ -	\$ 80,000	\$ 80,000
Services by other organizations	\$ 2,684,878	\$ 3,192,359	\$ 507,481
Transfers Out	\$ 3,752,435	\$ 2,676,327	\$ (1,076,108)
 Total requirements	 \$ 31,142,172	 \$ 29,863,918	 \$ (1,278,254)
 Ending reserves	 \$ 3,836,767	 \$ 5,729,816	 \$ 1,893,049 (b)

Included in statement are: Government Services - Planning , Transportation and Telecommunications activities; and Senior and Disability Services (Title III and Title XIX) activities.

Note:

Economic Development has historically been presented as a Special Revenue Fund. In FY16 the fund has been corrected and reclassified as an Enterprise Fund. Equity totaling \$45,922 has been removed from Special Revenue Funds and added to Enterprise Funds.

a) By service area:

Government Services	\$ 10,054,475	\$ 9,178,145	\$ (876,330)
Senior and Disability Services	\$ 24,924,464	\$ 26,415,589	\$ 1,491,125
Total	\$ 34,978,939	\$ 35,593,734	\$ 614,795 (a)
	\$ -		

b) Reserves by service area:

Government Services	\$ 2,597,997	\$ 2,332,521	\$ (265,476)
Senior & Disability Services	\$ 1,238,770	\$ 3,397,295	\$ 2,158,525
Total	\$ 3,836,767	\$ 5,729,816	\$ 1,893,049 (b)

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL REVENUE FUND

SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL – ALL SERVICES

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 34,978,939	Beginning Balances	\$ 34,978,939	176.94
Designated revenue	\$ 151,551	Personal Services	\$ (190,703)	(0.61)
Federal revenue	\$ 945,543	Support Services	\$ -	
State revenue	\$ 1,492,990	Materials and Services	\$ (598,924)	
Local revenue	\$ (907,250)	Capital Outlay	\$ 80,000	
Transfers In	\$ (1,068,039)	Services by Other Organizations	\$ 507,481	
		Debt Service	\$ -	
		Transfers Out	\$ (1,076,108)	
		Reserve - Designated	\$ 1,893,049	
Change	\$ 614,795		\$ 614,795	(0.61)
Revised Budget	\$ 35,593,734		\$ 35,593,734	176.33

By Service:				
Government Services	\$ 10,054,475		\$ 9,178,145	24.43
Senior & Disability Services	\$ 25,539,259		\$ 26,415,589	151.90
Revised Budget	\$ 35,593,734		\$ 35,593,734	176.33

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

GOVERNMENT SERVICES

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL REVENUE FUND – GOVERNMENT SERVICES

SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 10,054,475	Beginning Balances	\$ 10,054,475	25.04
Designated revenue	\$ (389,968)	Personal Services	\$ (138,217)	(0.61)
Federal revenue	\$ -	Materials and Services	\$ (231,426)	
State revenue	\$ -	Capital Outlay	\$ -	
Local revenue	\$ (108,627)	Services by Other Organization	\$ 144,593	
Transfers In	\$ (377,735)	Debt Service	\$ -	
		Transfers Out	\$ (385,804)	
		Reserve - Designated	\$ (265,476)	
Change	\$ (876,330)		\$ (876,330)	(0.61)
Revised Budget	\$ 9,178,145		\$ 9,178,145	24.43

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL REVENUE FUND – GOVERNMENT SERVICES

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

Type	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance	\$ 1,070,237	\$ 1,070,237		\$0.00	4.32	
Government Services	\$ (10,523)		Revenue - Designated	(\$10,523)		DECR to reflect less earned/carried over from FY15 than estimated
Administration	\$ (72,480)		Revenue - Local	(\$72,480)		DECR revenue to match actual earned in FY16
	\$ (123,300)		Transfer In Revenue	(\$123,300)		DECR revenues overestimated (see also expense savings)
		\$ (32,814)	Personal Services	\$32,814	(0.15)	DECR costs overestimated in adopted budget
		\$ (30,034)	Personal Services	\$30,034	(0.24)	DECR costs - move Metro TV FTE to Metro TV fund
		\$ (22,910)	Materials & Services	\$22,910		DECR support costs based on estimated actuals for the year
		\$ (32,774)	Materials & Services	\$32,774		DECR costs will not be incurred
		\$ (252,995)	Transfer Out	\$252,995		DECR costs were overestimated
		\$ 165,224	Reserve - Designated	(\$165,224)		INCR to balance fund for all adjustments made
Net Change	\$ (206,303)	\$ (206,303)		\$0	(0.39)	
Ending Balance	\$ 863,934	\$ 863,934		\$0	3.93	
Beginning Balance	\$ 212,815	\$ 212,815		\$0	1.18	
Community Safety	\$ 15,535		Revenue - Designated	\$15,535		INCR to reflect more earned/carried over from FY15 than estimated
		\$ 9,764	Personal Services	(\$9,764)	0.03	INCR staff costs for staff assigned from other programs
		\$ 3,559	Materials & Services	(\$3,559)		INCR support costs based on estimated actuals for the year
		\$ 2,212	Reserve - Designated	(\$2,212)		INCR to balance fund for all adjustments made
Net Change	\$ 15,535	\$ 15,535		\$0	0.03	
Ending Balance	\$ 228,350	\$ 228,350		\$0	1.21	
Beginning Balance	\$ 310,678	\$ 310,678		\$0	1.84	
General Planning	\$ (253,677)		Revenue - Transfer In	(\$253,677)		DECR support - not required from other funds
		\$ (183,781)	Personal Services	\$183,781	(1.50)	DECR costs - staff assigned to other programs
		\$ (66,993)	Materials & Services	\$66,993		DECR support costs based on estimated actuals for the year
		\$ (2,903)	Reserve - Designated	\$2,903		DECR to balance fund for all adjustments made
Net Change	\$ (253,677)	\$ (253,677)		\$0	(1.50)	
Ending Balance	\$ 57,001	\$ 57,001		\$0	0.34	
Beginning Balance	\$ 831,604	\$ 831,604		\$0	3.43	
GISCPA	\$ (15,884)		Revenue - Designated	(\$15,884)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ (469)	Personal Services	\$469	(0.01)	DECR costs - staff assigned to other programs
		\$ (171)	Materials & Services	\$171		DECR support costs based on estimated actuals for the year
		\$ (15,244)	Reserve - Designated	\$15,244		DECR to balance fund for all adjustments made
Net Change	\$ (15,884)	\$ (15,884)		\$0	-	
Ending Balance	\$ 815,720	\$ 815,720		\$0	3.42	
Beginning Balance	\$ 392,496	\$ 392,496		\$0	2.34	
GIS Other	\$ (1,298)		Revenue - Designated	(\$1,298)		DECR to reflect less earned/carried over from FY15 than estimated
	\$ 27,504		Revenue - Local	\$27,504		INCR due to additional contracts revenue
		\$ 15,211	Personal Services	(\$15,211)	0.47	INCR staff costs for staff assigned from other programs
		\$ 5,545	Materials & Services	(\$5,545)		INCR support costs based on estimated actuals for the year
		\$ 6,748	Materials & Services	(\$6,748)		INCR to match actuals incurred
		\$ (1,298)	Reserve - Designated	\$1,298		DECR to balance fund for all adjustments made
Net Change	\$ 26,206	\$ 26,206		\$0	0.47	
Ending Balance	\$ 418,702	\$ 418,702		\$0	2.81	
Beginning Balance	\$ 128,967	\$ 128,967		\$0	0.51	
Hearings and Land Use Law	\$ 2,700		Revenue - Designated	\$2,700		INCR to reflect more revenues earned in FY15 than estimated
		\$ 2,700	Reserve - Designated	(\$2,700)		INCR to balance fund for all adjustments made
Net Change	\$ 2,700	\$ 2,700		\$0	-	
Ending Balance	\$ 131,667	\$ 131,667		\$0	0.51	

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

Type	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance	\$0	\$0		\$0	-	
Government Services	\$ 7,115		Revenue - Designated	\$7,115		INCR to reflect more earned/carried over from FY15 than estimated
Miscellaneous Projects	\$ 682		Transfer In	\$682		INCR to offset actual costs for new data server
		\$ 7,797	Materials & Services	(\$7,797)		INCR cost for purchase of data server
Net Change	\$ 7,797	\$ 7,797		\$0	-	
Ending Balance	\$ 7,797	\$ 7,797		\$0	-	
Beginning Balance	\$ 190,535	\$ 190,535		\$0	0.66	
Natural Resources	\$ (34,189)		Revenue - Designated	(\$34,189)		DECR to reflect less earned/carried over from FY15 than estimated
Planning		\$ 24,280	Personal Services	(\$24,280)	0.32	INCR costs for staff assigned from other programs
		\$ 8,851	Materials & Services	(\$8,851)		INCR support costs based on estimated actuals for the year
		\$ (44,034)	Materials & Services	\$44,034		DECR to reflect anticipated actuals
		\$ (9,628)	Transfer Out	\$9,628		DECR transfer not needed
		\$ (13,658)	Reserve - Designated	\$13,658		DECR to offset overall adjustments made to fund
Net Change	\$ (34,189)	\$ (34,189)		\$0	0.32	
Ending Balance	\$ 156,346	\$ 156,346		\$0	0.98	
Beginning Balance	\$ 103,000	\$ 103,000		\$0	0.49	
OR Emergency Management			No Change	\$0	-	
& State Police	\$ -	\$ -		\$0	-	No changes to FY16 budget
Ending Balance	\$ 103,000	\$ 103,000		\$0	0.49	
Beginning Balance	\$ 17,563	\$ 17,563		\$0	0.08	
Publications and			No change	\$0	-	
Information	\$ -	\$ -		\$0	-	No changes to FY16 budget
Ending Balance	\$ 17,563	\$ 17,563		\$0	0.08	
Beginning Balance	\$ 221,486	\$ 221,486		\$0	0.26	
Regional Planning	\$ 11,569		Revenue - Designated	\$11,569		INCR to reflect more earned in FY15 than estimated
		\$ 11,569	Reserve - Designated	(\$11,569)		INCR to offset overall adjustments made to fund
Net Change	\$ 11,569	\$ 11,569		\$0	-	
Ending Balance	\$ 233,055	\$ 233,055		\$0	0.26	
Beginning Balance	\$ 125,067	\$ 125,067		\$0	0.13	
RTS Other	\$ (2,535)		Revenue - Designated	(\$2,535)		DECR to reflect less earned/carried over from FY15 than estimated
	\$ 33,698		Revenue - Local	\$33,698		INCR local revenue higher than expected
		\$ 16,839	Personal Services	(\$16,839)	0.07	INCR costs for staff assigned from other Govt Svcs programs
		\$ 6,138	Materials & Services	(\$6,138)		INCR support costs based on estimated actuals for the year
		\$ (10,628)	Materials & Services	\$10,628		DECR to reflect anticipated actuals
		\$ 18,814	Reserve - Designated	(\$18,814)		INCR to offset overall adjustments made to fund
Net Change	\$ 31,163	\$ 31,163		(\$0)	0.07	
Ending Balance	\$ 156,230	\$ 156,230		(\$0)	0.20	
Beginning Balance	\$0	\$0		\$0	-	
Scenario Planning	\$ -	\$ -	No change	\$0	-	
Net Change	\$ -	\$ -		\$0	-	No changes to FY16 budget
Ending Balance	\$ -	\$ -		\$0	-	

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL REVENUE FUND – GOVERNMENT SERVICES, continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

Type	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance	\$ 3,000	\$ 3,000		\$0	-	
Special Agreements			No change	\$0	-	
Net Change	\$ -	\$ -		\$0	-	No changes to FY16 budget
Ending Balance	\$ 3,000	\$ 3,000		\$0	-	
Beginning Balance	\$ 249	\$ 249		\$0	-	
Special Projects			No change	\$0	-	
Net Change	\$ -	\$ -		\$0	-	No changes to FY16 budget
Ending Balance	\$ 249	\$ 249		\$0	-	
Beginning Balance	\$ 92,509	\$ 92,509		\$0	0.11	
Tax Collections	\$ 31,777		Revenue - Designated	\$31,777		INCR to reflect more earned/carried over from FY15 than estimated
	\$ (42,346)		Revenue - Local	(\$42,346)		DECR to reflect reduction in expected revenues
		\$ (9,870)	Materials & Services	\$9,870		DECR to reflect reduction in actuals
		\$ (699)	Reserve - Designated	\$699		DECR to offset overall adjustments made to fund
Net Change	\$ (10,569)	\$ (10,569)		\$0	-	
Ending Balance	\$ 81,940	\$ 81,940		\$0	0.11	
Beginning Balance	\$ 1,244,977	\$ 1,244,977		\$0	4.18	
Transportation Operations	\$ (137,869)		Revenue - Designated	(\$137,869)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ (52,149)	Transfer Out	\$52,149		DECR TransOps does not participate in GovSvs Admn
		\$ (85,720)	Reserve - Designated	\$85,720		DECR to offset overall adjustments made to fund
Net Change	\$ (137,869)	\$ (137,869)		\$0	-	
Ending Balance	\$ 1,107,108	\$ 1,107,108		\$0	4.18	
Beginning Balance	\$ 270,149	\$ 270,149		\$0	0.43	
Transportation Projects	\$ (35,247)		Revenue - Designated	(\$35,247)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ 2,124	Personal Services	(\$2,124)	0.02	INCR costs for staff assigned from other Govt Svcs programs
		\$ 774	Materials & Services	(\$774)		INCR support costs based on estimated actuals for the year
		\$ (9,543)	Transfer Out	\$9,543		DECR TransProj does not participate in GovSvs Admn
		\$ (28,602)	Reserve - Designated	\$28,602		DECR to offset overall adjustments made to fund
Net Change	\$ (35,247)	\$ (35,247)		\$0	0.02	
Ending Balance	\$ 234,902	\$ 234,902		\$0	0.45	
Beginning Balance	\$ 86,812	\$ 86,812		\$0	-	
Transportation Services Administration	\$ 25,249		Revenue - Designated	\$25,249		INCR to reflect more earned/carried over from FY15 than estimated
		\$ 25,249	Reserve - Designated	(\$25,249)		INCR to offset overall adjustments made to fund
Net Change	\$ 25,249	\$ 25,249		\$0	-	
Ending Balance	\$ 112,061	\$ 112,061		\$0	-	
Beginning Balance	\$ 243,588	\$ 243,588		\$0	0.73	
Urban Regional Planning	\$ (13,818)		Revenue - Designated	(\$13,818)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ 21,403	Personal Services	(\$21,403)	0.20	INCR costs for staff assigned from other Govt Svcs programs
		\$ 7,802	Materials & Services	(\$7,802)		INCR support costs based on estimated actuals for the year
		\$ (36,944)	Materials & Services	\$36,944		DECR to reflect anticipated actuals
		\$ (6,079)	Reserve - Designated	\$6,079		DECR to offset overall adjustments made to fund
Net Change	\$ (13,818)	\$ (13,818)		\$0	0.20	
Ending Balance	\$ 229,770	\$ 229,770		\$0	0.93	

Lane Council of Governments
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SPECIAL REVENUE FUND – GOVERNMENT SERVICES, continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

Type	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
	\$ 4,000	\$ 4,000		\$0	-	
Beginning Balance	\$ 3,654		Revenue - Designated	\$3,654		INCR to reflect more earned/carried over from FY15 than estimated
Wetlands		\$ 7,654	Personal Services	(\$7,654)	-	INCR to adjust budget to match estimated actuals
Projects		\$ (4,000)	Materials & Services	\$4,000		DECR - move budget to Personal Services
Net Change	\$ 3,654	\$ 3,654		\$0	-	
Ending Balance	\$ 7,654	\$ 7,654		\$0	-	
Beginning Balance	\$ 80,000	\$ 80,000		\$0	-	
Regional Imagery	\$ (80,000)		Revenue - Local	(\$80,000)		DECR to reflect correction to estimated revenue budget
Acquisition Program		\$ (80,000)	Materials & Services	\$80,000		DECR to reflect correction to estimated expense budget
Net Change	\$ (80,000)	\$ (80,000)		\$0	-	
Ending Balance	\$ -	\$ -		\$0	-	
Beginning Balance	\$ 46,368	\$ 46,368		\$0	0.13	
Economic	\$ (4,849)		Revenue - Designated	(\$4,849)		Move fund budget to Enterprise Fund service area
Development	\$ (41,519)		Revenue - Local	(\$41,519)		Move fund budget to Enterprise Fund service area
		\$ (19,910)	Personal Services	\$19,910	(0.13)	Move fund budget to Enterprise Fund service area
		\$ (7,258)	Materials & Services	\$7,258		Move fund budget to Enterprise Fund service area
		\$ (4,000)	Materials & Services	\$4,000		Move fund budget to Enterprise Fund service area
		\$ (8,069)	Transfer Out	\$8,069		Move fund budget to Enterprise Fund service area
		\$ (7,131)	Reserve - Designated	\$7,131		Move fund budget to Enterprise Fund service area
Net Change	\$ (46,368)	\$ (46,368)		\$0	(0.13)	
Ending Balance	\$ -	\$ -		\$0	-	
SPECIAL REVENUE FUND - GOVERNMENT SERVICES - PLANNING AND TRANSPORTATION						
BEGINNING BALANCE	\$ 5,676,100	\$ 5,676,100		\$0	20.82	
TOTAL CHANGES	\$ (710,050)	\$ (710,050)		\$0	(0.91)	
REVISED BUDGET	\$ 4,966,049	\$ 4,966,049		\$0	19.91	
Special Revenue - Government Services - Technology Services funds						
Beginning Balance	\$ 352,055	\$ 352,055		\$0	1.25	
Metro TV	\$ (13,060)		Revenue - Designated	\$ (13,060)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ 30,034	Personal Services	\$ (30,034)	0.24	INCR - Metro FTE moved from Government Services
		\$ 5,217	Materials & Services Support	\$ (5,217)		INCR support costs for Metro FTE
		\$ (45,006)	Transfer Out	\$ 45,006		DECR transfer not needed
		\$ (3,305)	Reserve - Designated	\$ 3,305		DECR to offset overall adjustments made to fund
Net Change	\$ (13,060)	\$ (13,060)		\$0	0.24	
Ending Balance	\$ 338,995	\$ 338,995		\$0	1.49	
Beginning Balance	\$ 410,339	\$ 410,339		\$0	0.13	
Public Agency	\$ (59,344)		Revenue - Designated	(\$59,344)		DECR to reflect less earned/carried over from FY15 than estimated
Network		\$ (59,344)	Reserve - Designated	\$59,344		DECR to offset overall adjustments made to fund
Net Change	\$ (59,344)	\$ (59,344)		\$0	-	
Ending Balance	\$ 350,995	\$ 350,995		\$0	0.13	

Lane Council of Governments
FY16 Revised Budget
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SPECIAL REVENUE FUND – GOVERNMENT SERVICES, continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

Type	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance	\$ 406,286	\$ 406,286		\$0	2.84	
Telecommunications Management	\$ (4,875)		Revenue - Designated	(\$4,875)		DECR to reflect less earned/carried over from FY15 than estimated
	\$ 66,516		Local Revenue	\$66,516		INCR to reflect anticipated revenue
	\$ (1,440)		Transfer In	(\$1,440)		DECR to reflect contractual amount
	\$ 1,482	\$ 1,482	Personal Services	\$1,482	0.07	INCR cost for staff
	\$ 257	\$ 257	Materials & Services	\$257		INCR support costs based on estimated actuals
	\$ 65,748	\$ 65,748	Materials & Services	\$65,748		INCR costs for contracted services and RIS usage
	\$ (6,974)	\$ (6,974)	Transfer Out	(\$6,974)		DECR transfer not needed
	\$ (312)		Reserve - Designated	(\$312)		DECR to offset overall adjustments made to fund
Net Change	\$ 60,201	\$ 60,201		\$120,402	0.07	
Ending Balance	\$ 466,487	\$ 466,487		\$120,402	2.91	
Beginning Balance	\$ 1,471,152	\$ 1,471,152		\$0	-	
Telecommunications Operations	\$ (143,740)		Revenue - Designated	(\$143,740)		DECR to reflect less earned/carried over from FY15 than estimated
	\$ 27,600	\$ 27,600	Materials & Services	\$ (27,600)		INCR to reflect anticipated actuals
	\$ 29,787		Services by Other Organizations	\$ (29,787)		INCR to reflect actual payments to other organizations
	\$ (1,440)		Transfer Out	\$ 1,440		DECR to reflect contractual amount
	\$ (199,687)		Reserve - Designated	\$ 199,687		DECR to offset overall adjustments made to fund
Net Change	\$ (143,740)	\$ (143,740)		\$0	-	
Ending Balance	\$ 1,327,412	\$ 1,327,412		\$0	-	
Beginning Balance	\$ 56,720	\$ 56,720		\$0	-	
Telecommunications Projects			No change	\$0	-	
Net Change	\$ -	\$ -		\$0	-	No changes to FY16 Budget
Ending Balance	\$ 56,720	\$ 56,720		\$0	-	
Beginning Balance	\$ 1,522,507	\$ 1,522,507		\$0	-	
Telecommunications Reserve	\$ 74,860		Revenue - Designated	\$ 74,860		INCR to reflect more earned/carried over from FY15 than estimated
	\$ 114,806	\$ 114,806	Services by Other Organizations	\$ (114,806)		INCR Lane County withdrawal for datacenter remodel
	\$ (39,946)	\$ (39,946)	Reserve - Designated	\$ 39,946		DECR to offset overall adjustments made to fund
Net Change	\$ 74,860	\$ 74,860		\$0	-	
Ending Balance	\$ 1,597,367	\$ 1,597,367		\$0	-	
Beginning Balance	\$ 159,316	\$ 159,316		\$0	-	
Willamette Internet Exchange	\$ (85,197)		Revenue - Designated	\$ (85,197)		DECR to reflect less earned/carried over from FY15 than estimated
	\$ (57,881)	\$ (57,881)	Materials & Services	\$ 57,881		DECR budget for projected project expenses
	\$ (27,316)		Reserve - Designated	\$ 27,316		DECR to offset overall adjustments made to fund
Net Change	\$ (85,197)	\$ (85,197)		\$0	-	
Ending Balance	\$ 74,119	\$ 74,119		\$0	-	
SPECIAL REVENUE - GOVERNMENT SERVICES - TECHNOLOGY SERVICES						
BEGINNING BALANCE	\$ 4,378,375	\$ 4,378,375		\$0	4.22	
TOTAL CHANGES	\$ (166,280)	\$ (166,280)		(\$0)	0.31	
REVISED BUDGET	\$ 4,212,095	\$ 4,212,095		(\$0)	4.53	
TOTAL SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES						
SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES ALL FUNDS						
BEGINNING BALANCE	\$10,054,475	\$10,054,475		\$0	25.04	
TOTAL CHANGES - ALL	\$ (876,330)	\$ (876,330)		\$0	(0.61)	
REVISED BUDGET	\$ 9,178,145	\$ 9,178,145		\$0	24.43	

SENIOR AND DISABILITY SERVICES

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES

SUMMARY OF BUDGET CHANGES - BY LEGAL LEVEL

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 24,924,464	Beginning Balances	\$ 24,924,464	151.90
Designated revenue	\$ 541,519	Personal Services	\$ (52,486)	-
Federal revenue	\$ 945,543	Materials and Services	\$ (367,498)	
State revenue	\$ 1,492,990	Capital Outlay	\$ 80,000	
Local revenue	\$ (798,623)	Services by Other Organizations	\$ 362,888	
Transfers In	\$ (690,304)	Debt Service	\$ -	
		Transfers Out - Internal	\$ (690,304)	
		Reserve - Designated	\$ 2,158,525	
Change	\$ 1,491,125		\$ 1,491,125	-
Revised Budget	\$ 26,415,589		\$ 26,415,589	151.90

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

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance		\$494,782	\$494,782		\$0	3.50	
Aging & Disability Resource Center		\$62,862		Revenue - Designated	\$62,862		INCR - to reflect more earned/carried over from FY15 than estimated
		(\$299,841)		Revenue - Federal	(\$299,841)		DECR - Remove funds for GateKeeper - Not Funded
			(\$185,043)	Personal Services	\$185,043	(1.50)	DECR - GateKeeper Position not Funded
			(\$76,856)	Materials & Services	\$76,856		DECR - GateKeeper Expenses not Funded
			\$24,920	Reserve - Designated	(\$24,920)		INCR - Projected unspent funds on Mental Health Grant
Net Change		(\$236,979)	(\$236,979)		\$0	(1.50)	
Ending Balance		\$257,803	\$257,803		\$0	2.00	
Beginning Balance		\$413,464	\$413,464		\$0	3.25	
Community Programs		\$25,694		Revenue - Designated	\$25,694		INCR - to reflect more earned/carried over from FY15 than estimated
		\$68,117		Revenue - State	\$68,117		INCR - STEPS funding added
		(\$51,335)		Revenue - Local	(\$51,335)		DECR - funding will be less than estimated for Living Well program
		\$31,233		Transfer In	\$31,233		INCR - to cover Living Well expenses greater than estimated
			\$47,883	Personal Services	(\$47,883)	0.00	INCR - STEPS Position (costs only/no FTE)
			\$22,906	Materials & Services	(\$22,906)		INCR - SRCH Grant Expenses
			\$2,920	Reserve - Designated	(\$2,920)		INCR - SRCH Grant Carry Forward
Net Change		\$73,709	\$73,709		\$0	-	
Ending Balance		\$487,173	\$487,173		\$0	3.25	
Beginning Balance		\$216,234	\$216,234		\$0	0.08	
Florence Transportation		(\$3,304)		Revenue - Designated	(\$3,304)		INCR - costs to actuals
			(\$7,585)	Personal Services	\$7,585	(0.08)	DECR - No personnel to be budgeted
			\$4,281	Reserve - Designated	(\$4,281)		INCR - for overall reduced costs
Net Change		(\$3,304)	(\$3,304)		\$0	(0.08)	
Ending Balance		\$212,930	\$212,930		\$0	0.00	
Beginning Balance		\$200,000	\$200,000		\$0	0.00	
Miscellaneous Support		\$33,088		Revenue - Designated	\$33,088		INCR - to reflect more earned/carried over from FY15 than estimated
			\$60,000	Materials & Services	(\$60,000)		INCR - Increase expenses for Schaefer Building 3rd floor move
			(\$200,000)	Transfer Out	\$200,000		DECR - transfer not needed
			\$173,088	Reserve - Designated	(\$173,088)		INCR - for overall reduced costs
Net Change		\$33,088	\$33,088		\$0	-	
Ending Balance		\$233,088	\$233,088		\$0	0.00	
Beginning Balance		\$2,224,383	\$2,224,383		\$0	21.42	
S&DS Administration		(\$264,322)		Revenue - Local	(\$264,322)		DECR - admin fee revenue
			(\$267,047)	Personal Services	\$267,047	0.00	DECR - estimated expenses less than budgeted
			\$10,405	Materials & Services	(\$10,405)		INCR - reclass costs from Type B; reduced other costs
			(\$7,680)	Reserve - Designated	\$7,680		DECR - for overall increased costs
Net Change		(\$264,322)	(\$264,322)		\$0	-	
Ending Balance		\$1,960,061	\$1,960,061		\$0	21.42	
Beginning Balance		\$1,704	\$1,704		\$0	0.00	
SDS Fundraising			No Changes				No changes made to FY16 Adopted Budget
		\$0	\$0		\$0	-	
Ending Balance		\$1,704	\$1,704		\$0	0.00	
Beginning Balance		\$973,350	\$973,350		\$0	7.84	
Senior Connections		(\$16)		Revenue - Local	(\$16)		DECR - to reflect estimated contract revenue
		\$85,813		Transfer In	\$85,813		INCR - funding increase
			\$98,504	Personal Services	(\$98,504)	0.00	INCR - merged "Transportation Assessments" within this fund
			(\$5,158)	Materials & Services	\$5,158		DECR - cost reduction
			(\$4,892)	Transfer Out	\$4,892		DECR - transfer amount not required
			(\$2,657)	Reserve - Designated	\$2,657		DECR - for overall net increased costs
Net Change		\$85,797	\$85,797		\$0	-	
Ending Balance		\$1,059,147	\$1,059,147		\$0	7.84	

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SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES, continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM, continued

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance		\$2,088,533	\$2,088,533		\$0	8.58	
Senior Meals		\$83,970		Revenue - Designated	\$83,970		INCR to reflect more earned/carried over from FY15 than estimated
		\$348,973		Revenue - Federal	\$348,973		INCR - from Medicaid HDM - moved from State Revenue
		(\$309,602)		Revenue - State	(\$309,602)		DECR - from Medicaid HDM - moved to Federal Revenue
		(\$111,466)		Revenue - Local	(\$111,466)		DECR - remove in kind revenue-merged with Local Revenue
		(\$11,413)		Revenue - Local	(\$11,413)		DECR - lower meal donations estimated
		(\$14,870)		Transfer In	(\$14,870)		DECR - estimated less required than budgeted
		\$20,638		Transfer In	\$20,638		INCR - increased funding
		(\$20,967)		Transfer In	(\$20,967)		DECR - NSIP/USDA funding cut
			\$8,660	Personal Services	(\$8,660)	0.00	INCR - Wage and additional hours increase
			(\$72,270)	Materials & Services	\$72,270		DECR - Cost of meals estimated lower than budgeted
			\$55,000	Capital Outlay	(\$55,000)		INCR - Kitchen Remodel
			(\$111,466)	Services by Other Organizations	\$111,466		DECR - remove in kind expenditures -merged with Materials & Service
			\$105,339	Reserve - Designated	(\$105,339)		INCR - for overall net increased costs
	Net Change	(\$14,737)	(\$14,737)		\$0	-	
Ending Balance		\$2,073,796	\$2,073,796		\$0	8.58	
Beginning Balance		\$1,046,792	\$1,046,792		\$0	0.00	
Senior Meals Fundraising		\$124,918		Revenue - Designated	\$124,918		INCR to reflect more earned/carried over from FY15 than estimated
			\$3,500	Materials & Services	(\$3,500)		INCR - Bank Fees
			(\$14,870)	Transfer Out	\$14,870		DECR - transfer not needed
			\$136,288	Reserve - Designated	(\$136,288)		INCR - Reserves for overall reduced costs
Net Change		\$124,918	\$124,918		\$0	-	
Ending Balance		\$1,171,710	\$1,171,710		\$0	0.00	
Beginning Balance		\$245,240	\$245,240		\$0	0.00	
Title III - AAA		\$1,619		Transfer In	\$1,619		INCR - due to funding increase
		\$15,152		Transfer In	\$15,152		INCR - due to funding increase
			\$16,771	Materials & Services	(\$16,771)		INCR - additional support for S&DS Administration
	Net Change	\$16,771	\$16,771		\$0	-	
Ending Balance		\$262,011	\$262,011		\$0	-	
Beginning Balance		\$407,639	\$407,639		\$0	0.00	
Title III-B		\$114,915		Revenue - Federal	\$114,915		INCR - Funding from OAA
			\$114,915	Transfer Out	(\$114,915)	0.00	INCR - Funding from OAA to Senior Connections
	Net Change	\$114,915	\$114,915		\$0	-	
Ending Balance		\$522,554	\$522,554		\$0	0.00	
Beginning Balance		\$570,187	\$570,187		\$0	0.00	
Title III-C-1		(\$137,566)		Revenue - Designated	(\$137,566)		DECR - Title Funds have no Carryover
		\$67,222		Revenue - Federal	\$67,222	0.00	INCR - Funding from OAA
			\$12,223	Transfer Out	(\$12,223)		INCR - Funding from OAA to Senior Meals
			(\$82,567)	Reserve - Designated	\$82,567		DECR - Title Funds have no Carryover
	Net Change	(\$70,344)	(\$70,344)		\$0	-	
Ending Balance		\$499,843	\$499,843		\$0	0.00	
Beginning Balance		\$279,115	\$279,115		\$0	0.00	
Title III-C-2		\$128,985		Revenue - Federal	\$128,985		INCR - Funding from OAA
			\$8,415	Transfer Out	(\$8,415)	0.00	INCR - Funding from OAA to Senior Meals
			\$120,570	Reserve - Designated	(\$120,570)		INCR - due to increased funding
	Net Change	\$128,985	\$128,985		\$0	-	
Ending Balance		\$408,100	\$408,100		\$0	0.00	
Beginning Balance		\$27,721	\$27,721		\$0	0.00	
Title III-D		\$36,370		Revenue - Federal	\$36,370		INCR - Funding from OAA
			\$25,000	Transfer Out	(\$25,000)		INCR - Funding from OAA to Community Programs
			\$11,370	Reserve - Designated	(\$11,370)		INCR - due to increased funding
	Net Change	\$36,370	\$36,370		\$0	-	
Ending Balance		\$64,091	\$64,091		\$0	0.00	

Lane Council of Governments
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SPECIAL REVENUE FUND – SENIOR AND DISABILITY SERVICES, continued

SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM, continued

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance		\$318,309	\$318,309		\$0	0.83	
Title III - E		\$151,119		Revenue - Federal	\$151,119		INCR - Increased Funding
		(\$2,500)		Revenue - Local	(\$2,500)		DECR - No Fundraising
		(\$149,594)		Transfer In	(\$149,594)		DECR - Direct Funding - no transfer needed
			\$14,355	Personal Services	(\$14,355)	0.00	INCR - Higher allocation for staff due to increased funding
			\$1,452	Materials & Services	(\$1,452)		DECR - Reduced travel
			\$34,605	Services/Other Organizations	(\$34,605)		INCR - Additional funding for community agencies
			(\$134,442)	Transfer Out	\$134,442		DECR - Direct Funding - no transfer needed
			\$83,055	Reserve - Designated	(\$83,055)		INCR - Reserves for overall changes to budget
	Net Change	(\$975)	(\$975)		\$0	-	
	Ending Balance	\$317,334	\$317,334		\$0	0.83	
Beginning Balance		\$5,292	\$5,292		\$0	0.00	
Title III-VII-A		(\$474)		Revenue - Federal	(\$474)		DECR - Funding from OAA
			(\$474)	Materials & Services	\$474		DECR - Funding from OAA
	Net Change	(\$474)	(\$474)		\$0	-	
Ending Balance		\$4,818	\$4,818		\$0	0.00	
Beginning Balance		\$2,023,125	\$2,023,125		\$0	5.00	
Title III - OPI		\$20,000		Revenue - Fees	\$20,000		INCR - Estimated Fees Collected higher than budget
		\$726,305		Revenue - State	\$726,305		INCR - OPI Pilot funding higher than budget
		(\$377,571)		Revenue - Local	(\$377,571)		DECR - move OPI Pilot from Local to State Funds
		(\$459,328)		Transfer In	(\$459,328)		DECR - Funds combined - no need for transfer
			(\$161,524)	Personal Services	\$161,524	(2.00)	DECR - due to higher home/personal care expense
			(\$29,516)	Materials & Services	\$29,516		DECR - Due to higher Home/Personal Care Expense
			\$439,749	Services by Other Organizations	(\$439,749)		INCR - home/personal care expenses higher than budgeted
			(\$459,328)	Transfer Out	\$459,328		DECR - transfer not needed
			\$120,025	Reserve - Designated	(\$120,025)		INCR - OPI Pilot reserve
	Net Change	(\$90,594)	(\$90,594)		\$0	(2.00)	
Ending Balance		\$1,932,531	\$1,932,531		\$0	3.00	
Beginning Balance		\$140,147	\$140,147		\$0	0.00	
Title III USDA/NSIP		(\$20,967)		Revenue - Federal	(\$20,967)		DECR - Funding from OAA reduced
			(\$20,967)	Transfer Out	\$20,967		DECR - Funding from OAA reduced
	Net Change	(\$20,967)	(\$20,967)		\$0	-	
Ending Balance		\$119,180	\$119,180		\$0	0.00	
Beginning Balance		\$13,248,447	\$13,248,447		\$0	101.40	
Title XIX -Type B		\$351,857		Revenue - Designated	\$351,857		INCR to reflect more earned/carried over from FY15 than estimated
		\$419,241		Revenue - Federal	\$419,241		INCR - Food Stamp Allocation
		\$1,008,170		Revenue - State	\$1,008,170		INCR - Medicaid Funding
		(\$200,000)		Transfer In	(\$200,000)		DECR - Transfer not needed
			\$399,311	Personal Services	(\$399,311)	3.58	INCR - reallocation of staff
			(\$298,258)	Materials & Services	\$298,258		DECR - estimated expenses less than budgeted
			\$25,000	Capital Outlay	(\$25,000)		INCR - Projected expense to remodel front lobby/third floor space
			\$6,233	Transfer Out	(\$6,233)		INCR to offset increased expenses
			(\$22,591)	Transfer Out	\$22,591		DECR - Transfer not needed
			\$1,469,573	Reserve - Designated	(\$1,469,573)		INCR - due to additional funds carried over from FY15
	Net Change	\$1,579,268	\$1,579,268		\$0	3.58	
	Ending Balance	\$14,827,715	\$14,827,715		\$0	104.98	

SPECIAL REVENUE FUND

BEGINNING BALANCE	\$24,924,464	\$24,924,464	151.90	FTE
TOTAL CHANGES	\$1,491,125	\$1,491,125	-	
REVISED BUDGET	\$26,415,589	\$26,415,589	151.90	

ENTERPRISE FUND

Lane Council of Governments
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	7/1/2015 Adopted Budget	3/31/2016 Revised Budget	Change
Resources:			
Federal revenue	\$ 250,000	\$ 250,000	\$ -
State revenue	\$ -	\$ -	\$ -
Local revenue	\$ 2,318,718	\$ 2,286,868	\$ (31,850)
Transfers In	\$ 64,548	\$ 64,548	\$ -
Beginning reserves	\$ 1,926,429	\$ 2,086,051	\$ 159,622
Total resources	\$ 4,559,695	\$ 4,687,467	\$ 127,772
Requirements:			
Personal services	\$ 229,716	\$ 251,875	\$ 22,159
Support services	\$ 71,672	\$ 71,672	\$ -
Materials and services	\$ 606,070	\$ 721,473	\$ 115,403
Capital outlay	\$ -	\$ -	\$ -
Services by Other Organizations	\$ 1,030,714	\$ 1,026,733	\$ (3,981)
Debt service	\$ 663,836	\$ 614,594	\$ (49,242)
Transfers Out	\$ 90,624	\$ 157,792	\$ 67,168
Total requirements	\$ 2,692,632	\$ 2,844,139	\$ 151,507
Ending reserves	\$ 1,867,063	\$ 1,843,328	\$ (23,735)

Included in statement are Loans Program, Building Management Program, Economic Development, and Minutes Recorder funds. Specifically:

Building Management	\$ 1,213,466	\$ 1,250,601	\$ 37,135
Business Loans Program	\$ 3,282,978	\$ 3,325,361	\$ 42,383
Other Business Services	\$ 63,251	\$ 111,505	\$ 48,254
Total Revised Budget	\$ 4,559,695	\$ 4,687,467	\$ 127,772
Reserves and Changes to Reserves, by program area			
Building Management	\$ 183,297	\$ 96,641	\$ (86,656)
Business Loans Program	\$ 1,670,283	\$ 1,723,741	\$ 53,458
Economic Development	\$ -	\$ 7,131	\$ 7,131
Minutes Recorder	\$ 13,483	\$ 15,815	\$ 2,332
Total Reserves	\$ 1,867,063	\$ 1,843,328	\$ (23,735)

Note:

Economic Development has historically been presented as a Special Revenue Fund. In FY16 the fund has been corrected and reclassified as an Enterprise Fund. Equity totaling \$45,922 has been added to Enterprise Funds - from Special Revenue Fund.

In December 2015, LCOG finalized all transactions related to the FY16 proceeds from the Springfield Building sale. LCOG has one remaining building loan (Park Place Building) and is in refinancing status of that loan at the time of this document production. Proceeds were deposited in the General Fund and Springfield Building fund was closed.

Lane Council of Governments
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ENTERPRISE FUND

SUMMARY OF BUDGET CHANGES – BY LEGAL LEVEL

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 4,559,695	Beginning Balances	\$ 4,559,695	1.57
Designated revenue	\$ 159,622	Personal Services	\$ 22,159	0.13
Federal revenue	\$ -	Materials and Services	\$ 115,403	
State revenue	\$ -	Capital Outlay	\$ -	
Local revenue	\$ (31,850)	Services by Other Organizations	\$ (3,981)	
		Debt Service	\$ (49,242)	
		Transfer Out	\$ 67,168	
		Reserve - Designated	\$ (23,735)	
Change	\$ 127,772		\$ 127,772	0.13
Revised Budget	\$ 4,687,467		\$ 4,687,467	1.70

By Service:

Building Management	\$ 1,250,601	\$ 1,250,601	0.07
Loans Program	\$ 3,325,361	\$ 3,325,361	1.40
Economic Developmnet	\$ 45,922	\$ 45,922	0.13
Minutes Recorder	\$ 65,583	\$ 65,583	0.10
Revised Budget	\$ 4,687,467	\$ 4,687,467	1.70

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

**BUILDING MANAGEMENT PROGRAM
LOAN PROGRAM
OTHER BUSINESS SERVICES**

Lane Council of Governments
FY16 Revised Budget
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ENTERPRISE FUND – SUMMARY OF BUDGET CHANGES – BY PROGRAM AND BY LEGAL LEVEL

ENTERPRISE FUND - BUILDING MANAGEMENT				
Revenues	Changes	Expenditures	Changes	FTE
Beginning Balances	\$ 1,213,466	Beginning Balances	\$ 1,213,466	0.07
Revenue - Designated	\$ 110,504	Personal Services	\$ 2,249	-
Local Revenue	\$ (73,369)	Materials and Services	\$ 111,685	
Transfers In	\$ -	Debt Service	\$ (49,242)	
		Services to Other Organizations	\$ -	
		Transfers Out	\$ 59,099	
		Reserve - Designated	\$ (86,656)	
Change	\$ 37,135		\$ 37,135	-
Revised Budget	\$ 1,250,601		\$ 1,250,601	0.07
ENTERPRISE FUNDS - BUSINESS LOANS				
Revenues	Changes	Expenditures	Changes	FTE
Beginning Balances	\$ 3,282,978	Beginning Balances	\$ 3,282,978	1.40
Designated revenue	\$ 42,383	Personal Services	\$ -	-
Federal revenue	\$ -	Materials and Services	\$ (11,075)	
State revenue	\$ -	Capital Outlay	\$ -	
Local revenue	\$ -	Services to Other Organizations	\$ -	
Transfers In	\$ -	Debt Service	\$ -	
		Transfer Out	\$ -	
		Reserve - Designated	\$ 53,458	
Change	\$ 42,383		\$ 42,383	-
Revised Budget	\$ 3,325,361		\$ 3,325,361	1.40
ENTERPRISE FUND - ECONOMIC DEVELOPMENT				
Revenues	Changes	Expenditures	Changes	FTE
Beginning Balances	\$ -	Beginning Balances	\$ -	0.00
Designated revenues	\$ 4,403	Personnel Services	\$ 19,910	0.13
Local revenue	\$ 41,519	Materials and Services	\$ 10,812	
		Transfer Out	\$ 8,069	
		Reserve Designated	\$ 7,131	
Change	\$ 45,922		\$ 45,922	0.13
Revised Budget	\$ 45,922		\$ 45,922	0.13
ENTERPRISE FUND - MINUTES RECORDER				
Revenues	Changes	Expenditures	Changes	FTE
Beginning Balances	\$ 63,251	Beginning Balances	\$ 63,251	0.10
Designated revenues	\$ 2,332	Reserve Designated	\$ 2,332	
Change	\$ 2,332		\$ 2,332	
Revised Budget	\$ 65,583		\$ 65,583	0.10
ENTERPRISE FUND				
BEGINNING BALANCE	\$ 4,559,695		\$ 4,559,695	0.13
TOTAL CHANGES	\$ 127,772		\$ 127,772	1.57
ENTERPRISE FUNDS	\$ 4,687,467		\$ 4,687,467	1.70

Lane Council of Governments
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ENTERPRISE FUND – SUMMARY OF BUDGET CHANGES – DETAIL BY LINE ITEM

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
ENTERPRISE FUND - BUSINESS LOANS							
EDA Loan Program - Economic Development Administration - Relending Loan Fund							
Beginning Balance		\$220,720	\$220,720		\$0	0.16	
		\$ (4,129)		Revenue - Designated	(\$4,129)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ (3,981)		Services by Other Organizations	\$3,981		DECR estimated loans to be made to balance fund
		\$ (148)		Reserve - Designated	\$148		DECR to offset overall adjustments made to fund
Net Change		\$ (4,129)	\$ (4,129)		\$0	-	
Ending Balance		\$ 216,591	\$ 216,591		\$0	0.16	
IRP/RBDF Loan Program - Rural Business Development Fund							
Beginning Balance		\$ 2,033,108	\$ 2,033,108		\$0	0.28	
		\$ (19,481)		Revenue - Designated	(\$19,481)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ (19,481)		Reserve - Designated	\$19,481		DECR to offset overall adjustments made to fund
Net Change		\$ (19,481)	\$ (19,481)		\$0	-	
Ending Balance		\$ 2,013,627	\$ 2,013,627		\$0	0.28	
RIB Loan Program - Regional Investment Board Relending Loan Fund							
Beginning Balance		\$ 15,039	\$ 15,039		\$0	0.01	
		\$ (781)		Revenue - Designated	(\$781)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ (781)		Reserve - Designated	\$781		DECR to offset overall adjustments made to fund
Net Change		\$ (781)	\$ (781)		\$0	-	
Ending Balance		\$ 14,258	\$ 14,258		\$0	0.01	
RBEG Loan Program - Rural Business Enterprise Grant							
Beginning Balance		\$ 95,599	\$ 95,599		\$0	0.01	
		\$ (1,331)		Revenue - Designated	(\$1,331)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ (1,331)		Reserve - Designated	\$1,331		DECR to offset overall adjustments made to fund
Net Change		\$ (1,331)	\$ (1,331)		\$0	-	
Ending Balance		\$ 94,268	\$ 94,268		\$0	0.01	
SBA 504 Loan Program - Small Business Administration 504							
Beginning Balance		\$ 250,757	\$ 250,757		\$0	0.48	
		\$ (13,002)		Revenue - Designated	(\$13,002)		DECR to reflect less earned/carried over from FY15 than estimated
		\$ (7,094)		Materials & Services			DECR to balance fund for all adjustments made
		\$ (5,908)		Reserve - Designated	\$5,908		DECR to offset overall adjustments made to fund
Net Change		\$ (13,002)	\$ (13,002)		(\$7,094)	-	
Ending Balance		\$ 237,755	\$ 237,755		(\$7,094)	0.48	
Other Packaging Loan Program - Other Packaging Services							
Beginning Balance		\$ 45,867	\$ 45,867		\$0	0.06	
		\$ 14,122		Revenue - Designated	\$14,122		INCR to reflect more earned/carried over from FY15 than estimate
		\$ 14,122		Reserve - Designated	(\$14,122)		INCR to offset overall adjustments made to fund
Net Change		\$ 14,122	\$ 14,122		\$0	-	
Ending Balance		\$ 59,989	\$ 59,989		\$0	0.06	
EDA2 Loan Program - Economic Development Administration - Relending Loan Fund 2							
Beginning Balance		\$ 557,340	\$ 557,340		\$0	0.08	
		\$ 66,985		Revenue - Designated	\$66,985		INCR to reflect more earned/carried over from FY15 than estimate
		\$ 66,985		Reserve - Designated	(\$66,985)		INCR to offset overall adjustments made to fund
Net Change		\$ 66,985	\$ 66,985		\$0	-	
Ending Balance		\$ 624,325	\$ 624,325		\$0	0.08	

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

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
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ENTERPRISE FUND - BUILDING MANAGEMENT

Park Place Building							
Beginning Balance	\$	944,466	\$	944,466	\$0	0.07	
	\$	67,435		Revenue - Designated	\$67,435		INCR to reflect more earned/carried over from FY15 than estimated
	\$	20,000		Revenue - Local	\$20,000		INCR revenue (occupancy revenue)
			\$	25,000 Materials & Services	(\$25,000)		INCR actuals for utilities
			\$	(34,145) Transfer Out	\$34,145		DECR transfer not needed
			\$	96,580 Reserve - Designated	(\$96,580)		INCR to offset overall adjustments made to fund
Net Change	\$	87,435	\$	87,435	\$0	0.00	
Ending Balance	\$	1,031,901	\$	1,031,901	\$0	0.07	
Springfield Building							
Beginning Balance	\$	269,000	\$	269,000	\$0	0.00	Building sold 12/11/15 (fund closed at FY16 Revised)
	\$	43,069		Revenue - Designated	\$43,069		INCR more funds earned in FY15 than estimated
	\$	111		Revenue - Local	\$111		INCR to establish budget/actual interest revenue
	\$	(269,000)		Revenue - Local	(\$269,000)		DECR - funds recorded in General Fund
	\$	175,520		Revenue - Local	\$175,520		INCR for actual revenues (occupancy revenue)
			\$	2,249 Personnel Services	(\$2,249)	0.00	INCR to establish budget/actual expenses
			\$	502 Materials & Services	(\$502)		INCR to establish budget/actual support expenses
			\$	86,183 Materials & Services	(\$86,183)		INCR to establish budget/actual expenses
			\$	(19,622) Debt (Interest)	\$19,622		DECR to reflect actual expense (building sold)
			\$	(29,620) Debt (Principal)	\$29,620		DECR to reflect actual expense (building sold)
			\$	93,244 Transfer Out	(\$93,244)		INCR to transfer remaining funds to General Fund
			\$	(183,236) Reserve - Designated	\$183,236		DECR to eliminate reserve (building sold 12/2015)
Net Change	\$	(50,300)	\$	(50,300)	\$0	-	
Ending Balance	\$	218,700	\$	218,700	\$0	0.00	

ENTERPRISE FUND - OTHER SERVICES AND ADMINISTRATION

Business Service Administration							
Beginning Balance	\$	64,548	\$	64,548	\$0	0.32	
				No change	\$0		No changes made to FY16 Adopted budget
Net Change	\$	-	\$	-	\$0	-	
Ending Balance	\$	64,548	\$	64,548	\$0	0.32	

Economic Development							
Beginning Balance	\$	-	\$	-	\$0	0.00	
	\$	4,403		Revenue - Designated	\$4,403		Moved fund from Special Revenue to Enterprise
	\$	41,519		Revenue - Local	\$41,519		Moved fund from Special Revenue to Enterprise
			\$	19,910 Personnel Services	(\$19,910)	0.13	Moved fund from Special Revenue to Enterprise
			\$	7,258 Materials & Services	(\$7,258)		Moved fund from Special Revenue to Enterprise
			\$	3,554 Materials & Services	(\$3,554)		Moved fund from Special Revenue to Enterprise
			\$	8,069 Transfer Out	(\$8,069)		Moved fund from Special Revenue to Enterprise
			\$	7,131 Reserve - Designated	(\$7,131)		Moved fund from Special Revenue to Enterprise
Net Change	\$	45,922	\$	45,922	\$0	0.13	
Ending Balance	\$	45,922	\$	45,922	\$0	0.13	

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

Type	Fund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Minutes Recording Service							
Beginning Balance		\$ 63,251	\$ 63,251		\$0	0.10	
		\$ 2,332		Revenue - Designated	\$2,332		INCR to reflect more earned/carried over from FY15 than estimated
			\$ 2,332	Reserve - Designated	(\$2,332)		INCR to offset overall adjustments made to fund
Net Change		\$ 2,332	\$ 2,332		\$0	-	
Ending Balance		\$ 65,583	\$ 65,583		\$0	0.10	

ENTERPRISE FUNDS

BEGINNING BALANCE	\$	4,559,695	\$	4,559,695	\$0	1.57
TOTAL CHANGES	\$	127,772	\$	127,772	\$0	0.13
REVISED BUDGET	\$	4,687,467	\$	4,687,467	\$0	1.70

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

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BUDGET NOTES AND DEFINITIONS

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 Board (provided by member dues revenue).

Special Revenue Fund

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 Special Revenue Fund includes 70 special revenue funds. The direct service areas that are accounted for in the special revenue funds are: Government Services – which include Planning, Transportation and Telecommunications - has 44 reporting funds and Senior and Disability Services – which includes Title III and Title XIX activities - has 26 reporting funds.

Enterprise Fund

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is for the costs of providing goods or services to be financed or recovered primarily through user charges. An enterprise program is managed much like a business in that it is self-supporting in nature. LCOG's Enterprise Fund consists of 12 managerial subfunds. The direct service areas accounted for in the enterprise fund are: Business Loan Program; Building Management; Economic Development, and Minutes Recorder.

The Business Loan program area has nine managerial funds: Business Services Administration, seven Business Loans program funds (two Economic Development Agency Relending funds; Regional Investment Board fund; Rural Business Development Relending fund; Rural Business Enterprise Grant fund; Other Loan Packaging fund; and the Small Business Administration - SBA 504 fund) and one Economic Development fund.

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BUDGET NOTES AND DEFINITIONS, Continued

The Building Management program has two enterprise managerial funds that track the activity of the two buildings owned by LCOG – Park Place Building and Springfield Building - and includes oversight and management of the buildings. LCOG also occupies space in the Park Place Building and pays an occupancy fee. Park Place Building also includes leased space. The Springfield Building is entirely leased space and revenue is recorded as rental income (building was sold December, 2015). Lastly, LCOG's Minutes Recorder managerial fund is funded by charges for services.

SERVICE DEFINITIONS

Service: Is 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: Is 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 85 managerial funds – 3 general funds, 70 special revenue subfunds, and 12 enterprise subfunds.

Resources: Is 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 Fund Balance: Beginning 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: 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.

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BUDGET NOTES AND DEFINITIONS, Continued

Requirements: Is 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.

Indirect Charges: Indirect 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 loans (Park Place Building; Springfield Building) and the business loans program. (Note that Springfield Building was sold 12/2015).

Transfers: 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.

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

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CONTINGENCY POLICY

EXECUTIVE SUMMARY

In order to provide a mechanism to stabilize priority services for our members, Lane Council of Governments will establish and maintain an Operation Contingency Fund. This will enable Lane Council of Governments (LCOG) to support strategic business practices necessary to:

- Meet current commitments, obligations or other current contingencies;
- Stabilize current service delivery;
- Manage current cash flow interruptions;
- Provide flexibility for new current organizational priorities.

The Fund is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, or unanticipated loss in funding. The Fund may also be used for one-time, nonrecurring expenses that can be substantiated as creating long-term organizational capacity or investment in innovative new programs that can be proven to create sustainable additional long term revenue. The Fund is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap.

This policy will provide clarification on the establishment and maintenance of the Fund for LCOG. The Fund is set aside by the Board of Directors to meet any unexpected costs or losses that may arise in the future as well as provide a balance necessary to offset any negative fund balance that might exist at current year end.

The objectives of this Policy are to (1) provide a clear understanding of the goals and objectives of Fund establishment and funding; (2) offer guidance and limitations regarding the use and replenishment of this Contingency Fund; and (3) establish a process for reporting and review of this Contingency Fund policy.

BASIS

A Fund will be established to cover a portion of LCOG's operating costs. Personnel costs are required to operate in uncertain times and they are the basis of the services provided LCOG customers; as well, LCOG's majority of revenue comes from federal, state and local contracts and grants and are therefore vulnerable to accurate budgeting and the timing of such revenues is in arrears of costs being incurred. In addition, potential large capital expenditures are a risk LCOG must anticipate. Based on LCOG's assessment of its vulnerabilities and goal to be an anticipatory service, a Fund is necessary in order to stabilize program services and deliverables.

Unanticipated expenditures are expenditures for a specific purpose for which there is no or insufficient appropriation or which will cause an appropriation to be insufficient which takes effect or occurs after final adoption of the annual budget and which could have been reasonably anticipated prior to final adoption of the annual budget.

Unanticipated revenue loss is revenues for a specific non grant based service where services were provided but could not be received due to changes in contract terms or discontinuance of a service before

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CONTINGENCY POLICY, Continued

BASIS, Continued

payments were provided and are not recoverable which takes effect or occurs after final adoption of the annual budget and which could not have been reasonably anticipated prior to the final adoption of the annual budget.

TARGET

Operating costs that form the basis of the Fund amount are costs that are expenditures for non-federal and state contracts or grants in that such costs are funded by stable funding sources and are funds that must be utilized specifically for designated funded programs. Accordingly, composition of the Fund will be based on budgetary appropriations and revenues not required by law to be paid into any particular fund or account. Specifically, two months of operating costs consisting of personnel costs for non-federal, non-state and non-grant support and the equivalent of one quarterly mortgage loan payment, including principle and interest. The time period for reaching the full Fund amount is by December 31, 2016.

FUNDING OF FUND

The Fund will be seeded with amounts available as carry-over from Fiscal Year 2013. The Fund will continue to be funded from amounts identified through the annual budgeting process.

USE OF FUND

To the extent that there is an imbalance between revenues and Budgeted Expenditures, it is important that this Contingency Fund is utilized carefully and judiciously. Except in the case of an emergency, use of the Fund must be approved by the full Board by Resolution and a decision approving the use of the Fund is required in advance of use of the Fund. The Board Resolution must include specifics about the amount to be transferred and the area of the budget where the funds will be expended. A request for the use of the Fund must use a "Use of Fund" form. Emergency use of the Fund may be approved by the Executive Committee in accordance with state laws regarding Emergency Resolutions. All requests for using the Fund require a justification for the use which includes the identification of other options.

REPLENISHMENT OF FUND

The long-term health of the Fund requires that a material reduction of the Fund balance must be addressed promptly. If this occurs, a multi-year plan shall be developed to address the Fund draw-down. A Replenishment Plan will be done in accordance with the guidelines below. Ranges are established based upon the percentage (%) of the Fund used as compared to the Fund target. The goal of this Policy is to maintain the Fund at or near the maximum of the range.

Minimum/Maximum Range

The following criteria should be used to restore the Fund based upon the remaining Fund compared to the respective maximum Fund target:

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CONTINGENCY POLICY, Continued

REPLENISHMENT OF FUND, Continued

1. If the Fund is drawn down below 75% of the maximum target, then a budgetary plan shall be implemented to return the Fund level to between 75% and 100% of the maximum over a 2 year period.
2. If the Fund is drawn down below the midpoint of the target, then the budgetary plan to restore the Fund shall be structured over a 3 to 5 year period.

ANNUAL STATUS REPORTING AND PERIODIC REVIEW

This policy will be reviewed during the FY15 budget process and annually for the next two years and then every other year or sooner if conditions warrant. A Fund Status report will be prepared at the end of the fiscal year (June 30), with the first report presented no later than the end of the first quarter. Beginning in January 2016, the Executive Director will ask the LCOG Board to review and reaffirm or revise the Policy.

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COST ALLOCATION PLAN

As part of the annual budget process, LCOG develops an Indirect Cost Allocation Plan (ICAP) for the fiscal year. LCOG finalizes the ICAP on or around 6/30 of each year for the following fiscal year (for example, 6/30/15 for FY16). The final FY16 ICAP is submitted for review to ODOT, our identified federal cognizant agency, for approval of the plan.

The ICAP is not revised during the fiscal year; LCOG remains on course with the rates established and approved by the federal cognizant agency for the full fiscal year. This information is being presented in the Revised Budget as supplemental information for the reader's review.

I. Introduction

The ICAP is prepared in accordance with applicable Federal guidelines. These guidelines are set forth in the Office of Management and Budget (OMB) Circular A-87.

Purpose and Scope

The purpose of the ICAP is to conform with OMB A-87 and identify and define the cost allocation/overhead cost allocation system used by LCOG. The ICAP documents how overhead expenses, which are those costs that cannot be directly attributed to a specific program or contract, can be fairly charged to the benefitting programs. This plan will apply to all overhead costs incurred by LCOG and will specify the distribution of those costs so that each individual service or program will bear its fair share of the general overhead, except where restricted or prohibited by law.

LCOG charges expenses directly to the benefitting program or contract to the maximum extent possible and in compliance with the principles contained in OMB A-87.

Definitions

Central Service

Cost centers that provide services, usually administrative in nature, to other services/programs on a centralized basis.

Allocation Basis

A measurement related to service provided by central service departments/divisions to operating departments/divisions.

Allocated Central Services

Costs that are allocated to direct services based on an equitable basis. Examples would include general accounting, personnel administration, purchasing, etc.

Carryforward Adjustment

Allocated central service costs are approved for a future fiscal year on a "fixed with carry forward" basis. The fixed amounts for the future year approved by the cognizant agency are not subject to adjustment for that year. When the actual costs of the year involved become known, the differences between the approved fixed amounts and the actual costs will be carried forward and used as an adjustment to the fixed amounts established for a later year.

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COST ALLOCATION PLAN, Continued

Other Definitions

Direct labor: All salary and fringe benefits directly charged to a specified program or contract.

Direct Costs: Charges, such as travel, which are specifically for the benefit of an individual program or contract.

Indirect: The terms overhead and indirect are used interchangeably.

Overhead Credit: A payment received by LCOG for the use of an overhead expense category from another agency or an LCOG program or contract that does not pay the approved overhead rate.

Overhead Expense: A general expense which cannot be reasonably attributed to a specific program or contract and has benefit for the entire LCOG organization or all funds in a LCOG Division/Location and is allowable under OMB A-87.

Overhead Pool: The summation of all overhead expenses LCOG charged during the accounting period, minus all overhead credits.

II. Methodology/Procedure

The purpose of the ICAP is to document how overhead expenses, which are those costs that cannot be directly attributed to a specific program or contract, can be fairly charged to the benefiting programs. LCOG charges expenses directly to the benefiting program or contract to the maximum extent possible.

This plan references the services provided by each operating department/division within LCOG. Agency Administration services (for example central reception, payroll, human resources administration, accounts payable) directly benefit all areas of LCOG, whereas direct service areas offer services that are directly incurred by specific programs or contracts within the division. Grants and contracts that do not allow indirect costs are charged directly for their proportionate share of overhead costs to the extent allowed.

The indirect cost rate is computed at the beginning of the fiscal year using the adopted budget for the fiscal year. The appropriate indirect rate is then applied monthly to the direct labor cost (salary and fringe) for each service.

- A. Each individual item of cost (salary and other expenses) is coded using the appropriate budget code. The budget code includes the Fund, Legal Level, Account Title, Account Number, and where applicable, Contract, Project and Subproject codes. Salary and fringe line items include employee name.
- B. Direct labor is estimated based on the adopted budget. It consists of salary and fringe benefit cost for all programs and services except those that are overhead/indirect or exempt.
- C. Each cost item is assigned to direct activities wherever possible. Costs that are not able to be directly charged to the service incurring the expense is coded as overhead expense.

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COST ALLOCATION PLAN, Continued

Methodology/Procedure, Continued

- D. An applicable overhead allocation basis is determined for overhead costs via an allocation measurement (for example, number of personal computers, number of FTE, percent of square footage for office space cost). Allocation measurements are updated annually to reflect the most current applicable value.
- E. Overhead cost items are allocated to services using the appropriate allocation basis. After allocating each cost item, the total overhead cost for each service is computed. This provides the gross overhead (or total indirect)
- F. Overhead expense is adjusted by all overhead credits anticipated to be earned in the upcoming budget year and the carryforward adjustment (if any) from the prior two fiscal year actual charges if applicable (for example, FY16 would include the FY14 indirect actual overages identified at 6/30/14).
- G. Overhead expenses are first allocated between central services that benefit the agency overall and central services that can be directly attributed to supporting direct service areas.

The first step in the allocation process for central services personnel costs (salary and fringe) are first identified by the proportion of hours projected to be dedicated to a specific service area for the upcoming budget year (based on past actual utilization and modified if the organization has materially changed since the previous allocation plan basis). The amount that cannot be specifically linked to a service area makes up the agency wide central services pool of costs that benefits all LCOG services. The primary allocation basis is direct hours.

The second step in the allocation process for central services personnel costs is to allocate that portion of costs - agency wide central services personnel costs. The measurements used in step two are based on specific measurements that correlate to the driver of the position's service basis (for example, PC count is the service basis for information technology staff in central services). The resulting quotient for each position is then applied to the total position costs to arrive at the total personnel costs charged to each direct service area.

Materials and services costs are allocated based on the measurements used in step two noted above. For example, depreciation expense is a central services cost and it is allocated to the direct service areas based on the percent of space occupied by the service area; postage is based on past utilization which is expressed as a percentage of postage consumed by service location over the past closed fiscal year). The resulting quotient for each materials and services line item is allocated to the direct service area benefiting from the central services support to arrive at the total materials and services costs charged to each direct service area.

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COST ALLOCATION PLAN, Continued

Methodology/Procedure, Continued

- H. The overhead cost is the sum of the total personnel services costs allocated to service areas and the total materials and supplies costs allocated to service areas. The sum totals the LCOG Indirect/Overhead dollar amount allocated to each service direct service area.
- I. The final calculation is the total dollar amount allocated to each direct service area divided by the direct salary for that direct service area. The result is the percentage or rate charged each service area. This is the cost allocation or indirect rate. Cost Allocation rate by service/program is multiplied by the Direct Labor by service/program area. (Actual direct labor dollars for the specific service are the best indicator of variation in service usage on a monthly basis during the year).

III. Services/Programs

As part of LCOG's redesigning of service delivery, a focus on services and programs resulted in a more direct correlation between the programs being offered and the service category those programs were associated to. This resulted in a reduction of the number of service areas from five (reported through FY12/13) to four (as of FY14/15). Service categories for the plan are as follows:

Agency Administration – Central Services Division

LCOG central administration services is located at 859 Willamette Street, Suite 500 in Eugene. Administration services include:

- Finance and Budget
- Human Resources
- Information Services support staff
- Special Projects
- Agency administrative support services

Business Services

The Business Services division is located at 859 Willamette Street, Suite 500. Business Services area includes the following services:

- Business Administration
- Business Loans
- Building Management
- Economic Development
- Minutes Recorder

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COST ALLOCATION PLAN, Continued

Services/Programs, Continued

Government Services

The Government Services division is located at 859 Willamette Street, Suite 400 and Suite 500 in Eugene. Government Services Division provides the following services:

Government Administration

Planning and Transportation

Technology/Communication Services (located at 825 E. 8th Avenue in Eugene)

Senior and Disability Services

The Senior and Disability Services (S&DS) division is located at 1025 Willamette Street in Eugene, Oregon and has satellite offices in Cottage Grove, Florence, Junction City, Oakridge, and Veneta. The Senior and Disability Services division provides the following services:

S&DS Administration

Senior Meals

Title III (Older Americans Act, Oregon Project Independence)

Title XIX (Medicaid) programs

IV. Overhead Rate

Historical and projected overhead percentages are presented below. Actual cost is based on a fixed carryforward rate. Note as mentioned in section III, LCOG redesigned the service areas from five to four major service components as of FY15.

<u>YEAR</u>	<u>SERVICE/ PROGRAM</u>	<u>RATE USED</u>	<u>ACTUAL COST</u>
FY 09/10	Government Services	58.9394%	Fixed-carry forward
	Senior & Disabled Services	26.8841%	Fixed-carry forward
	Senior Meals	18.8474%	Fixed-carry forward
	Other/Gov Svs	17.6268%	Fixed-carry forward
	Other/S&DS	18.5684%	Fixed-carry forward
FY10/11	Government Services	55.7678%	Fixed-carry forward
	Senior & Disabled Services	22.5738%	Fixed-carry forward
	Senior Meals	17.4197%	Fixed-carry forward
	Other/Gov Svs	17.3572%	Fixed-carry forward
	Other/S&DS	15.6524%	Fixed-carry forward
FY11/12	Government Services	57.5480%	Fixed-carry forward
	Senior & Disabled Services	23.7457%	Fixed-carry forward
	Senior Meals Services	19.6983%	Fixed-carry forward
	Other/Gov Svs	17.7753%	Fixed-carry forward
	Other/S&DS	17.0317%	Fixed-carry forward
FY12/13	Government Services	57.4024%	Fixed-carry forward
	Senior & Disabled Services	21.0351%	Fixed-carry forward
	Senior Meals Services	18.0368%	Fixed-carry forward
	Other/Gov Svs	15.9880%	Fixed-carry forward
	Other/S&DS	17.4211%	Fixed-carry forward

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COST ALLOCATION PLAN, Continued

Overhead Rate, Continued

<u>YEAR</u>	<u>SERVICE/ PROGRAM</u>	<u>RATE USED</u>	<u>ACTUAL COST</u>
FY 13/14	Government Services	46.9270%	Fixed-carry forward
	Communications/Technology	38.3890%	Fixed-carry forward
	Senior & Disabled Services	14.8110%	Fixed-carry forward
FY 14/15	Government Services	42.2510%	Fixed-carry forward
	Business Services	38.7460%	Fixed-carry forward
	Communications/Technology	14.7450%	Fixed-carry forward
FY 15/16	Senior & Disabled Services	14.3870%	Fixed-carry forward
	Government Services	36.4530%	Fixed-carry forward
	Business Services	31.2000%	Fixed-carry forward
	Technology/Communications	17.3680%	Fixed-carry forward
	Senior & Disability Services	14.0030%	Fixed-carry forward

FY14, FY15 and FY16 reflect continued refinement of LCOG services. Rates established as of July 1 of each year are preliminary rates and are not final until the budget is approved by LCOG Board and the cost plan is approved by our federal cognizant agency. Rates noted here are finalized rates.

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OUTSTANDING DEBT SCHEDULE

The table noted on this page and the following page is the LCOG Schedule of Outstanding Debt as of June 30, 2016. Fiscal Year Ending 2016 reflects principal and interest payments that will be made in FY16 (July 1, 2015 – June 30, 2016). Springfield Building was paid off December 2015, and is no longer reflected in the outstanding debt schedule.

Fiscal Year Ending	Park Place Building		USDA Loan #2		USDA Loan #3	
	Umpqua Bank Loan Principal	Interest	Principal	Interest	Principal	Interest
2016	145,015	265,314	36,760	5,149	17,376	2,984
2017	154,042	256,287	37,007	4,776	17,489	2,811
2018	162,855	247,474	36,432	4,399	17,664	2,636
2019	4,348,604	199,033	36,376	4,019	17,841	2,459
2020	-	-	35,809	3,635	18,019	2,281
2021	-	-	40,199	3,247	18,199	2,101
2022	-	-	40,591	2,855	18,381	1,919
2023	-	-	40,987	2,459	18,565	1,735
2024	-	-	41,387	2,059	18,751	1,549
2025	-	-	41,791	1,655	18,938	1,362
2026	-	-	42,199	1,247	19,128	1,172
2027	-	-	42,611	835	19,319	981
2028	-	-	42,411	418	19,512	788
2029	-	-	-	-	19,707	593
2030	-	-	-	-	19,904	396
2031	-	-	-	-	19,642	198
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
	<u>\$4,810,515</u>	<u>\$ 968,107</u>	<u>\$ 514,560</u>	<u>\$ 36,753</u>	<u>\$ 298,435</u>	<u>\$ 25,965</u>

See Note A

Note A: At the time of this document production, LCOG was in process of negotiating a new loan with Banner Bank which will refinance the outstanding debt on the Park Place Building (eliminating the balloon payment requirement in FY19). The change in outstanding debt (the replacement financing and loan term from Banner Bank) will be reflected in the FY16 Comprehensive Annual Financial Report (produced 12/2016) and in the FY17 Adopted Budget (produced 7/2016).

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

OUTSTANDING DEBT SCHEDULE, Continued

Fiscal	USDA Loan #4		USDA Loan #5		USDA Loan #6	
Year						
Ending	Principal	Interest	Principal	Interest	Principal	Interest
2016	14,365	2,642	17,736	3,480	17,194	4,002
2017	14,481	2,499	17,918	3,303	17,393	3,830
2018	14,626	2,354	18,097	3,124	17,567	3,656
2019	14,773	2,207	18,278	2,943	17,743	3,480
2020	14,920	2,060	18,461	2,760	17,920	3,303
2021	15,069	1,911	18,645	2,575	18,100	3,124
2022	15,220	1,760	18,832	2,389	18,281	2,943
2023	15,372	1,608	19,020	2,201	18,463	2,760
2024	15,526	1,454	19,210	2,010	18,648	2,575
2025	15,681	1,299	19,402	1,818	18,834	2,389
2026	15,838	1,142	19,596	1,624	19,023	2,200
2027	15,997	983	19,792	1,428	19,213	2,010
2028	16,156	824	19,990	1,230	19,405	1,818
2029	16,318	662	20,190	1,030	19,599	1,624
2030	16,481	499	20,392	829	19,795	1,428
2031	16,646	334	20,596	625	19,993	1,230
2032	16,594	167	20,802	419	20,193	1,030
2033	-	-	20,858	211	20,395	828
2034	-	-	-	-	20,600	624
2035	-	-	-	-	20,805	418
2036	-	-	-	-	20,721	210
	<u>\$264,063</u>	<u>\$24,405</u>	<u>\$ 347,815</u>	<u>\$ 33,999</u>	<u>\$ 399,885</u>	<u>\$ 45,482</u>

	Principal	Interest		Total
Outstanding Debt by Year:				
2016 – 2020	\$5,332,760*	\$1,048,899	=	\$6,381,659 *
2021 – 2025	\$ 562,092	\$ 53,757	=	\$ 615,849
2026 – 2030	\$ 502,576	\$ 25,761	=	\$ 528,337
2031 – 2036	<u>\$ 237,845</u>	<u>\$ 6,294</u>	=	<u>\$ 244,139</u>
Total	\$6,635,273	\$1,134,711	=	\$7,769,984
Outstanding Debt by Type:				
Government	\$ 0	\$ 0	=	\$ 0
Business	<u>\$6,635,273*</u>	<u>\$1,134,711</u>	=	<u>\$7,769,984*</u>
Total	\$6,635,273	\$1,134,711	=	\$7,769,984

* Amount includes an FY19 balloon principal payment of \$4,348,604 for Park Place Building.

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

INTERFUND LOAN PAYMENT SCHEDULE

This schedule represents the loan made to the Park Place Building Fund from the General Fund for tenant improvements to Park Place Building 3rd floor (5/12/2012).

Fiscal Year	Principal	Interest	Total Payment	Balance
FY13	\$ -	\$ -	\$ -	\$418,000.00
FY14	\$ 82,999.85	\$ 2,488.91 =	\$ 85,488.76 (a)	\$335,000.15
FY15	\$ 41,069.38	\$ 1,675.00 =	\$ 42,744.38	\$293,930.77
FY16	\$ 41,274.73	\$ 1,469.65 =	\$ 42,744.38	\$252,656.04
FY17	\$ 41,481.10	\$ 1,263.28 =	\$ 42,744.38	\$211,174.94
FY18	\$ 41,688.51	\$ 1,055.87 =	\$ 42,744.38	\$169,486.44
FY19	\$ 41,896.95	\$ 847.43 =	\$ 42,744.38	\$127,589.49
FY20	\$ 42,106.43	\$ 637.95 =	\$ 42,744.38	\$85,483.06
FY21	\$ 42,316.96	\$ 427.42 =	\$ 42,744.38	\$43,166.09
FY22	\$ 43,166.09	\$ 215.83 =	\$ 43,381.92	\$0.00

This loan was authorized per Resolution 2012-03. Payments are made annually on 8/15 of each fiscal year.

(a): Amount represents two annual payments made in FY14.

Lane Council of Governments
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INTERNAL TRANSFERS

TRANSFERS IN (revenues to the receiving fund)		TRANSFERS OUT (expenditures of the providing fund)	
	Amount		Amount
To General Fund - LCOG Board from:		From General Fund - LCOG Board to:	
Springfield Building	\$ 93,244	Government Services Administration	\$ 100,000
To General Fund - Member Support Services from:		Lane Information Center	\$ 5,958
LCOGBoard	\$ 16,000	Member Support Services	\$ 16,000
General Fund - Transfers Out	\$ 109,244	Oregon Emergency Management & State Police	\$ 31,000
		From General Fund - Member Support Services	
		Government Services Administration	\$ 1,099
		General Fund - Transfers Out	\$ 154,057
To Special Revenue Fund - Government Services from:			
Government Services Administration	\$ 100,000	From Special Revenue Fund - Government Services to:	
Lane Information Center	\$ 5,958	Special Revenue Fund - Planning & Transportation Services	
Oregon Emergency Management & State Police	\$ 31,000	General Planning	\$ 57,001
		Government Services Administration	\$ 449,690
Government Services Administration	\$ 1,099	Government Services Miscellaneous Projects	\$ 682
General Planning	\$ 57,683	Transportation Services Administration	\$ 86,812
Government Services Administration	\$ 449,690	Spec/Technology Services	
Government Services Miscellaneous Projects	\$ -	Government Services Administration	\$ -
Transportation Services Administration	\$ 86,812	Telecommunications Projects	\$ 689
		Telecommunications Ops	\$ 40,560
Government Services Administration	\$ -	Enterprise Funds - Business Services Administration	\$ -
Telecommunications Management	\$ 40,560	Special Revenue Fund - Transfers Out	\$ 635,434
Telecommunications Reserve	\$ 689		
Transfers to Special Revenue Funds	\$ 773,491	From Special Revenue Fund - Senior and Disability Services to:	
To Special Revenue Fund - Senior and Disability Services from:		S&DS Title III subfunds	\$ 1,498,415
S&DS Title III subfunds	\$ 1,935,893	S&DS Title XIX subfunds	\$ 282,347
S&DS Title XIX subfunds	\$ -	S&DS Local contracts and grants subfunds	\$ 260,131
S&DS Local contracts and grants subfunds	\$ 105,000	Special Revenue Fund - Transfers Out	\$ 2,040,893
Transfers to Special Revenue Funds	\$ 2,040,893		
To Enterprise Fund - Business Services from:		From Enterprise Fund - Business Services to:	
Economic Development	\$ 8,069	General Fund - LCOG Board	\$ 93,244
Loan Programs	\$ 52,584	Enterprise Fund - Business Services Administration	\$ 64,548
Park Place Building	\$ 3,895	Enterprise Fund - Transfers Out	\$ 157,792
Transfers to Enterprise Funds	\$ 64,548		
TOTAL TRANSFERS - REVENUES	\$ 2,988,176	TOTAL TRANSFERS - EXPENDITURES	\$ 2,988,176

Note: FY16 Revised Budget changes to Transfers totaled a reduction of \$1,008,940 (transfers in revenue and transfers out expenditures).

**C O M P A R A T I V E
S C H E D U L E S
S E C T I O N**

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

SPECIAL PRESENTATION ANALYSIS
SPRINGFIELD BUILDING FINANCIAL REPORT
INCLUDING DETAIL TO THE FY16 SALE OF SPRINGFIELD BUILDING

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Revised
Resources:					
Rental Income	\$ 345,661	\$ 253,542	\$ 234,067	\$ 269,000	\$ 218,700
Occupancy Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	\$ 28	\$ 89	\$ 85	\$ -	\$ -
Transfers in	\$ -	\$ -	\$ 28,333	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 345,688	\$ 253,631	\$ 262,484	\$ 269,000	\$ 218,700
Requirements:					
Personal services	\$ -	\$ 2,896	\$ 3,933	\$ 5,983	\$ 1,608
Support services	\$ -	\$ 3,574	\$ 1,846	\$ 2,319	\$ 502
Materials and services	\$ 152,390	\$ 128,148	\$ 134,427	\$ 140,227	\$ 86,183
Capital outlay	\$ 21,640	\$ -	\$ -	\$ 236	\$ -
Debt service	\$ 85,764	\$ 85,764	\$ 85,764	\$ 85,764	\$ 36,522
Transfers Out	\$ 85,894	\$ 33,250	\$ 36,514	\$ 34,471	\$ 93,885 (a)
Ending Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Requirements	\$ 345,688	\$ 253,631	\$ 262,484	\$ 269,000	\$ 218,700

(a) This represents the ending fund balance in the Springfield Building fund that was transferred to General Fund. This transfer will result in a closing of the fund, now that the building is sold, as of 6/30/16.

Information presented here represents the actual revenue and expenses incurred as of to the December 11, 2015 sale of the Springfield Building for \$2,414,370.36. The net proceeds of \$260,563.46 were directly deposited in the General Fund bank account and as a result do not appear as revenue in the Springfield Building fund.

Detail to the proceeds received from selling Springfield Building is as follows:

Sale price and savings from rent and expenses post 12/11/15	\$2,414,370.36
Total Expenditures/Charges:	
<u>Payoffs</u>	
Pay loan to Umpqua Bank:	
Principal	\$2,060,972.90
Interest	\$9,447.00
Reconveyance fee	\$105.00
UCC termination fees (state and county)	\$97.00
Demand fee	\$30.00
Appraisal fee	<u>\$3,000.00</u>
Sub total Payoffs	\$2,073,651.90
<u>Commissions</u>	\$72,000.00
<u>Title Charges</u>	<u>\$8,155.00</u>
Total Charges	\$2,153,806.90
Net proceeds from Sale (deposited in General Fund*)	<u>\$260,563.46</u>

*Note that the revenue from the proceeds is recognized in the FY16 Revised Budget for General Fund.

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

OVERHEAD CHARGES

	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Actual</u>	<u>FY16</u> <u>Revised</u>
Resources:					
Support Services	\$ 3,627,964	\$ 3,350,634	\$ 2,857,016	\$ 2,857,959	\$ 2,831,855
Overhead adjustment	\$ 267,128 (a)	\$ -	\$ 141,481 (a)	\$ -	\$ -
Administrative fees	\$ 32,990	\$ 11,716	\$ 5,200	\$ -	\$ -
 Total Resources	 <u>\$ 3,928,082</u>	 <u>\$ 3,362,350</u>	 <u>\$ 3,003,697</u>	 <u>\$ 2,857,959</u>	 <u>\$ 2,831,855</u>
Requirements:					
Personal services	\$ 2,449,284	\$ 1,923,234	\$ 1,395,236	\$ 1,416,289	\$ 1,495,107
Materials and services	\$ 1,478,798	\$ 1,439,116	\$ 1,608,461	\$ 1,441,670	\$ 1,336,748
 Total Requirements	 <u>\$ 3,928,082</u>	 <u>\$ 3,362,350</u>	 <u>\$ 3,003,697</u>	 <u>\$ 2,857,959</u>	 <u>\$ 2,831,855</u>

(a) Amount of shortfall experienced in the subfund (under recovery of indirect costs).

Resources are internal charges to other subfunds; those costs appear as support services expense.
The basis for the expense is the total Personal services and Materials and services noted above.

Lane Council of Governments
FY16 Revised Budget
For the Fiscal Year Ending June 30, 2016

COMPARATIVE ANALYSIS
ACTUALS FOR THE YEARS FY12 TO FY15 AND FY16 REVISED BUDGET
RESOURCES AND REQUIREMENTS

FTE	171.56	171.38	176.71	193.21	191.63
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Revised
Resources:					
Federal and state	\$ 18,968,748	\$ 17,378,504	\$ 16,586,243	\$ 17,628,691	\$ 20,849,723
Local sources	\$ 9,234,334	\$ 8,253,997	\$ 9,582,279	\$ 11,148,317	\$ 10,631,946
Member dues	\$ 233,848	\$ 195,879	\$ 196,361	\$ 197,825	\$ 197,197
Transfers In	\$ 2,420,545	\$ 2,647,948	\$ 3,169,115	\$ 4,325,488	\$ 2,988,176 (a)
Beginning reserves/fund balance	\$ 7,080,778	\$ 5,411,676	\$ 5,249,766	\$ 6,632,893	\$ 7,047,657
Total Resources	\$ 37,938,253	\$ 33,888,004	\$ 34,783,764	\$ 39,933,214	\$ 41,714,699
Requirements:					
Personal services**	\$ 15,044,174	\$ 14,428,282	\$ 15,014,901	\$ 16,358,871	\$ 17,388,503
Materials and services**	\$ 9,912,435 *	\$ 7,750,198	\$ 6,026,218	\$ 7,935,748	\$ 7,949,697
Capital outlay	\$ 915,789	\$ 74,138	\$ 41,321	\$ -	\$ 150,000
Services by Other Organizations	\$ 2,673,393	\$ 2,619,230	\$ 1,733,632	\$ 3,098,044	\$ 4,219,092
Debt Service	\$ 1,134,143	\$ 1,118,441	\$ 2,165,232	\$ 1,131,107	\$ 655,790
Transfers Out	\$ 2,420,545	\$ 2,647,948	\$ 3,169,116	\$ 4,325,488	\$ 2,988,176 (a)
Ending reserves/fund balance	\$ 5,837,774	\$ 5,249,767	\$ 6,633,344	\$ 7,083,956	\$ 8,363,441
Total Requirements	\$ 37,938,253	\$ 33,888,004	\$ 34,783,764	\$ 39,933,214	\$ 41,714,699
This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **					
Indirect recovery (Revenue)	\$3,928,082	\$3,362,350	\$3,003,697	\$ 2,830,348	\$ 2,831,855
Indirect costs (Expenditures)	\$3,928,082 *	\$3,362,350	\$3,003,697	\$ 2,830,348	\$ 2,831,855
Total	\$0	\$0	\$0	\$0	\$0

* a variance of \$264,490 is noted in actual overhead versus amount reported. Adjustment made in Materials and services.

** Indirect expenses also appear as support services charges in the receiving subfund. For accuracy we are reporting the origin of those charges in Personal Services and Materials and Services. (See Indirect statement in the Supplemental section of this document for more detail).
Note that the ending reserves/fund balance of one year does not equal the beginning reserves/fund balance of the following year. This is due to a timing difference (actual values are not known until after audit which is later than budget approval for the new fiscal year).

(a) Transfers in and Transfers out net to zero, however, the transfer activity has increased from FY15 adopted; this is primarily due to the direct services reporting and recovering that division's administration costs. See Senior & Disability Services and Government Services statements for details.