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**Lane Council of Governments**

**FY15 REVISED BUDGET**

For the Year July 1, 2014 – June 30, 2015

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**MARCH 2015**





**FY15 REVISED BUDGET**  
**LANE COUNCIL OF GOVERNMENTS**

**859 Willamette Street, Suite 500**

**Eugene OR 97401**

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**Brenda Wilson, Executive Director**

**PREPARED BY:**

**JANELL WOOTEN, FINANCE & BUDGET MANAGER  
FINANCE & BUDGET TEAM**

Lane Council of Governments  
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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 #45J  
Springfield School District #19  
Western Lane Ambulance District  
Willamalane Park & Recreation District

### **What We Do**

Lane Council of Governments (LCOG) is an independent public agency that is established and supported by its member agencies to coordinate and provide high-quality public services within Lane County, Oregon. LCOG is a single county council of governments. The governing body of LCOG is its Board of Directors, comprised of local elected officials designated to represent member governments and agencies. Our members represent 33 local governments and agencies varying from Lane County to twelve cities, six school districts, one education district, one college, two parks and recreation organizations, three library districts, two utilities, a transit district, fire district, water district, ambulance district, and a port.

LCOG is one of the oldest councils in the nation. LCOG was first organized in 1945 under the name Central Lane County Planning Commission with only six members. It was reorganized in 1971 under an intergovernmental agreement pursuant to Oregon Revised Statutes 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 210 people and is the designated comprehensive planning and review agency for a number of federal and state programs. LCOG also serves as the fiscal agent for various federal and state programs carried out by member entities and serves as a coordinating agency for local government long-range planning activities.

**LANE COUNCIL OF GOVERNMENTS – BOARD OF DIRECTORS  
FY15 REVISED BUDGET – MARCH 2015**

(#) Denotes Executive Committee Member

Bethel School District 52  
Rich Cunningham

Fern Ridge Library District  
Steve Recca

City of Coburg  
Mayor Jae Pudewell

Heceta Water District  
Debby Todd

City of Cottage Grove  
Mayor Tom Munroe

Lane Community College  
Matt Keating (#)

City of Creswell  
Councilor Adam Pelatt (#)

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

City of Dunes City  
Mayor Rebecca Ruede

Lane Education Service District  
Sherry Duerst-Higgins (#)

City of Eugene  
Councilor Chris Pryor

Lane Library District  
Vacant

City of Florence  
Mayor Jim Henry

McKenzie School District 68  
Vacant

City of Junction City  
Mayor Mike Cahill

Port of Siuslaw  
Joshua Greene

City of Lowell  
Mayor Don Bennett

River Road Park & Recreation District  
Wayne Helikson

City of Oakridge  
Councilor Jim Coey (#)

Siuslaw Library District  
Susy Lacer (#)

City of Springfield  
Councilor Marilee Woodrow (#)

Siuslaw Valley Fire & Rescue District  
Jim Langborg

City of Veneta  
Mayor Sandra Larson

South Lane School District 45J  
Alan Baas

City of Westfir  
Vacant

Springfield School District 19  
Al King

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  
Commissioner John Simpson (#)  
Vice-Chair of the Board of Directors



**Budget Message  
From the Executive Director  
FY15 Revised Budget**

April 2015

Members of the LCOG Budget Committee and Board of Directors:

Attached for your consideration and approval is the proposed *FY15 Revised Budget*. This *Revised Budget* is a recommended amendment to the budget that was originally adopted by the Board of Directors in June 2014. 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 2015-1 is recommended.

**BACKGROUND**

Our revised budget presentation format clearly presents changes to the *FY15 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 to ensure 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 kept member dues flat for the fourth fiscal year (dues are at the 2012 level), lowered its indirect rate for the third fiscal year, and stabilized billing rates for the fiscal year.

**HIGHLIGHTS OF THE REVISION TO THE FY15 ADOPTED BUDGET**

This proposed *Revised Budget* captures eight 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.

Following is a list of the key changes in the proposed FY15 *Revised Budget*:

## **Resources - Revenues**

- The proposed *Revised Budget* for the General Fund reflects an overall increase of \$364,936 from the *Adopted Budget*. Fund balance revenues carried over from FY14 and funds to establish a new building reserve together totals \$137,444 or 38% of the increase.
- Overall, LCOG's proposed *Revised Budget* reflects an increase of \$3,110,486 – from 38,446,543 net *Adopted Budget* to a net \$41,557,029 proposed *Revised Budget*. Approximately 66% - or \$2,067,763 of this increase is from internal transfers – which are funds exchanged between subfunds (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); \$332,064 increase is due to federal, state and local matching revenues from grants, contracts and agreements. The balance of \$710,659 is an increase in beginning balance revenues which is due to our projection of the revenues being less than what was actualized and carried over from FY14 to FY15.

## **Requirements - Expenditures**

### Personal Services

- The proposed *Revised Budget* reflects a General Fund one-time increase of \$6,515 in Personal Services and a one-time net decrease of .465 FTE (.075 FTE increase for additional help with special projects and a .540 FTE decrease due to having vacancies in administration remain open longer).
- Overall, the proposed *Revised Budget* also reflects a \$65,865 reduction and a 6.34 FTE net increase across all funds for Personal Services (7.81 FTE increase for Senior & Disability Services and a 1.47 FTE decrease for all other services).

### Materials and Services

- The proposed *Revised Budget* reflects a General Fund net increase of \$45,720 in Materials and Services (\$42,819 increase is for LCOGBoard; \$2,901 increase is for Member Support Services).
- Overall, Materials and Services increased by \$610,288 which is primarily due to establishing project costs necessary for completing grants and contracts carried over from FY14 (offset by matching revenues - federal, state and local revenues).

### Ending Fund Balance/Reserves

- The General Fund now has three dedicated reserves totaling \$459,314. A designated operating reserve, established per the Board's direction and policy, has been funded at \$235,056. This reserve is targeted to achieve a \$355,000 balance by 12/31/16. The reserve was created to stabilize the General Fund from unexpected and one-time changes that create funding issues from year to year.

In addition, a second designated reserve for future revenue shortfall has been established at a net \$145,385. Lastly, a new Building/Capital Improvements reserve was established in FY15 Revised Budget at \$78,873. The sale of the Schaefers Building in FY14 resulted in loan proceeds which were used to accelerate payoff of two building loans; remaining net proceeds of \$78,873 created the new building/capital improvements reserve. In total, the *Revised Budget* reflects General Fund reserves of \$459,314.

- Overall, LCOG reserves of \$7,355,655 decreased by a net \$ 665,440: reserves (all funds) increased by a net \$778,322 for all programs except the loan program – reserves decreased by \$1,443,762 (primarily consisting of a net decrease in carryover funds of \$681,463 – which include expending \$954,633 to provide for an early payoff of a USDA business program loan - and a \$715,000 increase to loans projected to be made in FY15).

### **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

**RESOLUTION 2015-1**  
**Revised FY2014-15 Budget**

**WHEREAS**, the Lane Council of Governments, hereinafter called LCOG, adopted fiscal year 2014-15 Budget on June 26, 2014 by Resolution 2014-4, 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 2014-15,

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the LCOG Board of Directors hereby adopts the attached Revised Budget for fiscal year 2014-15, and
2. That the following amounts are hereby appropriated for the purposes specified for the fiscal year beginning July 1, 2014:

Personal Services	\$16,412,666
Materials and Services	\$ 8,722,376
Capital Outlay	\$ 10,000
Services by Other Organizations	\$ 3,490,013
Debt Service	\$ 1,133,935
Transfers Out	\$ 4,432,384
Reserves—Designated	<u>\$ 7,355,655</u>
Total Appropriation	\$41,557,029

PASSED AND APPROVED THIS 23<sup>rd</sup> DAY OF APRIL, 2015, BY THE BOARD OF DIRECTORS OF THE LANE COUNCIL OF GOVERNMENTS.

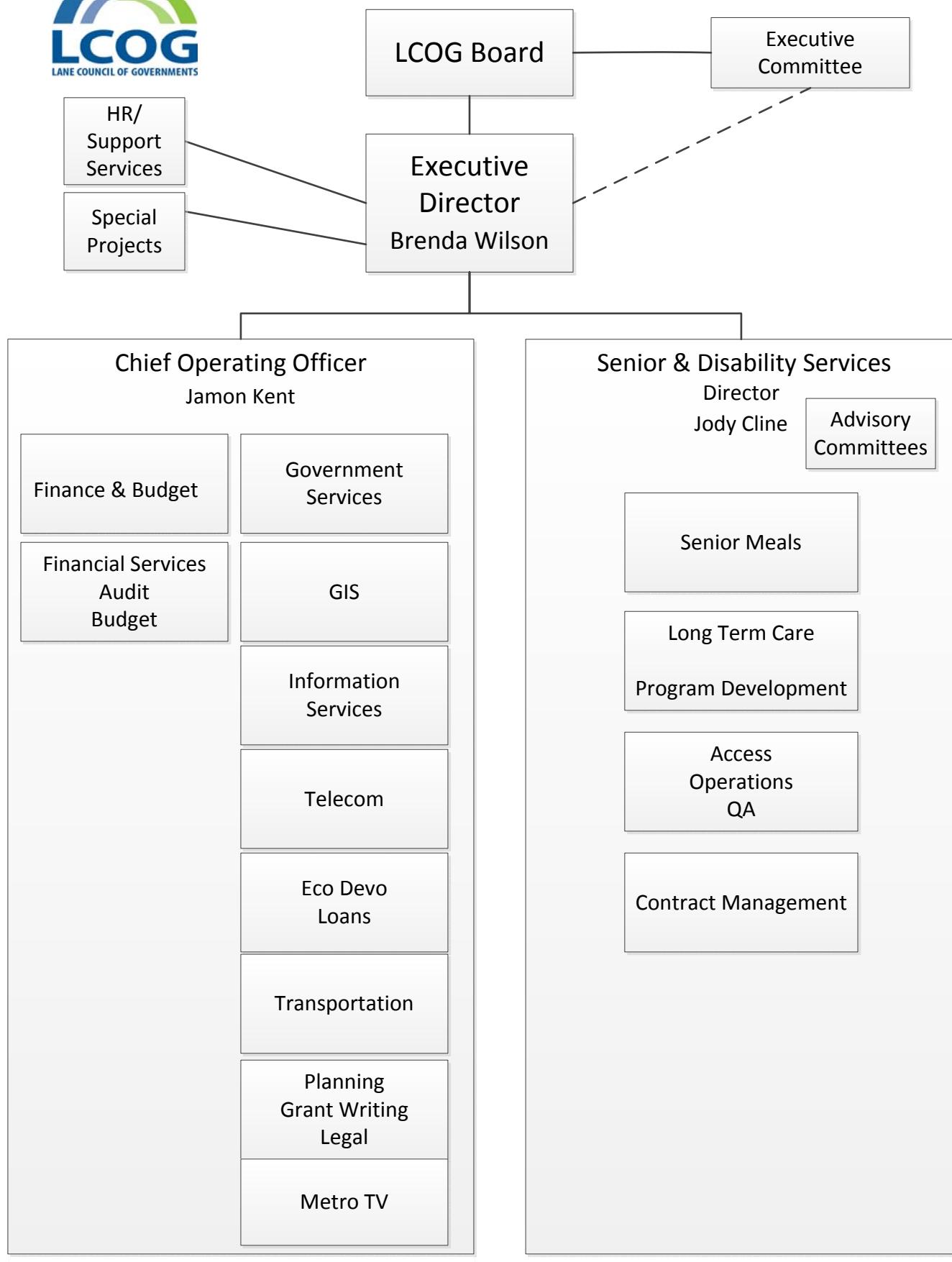
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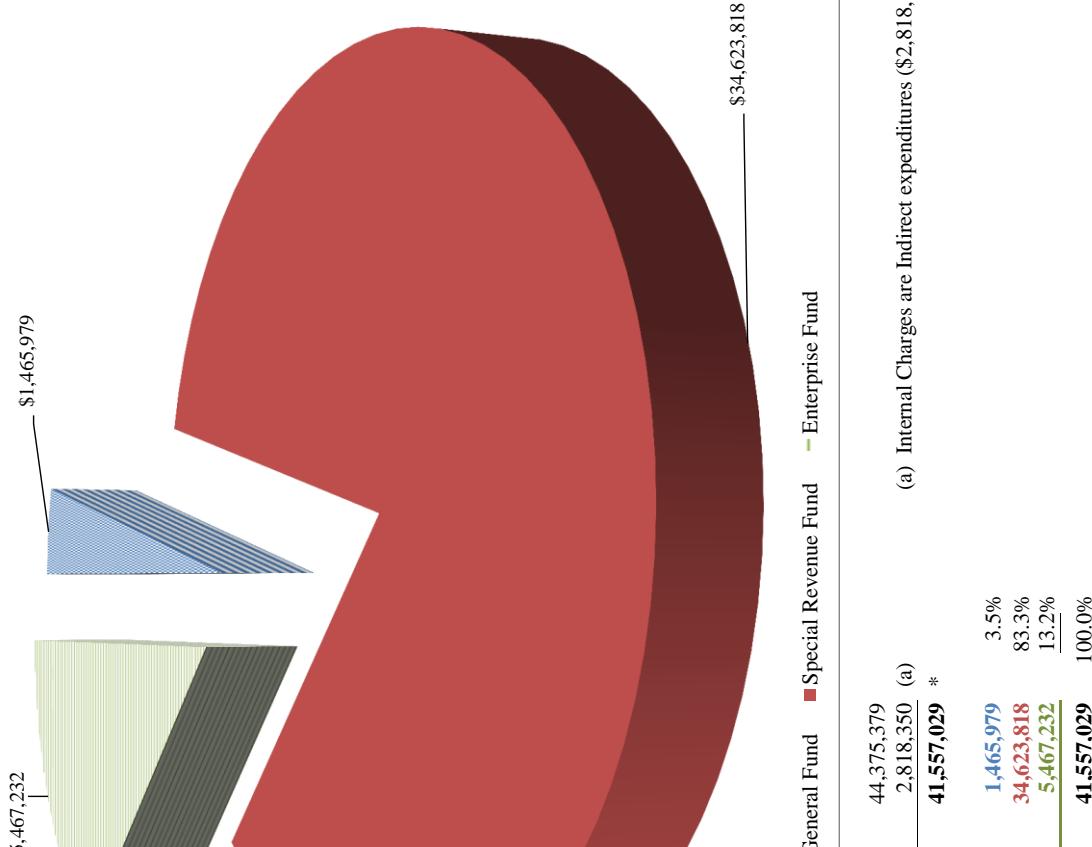
Faye Stewart, Chair  
Lane Council of Governments  
Board of Directors

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Brendalee S. Wilson  
Executive Director  
Lane Council of Governments



**FY15 REVISED BUDGET**  
**TOTAL BUDGET AND PERCENTAGE BY FUND\***



Total Gross Budget Requirements:  
Internal Charges:  
**Total Revised Budget**

**General Fund**  
**Special Revenue Fund**  
**Enterprise Fund**  
**Total Revised Budget**

**LANE COUNCIL OF GOVERNMENTS**  
**ALL SERVICES, ALL FUNDS**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**FY15 REVISED BUDGET**

	7/1/2014 Adopted Budget	3/31/2015 Revised Budget	Change
<b>Resources:</b>			
Federal revenue	\$ 5,550,500	\$ 5,852,944	\$ 302,444
State revenue	\$ 13,093,632	\$ 10,741,461	\$ (2,352,171)
Local revenue	\$ 11,705,506	\$ 14,040,000	\$ 2,334,494
In Kind revenue	\$ 64,169	\$ 111,466	\$ 47,297
Transfers In	\$ 2,364,621	\$ 4,432,384	\$ 2,067,763
Beginning reserves	<u>\$ 5,668,115</u>	<u>\$ 6,378,774</u>	<u>\$ 710,659</u>
Total resources	<u>\$ 38,446,543</u>	<u>\$ 41,557,029</u>	<u>\$ 3,110,486</u>
<b>Requirements:</b>			
Personal services**	\$ 16,478,531	\$ 16,412,666	\$ (65,865)
Materials and services**	\$ 8,112,088	\$ 8,722,376	\$ 610,288
Capital outlay	\$ 15,236	\$ 10,000	\$ (5,236)
Services by other organizations			
Business Loans made (external)	\$ 200,000	\$ 915,000	\$ 715,000
Services provided by other agencies	\$ 2,291,526	\$ 2,575,013	\$ 283,487
Debt service	\$ 963,446	\$ 1,133,935	(a) \$ 170,489
Transfers Out	<u>\$ 2,364,621</u>	<u>\$ 4,432,384</u>	<u>\$ 2,067,763</u>
Total requirements	<u>\$ 30,425,448</u>	<u>\$ 34,201,374</u>	<u>\$ 3,775,926</u>
Ending reserves	<u>\$ 8,021,095</u>	<u>\$ 7,355,655</u>	<u>(b) \$ (665,440)</u>
Total Resources less Transfers In	\$ 36,081,922	\$ 37,124,645	\$ 1,042,723
Total Requirements less Transfers Out	<u>\$ 28,060,827</u>	<u>\$ 29,768,990</u>	<u>\$ 1,708,163</u>
Reserves by Fund:	<u>\$ 8,021,095</u>	<u>\$ 7,355,655</u>	<u>\$ (665,440)</u>
General Fund	\$ 705,883	\$ 459,314	\$ (246,569)
Special Revenue Funds	\$ 3,866,515	\$ 4,948,580	\$ 1,082,065
Enterprise Funds	<u>\$ 3,448,697</u>	<u>\$ 1,947,761</u>	<u>\$ (1,500,936)</u>
Reserves as of 3/31/15	<u>\$ 8,021,095</u>	<u>\$ 7,355,655</u>	<u>(b) \$ (665,440)</u>

LCOG has reduced the number of building loans from seven to three loans outstanding as of February 2015; created a new reserve for building expenses (see General Fund), and has met 66% of the Board directed and FY16 targeted Operating Reserve.

a) Debt service includes both external (building/business loans) and internal (2012 General Fund loan to Park Place Building).

b) Primary contribution to change in reserves: Loan program utilized resources to accelerate payoff of a USDA business loan.

\*\* At the All Organization level, we report administrative internal costs for personal services and materials in the line items noted on this statement. These charges appear on the direct services funds as "support services" expenses.

**LANE COUNCIL OF GOVERNMENTS**  
**SUMMARY OF CHANGES BY LEGAL LEVEL**  
**CHANGES MADE THROUGH 3/31/15**

**FY15 CHANGES TO ADOPTED: REVISED BUDGET CHANGES - ALL SERVICES, ALL FUNDS**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 38,446,543	Beginning Balances	\$ 38,446,543	186.87
Designated revenue	\$ 1,043,443	Personal Services	\$ (65,865)	6.34
Undesignated revenue	\$ (332,784)	Materials & Services	\$ 610,288	
Federal revenue	\$ 302,444	Capital Outlay	\$ (5,236)	
State revenue	\$ (2,352,171)	Services by Other Organizations	\$ 998,487	
Local revenue	\$ 2,334,494	Debt Service	\$ 170,489	
In-Kind revenue	\$ 47,297	Transfers Out	\$ 2,067,763	
Transfers In revenue	\$ 2,067,763	Reserves - Designated	\$ (665,440)	
Change	\$ 3,110,486		\$ 3,110,486	6.34
<b>REVISED BUDGET</b>	<b>\$ 41,557,029</b>		<b>\$ 41,557,029</b>	<b>193.21</b>

By Fund:

General Fund	\$ 1,465,979	\$ 1,465,979	12.94
Special Revenue Fund	\$ 34,623,818	\$ 34,623,818	178.69
Enterprise Fund	\$ 5,467,232	\$ 5,467,232	1.58
Revised Budget	\$ 41,557,029	Revised Budget	\$ 41,557,029

By Service Area:

Administration	\$ 1,465,979	\$ 1,465,979	12.94
Government Services	\$ 10,160,790	\$ 10,160,790	25.59
Senior & Disability Services	\$ 24,463,028	\$ 24,463,028	153.10
Building Management	\$ 2,009,652	\$ 2,009,652	0.13
Business Loans	\$ 3,394,329	\$ 3,394,329	1.35
Minutes Recorder	\$ 63,251	\$ 63,251	0.10
Revised Budget	\$ 41,557,029	Revised Budget	\$ 41,557,029

**LANE COUNCIL OF GOVERNMENTS**  
**GENERAL FUND**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**FY15 REVISED BUDGET**

	7/1/2014 Adopted Budget	3/31/2015 Revised Budget	Change
<b>Resources:</b>			
Federal revenue	\$ -	\$ -	\$ -
State revenue	\$ -	\$ -	\$ -
Local revenue:			
Member dues	\$ 198,000	\$ 197,197	\$ (803)
Rental Income	\$ 100,761	\$ 100,761	\$ -
Other local sources	\$ 410,155	\$ 625,565	\$ 215,410
Transfers In - Internal	\$ 12,000	\$ 16,000	\$ 4,000
Transfers In - from Direct subfunds	\$ 47,343	\$ 135,101	\$ 87,758 (b)
Beginning Reserves	<u>\$ 332,784</u>	<u>\$ 391,355</u>	<u>\$ 58,571</u>
Total resources	<u>\$ 1,101,043</u>	<u>\$ 1,465,979</u>	<u>\$ 364,936</u>
<b>Requirements:</b>			
Personal services	\$ 153,141	\$ 159,656	\$ 6,515
Materials and services	\$ 29,259	\$ 74,979	\$ 45,720
Capital outlay	\$ -	\$ -	\$ -
Debt service	\$ 100,760	\$ 100,760	\$ -
Transfers Out - Internal	\$ 12,000	\$ 17,099	\$ 5,099 (c)
Transfers Out - to Direct subfunds	<u>\$ 100,000</u>	<u>\$ 654,171</u>	<u>\$ 554,171 (d)</u>
Total requirements	<u>\$ 395,160</u>	<u>\$ 1,006,665</u>	<u>\$ 611,505</u>
Ending reserves	<u>\$ 705,883</u>	<u>\$ 459,314 (a)</u>	<u>\$ (246,569)</u>

Included in statement are: LCOG Board and Executive activities and Member Support services. Excluded are Administrative services that are recovered by internal charges (\$2,818,350).

- (a) Consists of: \$235,056 (of a 12/31/16 targeted \$355,000) Operating Reserve. In addition \$145,385 reserve for revenue shortfall and \$78,873 for new building/capital improvements reserve. See (b).
- (b) \$78,873 of this amount is from the Schaefer Building net sale proceeds, used to create a first-time building reserve; balance is an increase in building transfers (\$8,885).
- (c) Is an additional \$4,000 in support of the 12 hours of member services; and \$1,099 to reimburse Government Services.
- (d) Includes \$522,177 in support of S&DS: \$356,837 return of collected revenue from FY14; and \$165,340 in transfers offset by revenue collections (source of collected funds in FY15). Also includes \$31,994 additional support to Government Services.

**LANE COUNCIL OF GOVERNMENTS**  
**SUMMARY OF DETAIL BY FUND GROUP: FY15 REVISED BUDGET**  
**CHANGES MADE THROUGH 3/31/15**

**GENERAL FUND - LCOG BOARD**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,089,043	Beginning Balances	\$ 1,089,043	0.75
Designated revenues	\$ 391,355	Personal Services - savings	\$ (3,691)	-
Undesignated revenues	\$ (332,784)	Personal Services - increases	\$ 10,206	0.07
Local revenue		Materials and Services	\$ 42,819	
Member Dues	\$ (803)	Capital Outlay	\$ -	
Overhead Adjustment	\$ 210,938	Debt Services	\$ -	
Wellness - Pass Through	\$ 2,820	Transfer Out to Gov Svcs subfunds	\$ 31,994	
Other Local Revenue	\$ 1,652	Transfer Out to S&DS	\$ 512,177	
Transfer In - Buildings	\$ 8,885	Transfer Out to Buildings (PPB)	\$ 10,000	
Transfer In - Schaefers	\$ 78,873	Transfer Out to Member Support Svcs	\$ 4,000	
		Reserve - Board (operating)	\$ 17,934	
		Reserve Designated - Building	\$ 78,873	
		Reserve - Revenue Shortfall	\$ (343,376)	
Change	\$ 360,936		\$ 360,936	0.07
<b>Revised Budget</b>	<b>\$ 1,449,979</b>		<b>\$ 1,449,979</b>	<b>0.82</b>

**GENERAL FUND - MEMBER SUPPORT SERVICES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 12,000	Beginning Balances	\$ 12,000	-
Transfer in - LCOG Board	\$ (12,000)	Materials & Services	\$ 2,901	
Transfer in - LCOG Board	\$ 16,000	Transfer Out - To Gov Svcs Admin	\$ 1,099	
Change	\$ 4,000		\$ 4,000	-
<b>Revised Budget</b>	<b>\$ 16,000</b>		<b>\$ 16,000</b>	<b>-</b>

**GENERAL FUND**

BEGINNING BALANCE	\$ 3,959,002	All Administrative Funds	\$ 3,959,002	13.40
Less Internal Charges ***	\$ (2,818,850)	Less Internal Charges ***	\$ (2,818,850)	(12.12)
<b>TOTAL CHANGES</b>	<b>\$ 325,327</b>	<b>TOTAL CHANGES</b>	<b>\$ 325,327</b>	<b>(0.46)</b>
NET GENERAL FUND	\$ 1,465,479	NET GENERAL FUND	\$ 1,465,479	0.82

\*\*\*See detail to internal charges on the following page

<b>Net General Fund</b>	<b>\$ 1,465,479</b>	<b>NET REVISED BUDGET</b>	<b>\$ 1,465,479</b>	<b>0.82</b>
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### **GENERAL FUND - INDIRECT (internal charges)**

Revenues	Changes Made	Expenditures	Changes Made	FTE
<b>Beginning Balances</b>	\$ 2,857,959	<b>Beginning Balances</b>	\$ 2,857,959	12.65
Indirect Charges	\$ (39,609)	Personal Services - savings - one-time Materials and Services - Overhead Materials and Services - savings Materials and Services - reductions	\$ (74,377) \$ 210,938 \$ (190,716) \$ 14,546	(0.54)
<b>Change</b>	\$ (39,609)		\$ (39,609)	(0.54)
<b>Revised Budget</b>	<b>\$ 2,818,350</b>	<b>Internal Charges</b>	<b>\$ 2,818,350</b>	<b>12.12</b>

Board/Executive/Member Support	\$ 1,465,479	Board/Executive/Member Support	\$ 1,465,479	0.82
Indirect Services	\$ 2,818,350	Indirect Services	\$ 2,818,350	12.12
Revised Budget - Gross	\$ 4,283,829	Revised Budget - Gross	\$ 4,283,829	12.94

Indirect Services as a service area is not reported in the total revised budget - that is because the expense is already recorded as support services expense in the direct subfund. Indirect expenses are recovered by a matching revenue (indirect charges).



Type	Subfund	Revenue Change	Expense Change	Category	Net Change	Change	Notes
<b>GENERAL FUND</b>							
LCOGBoard	Beginning Balance	\$1,089,043	\$1,089,043		\$0	0.75	
		<b>(\$332,784)</b>		Revenue: Undesignated	<b>(\$332,784)</b>		DEC/R Reclass revenue from undesignated to designated
		\$391,355		Revenue: Designated	\$391,355		INC Reclass revenue to designated (from undesignated); revise budget to actual
		<b>(\$803)</b>		Local revenue: Member Dues	<b>(\$803)</b>		DEC/R budget to match actual revenues received for FY15
		\$860		Local revenue: Equipment Maintenance	\$860		INC budget to match estimated actuals for FY15
		<b>(\$174)</b>		Local revenue: Equipment Maintenance	<b>(\$174)</b>		DEC budget to match estimated revenue for FY15
		\$966		Local revenue: Misc Income	\$966		INC budget to match estimated revenue for FY15
		\$210,938		Local revenue: Overhead Adjustment	\$210,938		INC budget to match indirect credit expected in FY15 (see offset in Indirect subfund)
		\$2,820		Local revenue: Wellness	\$2,820		INCR budget for wellness program (see matching expenditures)
		<b>(\$2,919)</b>		Transfer revenue: Springfield Building	<b>(\$2,919)</b>		DEC budgeted transfer projected from Springfield Building
		\$11,804		Transfer revenue: Park Place	\$11,804		INCR budgeted transfer projected from Park Place Building
		\$78,873		Transfer revenue: Schaefers	\$78,873		INCR budget for net sale proceeds (will be used for Building Reserve)
		\$10,206		Personal Services	<b>(\$10,206)</b>	0.07	INCR personal services for one time project work from Government Services staff
		<b>(\$3,691)</b>		Personal Services	\$3,691		DEC/R Executive Director budget to match estimated costs for FY15
		\$800		Materials and Services	<b>(\$800)</b>		INCR budget for wellness program (see matching revenue)
		\$29,580		Materials and Services	<b>(\$29,580)</b>		INCR budget to reflect capital support (for organization needs)
		\$3,625		Materials and Services	<b>(\$3,625)</b>		INCR budget for computer supplies
		\$1,360		Materials and Services	<b>(\$1,360)</b>		INCR budget for conference expenses
		\$3,800		Materials and Services	<b>(\$3,800)</b>		INCR budget for legal expense
		\$715		Materials and Services	<b>(\$715)</b>		INCR budget for meeting support
		\$1,780		Materials and Services	<b>(\$1,780)</b>		INCR budget for training
		\$1,159		Materials and Services	<b>(\$1,159)</b>		INCR budget for minutes; bank main fees; etc
		\$5,958		Transfer out to Lane Info Center	<b>(\$5,958)</b>		INCR budget to transfer support due to revenue shortage
		\$4,000		Transfer out to Member Support Services	<b>(\$4,000)</b>		INCR budget to fund for Member Support services costs
		\$512,177		Transfer out to S&DS	<b>(\$512,177)</b>		INCR budget to establish repayment due S&DS for FY14/15 collection of revenue
		\$26,036		Transfer out to Oregon Emergency Mgt	<b>(\$26,036)</b>		INCR budget to transfer support due to revenue shortage
		\$10,000		Transfer out to Park Place Building	<b>(\$10,000)</b>		INCR budget to transfer support needed for S&DS tenant improvement requests
		\$17,934		Reserve - Board (Operating)	<b>(\$17,934)</b>		INCR budget for amount overall internal savings/overhead adjustment
		<b>(\$343,376)</b>		Reserve - Revenue Shortfall	\$343,376		DEC/R - increase for net savings/decrease to provide source of funding for transfers to S&DS, Gov Svcs, and Park Place
		\$78,873		Reserve - Building	<b>(\$78,873)</b>		INCR Establish budget for new Building Reserve (source: Schaefers sale)
		<b>\$360,936</b>	<b>\$360,936</b>		<b>\$0</b>	<b>0.07</b>	
		<b>\$1,449,979</b>	<b>\$1,449,979</b>		<b>\$0</b>	<b>0.82</b>	.75 permanent; .07 one time
		<b>Net Change</b>					
		<b>Ending Balance</b>					
<b>GENERAL FUND</b>							
BEGINNING BALANCE		\$12,000	\$12,000		\$0		
<b>TOTAL CHANGES</b>		<b>\$325,327</b>	<b>\$325,327</b>		<b>\$0</b>	<b>13.40</b>	
<b>REVISED BUDGET</b>		<b>\$4,284,329</b>	<b>\$4,284,329</b>		<b>\$0</b>	<b>12.94</b>	
INTERNAL CHARGES		<b>\$ (2,818,850)</b>	<b>\$ (2,818,850)</b>		<b>\$0</b>	<b>(12.12)</b>	
<b>NET BUDGET</b>		<b>\$1,465,479</b>	<b>\$1,465,479</b>		<b>\$0</b>	<b>0.82</b>	

See details to the Internal Charges on the following page.

Subfund changed from Unfunded to Member Support Services to more accurately reflect services being provided (and funded)

Establish transfer in from LCOGBoard for LCOG Members cost (net increase)

Remove/delete transfer in "Unfunded" subfund

Establish budget for support to be provided to Member Support services

Remove/delete funding in "Unfunded" subfund

Establish budget to reimburse Gov Svcs/Admin for costs of providing support

#### GENERAL FUND

BEGINNING BALANCE	\$3,959,002	\$3,959,002				
<b>TOTAL CHANGES</b>	<b>\$325,327</b>	<b>\$325,327</b>			<b>\$0</b>	<b>(0.46)</b>
<b>REVISED BUDGET</b>	<b>\$4,284,329</b>	<b>\$4,284,329</b>			<b>\$0</b>	<b>12.94</b>
INTERNAL CHARGES	<b>\$ (2,818,850)</b>	<b>\$ (2,818,850)</b>			<b>\$0</b>	<b>(12.12)</b>
<b>NET BUDGET</b>	<b>\$1,465,479</b>	<b>\$1,465,479</b>			<b>\$0</b>	<b>0.82</b>

Type	Subfund	Revenue Change	Expense Change	Category	FTE		
					Net Change	Change	Notes
<b>DETAIL TO INDIRECT CHARGES - CHANGES MADE IN FY15 REVISED BUDGET</b>							
Indirect-Central Services							
Beginning Balance	\$2,857,959	\$2,857,959			\$0	12.65	
	\$ (39,609)	<b>(\$74,377)</b>	Revenue: Indirect Charges		\$14,515		
		\$210,938	Materials & Services - Overhead Adj		\$74,377	<b>(0.54)</b>	INCR revenue expected to be received from charges to subfunds DECR costs due to one time savings with staff vacancies/delayed hiring
		<b>(\$6,000)</b>	Materials & Services		<b>(\$210,938)</b>		INCR budget to match indirect credit revenue expected (see LCOGB card subfund)
		<b>(\$96,639)</b>	Materials & Services		\$6,000		DECR Audit expense: revise budget to approximate estimated costs for FY15
		<b>(\$23,520)</b>	Materials & Services		\$96,639		DECR Computer equipment expense for revised costs in FY15
		\$7,598	Materials & Services		\$23,520		DECR Computer maintenance expense for revised costs in FY15
		<b>(\$4,413)</b>	Materials & Services		\$7,598		INCR Insurance (property/liability) budget to reflect increased coverage and cost
		<b>(\$2,933)</b>	Materials & Services		\$4,413		DECR Office Supplies: revise budget to approximate estimated costs for FY15
		<b>(\$16,618)</b>	Materials & Services		\$2,933		DECR Paper: revise budget to approximate estimated costs for FY15
		<b>(\$2,500)</b>	Materials & Services		\$16,618		DECR Postage Expense: reduce budget to reflect estimated costs for FY15
		\$3,848	Materials & Services		\$2,500		DECR Printing Expenses: reduce budget to reflect estimated costs for FY15
		<b>(\$3,100)</b>	Materials & Services		\$3,848		INCR Office Supplies: revise budget to approximate estimated costs for FY15
		<b>(\$33,000)</b>	Materials & Services		<b>(\$3,100)</b>		INCR Training: revise budget to approximate estimated costs for FY15
		<b>(\$5,093)</b>	Materials & Services		\$33,000		DECR Unemployment expense: revised budget to approximate estimated costs
					\$5,093		DECR expenses (bank fees; bus passes; copying; etc) to estimated costs
Net Change	<b>(\$39,609)</b>	<b>(\$39,609)</b>			\$ 54,124	<b>(0.54)</b>	
Ending Balance	\$2,818,350	\$2,818,350			\$54,124	12.12	12.65 permanent; <.54> one time

**LANE COUNCIL OF GOVERNMENTS**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**FY15 REVISED BUDGET**

	7/1/2014 Adopted Budget	3/31/2015 Revised Budget	Change
<b>Resources:</b>			
Federal revenue	\$ 5,550,500	\$ 5,602,944	\$ 52,444
State revenue	\$ 13,093,632	\$ 10,741,461	\$ (2,352,171)
Local revenue	\$ 8,350,207	\$ 10,782,649	\$ 2,432,442
In Kind revenue	\$ 64,169	\$ 111,466	\$ 47,297
Transfers In	\$ 2,305,278	\$ 3,880,899	\$ 1,575,621
Beginning reserves	<u>\$ 2,522,205</u>	<u>\$ 3,504,399</u>	<u>\$ 982,194</u>
Total resources	<u>\$ 31,885,991</u>	<u>\$ 34,623,818</u>	<u>\$ 2,737,827</u> (a)
<b>Requirements:</b>			
Personal services	\$ 14,742,337	\$ 14,690,819	\$ (51,518)
Support services	\$ 2,793,344	\$ 2,733,000	\$ (60,344)
Materials and services	\$ 5,971,991	\$ 6,433,811	\$ 461,820 (c)
Capital outlay	\$ 15,000	\$ -	\$ (15,000)
Services by other organizations	\$ 2,291,526	\$ 2,575,013	\$ 283,487 (c)
Transfers Out	<u>\$ 2,205,278</u>	<u>\$ 3,242,595</u>	<u>\$ 1,037,317</u>
Total requirements	<u>\$ 28,019,476</u>	<u>\$ 29,675,238</u>	<u>\$ 1,655,762</u>
Ending reserves	<u><u>\$ 3,866,515</u></u>	<u><u>\$ 4,948,580</u></u>	<u><u>\$ 1,082,065</u></u> (b)

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

a) By service area:

Government Services	\$ 9,795,061	\$ 10,160,790	\$ 365,729
Senior and Disability Services	<u>\$ 22,090,930</u>	<u>\$ 24,463,028</u>	<u>\$ 2,372,098</u>
Total	<u>\$ 31,885,991</u>	<u>\$ 34,623,818</u>	<u>\$ 2,737,827</u> (a)

b) Reserves by service area:

Government Services	\$ 2,962,569	\$ 2,870,203	\$ (92,366)
Senior & Disability Services	<u>\$ 903,946</u>	<u>\$ 2,078,377</u>	<u>\$ 1,174,431</u>
Total	<u>\$ 3,866,515</u>	<u>\$ 4,948,580</u>	<u>\$ 1,082,065</u> (b)

Detail notes to reserve change:

Government Services reduction to reserves is due to less contract revenues than projected in July 2014.

Senior & Disability Services increase to reserves is due to increased funding from federal, state, and local sources.

c) Additional grant and contract funds received; corresponding increase in costs to provide services.



**LANE COUNCIL OF GOVERNMENTS**  
**SUMMARY BY LEGAL LEVEL: FY15 REVISED BUDGET**  
**CHANGES MADE THROUGH 03/31/15**

**SPECIAL REVENUE FUND - SUMMARY OF ALL CHANGES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 31,885,991	Beginning Balances	\$ 31,885,991	172.23
Designated revenue	\$ 982,194	Personal Services	\$ (51,518)	6.46
Federal revenue	\$ 52,444	Indirect Expense	\$ (45,153)	
State revenue	\$ (2,352,171)	Materials and Services	\$ 461,820	
Local revenue	\$ 2,432,442	Capital Outlay	\$ (15,000)	
In Kind	\$ 47,297	Services by Other Organizations	\$ 283,589	
Transfers In - GF	\$ 545,270	Debt Service	\$ -	
Transfers In - Enterprise	\$ 803	Transfers Out - Enterprise	\$ 7,769	
Transfers In - internal	\$ 1,029,548	Transfers Out - Internal	\$ 1,029,548	
		Reserve - Contingency	\$ 12,990	
		Reserve - Designated	\$ 1,053,782	
<b>Change</b>	<b>\$ 2,737,827</b>		<b>\$ 2,737,827</b>	<b>6.46</b>
<b>Revised Budget</b>	<b>\$ 34,623,818</b>		<b>\$ 34,623,818</b>	<b>178.69</b>

By Service:

Government Services	\$ 10,160,790	\$ 10,160,790	25.59
Senior & Disability Services	\$ 24,463,028	\$ 24,463,028	153.10
Revised Budget	\$ 34,623,818	\$ 34,623,818	178.69

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

**LANE COUNCIL OF GOVERNMENTS**  
**SUMMARY OF DETAIL BY FUND GROUP: FY15 REVISED BUDGET**  
**CHANGES MADE THROUGH 3/31/15**

**SPECIAL REVENUE FUND - GOVERNMENT SERVICES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 9,795,061	Beginning Balances	\$ 9,795,061	26.94
Designated revenue	\$ 587,204	Personal Services	\$ (243,056)	(1.35)
Federal revenue	\$ (814,405)	Indirect Expense	\$ (72,708)	
State revenue	\$ 155,602	Materials and Services	\$ 105,973	
Local revenue	\$ (245,368)	Capital Outlay	\$ -	
Transfers In - General Fund	\$ 33,093	Services by Other Organizations	\$ 29,092	
Transfers In - Internal	\$ 646,318	Debt Service	\$ -	
Transfers In - Enterprise funds	\$ 803	Transfers Out - Internal	\$ 646,318	
Transfers In - S&DS funds	\$ 2,482	Transfers Out - Enterprise	\$ 7,769	
		Reserve - Contingency	\$ 12,990	
		Reserve - Designated	\$ (120,649)	
<b>Change</b>	<b>\$ 365,729</b>		<b>\$ 365,729</b>	<b>(1.35)</b>
<b>Revised Budget</b>	<b>\$ 10,160,790</b>		<b>\$ 10,160,790</b>	<b>25.59</b>

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

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change	Notes
<b>Special Revenue - Government Services - Planning and Transportation Services funds</b>								
Beginning Balance		\$0	\$0		\$0	\$0	0.00	
BTOP Fiber Project		\$4,191	\$4,191	Revenue - Designated Transfer Out - to Willamette Int Exch	\$4,191 (\$4,191)	\$0	0.00	INCR amount earned in FY14 carried over to FY15 INCR to reflect project end and transfer to WIX project
Net Change		\$4,191	\$4,191			\$0	-	
Ending Balance		\$4,191	\$4,191			\$0	0.00	
Beginning Balance		\$0	\$0		\$0	\$0	0.00	
BTOP Grant Match		\$28,652	\$28,652	Revenue - Designated Transfer Out - to Will. Int Exc.	\$28,652 (\$28,652)	\$0	0.00	INCR amount earned in FY14 carried over to FY15 INCR to reflect project end and transfer to WIX project
Net Change		\$28,652	\$28,652			\$0	-	
Ending Balance		\$28,652	\$28,652			\$0	0.00	
Beginning Balance		\$41,587	\$41,587		\$0	\$0	0.05	
Community Safety-CENS		\$22,687	\$22,687	Revenue - Local	\$22,687			INCR revenue to reflect actual anticipated revenue
		\$12,168	\$12,168	Personal Services	(\$12,168)	0.10		INCR costs for Sr. Planner assigned from other Govt Svc projects
		\$129	\$129	Personal Services	(\$129)	0.00		INCR costs of GIS Sr. Analyst to reflect actuals
		\$5,195	\$5,195	Indirect Expense	(\$5,195)			INCR to reflect staffing changes
		\$4,300	\$4,300	Transfer Out - to Gov Svcs Admin	(\$4,300)			INCR establish transfer to Government Svcs Admin fund
Net Change		\$22,687	\$22,687	Reserve - Designated	(\$895)	\$0	0.10	INCR to balance subfund for all adjustments made
Ending Balance		\$64,274	\$64,274			\$0	0.15	
Beginning Balance		\$20,009	\$20,009		\$0	\$0	0.08	
Community Safety-E9-1-1		\$2,609	\$2,609	Revenue - Designated	\$2,609			INCR amount earned in FY14 carried over to FY15
		\$19,991	\$19,991	Revenue - Local	\$19,991			INCR revenue to reflect actual anticipated revenue
		\$1,037	\$1,037	Personal Services	(\$1,037)	0.01		INCR costs for staff assigned from other Govt Svcs programs
		\$567	\$567	Personal Services	(\$567)	0.01		INCR costs for staff assigned from other Govt Svcs programs
		\$678	\$678	Indirect Expense	(\$678)			INCR to reflect staffing changes
		\$6,300	\$6,300	Transfer Out - To Gov Svcs Admin	(\$6,300)			INCR to establish transfer to Government Svcs Admin fund
Net Change		\$22,600	\$22,600	Reserve - Designated	(\$14,018)	\$0	0.02	INCR to balance subfund for all adjustments made
Ending Balance		\$42,609	\$42,609			\$0	0.09	

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change Notes
Community Safety-Other		\$120,559	\$120,559		\$0	0.68	
Beginning Balance		\$9,703	Revenue - Designated		\$9,703		INCR amount earned in FY14 carried over to FY15
		\$37,795	Revenue - Local		\$37,795		INCR revenue to reflect actual anticipated revenue
		\$10,000	Revenue - Local		\$10,000		INCR unspent funds from prior year to current year
		\$3,105	Personal Services		(\$3,105)	0.03	INCR costs for staff assigned from other Govt Svcs programs
		\$235	Personal Services		(\$235)	0.00	INCR costs for staff assigned from other Govt Svcs programs
		(\$15,082)	Personal Services		\$15,082	(0.13)	DECR costs for staff assigned to other Govt Svcs programs
		\$2,108	Personal Services		(\$2,108)	0.00	INCR budget for Program Manager to reflect actual costs
		\$8,148	Personal Services		(\$8,148)	0.09	INCR costs for staff assigned from other Govt Svcs programs
		\$506	Personal Services		(\$506)	0.00	INCR budget for Sr. Database Report Specialist to reflect actual costs
		\$2,118	Personal Services		(\$2,118)	0.02	INCR costs for staff assigned from other Govt Svcs programs
		\$10,296	Personal Services		(\$10,296)	0.32	INCR costs for Administrative Aides to reflect actual costs
		\$4,831	Indirect Expense		(\$4,831)		INCR cost to reflect staffing changes
		\$6,978	Materials & Services		(\$6,978)		INCR costs to reflect increase in revenues
		\$34,043	Transfer Out - To Govt Svcs Admin		(\$34,043)		INCR to establish transfer to Government Svcs Admin fund
		\$212	Reserve - Designated		(\$212)	\$0	INCR to balance subfund for all adjustments made
Net Change		\$57,498	\$57,498		\$0	0.32	
Ending Balance		\$178,057	\$178,057		\$0	1.00	
Community Safety-Other							
Beginning Balance		\$41,519	\$41,519		\$0	0.13	
		\$1,713	Reserve - Designated		\$1,713		INCR amount earned in FY14 carried over to FY15
		\$283	Personal Services		(\$283)	0.00	INCR Program Manager to reflect additional anticipated work time
		(\$5,516)	Indirect Expense		\$536		DECR to reflect lower indirect rate
		\$7,769	Transfer Out - to Bus Svcs Admin		(\$7,769)		INCR to establish transfer to Enterprise fund for leave time
		(\$5,803)	Reserve - Designated		\$5,803		DECR to balance subfund for all adjustments made
Net Change		\$1,713	\$1,713		\$0	0.00	
Ending Balance		\$43,232	\$43,232		\$0	0.13	
Economic Development							
Beginning Balance		\$121,377	\$121,377		\$0	0.69	
		(\$113,875)	Revenue - Transfer In from Gov Svcs		(\$113,875)		DECR due to unassigned FTE allocated to projects
		(\$4,103)	Personal Services		\$4,103	(0.04)	DECR costs - assigned to other projects
		(\$39,079)	Personal Services		\$39,079	(0.31)	DECR costs for staff assigned to other Govt Svcs programs
		(\$5,961)	Personal Services		\$5,961	(0.05)	DECR costs for staff assigned to other Govt Svcs programs
		(\$30,393)	Personal Services		\$30,393	(0.23)	DECR costs for staff assigned to other Govt Svcs programs
		(\$51,6)	Personal Services		\$516	(0.01)	DECR costs for staff assigned to other Govt Svcs programs
		(\$33,823)	Indirect Expense		\$33,823		DECR to reflect staffing changes
Net Change		(\$113,875)	(\$113,875)		\$0	(0.63)	
Ending Balance		\$7,502	\$7,502		\$0	0.05	

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change Notes
Beginning Balance	GIS CPA	\$820,615	\$820,615			\$0	4.79
		\$44,904		Revenue - Designated	\$44,904		INCR amount earned in FY14 carried over to FY15
			(\$22,354)	Personal Services	\$22,354	(0.22)	DECR costs for staff assigned to other Gov Svcs programs
			\$8,452	Personal Services	(\$8,452)	0.09	INCR costs for staff assigned from other Govt Svcs programs
			(\$3,653)	Personal Services	\$3,653	(0.08)	DECR costs for staff assigned to other Gov Svcs programs
			(\$5,407)	Personal Services	\$5,407	(0.04)	DECR costs for staff assigned to other Gov Svcs programs
			\$3,078	Personal Services	(\$3,078)	0.04	INCR costs for staff assigned from other Govt Svcs programs
			(\$5,591)	Personal Services	\$5,591	(0.18)	DECR costs for staff assigned to other Gov Svcs programs
			(\$35,742)	Personal Services	\$35,742	(0.28)	DECR costs for staff assigned to other Govt Svcs programs
			\$2,122	Personal Services	(\$2,122)	0.00	INCR costs of Program Manager to reflect actuals
			(\$5,196)	Personal Services	\$5,196	0.00	DECR - net change based on actual charges
			(\$21,566)	Personal Services	\$21,566	(0.31)	DECR costs for staff assigned to other Gov Svcs programs
			(\$36,254)	Indirect Expense	\$36,254		DECR to reflect staffing changes
			\$9,900	Materials & Services	(\$9,900)		INCR to reflect actuals
			\$187,050	Transfer Out - To Gov Svcs Admin	(\$187,050)		INCR establish transfer to Government Svcs Admin fund
			(\$29,955)	Reserve - Designated	\$29,955	\$0	DECR to balance subfund for all adjustments made
Net Change		\$44,904	\$44,904		\$0	(0.98)	
Ending Balance		\$865,519	\$865,519		\$0	3.81	
Beginning Balance	GIS-Graffiti Database		\$2,852		\$0	0.02	
			(\$224)	Personal Services	\$224	(0.00)	DECR costs for staff assigned to other Gov Svcs programs
			(\$712)	Personal Services	\$712	(0.01)	DECR costs for staff assigned to other Gov Svcs programs
			\$335	Personal Services	(\$335)	0.00	INCR costs for staff assigned from other Govt Svcs programs
			\$220	Personal Services	(\$220)	0.00	INCR costs for staff assigned from other Govt Svcs programs
			(\$161)	Indirect Expense	\$161		DECR to reflect changes in staffing
			\$667	Transfer Out - To Gov Svcs Admin	(\$667)		INCR establish transfer to Government Svcs Admin fund
			(\$125)	Reserve - Designated	\$125		DECR to balance subfund for all adjustments made
Net Change		\$0	\$0		\$0	(0.00)	
Ending Balance		\$2,852	\$2,852		\$0	0.01	

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change Notes
Beginning Balance	GIS Other	\$262,649	\$262,649		\$0	1.75	
		\$18,100	Revenue - Designated	\$18,100			INCR amount earned in FY14 carried over to FY15
		\$60,000	Revenue - State	\$60,000			INCR to reflect new contract received after adopted budget
		\$42,185	Revenue - Local	\$42,185			INCR due to additional contracts revenue
		\$8,223	Personal Services	<b>(\$8,223)</b>	0.07		INCR costs for staff assigned from other Govt Svcs programs
		\$18,025	Personal Services	<b>(\$18,025)</b>	0.17		INCR costs for staff assigned from other Govt Svcs programs
		<b>(\$1,070)</b>	Personal Services	\$1,070	<b>(0.01)</b>		DECR costs of GIS Sr Analyst assigned to other Govt Svcs projects
		<b>(\$2,024)</b>	Personal Services	\$2,024	<b>(0.09)</b>		DECR costs for staff assigned to other Govt Svcs programs
		\$9,743	Personal Services	<b>(\$9,743)</b>	0.35		INCR costs of two summer interns
		\$20,185	Personal Services	<b>(\$20,185)</b>	0.17		INCR costs for staff assigned from other Govt Svcs programs
		\$3,433	Personal Services	<b>(\$3,433)</b>	0.04		INCR costs for staff assigned from other Govt Svcs programs
		\$102	Personal Services	<b>(\$102)</b>	<b>(0.00)</b>		INCR - adjust costs for Program Manager to reflect actuals
		\$58	Personal Services	<b>(\$58)</b>	0.00		INCR costs for Sr. Planner to reflect actuals
		\$24,013	Indirect Expense	<b>(\$24,013)</b>			INCR costs to reflect staffing changes
		\$17,079	Materials & Services	<b>(\$17,079)</b>			INCR costs to reflect new revenues
		\$74,412	Transfer Out - To Govt Svcs Admin	<b>(\$74,412)</b>			INCR establish transfer to Government Svcs Admin fund
Net Change		<b>\$120,285</b>	<b>\$120,285</b>		<b>\$0</b>	<b>0.70</b>	DECР to balance subfund for all adjustments made
Ending Balance		\$382,934	\$382,934		\$0	2.45	
Beginning Balance	Government Services Admin	\$839,873	\$839,873		\$0	4.36	
		<b>(\$711,351)</b>	Revenue - Local - Direct Recovery	<b>(\$711,351)</b>			DECР adjust to reflect correct total and type (see Transfer In revenue)
		<b>(\$28,522)</b>	Revenue - Local -	<b>(\$28,522)</b>			DECР miscellaneous income based on actuals received in FY15
		\$32,774	Revenue - Local - Pass through	\$32,774			INCR - amount that will pass through program is not LCOG resource
		\$1,099	Transfer In Revenue - General Fund	\$1,099			INCR for LCOG Board support to fund division administration shortfall
		\$619,551	Transfer In Revenue - Internal	\$619,551			INCR to transfer support provided funds within the division
		\$2,482	Transfer In Revenue - S&DS Funds	\$2,482			INCR to transfer support provided Senior & Disability funds
		\$803	Transfer In Revenue - Enterprise	\$803	<b>(0.02)</b>		INCR to transfer support provided Business Services funds
		<b>(\$10,624)</b>	Personal Services	\$10,624			DECР reduce cost - staff assigned to other work
		<b>(\$4,531)</b>	Indirect Expense	\$4,531			DECР cost to reflect change in personal services base
		\$102	Materials & Services	<b>(\$102)</b>			INCR costs based on estimated actuals for the year
		\$32,774	Materials & Services	<b>(\$32,774)</b>			INCR - amount that will pass through program is not LCOG expense
		<b>(\$113,875)</b>	Transfer Out - To General Planning	\$113,875			DECР costs - less support to General Planning fund/no longer needed
		\$12,990	Reserve - Contingency	<b>(\$12,990)</b>			INCR to establish reserve for revenue shortfall
Net Change		<b>(\$83,164)</b>	<b>(\$83,164)</b>		<b>\$0</b>	<b>(0.02)</b>	
Ending Balance		\$756,709	\$756,709		\$0	4.34	
Beginning Balance	Hearings/Land Use Laws	\$49,850	\$49,850		\$0	0.27	
		\$74,950	Revenue - Local	\$74,950			INCR revenue to reflect actual anticipated revenue per agreements
		\$1,132	Personal Services	<b>(\$1,132)</b>	0.01		INCR costs for staff assigned from other Govt Svcs programs
		\$1,125	Personal Services	<b>(\$1,125)</b>	0.01		INCR costs for Associate Planner to reflect actuals
		\$24,000	Personal Services	<b>(\$24,000)</b>	0.24		INCR costs for staff assigned from other Govt Svcs programs
		\$11,094	Indirect Expense	<b>(\$11,094)</b>			INCR costs to reflect staffing changes
		\$11,264	Materials & Services	<b>(\$11,264)</b>			INCR costs to reflect increased revenues
		\$26,335	Transfer Out - To Govt Svcs Admin	<b>(\$26,335)</b>			INCR establish transfer to Government Svcs Admin fund
Net Change		<b>\$74,950</b>	<b>\$74,950</b>		<b>\$0</b>	<b>0.26</b>	
Ending Balance		\$124,800	\$124,800		\$0	0.53	

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change	Notes
Lane Information Center		\$20,013	\$20,013	Revenue - Local	\$0	0.16		
Beginning Balance		\$885	<b>(\$10,013)</b>	Revenue - Local - Map Sales	\$885			INCR based on actual charges for services
		\$5,958	<b>(\$1,412)</b>	Transfer In - From LCOG Board	<b>(\$10,013)</b>			DECR based on estimated revenues less than anticipated
			<b>(\$3,910)</b>	Personal Services	\$5,958			INCR from LCOG Board to support Indirect costs not anticipated
			<b>\$515</b>	Personal Services	\$1,412	<b>(0.01)</b>		DECR costs for staff assigned to other Gov Svcs programs
			<b>\$85</b>	Personal Services	\$3,910	<b>(0.08)</b>		DECR costs for staff assigned to other Gov Svcs programs
			<b>(\$1,995)</b>	Indirect Expense	<b>(\$515)</b>	0.00		INCR costs for staff assigned from other Govt Svcs programs
			<b>\$4,084</b>	Transfer Out - To Gov Svcs Admin	<b>(\$85)</b>	0.00		INCR costs for Temp to assist with clerical and fiscal tasks
			<b>(\$537)</b>	Reserve - Designated	<b>(\$4,084)</b>			DECR indirect costs due to staffing changes
Net Change		<b>(\$3,170)</b>	<b>(\$3,170)</b>		<b>\$0</b>	<b>(0.08)</b>		INCR establish transfer to Government Svcs Admin fund
Ending Balance		\$16,843	\$16,843		\$0	0.08		DECR to balance subfund for all adjustments made
Metro Planning Coordination		\$3,001	\$3,001	Revenue - Local	<b>(\$3,001)</b>	\$0	0.01	
Beginning Balance		<b>(\$3,001)</b>	<b>(\$1,373)</b>	Personal Services	\$1,373	<b>(0.01)</b>		DECR was not active project for current year
			<b>(\$580)</b>	Indirect Expense	<b>(\$580)</b>			DECR costs for staff assigned to other Gov Svcs programs
			<b>(\$1,048)</b>	Reserve - Designated	\$1,048			DECR costs to reflect change in staff costs
Net Change		<b>(\$3,001)</b>	<b>(\$3,001)</b>		<b>\$0</b>	<b>(0.01)</b>		DECR to balance subfund
Ending Balance		\$0	\$0		\$0	0.00		DECR to balance subfund for all adjustments made
Natural Resources Planning		\$179,093	\$179,093	Revenue - Federal	\$0	0.82		
Beginning Balance		\$6,253	\$6,253	Revenue - Federal	\$6,253			INCR revenue to reflect estimated funds to be received
		\$55,361	\$55,361	Revenue - State	\$55,361			INCR establish budget for new State revenue
		<b>(\$8,000)</b>	<b>(\$8,000)</b>	Revenue - Local	<b>(\$8,000)</b>			DECR revenues for contract to be moved to FY16
			<b>(\$10,071)</b>	Personal Services	\$10,071	<b>(0.08)</b>		DECR costs for staff assigned to other Gov Svcs programs
			<b>\$2,161</b>	Personal Services	<b>(\$2,161)</b>	0.01		INCR costs for staff assigned from other Govt Svcs programs
			<b>(\$14,919)</b>	Personal Services	\$14,919	<b>(0.05)</b>		DECR costs for staff assigned to other Gov Svcs programs
			<b>(\$3,327)</b>	Personal Services	\$3,327	<b>(0.03)</b>		DECR costs for staff assigned to other Gov Svcs programs
			<b>\$128</b>	Personal Services	<b>(\$128)</b>	0.00		INCR costs of GIS Sr. Analyst to reflect actuals
			<b>(\$7,117)</b>	Indirect Expense	\$7,117			DECR costs to reflect change in staff costs
			<b>\$70,741</b>	Materials & Services	<b>(\$70,741)</b>			INCR to reflect increased revenues
			<b>\$36,293</b>	Transfer Out - To Gov Svcs Admin	<b>(\$36,293)</b>			INCR establish transfer to Government Svcs Admin fund
Net Change		<b>\$53,614</b>	<b>\$53,614</b>	Reserve - Designated	<b>\$20,275</b>	<b>\$0</b>	<b>(0.15)</b>	DECR to balance subfund for all adjustments made
Ending Balance		\$232,707	\$232,707		\$0	0.67		DECR to balance subfund for all adjustments made
Oregon Emergency Mgmt		\$101,759	\$101,759	Revenue - State	<b>(\$29,759)</b>	\$0	0.69	
Beginning Balance		<b>(\$29,759)</b>	<b>(\$29,759)</b>	Transfer In - From LCOG Board	<b>(\$29,759)</b>			DECR revenue to reflect actual contract agreement
		\$26,036	\$1,270	Personal Services	\$26,036	<b>(\$1,270)</b>	0.01	INCR to establish LCOG Board transfer to cover project indirect costs
			<b>(\$3,930)</b>	Personal Services	\$3,930	<b>(0.04)</b>		INCR costs of Sr. Planner assigned from other Govt Svcs Projects
			<b>(\$16,737)</b>	Personal Services	\$16,737	<b>(0.15)</b>		DECR costs - move to other Govt Svcs Projects
			<b>(\$355)</b>	Personal Services	\$355	<b>(0.02)</b>		DECR costs - move to other Govt Svcs Projects
			<b>(\$8,323)</b>	Indirect Expense	\$8,323			DECR costs to reflect reduced salary base
			<b>\$24,418</b>	Transfer Out - To Gov Svcs Admin	<b>(\$24,418)</b>			INCR to establish transfer
			<b>(\$66)</b>	Reserve - Designated	<b>\$66</b>	<b>\$0</b>	<b>(0.20)</b>	DECR to balance subfunds for adjustments made
Net Change		<b>(\$3,723)</b>	<b>(\$3,723)</b>		<b>\$98,036</b>	<b>\$0</b>	<b>0.49</b>	
Ending Balance		\$98,036	\$98,036					

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change Notes
Beginning Balance		\$10,814	\$10,814		\$0	0	
Phase III Wetlands		\$10,502	\$797	Revenue - Designated	\$10,502	\$0	INCR to reflect actual carryover of funds from FY14 to FY15
			\$9,705	Transfer Out - To Gov' Sys Admin	<b>(\$797)</b>	\$0	INCR establish transfer to Government Svcs Admin fund
Net Change		<b>\$10,502</b>	<b>\$10,502</b>	<b>\$9,705</b>	<b>\$0</b>	<b>-\$0.05</b>	INCR to balance subfunds for adjustments made
Ending Balance		\$21,316	\$21,316		\$0	0	
Beginning Balance		\$113,031	\$113,031		\$0	0.23	
Regional Planning		\$100,734	\$100,734	Revenue - Local	\$100,734	\$0	INCR to reflect higher Local Revenue than expected
		\$59,411	\$59,411	Revenue - Local - Pass-through	\$59,411	\$0	INCR Actual pass-through revenue higher than anticipated
		\$610	\$610	Personal Services	<b>(\$610)</b>	0.01	INCR costs - services provided by other Govt Svc staff
		\$1,974	\$1,974	Personal Services	<b>(\$1,974)</b>	0.02	INCR costs - services provided by other Govt Svc staff
		\$180	\$180	Personal Services	<b>(\$180)</b>	0.00	INCR costs to reflect actual charges
		\$2,762	\$2,762	Indirect Expenses	<b>(\$2,762)</b>		INCR costs to reflect staffing changes
		\$59,411	\$59,411	Materials & Services	<b>(\$59,411)</b>		INCR costs to reflect increased pass thru revenue
		\$10,940	\$10,940	Materials & Services	<b>(\$10,940)</b>		INCR costs to reflect increased revenue
		\$14,376	\$14,376	Transfer Out -To Gov' Sys Admin	<b>(\$14,376)</b>		INCR establish transfer to Government Svcs Admin fund
Net Change		<b>\$160,145</b>	<b>\$160,145</b>	Reserve - Designate	<b>(\$69,892)</b>	<b>\$0</b>	<b>0.03</b>
Ending Balance		\$273,176	\$273,176		\$0	0.26	
Beginning Balance		\$36,676	\$36,676		\$0	0.17	
RTS Other		\$7,724	\$7,724	Revenue - Designated	\$7,724	\$0	INCR to reflect actual carryover of funds from FY14 to FY15
		\$75,718	\$75,718	Revenue - Local	\$75,718	\$0	INCR local revenue higher than expected
		<b>(\$24,944)</b>	<b>(\$24,944)</b>	Personal Services	<b>\$24,944</b>	<b>(0.17)</b>	DECR costs for staff assigned to other Gov Svcs programs
		\$7,321	\$7,321	Personal Services	<b>(\$7,321)</b>	0.06	INCR costs - services provided by other Govt Svc staff
		\$3,847	\$3,847	Personal Services	<b>(\$3,847)</b>	0.03	INCR costs - services provided by other Govt Svc staff
		\$102	\$102	Personal Services	<b>(\$102)</b>	0.00	INCR costs - services provided by other Govt Svc staff
		\$7,764	\$7,764	Personal Services	<b>(\$7,764)</b>	0.06	INCR costs - services provided by other Govt Svc staff
		\$1,225	\$1,225	Indirect Expense	<b>(\$1,225)</b>		INCR costs of indirect related to staff changes
		\$69,451	\$69,451	Materials & Services	<b>(\$69,451)</b>		INCR Contract Services costs to reflect increased revenue
		\$8,334	\$8,334	Transfer Out -To Gov' Sys Admin	<b>(\$8,334)</b>		INCR To establish transfer to Government Services Administration
		\$10,342	\$10,342	Reserve - Designate	<b>(\$10,342)</b>		INCR To balance subfund for all adjustments made
Net Change		<b>\$83,442</b>	<b>\$83,442</b>		<b>\$0</b>	<b>(0.02)</b>	
Ending Balance		\$120,118	\$120,118		\$0	0.15	
Beginning Balance		\$532,372	\$532,372		\$0	0.71	
Scenario Planning		\$6,177	\$6,177	Revenue - Designated	\$6,177	\$0	INCR to reflect actual carryover of funds from FY14 to FY15
		<b>(\$60,974)</b>	<b>(\$60,974)</b>	Revenue - Federal	<b>(\$16,387)</b>		DECR to reflect project budget
		\$44,587	\$44,587	Revenue - Local	\$630	\$0	INCR to reflect project budget
		<b>(\$630)</b>	<b>(\$630)</b>	Personal Services	<b>(\$44,819)</b>		DECR to reflect project budget
		\$4,819	\$4,819	Materials & Services	<b>(\$6,177)</b>		INCR to reflect project budget
		\$6,177	\$6,177	Transfer Out -To Gov' Sys Admin	<b>(\$6,177)</b>		INCR to establish transfer to Government Services Administration
		<b>(\$60,576)</b>	<b>(\$60,576)</b>	Reserve Designate	<b>\$60,576</b>	<b>\$0</b>	<b>0.00</b>
Net Change		<b>(\$10,210)</b>	<b>(\$10,210)</b>		<b>\$0</b>	<b>0.71</b>	
Ending Balance		\$522,162	\$522,162		\$0	0	
Beginning Balance		\$3,000	\$3,000		\$0	0.00	
Special Agreements		\$0	\$0	Local Revenue	\$0	\$0	No changes to adopted budget
Net Change		<b>\$0</b>	<b>\$0</b>	Contract Services	<b>\$0</b>	<b>\$0</b>	No changes to adopted budget
Ending Balance		\$3,000	\$3,000		\$0	0.00	

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change Notes
Special Projects		\$0	\$0			\$0	0.00
Beginning Balance		\$249		Revenue - Designated		\$249	INCR to reflect actual carryover of funds from FY14 to FY15
			\$249	Transfer Out -To Gov Sv Admin		<b>(\$249)</b>	INCR to establish transfer to Government Services Administration
Net Change		<b>\$249</b>	<b>\$249</b>			<b>\$0</b>	<b>0.00</b>
Ending Balance		\$249				\$0	0.00
Beginning Balance		\$117,921				\$0	0.03
Tax Collections		\$22,656		Revenue - Designated		\$22,656	INCR to reflect actual carryover of funds from FY14 to FY15
		\$4,561		Revenue - Local		\$4,561	INCR to reflect estimated collections
		<b>(\$41,406)</b>		Revenue - Prior Year		<b>(\$41,406)</b>	DECR to reflect actual carryover
				\$10,456 Personal Services		<b>(\$10,456)</b>	0.08 INCR costs for staff based on new projects being done
				\$4,581 Indirect Expense		<b>(\$4,581)</b>	INCR to reflect staffing change
				\$32,264 Materials & Services		<b>(\$32,264)</b>	INCR to reflect increased contract services
				\$5,458 Transfer Out -To Gov Sv Admin		<b>(\$5,458)</b>	INCR to establish transfer to Government Services Administration
				<b>(\$66,948) Reserve - Designated</b>		<b>\$0</b>	DECR to balance subfund for adjustments made
Net Change		<b>(\$14,189)</b>	<b>(\$14,189)</b>			<b>0.08</b>	
Ending Balance		\$103,732		\$103,732		\$0	0.11
Beginning Balance		\$0				\$0	0.00
Transportation Services Administration		\$83,312		Transfer In Revenue		\$83,312	INCR - program's administrative support to Transportation Operations
		\$3,500		Transfer In Revenue		<b>(\$3,500)</b>	INCR - program's administrative support to Transportation Projects
Net Change		<b>\$86,812</b>	<b>\$86,812</b>	Reserve - Designated		<b>(\$86,812)</b>	INCR - to establish reserves that will fund the administrative costs
Ending Balance		\$86,812		\$86,812		\$0	0.00
Beginning Balance		\$1,724,176				\$0	4.96
Transportation Operations Administration		\$34,141		Revenue - Designated		\$34,141	INCR to reflect actual carryover of funds from FY14 to FY15
		<b>(\$642,556)</b>		Revenue - Federal		<b>(\$642,556)</b>	DECR due to agreements being less than anticipated
				<b>(\$112,980) Personal Services</b>		<b>(\$112,980)</b>	DECR Unassigned FTE to reflect actual FTE allocations to programs
				<b>(\$3,115) Personal Services</b>		<b>(\$3,115)</b>	DECR costs for staff assigned to other Gov Svcs programs
				<b>(\$5,503) Personal Services</b>		<b>(\$5,503)</b>	0.07 INCR costs - services provided by other Gov Sv staff
				<b>(\$5,545) Personal Services</b>		<b>(\$5,545)</b>	0.00 DECR costs for staff assigned to other Gov Svcs programs
				<b>(\$1,763) Personal Services</b>		<b>(\$1,763)</b>	0.01 INCR costs - services provided by other Gov Sv staff
				<b>\$97 Personal Services</b>		<b>(\$97)</b>	INCR costs for LAN Administrator to reflect actuals
				<b>\$12,348 Personal Services</b>		<b>(\$12,348)</b>	0.12 INCR costs - services provided by other Gov Sv staff
				<b>(\$1,657) Personal Services</b>		<b>\$1,657</b>	0.00 DECR costs for staff assigned to other Gov Svcs programs
				<b>(\$4,892) Personal Services</b>		<b>(\$4,892)</b>	0.04 DECR costs for staff assigned to other Gov Svcs programs
				<b>\$6,568 Personal Services</b>		<b>(\$6,568)</b>	0.06 INCR costs - services provided by other Gov Sv staff
				<b>\$7,241 Personal Services</b>		<b>(\$7,241)</b>	0.11 INCR costs - services provided by other Gov Sv staff
				<b>\$4,446 Personal Services</b>		<b>(\$4,446)</b>	0.05 INCR costs - services provided by other Gov Sv staff
				<b>(\$7,567) Personal Services</b>		<b>(\$7,567)</b>	0.08 DECR costs for staff assigned to other Gov Svcs programs
				<b>(\$38,726) Indirect Expense</b>		<b>\$38,726</b>	DECR costs for staff assigned to other Gov Svcs programs
				<b>(\$258,898) Materials &amp; Supplies</b>		<b>\$258,898</b>	DECR costs of to reflect less than anticipated revenue
				<b>\$52,149 Transfer Out -To Gov Sv Admin</b>		<b>(\$52,149)</b>	INCR to establish transfer to Government Services Administration
				<b>\$83,312 Transfer Out - To TSA</b>		<b>(\$83,312)</b>	INCR reimburse for transportation admin support costs
Net Change		<b>(\$608,415)</b>	<b>(\$608,415)</b>	Reserve - Designated		<b>\$0</b>	<b>(0.72)</b> DECR to balance subfund for all adjustments made
Ending Balance		\$1,115,761				\$0	4.24

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change Notes
Beginning Balance	Transportation Projects	\$328,645	\$328,645		\$0	0.68	
		\$24,502 <b>(\$117,128)</b>	\$24,502 <b>(\$117,128)</b>	Revenue - Designated	\$24,502 <b>(\$117,128)</b>	\$0	INCR to reflect actual carryover of funds from FY14 to FY15 DECR due to lower than expected revenue
		\$450	<b>(\$15,456)</b>	Revenue - Federal	\$450 <b>(\$15,456)</b>	\$0	INCR budget for reflect recovery of prior year funds
				Revenue - Local - Prior Year revenue	\$15,456 <b>(\$175)</b>	\$0	INCR costs for staff assigned to other Gov Svcs programs
					<b>(\$175)</b> <b>(\$74)</b>	(\$0.12) 0.00	DECR costs for staff assigned to other Gov Svcs staff INCR costs - services provided by other Gov Svc staff
				\$175 Personal Services	\$175 <b>(\$74)</b>	0.00	INCR cost of Associate Planner to reflect actuals
				\$74 Personal Services	\$74 <b>(\$6,425)</b>	0.00	DECR costs to reflect staffing changes
				<b>(\$6,425)</b> Indirect Expense	\$6,425 <b>(\$117,159)</b>	\$0	DECR contract services due to lower than expected revenues
				\$9,543 Materials & Services	\$117,159 <b>(\$9,543)</b>	\$0	INCR to establish transfer to Government Services Administration
				\$9,543 Transfer Out - To Gov Svcs Admin	<b>(\$9,543)</b> <b>(\$3,500)</b>	\$0	INCR reimbursement for transportation admin support costs
				\$3,500 Transfer Out - To TSA	<b>(\$3,500)</b> <b>(\$33,572)</b>	\$0	INCR to balance subfund for all adjustments made
Net Change		<b>(\$92,176)</b>	<b>(\$92,176)</b>		\$0 <b>(0.12)</b>	\$0	
Ending Balance		\$236,469	\$236,469		\$0 0.56	\$0	
Beginning Balance	Urban Regional Planning	\$217,148	\$217,148		\$0	0.95	
		\$12,196	Revenue - Designated		\$12,196		INCR to reflect actual carryover of funds from FY14 to FY15
		\$47,121	Revenue - Local		\$47,121		INCR local revenue greater than originally budgeted
		\$70,000	Revenue - State		\$70,000		INCR State revenue contract received after adopted budget
			\$8,058 Personal Services		<b>(\$8,058)</b>	0.08	INCR costs - services provided by other Gov Svc staff
			<b>(\$838)</b> Personal Services		<b>(\$838)</b> <b>(0.00)</b>	0.08	DECR costs for staff assigned to other Gov Svcs programs
			<b>(\$8,416)</b> Personal Services		<b>(\$8,416)</b> <b>(0.06)</b>	0.05	INCR costs for staff assigned to other Gov Svcs programs
			\$5,876 Personal Services		<b>(\$5,876)</b>	0.05	INCR costs - services provided by other Gov Svc staff
			\$8,424 Personal Services		<b>(\$8,424)</b>	0.08	INCR costs - services provided by other Gov Svc staff
			\$12,542 Personal Services		<b>(\$12,542)</b>	0.22	INCR costs - services provided by other Gov Svc staff
			\$6,420 Personal Services		<b>(\$6,420)</b>	0.07	INCR costs - services provided by other Gov Svc staff
			\$13,384 Indirect Expense		<b>(\$13,384)</b>	0.07	INCR costs to reflect staffing changes
			\$74,576 Materials & Services		<b>(\$74,576)</b>	0.07	INCR costs to increased revenues
			\$65,211 Transfer Out - Gov Svcs Admin		<b>(\$65,211)</b>	0.07	INCR to establish transfer to Government Services Administration
			<b>(\$55,920)</b> Reserve - Designated		<b>(\$55,920)</b>	0.07	INCR to balance subfund for all adjustments made
Net Change		<b>\$129,317</b>	<b>\$129,317</b>		\$0 <b>0.43</b>	\$0	
Ending Balance		\$346,465	\$346,465		\$0 1.38	\$0	
Beginning Balance	Wetlands MultiCity	\$18,010	\$18,010		\$0	0.09	
		\$17,387	Revenue - Designated		\$17,387		INCR to reflect actual carryover of funds from FY14 to FY15
			\$698 Personal Services		<b>(\$698)</b>	0.01	INCR costs - services provided by other Gov Svc staff
			\$4,601 Personal Services		<b>(\$4,601)</b>	0.05	INCR costs - services provided by other Gov Svc staff
			\$2,239 Indirect Expense		<b>(\$2,239)</b>	0.05	INCR costs due to staffing changes
			\$7,375 Transfer Out - To Government Svcs A		<b>(\$7,375)</b>	0.05	INCR to establish transfer to Government Services Administration
			\$2,474 Reserve - Designated		<b>(\$2,474)</b>	0.05	INCR to balance subfund for all adjustments made
Net Change		<b>\$17,387</b>	<b>\$17,387</b>		\$0 <b>0.06</b>	\$0	
Ending Balance		\$55,397	\$55,397		\$0 0.15	\$0	
<b>SPECIAL REVENUE FUND - GOVERNMENT SERVICES - PLANNING AND TRANSPORTATION</b>							
BEGINNING BALANCE		\$5,726,549	\$5,726,549		\$0	22.34	
<b>TOTAL CHANGES</b>		<b>(\$12,975)</b>	<b>(\$12,975)</b>		<b>\$0</b> <b>(0.93)</b>		
REVISED BUDGET		<b>\$5,713,574</b>	<b>\$5,713,574</b>		<b>\$0</b> <b>21.41</b>		

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change Notes
<b>Special Revenue - Government Services - Technology Services funds</b>							
Beginning Balance	Metro TV	\$308,540	\$308,540	Revenue - Local - Fees	\$0	1.26	INCR due to estimated increase
		\$1,000	\$23,464	Revenue - Local - Restricted <b>(\$11,950)</b> Personal Services	\$1,000 \$23,464 \$11,950 <b>(0.01)</b>	INCR to reflect actuals DECR costs for staff assigned to other Gov Svcs programs	
				<b>(\$1,762)</b> Indirect Expense	\$1,762	DECR costs to reflect subfund staffing changes	
				<b>(\$6,200)</b> Materials & Services	\$6,200	DECR to reflect estimated expenses	
				\$45,006 Transfer Out - To Gov' Sys Admin	<b>(\$45,006)</b>	INCR establish transfer to Government Svcs Admin fund	
				<b>(\$630)</b> Reserve - Designated	\$630	DECR to balance subfund for all adjustments made	
Net Change		<b>\$24,464</b>	<b>\$24,464</b>		<b>\$0</b>	<b>(0.01)</b>	
Ending Balance		<b>\$333,004</b>	<b>\$333,004</b>		<b>\$0</b>	<b>1.25</b>	
Beginning Balance	Public Agency Network	\$331,071	\$331,071	Revenue - Designated	\$0	0.42	INCR to reflect actual carryover of funds from FY14 to FY15
		\$282,914	\$1,913	Personal Services	\$282,914 <b>(\$1,913)</b>	0.04	INCR costs for temporary staff assistance
				<b>(\$3,344)</b> Personal Services	\$3,344	<b>(0.04)</b> DECR costs of Telecommunications Analyst due to resignation	
				<b>(\$17,144)</b> Personal Services	\$17,144	<b>(0.20)</b> DECR costs for staff assigned to other Gov Svcs programs	
				\$4,682 Personal Services	<b>(\$4,682)</b>	0.07 INCR cost of Temporary employee	
				<b>(\$1,695)</b> Indirect Expense	\$1,695	DECR cost due to staffing changes	
				\$298,502 Reserve - Designated	<b>(\$298,502)</b>	INCR to balance subfunds for all adjustments made	
Net Change		<b>\$282,914</b>	<b>\$282,914</b>		<b>\$0</b>	<b>(0.12)</b>	
Ending Balance		<b>\$613,985</b>	<b>\$613,985</b>		<b>\$0</b>	<b>0.29</b>	
Beginning Balance	Telecomm Mgmt	\$411,094	\$411,094	Revenue - Designated	\$0	2.92	INCR to reflect actual carryover of funds from FY14 to FY15
		\$29,629	<b>(\$50,616)</b>	Local Revenue - Prior Year revenue	\$29,629 <b>(\$50,616)</b>	DECR to reflect costs already settled; no budget needed in FY15	
		\$20,987	\$18,327	Transfer In - From TelOps Personal Services	\$20,987 <b>(\$18,327)</b>	INCR to reflect support from TelOps program budget	
				<b>(\$76,890)</b> Personal Services	\$76,890 <b>(\$76,890)</b>	0.19 INCR costs - services provided by other Govt Svcs staff	
				\$40,760 Personal Services	<b>(\$40,760)</b>	DECR costs for Telecomm Analyst due to resignation	
				<b>(\$50,721)</b> Personal Services	\$50,721 <b>(\$50,721)</b>	0.37 INCR costs - services provided by other Govt Svcs staff	
				\$19,813 Personal Services	<b>(\$19,813)</b>	DECR costs of Telecomm/Fiber Analyst due to resignation	
				<b>(\$802)</b> Indirect Expense	\$802	INCR costs of Temporary employee to assist w/billing support	
				\$39,033 Materials & Services	<b>(\$39,033)</b>	DECR to reflect staffing changes	
				\$6,974 Transfer Out - To Gov' Sys Admin	<b>(\$6,974)</b>	INCR to reflect actuals	
				<b>(\$16,494)</b> Reserve - Designated	\$16,494	INCR to establish transfer to Government Services Administration	
Net Change		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>(0.29)</b>	DECR To balance subfund for all adjustments made
Ending Balance		<b>\$411,094</b>	<b>\$411,094</b>		<b>\$0</b>	<b>2.63</b>	
Beginning Balance	Tele Operations	\$1,300,200	\$1,300,200	Revenue - Designated	\$0	0.00	INCR to reflect actual carryover of funds from FY14 to FY15
		\$20,000	\$23,061	Services by other Organizations	\$20,000 <b>(\$23,061)</b>	INCR to reflect actual contract payments to other organizations	
				\$20,987 Transfer Out - To TeleMgmt	<b>(\$20,987)</b>	INCR to support funds needed in Tele Management subfund	
Net Change		<b>\$20,000</b>	<b>\$20,000</b>		<b>\$0</b>	<b>0.00</b>	DECR to balance subfund for all adjustments made
Ending Balance		<b>\$1,320,200</b>	<b>\$1,320,200</b>		<b>\$0</b>	<b>0.00</b>	
Beginning Balance	Tele Projects	\$50,000	\$50,000	Local Revenue - TelSysImpRev	\$0	0.00	INCR revenue to reflect new contract
		\$6,720	\$689	Personal Services	\$6,720 <b>(\$689)</b>	0.01 INCR costs for temporary position to assist with projects	
			\$6,031	Services by Other Organizations	<b>(\$6,031)</b>	INCR costs to reflect anticipated contract services costs	
Net Change		<b>\$6,720</b>	<b>\$56,720</b>		<b>\$0</b>	<b>0.01</b>	
Ending Balance							

Type	Subfund	Revenue Change	Expense Change	Category	FTE	Net Change	Change Notes
Beginning Balance		\$1,582,507	\$1,582,507		\$0	0.00	
Tele Reserve		\$0	\$0	Revenue	\$0	\$0	No change
				\$0 Expenditure	\$0	\$0	No change
<b>Net Change</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>0.00</b>	
<b>Ending Balance</b>		<b>\$1,582,507</b>	<b>\$1,582,507</b>		<b>\$0</b>	<b>0.00</b>	
Beginning Balance		\$85,100	\$85,100		\$0	0.00	
Willamette Internet Exchange		\$9,255		Reserve - Designated	\$9,255		INCR to reflect actual carryover of funds from FY14 to FY15
		\$2,508		Revenue - Local	\$2,508		INCR to reflect actual revenues received (space lease income)
		\$4,191		Transfer In - From BTOP Fiber	\$4,191		INCR due to transfer from carryover funds from BTOP Fiber project
		\$28,652		Transfer In - From BTOP Match	\$28,652		INCR due to transfer from carryover funds from BTOP Grant project
		\$8,898		Materials & Services	(\$8,898)		INCR budget for projected project expenses
		\$35,708		Reserve - Designated	(\$35,708)		INCR to balance subfund for all adjustments made
<b>Net Change</b>		<b>\$44,606</b>	<b>\$44,606</b>		<b>\$0</b>	<b>-</b>	
<b>Ending Balance</b>		<b>\$129,706</b>	<b>\$129,706</b>		<b>\$0</b>	<b>0.00</b>	

#### SPECIAL REVENUE - GOVERNMENT SERVICES - TECHNOLOGY SERVICES

BEGINNING BALANCE	\$4,068,512	\$4,068,512	4.60
<b>TOTAL CHANGES</b>	<b>\$378,704</b>	<b>\$378,704</b>	<b>(0.42)</b>
<b>REVISED BUDGET</b>	<b>\$4,447,216</b>	<b>\$4,447,216</b>	<b>4.18</b>

#### TOTAL SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES

SPECIAL REVENUE - GOVERNMENT SERVICES - ALL SERVICES ALL FUNDS	
BEGINNING BALANCE	\$9,795,061
<b>TOTAL CHANGES - ALL</b>	<b>\$345,729</b>
<b>REVISED BUDGET</b>	<b>\$10,160,790</b>

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

**LANE COUNCIL OF GOVERNMENTS**  
**SUMMARY OF DETAIL BY FUND GROUP: FY15 REVISED BUDGET**  
**CHANGES MADE THROUGH 3/31/15**

**SPECIAL REVENUE FUND - SENIOR AND DISABILITY SERVICES**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 22,090,930	Beginning Balances	\$ 22,090,930	145.29
Designated revenue	\$ 394,990	Personal Services	\$ 191,538	7.81
Federal revenue	\$ 866,849	Indirect Expense	\$ 27,555	
State revenue	\$ (2,507,773)	Materials and Services	\$ 355,847	
Local revenue	\$ 2,677,810	Capital Outlay	\$ (15,000)	
In Kind	\$ 47,297	Services by Other Organizations	\$ 254,497	
Transfers In - from General Fund	\$ 512,177	Debt Service	\$ -	
Transfers In - Internal	\$ 380,748	Transfers Out - Government Services	\$ 2,482	
		Transfers Out - Internal	\$ 380,748	
		Reserve - Designated	\$ 1,174,431	
Change	\$ 2,372,098		\$ 2,372,098	7.81
<b>Revised Budget</b>	<b>\$ 24,463,028</b>		<b>\$ 24,463,028</b>	<b>153.10</b>

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



Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Special Revenue Fund - Senior & Disability Services		\$501,605					3.79
Beginning Balance							
Aging & Disability Resource Center		\$49,875 <b>(\$58,850)</b>	\$32,185 <b>(\$5,441)</b>	Revenue - Designated Revenue - Federal Revenue - Federal Revenue - Federal Revenue - Federal Personal Services Indirect Expense <b>(\$53,518)</b> Materials & Services Reserve - Designated	\$49,875 <b>(\$58,850)</b> \$32,185 <b>(\$5,441)</b> (\$5,166) \$37,073 \$5,333 <b>(\$53,518)</b> \$23,715 <b>\$12,603</b>		INCR - Revenue carried over from FY14-Mental Health Grant DECR - Remove funds for mental health - billed/received in FY14 INCR - New contract for Dementia DECR - Remove funds for gatekeeper services - billed/received in FY14 DECR - Remove funds for Options Counseling - billed/received in FY14 INCR - Staff re-assignment; also funds for salary survey/increase in pay INCR - Due to staff changes; salary increases DECR - Adjust to reflect actual projections INCR - Projected unspent funds on grant
Net Change		<b>\$12,603</b>			<b>\$0</b>	<b>0.34</b>	
Ending Balance		\$514,208			\$0	4.13	
Beginning Balance		\$186,781			\$0	0.00	
Area Plan Administration		\$22,509 \$23,804 \$3,713 \$2,642 \$72,524		Transfer In Revenue - III-B Transfer In Revenue - III-C-1 Transfer In Revenue - III-C-2 Transfer In Revenue - III-E Transfer In Revenue - OPI	\$22,509 \$23,804 \$3,713 \$2,642 \$72,524		INCR - Allowed administrative expense (due to funding increase) INCR - Additional funding - contract: Pilot for under 60 INCR - Additional support for S&DS Administration
Net Change		<b>\$125,192</b>		<b>\$125,192</b>	<b>\$0</b>	<b>-</b>	
Ending Balance		\$311,973			\$0	-	
Beginning Balance		\$0			\$0	0.00	
Community Programs		\$5,007 \$5,000 \$119,939 \$40,000 \$40,000 \$20,000 \$5,000		Revenue - Designated Revenue - Federal Revenue - State Revenue - State Revenue - Local Revenue - Local Transfer In Revenue - III-D	\$5,007 \$5,000 \$119,939 \$40,000 \$40,000 \$20,000 \$5,000		INCR - Move budget from Living Well subfund to Community Programs INCR - Move budget from Living Well subfund to Community Programs INCR - Move budget from Living Well subfund to Community Programs INCR - New contract/funding - STEPS INCR - New contract/funding - Money Management INCR - Move budget from Living Well subfund to Community Programs INCR - Move budget from Living Well subfund to Community Programs INCR - Move budget from Living Well subfund to Community Programs INCR - Additional positions (offset by new funding) INCR - Transfer from Living Well to new Community Programs INCR - Charges for new positions INCR - Transfer from Living Well to new Community Programs INCR - Additional costs (offset by new funding) DECR - Expenses to match expected costs
Net Change		<b>\$234,946</b>			<b>\$0</b>	<b>2.93</b>	
Ending Balance		\$234,946			\$0	2.93	
Beginning Balance		\$148,035			\$0	0.79	
Family Caregiver Services		\$1,498 \$51,609		Revenue - Local Transfer In Revenue - III-E	\$1,498 \$51,609		INCR - Revenue to reflect actual monies received INCR - Increase revenue in support of services INCR - Salary due to salary survey results INCR - Charges due to increased salary/position costs DECR - Reduced costs estimate INCR - Additional funding for community agencies
Net Change		<b>\$53,107</b>		<b>\$53,107</b>	<b>\$0</b>	<b>0.03</b>	
Ending Balance		\$201,142			\$0	0.83	

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Hospital Intake Services	Beginning Balance	\$108,398	\$108,398	Revenue - Federal	\$0	1.00	
		\$2,650	\$1,563	Transfer In Revenue	\$2,650		INCR - Transfer support for services funded by Type B Funds
				Personal Services	\$1,563		INCR - Transfer support for services funded by Type B Funds
				\$529 Indirect Expense	(\$3,684)		INCR - Salary due to salary survey results
	Net Change	\$4,213	\$4,213		\$0	-	INCR - Charges due to increased salary/position costs
	Ending Balance	\$112,611	\$112,611		\$0	1.00	
Intergovernmental Human Services	Beginning Balance	\$56,400	\$56,400	Revenue - Local	\$0	0.00	
		(\$3,916)	(\$3,916)	Services/Other Organizations	(\$3,916)		DECR - reflect decreased county funding
	Net Change	(\$3,916)	(\$3,916)		\$0	-	DECR - reflect decreased county funding
	Ending Balance	\$52,484	\$52,484		\$0	0.00	
Living Well	Beginning Balance	\$149,939	\$149,939	Revenue - Federal	\$0	1.53	
		(\$5,000)	(\$119,939)	Revenue - State	(\$5,000)		DECR - Transfer to new sub fund - Community Programs
		(\$20,000)	(\$20,000)	Revenue - Local	(\$119,939)		DECR - Transfer to new sub fund - Community Programs
		(\$5,000)	(\$5,000)	Transfer In Revenue	(\$20,000)		DECR - Transfer to new sub fund - Community Programs
				(\$126,436) Personal Services	(\$5,000)		DECR - Transfer to new sub fund - Community Programs
				(\$18,190) Indirect Expense	(\$126,436)		DECR - Transfer to new sub fund - Community Programs
				(\$5,313) Materials & Services	(\$18,190)		DECR - Transfer to new sub fund - Community Programs
	Net Change	(\$149,939)	(\$149,939)		\$0	(1.53)	DECR - Transfer to new sub fund - Community Programs
	Ending Balance	\$0	\$0		\$0	0.00	
Meals Preparation	Beginning Balance	\$504,375	\$504,375	Revenue - Designated	\$0	0.00	
		\$20,017	\$67,000	Materials & Services	\$20,017		INCR - Record actual earnings from FY14
			(\$46,983)	Reserve - Designated	(\$67,000)		INCR - Estimated costs for equipment and supplies
	Net Change	\$20,017	\$20,017		\$0	-	DECR - Funds to cover increased expenses
	Ending Balance	\$524,392	\$524,392		\$0	0.00	
Meals Fundraising	Beginning Balance	\$855,483	\$855,483	Revenue - Designated	\$0	0.00	
		\$191,309	\$75,000	Materials & Services	\$191,309		INCR - Record actual earnings from FY14
			(\$2,978)	Transfer Out	(\$75,000)		INCR - Fundraising Expense
				\$119,287 Reserve - Designated	\$2,978		INCR - Adjust amount needed to be transferred
	Net Change	\$191,309	\$191,309		(\$119,287)		INCR - Reserves for overall reduced costs
	Ending Balance	\$1,046,792	\$1,046,792		\$0	0.00	
Miscellaneous Support to S&DS	Beginning Balance	\$0	\$0	Revenue - Designated	\$0	0.00	
		\$6,920	\$512,177	Transfer In Revenue	\$6,920		INCR - Record actual earnings from FY14
				(\$285,839) Materials & Services	\$512,177		INCR - From LCOG Board to restate PERS funding from 7/13 to 11/14
				\$233,258 Reserve - Designated	(\$285,839)		INCR - Increase expenses to match expected costs
	Net Change	\$519,097	\$519,097		\$0	-	INCR - Reserves for overall reduced costs
	Ending Balance	\$519,097	\$519,097		\$0	0.00	

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
OPI Case Management		\$331,848	\$331,848	Transfer In Revenue	\$0	3.47	
		\$145,738	\$127,561	Personal Services	\$145,738 (\$127,561)	1.66	INCR - Funding for OPI Pilot Project
			\$18,352	Indirect Expense	(\$18,352)		INCR - Additional positions for OPI Pilot - and salary survey increases
			\$7,325	Materials & Services	(\$7,325)		INCR - Additional positions for OPI Pilot - salary survey increases
			<b>(\$7,500)</b>	Materials & Services	\$7,500		DECR - Funding for OPI Pilot Project
							DECR - Reduce expenses to match expected costs
Net Change		<b>\$145,738</b>	<b>\$145,738</b>		<b>\$0</b>	<b>1.66</b>	
Ending Balance		\$477,586	\$477,586		\$0	5.13	
Oregon Project Independence (OPI)		\$1,303,075	\$1,303,075	Revenue - Designated	\$0	0.00	
		\$4,605	<b>(\$24,504)</b>	Revenue - State	\$4,605 (\$24,504)		INCR - Record actual earnings from FY14
			\$5,114	Revenue - Local	\$5,114	1.66	DECR - Adjust to equal actual funds received for FY15
			\$393,303	Revenue - Local	\$393,303		INCR - Anticipated fees higher than budgeted
				Materials & Services	(\$25,000)		INCR - OPI Pilot new funding
				Materials & Services	(\$3,000)		INCR - Assist Tech - OPI Pilot
			<b>(\$53,223)</b>	Materials & Services	\$53,223		INCR - Chore Service - OPI Pilot
				Materials & Services	(\$2,000)		DECR - Contract Svc - Additional for Addus contract
				Materials & Services	(\$2,000)		INCR - OPI Pilot new funding
				Services/Other Organizations	(\$25,000)		INCR - ARC - OPI Pilot
				Services/Other Organizations	(\$5,114)		INCR - Fee Reimbursement for Home Care - increased fee revenue
			<b>(\$29,903)</b>	Services/Other Organizations	\$29,903		DECR - Home Care - current projected costs
				Services/Other Organizations	(\$161,727)		INCR - Personal Care - current projected costs
				Services/Other Organizations	(\$72,524)		INCR - Transfer to AAAAdmin - OPI Pilot
				Transfer Out	(\$145,738)		INCR - Transfer to Case Management - OPI Pilot
				Transfer Out	(\$21,541)		INCR - Transfer to Sr Meals - OPI Pilot
Net Change		<b>\$378,518</b>	<b>\$378,518</b>		<b>\$0</b>	<b>-</b>	
Ending Balance		\$1,681,593	\$1,681,593		\$0	0.00	
S&DS Administration		\$1,934,889	\$1,934,889	Local Revenue - Admin Fee	\$0	20.22	
		\$128,682	\$87,844	Personal Services	\$128,682 (\$87,844)	0.71	INCR - admin fee revenue (charges to other funds with the division)
			\$12,638	Indirect Expense	(\$12,638)		INCR - added additional staff
			\$28,200	Materials & Services	(\$28,200)		INCR - in charges due to adding increased staff
Net Change		<b>\$128,682</b>	<b>\$128,682</b>		<b>\$0</b>	<b>0.71</b>	INCR - reclass S&DS budgeted costs from Type B; reduced other costs
Ending Balance		\$2,063,571	\$2,063,571		\$0	20.92	
S&DS Transportation Assessments		\$296,500	\$296,500	Personal Services	\$0	2.91	
			<b>(\$35,472)</b>	Indirect Expense	\$35,472 (\$0.17)		DECR - Reduction in hours needed
			<b>(\$5,104)</b>	Materials & Services	\$5,104		DECR - Reduction in hours needed
			<b>(\$5,200)</b>	Reserve - Designated	\$5,200 (\$45,776)		DECR - Reduce expenses to match expected costs
Net Change		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>(0.17)</b>	INCR - Reserves for overall reduced costs
Ending Balance		\$296,500	\$296,500		\$0	2.74	
S&DS Fundraising		\$4,105	\$4,105	Revenue - Designated	\$0	0.00	
		<b>(\$851)</b>	<b>(\$851)</b>	Revenue - Local	<b>(\$851)</b>		DECR - Adjust to Actual
		<b>(\$1,550)</b>	<b>(\$1,550)</b>	Materials & Services	<b>(\$1,550)</b>		DECR - Donations; no donations expected
			<b>(\$851)</b>	Reserve - Designated	\$851		DECR - no activity; reduce budget
Net Change		<b>(\$2,401)</b>	<b>(\$2,401)</b>		<b>\$0</b>	<b>-</b>	DECR - Reserves for overall revised budgets
Ending Balance		\$1,704	\$1,704		\$0	0.00	

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Senior Connections	Beginning Balance	\$435,559	\$435,559		\$0	4.13	
		<b>(\$35)</b>		Revenue - Federal	<b>(\$35)</b>		DECR - Revenue for a prior year adjustment
		\$99,764		Transfer In Revenue	\$99,764		INCR - Title III-B funding increase
		<b>(\$99,764)</b>		<b>(\$38,335)</b> Personal Services	<b>(\$99,764)</b>		DECR - Type B support; see III-B note
				\$8,526 Personal Services	\$38,335		DECR - reduced costs (change in funding source for unit manager)
				<b>(\$5,516)</b> Indirect Expense	<b>(\$8,526)</b>	0.30	INCR - Salary Survey and additional hours
				\$1,227 Indirect Expense	\$5,516		DECR - Shift in Funding Source for Unit Manager
				<b>(\$10,150)</b> Materials & Services	<b>(\$1,227)</b>		INCR - Salary Survey and additional hours
				\$44,213 Reserve - Designated	\$10,150		DECR - Reduce expenses to match expected costs
		<b>(\$35)</b>	<b>(\$35)</b>		<b>(\$44,213)</b>		INCR - Reserves for overall reduced costs
	Net Change	\$435,524	\$435,524		\$0	0.13	
	Ending Balance	\$435,524	\$435,524		\$0	4.26	
Senior Connections - Florence Transportation	Beginning Balance	\$172,364	\$172,364		\$0	0.08	
				<b>(\$164,482)</b> Materials & Services	<b>\$164,482</b>		DECR - costs to match projected expenses
				\$164,482 Reserve - Designated	<b>(\$164,482)</b>		INCR - Reserves for overall reduced costs
	Net Change	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>-</b>	
	Ending Balance	\$172,364	\$172,364		\$0	0.08	
Senior Connections Fundraising	Beginning Balance	\$127,721	\$127,721		\$0	0.00	
				<b>(\$1,247)</b> Transfer Out	<b>\$1,247</b>		DECR - Transfer to III-D; amount required less than expected
				\$1,247 Reserve - Designated	<b>(\$1,247)</b>	0.00	INCR Reserve - Designated
	Net Change	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>-</b>	
	Ending Balance	\$127,721	\$127,721		\$0	0.00	
Senior Meals	Beginning Balance	\$1,407,689	\$1,407,689		\$0	6.75	
				Revenue - Designated	<b>\$1,432</b>		INCR - revenue to match actuals from FY14
				Revenue - Federal	\$28,649		INCR - Revenue from Medicaid HDM
				Revenue - State	<b>(\$29,566)</b>		DECR - Revenue awarded in prior year not continued
				Revenue - Local	\$15,166		INCR - Program Income: actual anticipated meal donations
				Revenue - Local	<b>(\$3,500)</b>		DECR - No OPI fees anticipated
				\$261 Revenue - Local	\$261		INCR - Private Pay HDM
				\$47,297 In Kind Revenue	\$47,297		INCR - In-kind amount required to support Senior Meals
				<b>(\$2,978)</b> Transfer In Revenue	<b>(\$2,978)</b>		DECR - From Fundraising Anticipated need less than budgeted
				Transfer In Revenue	\$26,595		INCR - from III-C-I - Backfill from Sequestration
				Transfer In Revenue	\$5,718		INCR - from III-C-2 - Backfill from Sequestration
				Transfer In Revenue	\$21,541		INCR - From OPI - Pilot
				Transfer In Revenue	\$7,017		INCR - Support/backfill from Sequestration
				\$17,342 Personal Services	<b>(\$17,342)</b>		INCR - Wage increase and additional hours
				\$2,495 Indirect Expense	<b>(\$2,495)</b>		INCR - Wage increase and additional hours
				\$41,233 Materials & Services	<b>(\$41,233)</b>		INCR - Cost of meals - OPI Pilot and increase in costs
				\$47,297 Services/Other Organizations	<b>(\$47,297)</b>		INCR - Additional funding requirement
				\$9,265 Reserve - Designated	<b>(\$9,265)</b>		INCR - Reserves for overall reduced costs
	Net Change	<b>\$117,632</b>	<b>\$117,632</b>		<b>\$0</b>	<b>-</b>	
	Ending Balance	\$1,525,321	\$1,525,321		\$0	6.75	
Title III-B	Beginning Balance	\$404,539	\$404,539		\$0	0.00	
				Revenue - Federal	<b>\$122,273</b>		INCR - Backfill from Sequestration
				\$22,509 Transfer Out	<b>(\$22,509)</b>	0.00	INCR - Backfill from Sequestration
				\$99,764 Transfer Out	<b>(\$99,764)</b>		INCR - Backfill from Sequestration
	Net Change	<b>\$122,273</b>	<b>\$122,273</b>		<b>\$0</b>	<b>-</b>	
	Ending Balance	\$526,812	\$526,812		\$0	0.00	

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Beginning Balance		\$399,485	\$399,485		\$0	0.00	
Title III-C-1		\$187,965	\$23,804	Revenue - Federal Transfer Out	\$187,965 (\$23,804)	0.00	INCR - Backfill from Sequestration
			\$26,595	Transfer Out	(\$26,595)	0.00	INCR - Backfill from Sequestration - to AAAAAdmin
			\$137,566	Reserve - Designated	(\$137,566)	0.00	INCR - Backfill from Sequestration - to Sr Meals
Net Change		\$187,965	\$187,965		\$0	-	INCR - Backfill from Sequestration
Ending Balance		\$587,450	\$587,450		\$0	0.00	
Beginning Balance		\$265,734	\$265,734		\$0	0.00	
Title III-C-2		\$28,714	\$3,713	Revenue - Federal Transfer Out	\$28,714 (\$3,713)	0.00	INCR - Backfill from Sequestration
			\$5,718	Transfer Out	(\$5,718)	0.00	INCR - Backfill from Sequestration - to AAAAAdmin
			\$19,283	Reserve - Designated	(\$19,283)	0.00	INCR - Backfill from Sequestration - to Sr Meals
Net Change		\$28,714	\$28,714		\$0	-	INCR - Reserves for overall reduced costs
Ending Balance		\$294,448	\$294,448		\$0	0.00	
Beginning Balance		\$33,788	\$33,788		\$0	0.30	
Title III-D		\$18,883	\$18,883	Revenue - Federal Transfer Out	\$18,883 (\$1,247)	0.30	INCR - Backfill from Sequestration
			(\$1,247)	Personal Services	\$25,148 (\$3,618)	(0.30)	DECR - From Fundraising - not needed
				Indirect Expense	\$3,618	0.00	DECR - Care Transitions program not established as projected
				Materials & Services	\$20	0.00	DECR - Care Transitions program not established as projected
				\$46,422 Reserve - Designated	(\$46,422)	0.00	INCR - Care Transitions program not established as projected
Net Change		\$17,636	\$17,636		\$0	(0.30)	INCR - Reserves for overall reduced costs
Ending Balance		\$51,424	\$51,424		\$0	0.00	
Beginning Balance		\$166,462	\$166,462		\$0	0.00	
Title III-E		\$54,251	\$2,642	Revenue - Federal Transfer Out	\$54,251 (\$2,642)	0.00	INCR - Backfill from Sequestration
			\$51,609	Transfer Out	(\$51,609)	0.00	INCR - Backfill from Sequestration - to AAAAAdmin
Net Change		\$54,251	\$54,251		\$0	-	INCR - Backfill from Sequestration - Family Caregiver
Ending Balance		\$220,713	\$220,713		\$0	0.00	
Beginning Balance		\$0	\$0		\$0	0.00	
Title III-VII-A		\$1,610	\$1,610	Revenue - Federal Materials & Services	\$1,610 (\$1,610)	0.00	INCR - revenue to reflect amount collected in FY15
Net Change		\$1,610	\$1,610		\$0	-	INCR - costs to match additional funding
Ending Balance		\$1,610	\$1,610		\$0	0.00	
Beginning Balance		\$138,271	\$138,271		\$0	0.00	
USDA/NSIP		\$7,017	\$7,017	Revenue - Federal Transfer Out	\$7,017 (\$7,017)	0.00	INCR - Backfill from Sequestration
Net Change		\$7,017	\$7,017		\$0	-	INCR - Backfill from Sequestration - To Sr Meals
Ending Balance		\$145,288	\$145,288		\$0	0.00	

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	FTE Notes
	Beginning Balance	\$12,157,885	\$12,157,885				
Type B Funds		\$116,676	\$487,144	Revenue - Designated	\$0	100.32	
		<b>(\$2,493,703)</b>	\$2,067,752	Revenue - Federal	\$116,676		INCR - to reflect actual amount earned from FY14
				Revenue - State	\$487,144		INCR - Food Stamp Allocation
				<b>(\$2,493,703)</b>	<b>(\$2,493,703)</b>		DECR - changed in funding type to Food Stamp/Waived Case Management Allocation
				Revenue - State	\$2,067,752		INCR - Waived Case Management Allocation
				<b>(\$41,798)</b>	\$41,798	4.01	DECR - Staff Turnover; salary survey increases; temp staff to backfill
				Personal Services	\$6,013		DECR - Charges due to changes in personal services
				<b>(\$6,013)</b>	<b>(\$101,177)</b>		INCR - expenses charged to Type B moved to Admin for shared services
				Indirect Expense	<b>(\$57,471)</b>		INCR - expenses charged to Type B moved to Admin for shared services
				Materials & Services	\$200,000		DECR - Type B share of PERS collected funds returned to S&DS
				<b>(\$200,000)</b>	\$200,000		DECR - no capital will be expended in FY15
				Materials & Services	\$15,000		INCR - To Hospital Intake - salary survey increase in costs
				<b>(\$15,000)</b>	<b>(\$1,563)</b>		INCR - Transfer to Gov Svcs Administration - reimburse
				Capital Outlay	<b>(\$2,482)</b>		DECR - Due to increase in III-B funding
				\$1,563 Transfer Out	\$99,764		INCR - Reserves for overall reduced costs
				\$2,482 Transfer Out	<b>(\$377,751)</b>		
				<b>(\$99,764)</b> Transfer Out	<b>(\$377,751)</b>		
				\$377,751 Reserve - Designated	\$0	4.01	
	Net Change	<b>\$177,869</b>					
	Ending Balance	\$12,335,754	\$12,335,754		\$0	104.33	
<b>SPECIAL REVENUE FUND</b>							
BEGINNING BALANCE		\$22,090,930	\$22,090,930			145.29	FTE
<b>TOTAL CHANGES</b>		<b>\$2,372,098</b>	<b>\$2,372,098</b>			<b>7.81</b>	
<b>REVISED BUDGET</b>		<b>\$24,463,028</b>	<b>\$24,463,028</b>			<b>153.10</b>	

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

**LANE COUNCIL OF GOVERNMENTS**  
**ENTERPRISE FUND**  
**SCHEDULE OF BUDGETED RESOURCES AND REQUIREMENTS**  
**FY15 REVISED BUDGET**

	7/1/2014 Adopted Budget	3/31/2015 Revised Budget	Change
<b>Resources:</b>			
Federal revenue	\$ -	\$ 250,000	\$ 250,000 (b)
State revenue	\$ -	\$ -	\$ -
Local revenue	\$ 2,646,383	\$ 2,333,828	\$ (312,555)
Transfers In	\$ -	\$ 400,384	\$ 400,384 (e)
Beginning reserves	<u>\$ 2,813,126</u>	<u>\$ 2,483,020</u>	<u>\$ (330,106)</u> (c)
Total resources	<u>\$ 5,459,509</u>	<u>\$ 5,467,232</u>	<u>\$ 7,723</u> (a)
<b>Requirements:</b>			
Personal services	\$ 166,764	\$ 220,279	\$ 53,515
Support services	\$ 64,615	\$ 85,350	\$ 20,735
Materials and services	\$ 669,168	\$ 737,148	\$ 67,980
Capital outlay	\$ 236	\$ 10,000	\$ 9,764
Loans made (external)	\$ 200,000	\$ 915,000	\$ 715,000 (c)
Debt service	\$ 862,686	\$ 1,033,175	\$ 170,489 (d)
Transfers Out	<u>\$ 47,343</u>	<u>\$ 518,519</u>	<u>\$ 471,176</u> (e)
Total requirements	<u>\$ 2,010,812</u>	<u>\$ 3,519,471</u>	<u>\$ 1,508,659</u>
Ending reserves	<u>\$ 3,448,697</u>	<u>\$ 1,947,761</u>	<u>\$ (1,500,936)</u> (f)
Included in statement are Loans Program, Building Management Program, and Minutes Recorder funds. Specifically:			
Building Management	\$ 1,335,404	\$ 2,009,652	\$ 674,248
Business Loans Program	\$ 4,074,105	\$ 3,394,329	\$ (679,776)
Minutes Recorder	<u>\$ 50,000</u>	<u>\$ 63,251</u>	<u>\$ 13,251</u>
Total Revised Budget	<u>\$ 5,459,509</u>	<u>\$ 5,467,232</u>	<u>\$ 7,723</u> (a)
Reserves by program areas			
Building Management	\$ 70,404	\$ -	\$ (70,404) (e)
Business Loans Program	\$ 3,378,188	\$ 1,934,426	\$ (1,443,762) (d)
Minutes Recorder	<u>\$ 105</u>	<u>\$ 13,335</u>	<u>\$ 13,230</u>
Total Reserves	<u>\$ 3,448,697</u>	<u>\$ 1,947,761</u>	<u>\$ (1,500,936)</u> (f)

In February 2015, LCOG finalized all transactions related to the FY14 proceeds from the Schaefers Building sale. LCOG reduced its overall building loans from seven to three outstanding loans and created a building reserve (see General Fund).

- a) Noted are the details by program area within Enterprise Fund.
- b) Program received a new grant; local match is provided by the County.
- c) Loan program increased small business loans made - more loans than estimated for the year.
- d) Loan program increased costs/decreased reserves to accelerate payoff of a USDA loan early.

This change and an increase in estimated loans being made both decreased estimated reserves. See (c).

- e) Proceeds from Schaefers sale was transferred and used to pay off two building loans; balance of proceeds was also used to create a \$78,873 building/improvements reserve. See General Fund. Also, an escrow reserve tied to one of the building loans was released due to loan being paid off.

- f) Change consists of a loans program decline in reserves of \$679,776 and remaining programs gain of \$687,499. See (d).

**LANE COUNCIL OF GOVERNMENTS**  
**SUMMARY BY LEGAL LEVEL AND FUND TYPE: FY15 REVISED BUDGET**  
**CHANGES MADE THROUGH 3/31/15**

**ENTERPRISE FUND - SUMMARY**

Revenues	Changes Made	Expenditures	Changes Made	FTE
<u>Beginning Balances</u>	\$ 5,459,509	<u>Beginning Balances</u>	\$ 5,459,509	1.24
Designated revenue	\$ (330,106)	Personal Services	\$ 53,515	0.34
Federal revenue	\$ 250,000	Indirect Expense	\$ 20,735	
State revenue	\$ -	Materials and Services	\$ 67,980	
Local revenue	\$ (312,555)	Capital Outlay	\$ 9,764	
In Kind	\$ -	Services to Other Organizations	\$ 715,000	
Transfers In - General Fund	\$ 10,000	Debt Service	\$ 170,489	
Transfers In - Internal	\$ 390,384	Transfer Out - General Fund	\$ 87,758	
		Transfer Out - Internal	\$ 383,418	
		Reserve - Designated	\$ (1,500,936)	
 <hr/>				
Change	\$ 7,723		\$ 7,723	0.34
<b>Revised Budget</b>	<b>\$ 5,467,232</b>		<b>\$ 5,467,232</b>	<b>1.58</b>

By Service:

Building Management	\$ 2,009,652	\$ 2,009,652	0.13
Loans Program	\$ 3,394,329	\$ 3,394,329	1.35
Minutes Recorder	\$ 63,251	\$ 63,251	0.10
Revised Budget	\$ 5,467,232	\$ 5,467,232	1.58

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

**LANE COUNCIL OF GOVERNMENTS  
SUMMARY OF DETAIL BY FUND GROUP: FY15 REVISED BUDGET  
CHANGES MADE THROUGH 3/31/15**

**ENTERPRISE FUND - BUILDING MANAGEMENT**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 1,335,404	Beginning Balances	\$ 1,335,404	0.12
Revenue - Designated	\$ (338,106)	Personal Services	\$ 1,849	0.01
Federal revenue	\$ -	Indirect Expense	\$ 715	
State revenue	\$ -	Materials and Services	\$ 60,958	
Local revenue	\$ 580	Capital Outlay	\$ 9,764	
In Kind	\$ -	Services to Other Organizations	\$ -	
Transfers In - General Fund	\$ 10,000	Debt Service	\$ 252,564	
Transfers In - Internal	\$ 325,562	Transfers Out to Gov Sv Admin	\$ 803	
		Transfers Out to Bus Sv Admin	\$ 4,679	
		Transfers Out to General Fund	\$ 87,758	
		Transfers Out to Building (PPB)	\$ 325,562	
		Reserve - Designated	\$ (70,404)	
<b>Change</b>	<b>\$ (1,964)</b>		<b>\$ 674,248</b>	<b>0.01</b>
<b>Revised Budget</b>	<b>\$ 1,333,440</b>		<b>\$ 2,009,652</b>	<b>0.13</b>

**ENTERPRISE FUNDS - BUSINESS LOANS**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 4,074,105	Beginning Balances	\$ 4,074,105	1.01
Designated revenues	\$ (681,463)	Personal Services	\$ 51,650	0.34
Federal revenue	\$ 250,000	Indirect Expense	\$ 20,015	
State revenue	\$ -	Materials and Services	\$ 7,022	
Local revenue	\$ (313,135)	Capital Outlay	\$ -	
In Kind	\$ -	Services to Other Organizations	\$ 715,000	
Transfers In - Internal	\$ 64,822	Debt Service	\$ (82,075)	
		Transfer Out - to Bus Sv Admin	\$ 52,374	
		Reserve - Designated	\$ (1,443,762)	
<b>Change</b>	<b>\$ (679,776)</b>		<b>\$ (679,776)</b>	<b>0.34</b>
<b>Revised Budget</b>	<b>\$ 3,394,329</b>		<b>\$ 3,394,329</b>	<b>1.35</b>

**ENTERPRISE FUND - MINUTES RECORDER**

Revenues	Changes Made	Expenditures	Changes Made	FTE
Beginning Balances	\$ 50,000	Beginning Balances	\$ 50,000	0.10
Designated revenues	\$ 13,251	Personal Services	\$ 15	-
		Indirect Expense	\$ 6	
		Reserve Designated	\$ 13,230	
<b>Change</b>	<b>\$ 13,251</b>		<b>\$ 13,251</b>	<b>-</b>
<b>Revised Budget</b>	<b>\$ 63,251</b>		<b>\$ 63,251</b>	<b>0.10</b>

**TOTAL ENTERPRISE FUND CHANGES**

BEGINNING BALANCE	\$ 5,459,509	All Enterprise Funds	\$ 5,459,509	1.24
	\$ -	FTE correction; no collars	\$ -	0.32
<b>TOTAL CHANGES</b>	<b>\$ (668,489)</b>		<b>\$ 7,723</b>	<b>0.03</b>
ENTERPRISE FUNDS	\$ 4,791,020		\$ 5,467,232	1.58



Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
<b>ENTERPRISE FUND - BUSINESS LOANS</b>							
Loan Program - Economic Development Administration - Relending Loan Fund							
Beginning Balance	\$390,000	\$390,000	\$0	\$0	0.16		
	<b>(\$123,069)</b>	<b>\$975</b>	<b>Revenue - Designated</b>	<b>(\$123,069)</b>			
	<b>(\$65,000)</b>	<b>\$156</b>	<b>Revenue - Local</b>	<b>\$975</b>			DEC R Lower than anticipated beginning balance INCR higher than expected Loan fees
			<b>Revenue - Local</b>	<b>(\$65,000)</b>			DEC R Lower than anticipated principal business loans
			<b>Personal Services</b>	<b>(\$156)</b>			INCR position cost to reflect estimated actuals
			<b>Indirect Expense</b>	<b>(\$61)</b>			INCR due to Personal Services estimated cost increase
			<b>\$3,360 Materials &amp; Services</b>	<b>(\$3,360)</b>			INCR for increased expenses (including insurance & legal)
			<b>\$65,000 Services by Other Organizations</b>	<b>(\$65,000)</b>			INCR for higher than anticipated new loans
			<b>\$8,043 Transfer Out</b>	<b>(\$8,043)</b>			INCR transfer to Bus Sv Admin for estimated support costs
			<b>(\$263,714) Reserve - Designated</b>	<b>\$263,714</b>			INCR reserve to balance costs in subfund due to changes
Net Change	<b>(\$187,094)</b>	<b>(\$187,094)</b>		<b>\$0</b>	<b>-</b>		
Ending Balance	\$202,906	\$202,906	\$0	\$0	0.16		
Loan Program - Economic Development Administration - Relending Loan Fund 2							
Beginning Balance	\$0	\$0	\$0	\$0	0.00		
	<b>\$250,000</b>	<b>Revenue - Federal</b>	<b>\$250,000</b>				* New subfund for newly awarded Economic Development grant
	<b>\$5,000</b>	<b>Revenue - Local</b>	<b>\$5,000</b>				for loan funds
	<b>\$350</b>	<b>Revenue - Local</b>	<b>\$350</b>				INCR federal draw on grant
	<b>\$250,000</b>	<b>Revenue - Local</b>	<b>\$250,000</b>				INCR interest on new loans
	<b>\$2,000</b>	<b>Revenue - Local</b>	<b>\$2,000</b>				INCR bank interest
	<b>\$360</b>	<b>Materials &amp; Services</b>	<b>(\$360)</b>				INCR Lane County match
	<b>\$500,000</b>	<b>Services to Other Organizations</b>	<b>(\$500,000)</b>				INCR principal on new loans
	<b>\$6,990</b>	<b>Reserve - Designated</b>	<b>(\$6,990)</b>				INCR costs including insurance and miscexp
Net Change	<b>\$507,350</b>	<b>\$507,350</b>		<b>\$0</b>	<b>-</b>		INCR new loans (Loans made)
Ending Balance	\$507,350	\$507,350	\$0	\$0	0.00		INCR anticipated ending balance
Loan Program - Other Packaging Services							
Beginning Balance	\$16,000	\$16,000	\$0	\$0	0.07		
	<b>\$16,843</b>	<b>Revenue - Designated</b>	<b>\$16,843</b>				INCR higher than anticipated beginning balance
	<b>\$9,000</b>	<b>Revenue - Local</b>	<b>\$9,000</b>				INCR higher than State loan packages (loan fees)
	<b>\$101</b>	<b>Personal Services</b>	<b>(\$101)</b>				INCR position cost to reflect estimated actuals
	<b>\$39</b>	<b>Indirect Expense</b>	<b>(\$39)</b>				INCR due to Personal Services estimated cost increase
	<b>\$3,218</b>	<b>Transfer Out</b>	<b>(\$3,218)</b>				INCR transfer to Bus Sv Admin for estimated support costs
	<b>\$22,485</b>	<b>Reserve - Designated</b>	<b>(\$22,485)</b>				INCR reserve for overall savings in subfund due to changes
Net Change	<b>\$25,843</b>	<b>\$25,843</b>		<b>\$0</b>	<b>-</b>		
Ending Balance	\$41,843	\$41,843	\$0	\$0	0.07		

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Loan Program - Rural Business Development Fund							
Beginning Balance	\$3,326,996				\$3,326,996	0.29	
( <b>\$622,634</b> )	( <b>\$20,000</b> )			Revenue - Designated	( <b>\$622,634</b> )		DECR to reflect actual beginning balance
( <b>\$450,000</b> )				Revenue - Local	( <b>\$20,000</b> )		DECR due to lower loan balances (less interest on loans)
				Revenue - Local	( <b>\$450,000</b> )	0.19	DECR due to lower prepayments on loans
					( <b>0.20</b> )		INCR FTE correction from FY15 Adopted; should be .48 not .29
							DECR FTE - moved to Business Services Admin
							INCR position cost to reflect estimated actuals
							DECR position cost to reflect estimated actuals
							INCR position cost to reflect updated personal services costs
							INCR to balance prior budget adjustment
							DECR due to prepayment of IRP note #1 on 6/30/14
							DECR due to higher anticipated new ultimate recipient loans
							INCR transfer to Bus SvS Admin for estimated support costs
							DECR reserve for changes made to overall budget
Net Change	( <b>\$1,092,634</b> )	( <b>\$1,092,634</b> )		Reserve - Designated	\$0	( <b>0.01</b> )	
Ending Balance	\$2,234,362	\$2,234,362			\$0	0.28	
Loan Program - Rural Business Enterprise Grant							
Beginning Balance	\$23,000			Revenue - Designated	\$0	0.01	
\$67,779				Revenue - Local	\$67,779		INCR higher than anticipated beginning balance
\$40				Revenue - Local	\$40		INCR for bank account interest
( <b>\$8,500</b> )				Revenue - Local	( <b>\$8,500</b> )		DECR for lower than anticipated principal payments
				Personal Services	\$4		DECR position cost to reflect estimated actuals
				Indirect Expense	\$1		DECR reflect updated personal services costs
				Materials & Services	( <b>\$15</b> )		INCR to reflect actual expenses
				Transfer Out	( <b>\$254</b> )		INCR transfer to Bus SvS Admin for estimated support costs
				Reserve - Designated	( <b>\$59,055</b> )		INCR reserve for overall changes in subfund revenues
Net Change	<b>\$59,319</b>				\$0	-	
Ending Balance	\$82,319	\$82,319			\$0	0.01	
Loan Program - Small Business Administration 504							
Beginning Balance	\$275,387			Revenue - Designated	\$0	0.49	
\$8,370				Revenue - Local	\$8,370		INCR to reflect actual beginning balance
( <b>\$3,000</b> )				Revenue - Local	( <b>\$3,000</b> )		DECR due to change in contract with CWFS (escrow interest)
( <b>\$15,000</b> )				Revenue - Local	( <b>\$15,000</b> )		DECR due to lower anticipated loan approvals
( <b>\$15,000</b> )				Revenue - Local	( <b>\$15,000</b> )		DECR due to change in contract with CWFS
							INCR FTE correction from FY15 Adopted; should be .62 not .49
							(0.10) DECR FTE - moved to Business Services Admin subfund
							INCR position cost to reflect estimated actuals
							DECR position cost to reflect estimated actuals
							INCR reflect updated personal services costs
							INCR due to greater utilization of contract employee.
							DECR due to expense reduction efforts for misc exp and travel
							INCR transfer to Bus SvS Admin for estimated support costs
							DECR reserve for residual funds remaining
Net Change	( <b>\$24,630</b> )	( <b>\$24,630</b> )		Reserve - Designated	\$0	0.03	
Ending Balance	\$250,757	\$250,757			\$0	0.52	

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Loan Program - Regional Investment Board Relending Loan Fund							
Beginning Balance	\$42,722	\$42,722			\$0	0.00	
	<b>(\$28,752)</b>			Revenue - Designated	<b>(\$28,752)</b>		DECR to reflect program purpose
	\$1,000	\$1,000		Revenue - Local	\$1,000		INCR to reflect actual beginning balance
	<b>(\$5,000)</b>			Revenue - Local	<b>(\$5,000)</b>		INCR to reflect higher than anticipated interest on borrower loans
	\$504	\$504		Personal Services	<b>(\$504)</b>	0.00	DECR to reflect lower revenue/principal on borrower loans
	\$195	\$195		Indirect Expense	<b>(\$195)</b>	0.15	INCR position cost to reflect estimated actuals
	\$20	\$20		Materials & Services	<b>(\$20)</b>	0.18	INCR reflect updated personal services costs
	\$212	\$212		Transfer Out	<b>(\$212)</b>	0.32	INCR to reflect actual expenses
	<b>(\$33,683)</b>			Reserve - Designated	<b>(\$33,683)</b>		INCR transfer to Bus Svcs Admin for estimated support costs
Net Change	<b>(\$32,752)</b>				<b>\$0</b>	-	DECR reserve for residual funds remaining
Ending Balance	\$9,970	\$9,970			\$0	0.00	
Business Service Administration							
Beginning Balance	\$0	\$0		Transfer In	\$0	0.00	
	\$7,769			Transfer In - Loan EDA	<b>\$7,769</b>		* New subfund for Loans/Building Program to track
	\$8,043			Transfer In - Loan RBDF	\$8,043		administrative costs and recover internally to using funds
	<b>\$14,396</b>			Transfer In - Loan RBDP	<b>\$14,396</b>		INCR to reimburse costs charged to Economic Development
	\$1,800			Transfer In - Springfield	\$1,800		INCR to reimburse costs charged to Loan funds
	\$254			Transfer In - Loan RBEG	<b>\$254</b>		INCR to reimburse costs charged to Loan funds
	\$3,218			Transfer In - Loan Other	<b>\$3,218</b>		INCR to reimburse costs charged to Building funds
	\$212			Transfer In - Loan RIB	<b>\$212</b>		INCR to reimburse costs charged to Loan funds
	\$26,251			Transfer In - Loan SBA	<b>\$26,251</b>		INCR to reimburse costs charged to Loan funds
	\$2,879			Transfer In	<b>\$2,879</b>		INCR to reimburse costs charged to Park Place Building
	\$21,330			Personal Services	<b>(\$21,330)</b>	0.15	INCR position cost to reflect estimated actuals
	\$25,390			Personal Services	<b>(\$25,390)</b>	0.18	INCR Program Manager to reflect estimated actuals
	\$18,102			Indirect Expense	<b>(\$18,102)</b>		INCR reflect updated personal services costs
Net Change	<b>\$64,822</b>				<b>\$0</b>	0.32	
Ending Balance	\$64,822	\$64,822			\$0	0.32	

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
<b>ENTERPRISE FUND - BUILDING MANAGEMENT</b>							
Park Place Building							
Beginning Balance	\$1,066,404				\$0	0.07	
	<b>(<span style="color:red">\$70,404</span>)</b>				<b>(<span style="color:red">\$70,404</span>)</b>		
Revenue - Designated							DEC R due to escrow hold being released (loan paid off)
Revenue - Local	\$300				\$300		INCR to reflect interest earned on bank account
Transfer In - General Fund	\$10,000				\$10,000		INCR reflect support for PPB SDS requested improvements
Transfer In - Schaefers	\$325,562				\$325,562		INCR to reflect transfer of proceeds from sale of Schaefers
Personal Services	\$244				<b>(<span style="color:red">\$244</span>)</b>		INCR position cost to reflect estimated actuals
Personal Services	\$111				<b>(<span style="color:red">\$111</span>)</b>		INCR position cost to reflect estimated actuals
Personal Services	\$62				<b>(<span style="color:red">\$62</span>)</b>		INCR position cost to reflect estimated actuals
Personal Services	\$47				<b>(<span style="color:red">\$47</span>)</b>		INCR position cost to reflect estimated actuals
Personal Services	\$678				<b>(<span style="color:red">\$678</span>)</b>	0.01	INCR position cost to reflect estimated actuals
Personal Services	\$57				<b>(<span style="color:red">\$57</span>)</b>		INCR position cost to reflect estimated actuals
Indirect Expense	\$464				<b>(<span style="color:red">\$464</span>)</b>		INCR reflect updated personal services costs
Materials & Services	\$900				<b>(<span style="color:red">\$900</span>)</b>		INCR to reflect actuals for US Bank escrow account fee
Materials & Services	\$20,000				<b>(<span style="color:red">\$20,000</span>)</b>		INCR to reflect unanticipated cost for sprinkler repair
Materials & Services	\$3,000				<b>(<span style="color:red">\$3,000</span>)</b>		INCR to establish budget for City of Eugene Red Hais Service
Materials & Services	\$1,249				<b>(<span style="color:red">\$1,249</span>)</b>		INCR to reflect slightly higher insurance expense this year
Materials & Services	\$3,000				<b>(<span style="color:red">\$3,000</span>)</b>		INCR to reflect unanticipated window washing expense
Materials & Services	\$18,000				<b>(<span style="color:red">\$18,000</span>)</b>		INCR for Lease Fee Commissions
Materials & Services	\$10,000				<b>(<span style="color:red">\$10,000</span>)</b>		INCR to reflect higher electricity expense
Capital Expense	\$10,000				<b>(<span style="color:red">\$10,000</span>)</b>		INCR to reflect planned S&DS tenant improvements
Debt (Interest)	<b>(<span style="color:red">\$180</span>)</b>				\$180		DEC R to reflect actual DMG interest paid
Debt (Interest)	\$1,881				<b>(<span style="color:red">\$1,881</span>)</b>		INCR to reflect actual cost/early loan payoff (Umpqua)
Debt (Interest - Umpqua)	<b>(<span style="color:red">\$822</span>)</b>				\$822		DEC R to reflect early loan payoff (Fed Public Defender space)
Debt (Interest)	\$2,412				<b>(<span style="color:red">\$2,412</span>)</b>		INCR to reflect actual cost/early loan payoff (Wells Fargo)
Debt (Principal)	<b>(<span style="color:red">\$1,881</span>)</b>				\$1,881		DEC R to reflect Umpqua PPB principal expense
Debt (Principal)	\$622				<b>(<span style="color:red">\$622</span>)</b>		INCR to reflect actual cost/early loan payoff (Umpqua)
Debt (Principal)	\$250,532				<b>(<span style="color:red">\$250,532</span>)</b>		INCR to reflect actual cost/early loan payoff (Wells Fargo)
Transfer Out	\$803				<b>(<span style="color:red">\$803</span>)</b>		INCR to reimburse Gov Svcs for staff assistance
Transfer Out	\$2,879				<b>(<span style="color:red">\$2,879</span>)</b>		INCR transfer to Bus Svcs Admin for estimated support costs
Transfer Out	\$11,804				<b>(<span style="color:red">\$11,804</span>)</b>		INCR to General Fund for savings due to Schaefers sale
Reserve - Designated	<b>(<span style="color:red">\$70,404</span>)</b>				\$70,404		DEC R remove escrow reserve no longer required
Net Change	<b>\$ 265,458</b>	\$ 265,458			\$ 0	0.01	
Ending Balance	\$1,331,862	\$1,331,862			\$ -	0.08	
Schaefers Building							
Beginning Balance	\$0				\$0	0.00	
	<b>\$408,510</b>				<b>\$408,510</b>		
Revenue - Designated							INCR to reflect beginning balance from Schaefers building sale
Personal Services	\$533				<b>(<span style="color:red">\$553</span>)</b>	0.00	INCR to reflect program manager post sale work
Indirect Expense	\$214				<b>(<span style="color:red">\$214</span>)</b>		INCR reflect updated personal services costs
Materials & Services	\$3,388				<b>(<span style="color:red">\$3,388</span>)</b>		INCR to reflect replacement of fire sprinkler heads
Transfer Out	\$78,873				<b>(<span style="color:red">\$78,873</span>)</b>		INCR to transfer Schaefer sale proceeds to General Fund
Transfer Out	\$325,562				<b>(<span style="color:red">\$325,562</span>)</b>		INCR to reflect transfer of sale proceeds (see Park Place Bldg)
Net Change	<b>\$408,510</b>	\$408,510			<b>\$ 0</b>	-	
Ending Balance	\$408,510	\$408,510			\$ 0	0.00	

Type	Subfund	Revenue Change	Expense Change	Category	Net Change	FTE Change	Notes
Springfield Building							
Beginning Balance	\$269,000	\$269,000			\$0	0.05	
	\$280	\$97	Revenue - Local Personal Services		\$280		INCR to reflect interest earned on bank account
		\$37	Indirect Expense		(\$97)		INCR Program Manager to reflect estimated actuals
	\$1,501	Materials & Services			(\$37)		INCR reflect updated personal services costs
	(\$236)	Capital Outlay			(\$1,501)		INCR Insurance to reflect actual costs paid for full year
	\$381	Debt (Interest)			\$236		DECR to reflect no capital outlay anticipated in FY15
	(\$381)	Debt (Principal)			(\$381)		INCR to reflect Umpqua PPB estimated interest
	\$1,800	Transfer Out			\$381		DECR to reflect Umpqua PPB estimated interest
	(\$2,919)	Transfer Out			(\$1,800)		INCR transfer to Bus Svcs Admin for estimated support costs
Net Change	\$280	\$280			\$2,919		DECR transfer to General Fund - less than projected
Ending Balance	\$269,280	\$269,280			\$0	-	
					\$0	0.05	
<b>ENTERPRISE FUND - Minutes Recording</b>							
Beginning Balance	\$50,000	\$50,000			\$0	0.10	
	\$13,251	Revenue - Designated			\$13,251		INCR higher than anticipated beginning balance
		\$15 Personal Services			(\$15)		INCR to reflect higher health insurance premiums than estimated
		\$6 Indirect Expense			(\$6)		INCR to reflect higher personnel costs
	\$13,230	Reserve -Designated			(\$13,230)		INCR to reflect overall positive changes in subfund
Net Change	\$13,251	\$13,251			\$0	-	
Ending Balance	\$63,251	\$63,251			\$0	0.10	
<b>ENTERPRISE FUNDS</b>							
BEGINNING BALANCE	\$3,459,509	\$5,459,509				1.24	
<b>TOTAL CHANGES</b>	<b>\$7,723</b>	<b>\$7,723</b>				0.32	FTE correction/no costs (FY15 Adopted Budget FTE incorrect)
<b>REVISED BUDGET</b>	<b>\$5,467,232</b>	<b>\$5,467,232</b>				<b>0.03</b>	
						<b>1.58</b>	(rounding)



**LANE COUNCIL OF GOVERNMENT**  
**FY15 REVISED BUDGET**  
**BUDGET NOTES AND DEFINITIONS**

**FUND DEFINITIONS**

**LCOG operates out of three reporting fund types: General Fund; Special Revenue Fund; and 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 subfunds. 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 LCOGBoard (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 subfunds. 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 subfunds and Senior and Disability Services – which includes Title III and Title XIX activities - has 26 reporting subfunds.

**Enterprise Funds:** Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is costs of providing goods or services are to be financed or recovered primarily through user charges. An enterprise program is managed much like a business in that it is self-supporting in nature. LCOG's Enterprise Fund consists of 11 managerial subfunds. The direct service areas accounted for in the enterprise fund are: Business Loan Program; Building Management; and Minutes Recorder.

The Business Loan program area has 8 subfunds: Business Services Administration and seven Business Loans program subfunds (Economic Development Authority (EDA) Revolving Loan; Economic Development Authority – 2 - Relending Program; Regional Investment Board (RIB); Other Packaging; Rural Business Development Fund (RBDF) Packaging; RBEG Relending Fund; and the Small Business Administration (SBA) 504 fund.

The Building Management program has two active enterprise subfunds 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 Park Place Building and pays an occupancy fee. Park Place Building also includes leased space. Springfield Building is entirely leased space. Revenue from Springfield Building is recorded as rental income. Lastly, LCOG's Minutes Recorder subfund 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 84 managerial subfunds – 3 general fund subfunds, 70 special revenue subfunds, and 11 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.

Requirements: Is the total of all expenditures in 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 (or overhead costs), which are costs that cannot be charged as direct costs to a program – which are costs that cannot be reasonably attributed to a specific program or contract. 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 can be found in the Supplemental Section of this document.

Materials and Services: Materials and Services include a wide variety of expenses ranging from rent 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.

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-Undesignated: Resources that will be carried forward into the next fiscal year that can be used for *any* purpose. (LCOG does not currently have any undesignated reserves).

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

**LANE COUNCIL OF GOVERNMENTS**  
**SCHEDULE OF FUTURE REQUIREMENTS FOR**  
**RETIREMENT OF LONG-TERM DEBT**

Fiscal Year Ending	Park Place Building					
	Umpqua Bank Loan		Wells Fargo Loan		Umpqua Bank Loan/FPD	
	Principal	Interest	Principal	Interest	Principal	Interest
2015 Revised	137,857	272,472	305,325	18,024	45,459	711
2016	145,015	265,314	-	-	-	-
2017	154,042	256,287	-	-	-	-
2018	162,855	247,474	-	-	-	-
2019	4,348,604	199,033	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
	<u>\$ 4,948,372</u>	<u>\$ 1,240,579</u>	<u>\$ 305,325</u>	<u>\$ 18,024</u>	<u>\$ 45,459</u>	<u>\$ 711</u>

Original loan	Date of loan	Original loan	Date of loan	Original loan	Date of loan
\$4,750,000	1/3/2008	\$550,000	6/9/2009	\$219,963	5/20/2010
\$750,000	4/6/2009				
\$5,500,000		Paid off early on 9/30/14 saving \$28,673 in interest and release of escrow holding account of \$70,404			Paid off early on 9/30/14 saving \$890 in interest

This schedule is continued on the following pages.

Springfield Building Umpqua Bank Loan				Fiscal Year
LCOG Board		Springfield Building		
Principal	Interest	Principal	Interest	Ending
36,677	64,084	31,218	54,546	2015
38,604	62,156	32,859	52,905	2016
40,984	59,776	34,884	50,879	2017
1,049,485	24,366	893,286	20,740	2018
0	0	0	0	2019
-	-	-	-	2020
-	-	-	-	2021
-	-	-	-	2022
-	-	-	-	2023
-	-	-	-	2024
-	-	-	-	2025
-	-	-	-	2026
-	-	-	-	2027
-	-	-	-	2028
-	-	-	-	2029
-	-	-	-	2030
-	-	-	-	2031
-	-	-	-	2032
-	-	-	-	2033
-	-	-	-	2034
-	-	-	-	2035
-	-	-	-	2036
<u>\$ 1,165,750</u>	<u>\$ 210,382</u>	<u>\$ 992,247</u>	<u>\$ 179,070</u>	

Original loan	Date of loan	Original loan	Date of loan
\$1,350,497	11/29/2007	\$1,149,503	11/29/2007

**LANE COUNCIL OF GOVERNMENTS**  
**SCHEDULE OF FUTURE REQUIREMENTS FOR**  
**RETIREMENT OF LONG-TERM DEBT, continued**

Fiscal Year Ending	USDA Loan #2		USDA Loan #3		USDA Loan #4	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	36,932	5,519	17,146	3,155	14,197	2,784
2016	36,760	5,149	17,376	2,984	14,365	2,642
2017	37,007	4,776	17,489	2,811	14,481	2,499
2018	36,432	4,399	17,664	2,636	14,626	2,354
2019	36,376	4,019	17,841	2,459	14,773	2,207
2020	35,809	3,635	18,019	2,281	14,920	2,060
2021	40,199	3,247	18,199	2,101	15,069	1,911
2022	40,591	2,855	18,381	1,919	15,220	1,760
2023	40,987	2,459	18,565	1,735	15,372	1,608
2024	41,387	2,059	18,751	1,549	15,526	1,454
2025	41,791	1,655	18,938	1,362	15,681	1,299
2026	42,199	1,247	19,128	1,172	15,838	1,142
2027	42,611	835	19,319	981	15,997	983
2028	42,411	418	19,512	788	16,156	824
2029	-	-	19,707	593	16,318	662
2030	-	-	19,904	396	16,481	499
2031	-	-	19,642	198	16,646	334
2032	-	-	-	-	16,594	167
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
	<b>\$ 551,492</b>	<b>\$ 42,272</b>	<b>\$ 315,581</b>	<b>\$ 29,120</b>	<b>\$ 278,260</b>	<b>\$ 27,189</b>

Original loan \$1,000,000	Date of loan 5/21/1998	Original loan \$478,000
		Date of loan 10/11/2000
		Original loan \$400,000
		Date of loan 7/30/2001

USDA Loan #5		USDA Loan #6		Total - All Debt	
Principal	Interest	Principal	Interest	Principal	Interest
17,565	3,656	17,051	4,173	659,427	429,123
17,736	3,480	17,194	4,002	319,909	398,632
17,918	3,303	17,393	3,830	334,198	384,161
18,097	3,124	17,567	3,656	2,210,012	308,749
18,278	2,943	17,743	3,480	4,453,615	214,141
18,461	2,760	17,920	3,303	105,129	14,039
18,645	2,575	18,100	3,124	110,212	12,958
18,832	2,389	18,281	2,943	111,305	11,866
19,020	2,201	18,463	2,760	112,407	10,763
19,210	2,010	18,648	2,575	113,522	9,647
19,402	1,818	18,834	2,389	114,646	8,523
19,596	1,624	19,023	2,200	115,784	7,385
19,792	1,428	19,213	2,010	116,932	6,237
19,990	1,230	19,405	1,818	117,474	5,078
20,190	1,030	19,599	1,624	75,814	3,909
20,392	829	19,795	1,428	76,572	3,152
20,596	625	19,993	1,230	76,877	2,387
20,802	419	20,193	1,030	57,589	1,616
20,858	211	20,395	828	41,253	1,039
-	-	20,600	624	20,600	624
-	-	20,805	418	20,805	418
-	-	20,721	210	20,721	210
<b>\$ 365,380</b>	<b>\$ 37,655</b>	<b>\$ 416,936</b>	<b>\$ 49,655</b>	<b>\$ 9,384,802</b>	<b>\$ 1,834,656</b>

Original loan	Date of loan	Original loan	Date of loan
\$500,000	8/22/2002	\$500,000	6/29/2006

By Service:	<u>Principal</u>	<u>Interest</u>	By Type:	<u>Principal</u>	<u>Interest</u>
Business	\$ 1,927,649	\$ 185,891	Government	\$ 1,165,750	\$ 210,382
Building	\$ 6,291,403	\$ 1,438,383	Business	\$ 8,219,052	\$ 1,624,274
Total	\$ 8,219,052	\$ 1,624,274		\$ 9,384,802	\$ 1,834,656

**LANE COUNCIL OF GOVERNMENTS**  
**FY15 BUDGET**  
**INTERFUND LOAN PAYMENT SCHEDULE**  
**8/2012 - 8/2021**

Fiscal Year	Rate	Principal	Interest	Total Payment	Balance
FY12					418,000.00
FY13	0.500%	\$ 82,999.85	\$ -	\$ 82,999.85	418,000.00
FY14	0.500%	\$ 41,069.38	\$ 2,488.91	\$ 43,558.29	335,000.15
FY15	0.500%	\$ 41,274.73	\$ 1,675.00	\$ 42,949.73	293,930.77
FY16	0.500%	\$ 41,481.10	\$ 1,469.65	\$ 42,950.75	252,656.04
FY17	0.500%	\$ 41,688.51	\$ 1,263.28	\$ 42,951.79	211,174.94
FY18	0.500%	\$ 41,896.95	\$ 1,055.87	\$ 42,952.82	169,486.44
FY19	0.500%	\$ 42,106.43	\$ 847.43	\$ 42,953.86	127,589.49
FY20	0.500%	\$ 42,316.96	\$ 637.95	\$ 42,954.91	85,483.06
FY21	0.500%	\$ 43,166.09	\$ 427.42	\$ 42,955.93	43,166.09
FY22	0.500%	\$ 43,166.09	\$ 215.83	\$ 43,381.92	0.00

This schedule represents payments made to General Fund from Park Place Building for a loan made by the General Fund in FY12 (5/12/2012) and authorized per Resolution 2012-03.

Purpose of the loan was to provide funding to Park Place Building for tenant improvements to Park Place Building 3rd Floor (tenant Dynamics Measurement Group or "DMG").

Payments are made annually on 8/15 of each year.

a: Amount represents two annual payments made in FY14.

**LANE COUNCIL OF GOVERNMENTS  
FY15 REVISED BUDGET  
INTERNAL TRANSFERS**

TRANSFERS IN (revenues to the receiving subfund)		Amount	TRANSFERS OUT (expenditures of the providing subfund)	
To General Fund - Member Support Services from:			From General Fund - LCOG Board to:	Amount
General Fund: LCOG Board		\$ 16,000	General Fund: Member Support Services	\$ 16,000
To General Fund - LCOG Board from:			Special Revenue Fund: Member Support Services	
Enterprise Fund: Park Place Building	\$ 24,676		Government Services Administration	\$ 101,099
Schaefers Building (sale proceeds)	\$ 78,873		Lane Information Center	\$ 5,958
Springfield Building	\$ 31,552		Oregon Emergency Management & State Police	\$ 26,036
			Miscellaneous Support S&DS	\$ 512,177
Transfers To General Fund	\$ 151,101		Enterprise Fund: Park Place Building (S&DS improvements)	\$ 10,000
			General Fund - Transfers Out	\$ 671,270
To Special Revenue Fund - Government Services from:			From Special Revenue Fund - Government Services to:	
General Fund - LCOG Board	\$ 100,000		Special Revenue Fund - Government Services	
Government Services Administration	\$ 5,958		General Planning	\$ 7,502
Lane Information Center	\$ 26,036		Government Services Administration	\$ 654,383
Oregon Emergency Management & State Police			Special Revenue Fund - Technology Services	
General Fund - Member Support Services	\$ 1,099		Government Services Administration	\$ 51,980
Government Services Administration	\$ 7,502		Telecommunications Management	\$ 35,987
Special Revenue Fund - Planning & Transportation Services	\$ 567,571		Willamette Internet Exchange	\$ 32,843
General Planning			Enterprise Fund - Business Services Administration	\$ 7,769
Government Services Administration	\$ 86,812			
Transportation Services Administration			Transfers to Special Revenue Funds	\$ 790,464
Special Revenue Fund - Technology Services			From Special Revenue Fund - Senior and Disability Services to:	
Government Services Administration	\$ 51,980		Special Revenue Fund: Government Services	
Willamette Internet Exchange	\$ 32,843		Government Services Administration	\$ 2,482
Telecommunications Management	\$ 35,987		Special Revenue Fund: Senior and Disabled Services	
Special Revenue Fund - Senior & Disability Services			S&DS Title III subfunds	\$ 2,188,849
Title XIX (Type B) Fund	\$ 2,482		S&DS Title XIX subfunds	\$ 78,063
Enterprise Fund - Building Management			S&DS Local contracts and grants subfunds	\$ 182,737
Government Services Administration	\$ 803			
Transfers to Special Revenue Funds	\$ 919,073		Transfers from Special Revenue Funds	\$ 2,452,131
To Special Revenue Fund - Senior and Disability Services from:			From Enterprise Fund to:	
General Fund:			General Fund: LCOG Board	
LCOG Board	\$ 512,177		General Fund: LCOG Board	\$ 135,101
Special Revenue Fund:			Enterprise Fund: Government Services Administration	
S&DS Title III subfunds	\$ 2,186,208		Business Services Administration	\$ 803
S&DS Title XIX subfunds	\$ -		Building Management	\$ 1,800
S&DS Local contracts and grants subfunds	\$ 263,441		Loan Program	\$ 2,879
Transfers to Special Revenue Funds	\$ 2,961,826		Park Place Building (Schaefer proceeds)	\$ 52,374
To Enterprise Fund from:			Transfers from Enterprise Funds	\$ 325,562
General Fund:				
Park Place Building (S&DS improvements)	\$ 10,000			
Special Revenue Fund:				
Economic Development	\$ 7,769			
Enterprise Fund:				
Schaefers Building (Schaefer proceeds)	\$ 325,562			
Loan Program subfunds	\$ 52,374			
Building Management	\$ 4,679			
Transfers to Enterprise Funds	\$ 400,384			
TOTAL FY15 REVISED BUDGET TRANSFERS - REVENUES	\$ 4,432,384		TOTAL FY15 REVISED BUDGET TRANSFER - EXPENDITURES	\$ 4,432,384
TOTAL FY15 ADOPTED BUDGET TRANSFERS:	\$ 2,364,621			\$ 2,364,621



**LANE COUNCIL OF GOVERNMENTS  
FY15 PROPOSED BUDGET  
COST ALLOCATION PLAN AND METHODOLOGY**

As part of the annual budget process, LCOG develops an Indirect Cost Allocation Plan (ICAP) for the fiscal year. LCOG finalizes the Indirect Cost Allocation Plan at or around 6/30 of each year for the following fiscal year (for example, 6/30/14 for FY15). The final FY15 Indirect Cost Allocation Plan is submitted for review to ODOT, our identified federal cognizant agency, for approval of the plan.

**I. INTRODUCTION**

The Central Service Cost Allocation Plan 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 Plan is to conform with OMB A-87 and identify and define the cost allocation/overhead cost allocation system used by Lane Council of Governments (LCOG). The Cost Allocation Plan 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 that are usually negotiated for that year. When the actual costs of the year involved become known, the differences between the fixed amounts previously approved and the actual costs will be carried

forward and used an adjustment to the fixed amounts established for a later year. Excluded would be any activities that was not included in the approved plan, or for unallowable costs that must be reimbursed immediately.

### **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 overhead pool charges.
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 Cost Allocation Plan 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 SubFund, Account Group, Category, 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.
- D. An applicable overhead allocation basis is determined for overhead costs via an allocation measurement (for example, percent of salary or 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, FY14 would include the FY12 indirect actual overages identified at 6/30/12).
- 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.

To 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 identified 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 - identified in step one to the direct service areas. 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.

- 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 (that had been reported through FY12/13) to four (as of FY14/15). As follows:

#### Agency Administration – Central Services Division

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

Fiscal and Budget  
Human Resources  
Information Services support staff  
Special Projects  
Agency clerical support services

### Business Services

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

Business Loans  
Building Management  
Minutes Recorder

### Government Services

The Government Services division is located at 859 Willamette Street, Suite 400 and Suite 500 in Eugene and 777 Pearl Street in Eugene. Government Services Division provides the following services:

Planning  
Economic Development  
Planning  
GIS  
Grant writing  
Information Services contract staff  
Transportation

### Communication Services

Communication services is located at 777 Pearl Street in Eugene. Communications provides the following technology services:

Metro TV  
Telecommunications

### Senior and Disabled Services

The Senior and Disabled Services division is located at 1025 Willamette Street in Eugene, Oregon and has satellite offices in rural Lane County (Cottage Grove, Florence, Oakridge). In addition, services are provided at 859 Willamette Street, Suite 100 and Suite 400 in Eugene, Oregon. The Senior and Disabled Services division provides the following services:

Senior Meals  
Long Term Care  
Program Development  
Operations and Program Integrity  
Contract Management

## **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 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
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
	Senior & Disabled Services	14.3870%	Fixed-carry forward

*The historical rates are documented in the LCOG Annual Financial Statements; the proposed rates are documented in the LCOG Annual Budget.*

FY14 and FY15 reflect continued refinement of LCOG services.

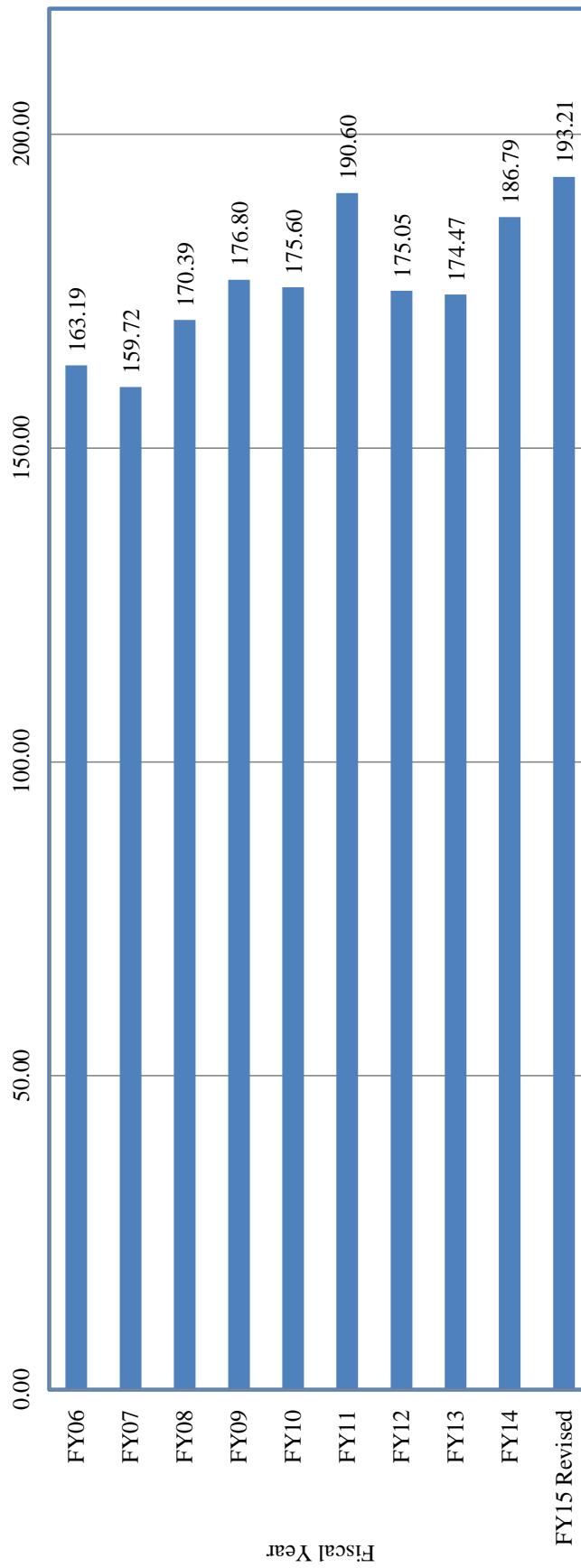
**LANE COUNCIL OF GOVERNMENTS**  
**ALL ORGANIZATIONAL UNITS**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**FY 11 REVISED - FY15 REVISED**

	FY11 REVISED	FY12 REVISED	FY13 REVISED	FY14 REVISED	FY15 REVISED
<b>Resources:</b>					
Federal	\$ 8,346,903	\$ 9,408,821	\$ 18,736,667	\$ 5,923,355	\$ 5,852,944
State	\$ 9,990,775	\$ 9,784,975	\$ 12,142,647	\$ 10,741,461	
Local sources	\$ 10,060,786	\$ 9,522,065	\$ 8,095,009	\$ 9,979,259	\$ 13,842,803
In-kind services	\$ 73,679	\$ 77,398	\$ 77,462	\$ 64,169	\$ 111,466
Member dues	\$ 232,209	\$ 233,580	\$ 195,879	\$ 195,879	\$ 197,197
Transfers In	\$ 320,307	\$ 325,037	\$ 2,524,532	\$ 3,142,502	\$ 4,432,384
Beginning reserves	\$ 5,590,381	\$ 6,268,696	\$ 5,359,707	\$ 5,601,053	\$ 6,378,774
Total resources	<u>\$ 34,615,040</u>	<u>\$ 35,620,572</u>	<u>\$ 34,989,256</u>	<u>\$ 37,048,864</u>	<u>\$ 41,557,029</u>
<b>Requirements:</b>					
Personal services	\$ 15,573,823	\$ 15,472,703	\$ 14,416,433	\$ 14,900,035	\$ 16,412,666
Materials and services	\$ 9,261,792	\$ 10,061,442	\$ 9,208,928	\$ 7,131,212	\$ 8,722,376
Capital outlay	\$ 159,776	\$ 590,102	\$ 207,236	\$ 15,236	\$ 10,000
Loans made	\$ 499,999	\$ 723,554	\$ 500,000	\$ 200,000	\$ 915,000
Services by other organizations	\$ 1,922,241	\$ 2,052,599	\$ 1,940,947	\$ 2,281,526	\$ 2,575,013
Debt service	\$ 1,218,173	\$ 1,131,894	\$ 1,159,111	\$ 1,159,117	\$ 1,133,935
Transfers Out	\$ 320,307	\$ 325,037	\$ 2,530,472	\$ 3,142,502	\$ 4,432,384
Reserves	\$ 5,658,929	\$ 5,263,241	\$ 5,071,967	\$ 8,219,236	\$ 7,355,655
Total requirements	<u>\$ 34,615,040</u>	<u>\$ 35,620,572</u>	<u>\$ 35,035,094</u>	<u>\$ 37,048,864</u>	<u>\$ 41,557,029</u>
Ending reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (45,838) <sup>(a)</sup></u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reserves by Fund Type</b>					
General Fund	\$ 224,115	\$ 8,202	\$ -	\$ 332,784	\$ 459,314
Special Revenue Funds	\$ 3,140,124	\$ 2,785,408	\$ 2,590,419	\$ 4,486,617 <sup>^</sup>	\$ 4,948,580
Enterprise Funds	\$ 2,294,690	\$ 2,474,990	\$ 2,481,548	\$ 3,399,836	\$ 1,947,761
Budgeted Reserves	\$ 5,658,929	\$ 5,268,600	\$ 5,071,967	\$ 8,219,237	\$ 7,355,655

(a) - at the time of the revised budget we anticipated a deficit at year end (which did not occur).

(^) FY14 includes dedicated reserves belonging to multi-jurisdictional partners.

**LANE COUNCIL OF GOVERNMENTS  
TEN YEAR HISTORY OF FTE  
FY06 - FY15 REVISED BUDGET**



**LANE COUNCIL OF GOVERNMENTS**  
**FY15 ADOPTED BUDGET**  
**FTE BY SUBFUND: FY12 - FY15**

Fund	Service Area - Subfund	Fiscal Year FTE						Notes
		2012 Adopted	2013 Adopted	2014 Adopted	2014 Revised	2015 Adopted	2015 Revised	
<b>General Fund</b>								
	Lane Council of Governments - Board	0.41	0.75	0.75	1.04	0.75	0.83	
	Indirect - Central Services	21.79	17.86	11.72	13.64	12.65	12.11	
	<b>Total FTE</b>	<b>22.20</b>	<b>18.61</b>	<b>12.47</b>	<b>14.68</b>	<b>13.40</b>	<b>12.94</b>	
<b>Enterprise Funds</b>								
	Loan-Business Services Administration	0.00	0.00	0.00	0.00	0.00	0.32	a
	Loan-Economic Development Administration	0.21	0.19	0.21	0.16	0.16	0.16	
	Loan Program-LCOG Loan	0.01	0.01	0.00	0.00	0.00	0.00	
	Loan Program-Other Packaging	0.16	0.14	0.13	0.06	0.07	0.07	
	Loan Program-IRP/RBDF Packaging	0.61	0.45	0.61	0.48	0.29	0.28	
	Loan Program-RBEG RLF	0.02	0.02	0.00	0.00	0.01	0.01	
	Loan Program-SBA504	0.77	0.77	1.03	0.62	0.49	0.52	
	Minutes Recording	0.27	0.14	0.09	0.09	0.10	0.10	
	Park Place Building	0.10	0.15	0.10	0.07	0.07	0.08	
	Schaefers Building	0.10	0.17	0.10	0.05	0.00	0.00	
	Springfield Building	0.00	0.03	0.03	0.04	0.05	0.04	
	<b>Total FTE</b>	<b>2.25</b>	<b>2.07</b>	<b>2.30</b>	<b>1.58</b>	<b>1.24</b>	<b>1.58</b>	b
<b>Special Revenue Funds</b>								
	<u>Government Services - Planning</u>							
	Broadband Technologies Opportunities Program Admin (BTOP)	0.04	0.00	0.00	0.00	0.00	0.00	
	Broadband Technologies Opportunities Program Fiber Project (BTOP)	0.71	0.49	0.04	0.48	0.00	0.00	
	Community Safe CENS	0.10	0.06	0.04	0.08	0.05	0.15	
	Community Safety 911	0.24	0.23	0.16	0.35	0.08	0.09	
	Community Safety Other	1.20	1.09	0.41	0.50	0.68	1.00	
	Creative Services Other	0.42	0.26	0.00	0.00	0.00	0.00	
	Creative Services-Pooled	0.01	0.02	0.00	0.00	0.00	0.00	
	Economic Development	0.44	0.21	0.13	0.13	0.13	0.13	
	General Planning	0.00	0.16	2.50	0.10	0.69	0.05	
	GIS: Geographic Information System CPA	4.42	4.67	3.14	3.86	4.79	3.81	
	GIS: Geographic Information System Graffiti Database	0.01	0.02	0.01	0.01	0.02	0.01	
	GIS: Geographic Information System Other	2.87	2.37	1.56	1.52	1.75	2.45	
	Government Service-Administration/Other	0.00	0.00	7.66	5.36	4.36	4.34	
	Hearings Official and Land Use Law	0.40	0.42	0.66	0.31	0.27	0.53	
	Lane Information Center	0.33	0.21	0.17	0.09	0.16	0.08	
	Metro Planning Coordination-Pooled	0.19	0.02	0.00	0.00	0.01	0.00	
	Natural Resource Planning	2.14	1.64	1.31	0.78	0.82	0.67	
	Oregon Emergency Management & State Police	0.70	0.69	0.55	0.57	0.69	0.49	
	Oregon Planning Institute	0.29	0.30	0.07	0.07	0.00	0.00	
	Phase III Wetlands Pooled	0.00	0.00	0.00	0.00	0.05	0.05	
	Regional Orthophotography FY13	0.00	0.00	0.00	0.01	0.00	0.00	
	Regional Planning	0.12	0.20	0.09	0.09	0.23	0.26	
	RTS Coordination	0.68	0.00	0.00	0.00	0.00	0.00	
	RTS Other	0.31	0.37	0.58	0.23	0.17	0.15	
	Scenario Planning	0.00	0.00	0.00	0.70	0.71	0.71	
	Special Agreements	0.14	0.50	0.00	0.00	0.00	0.00	
	Tax Collections	0.03	0.04	0.02	0.02	0.03	0.11	
	Transportation Operations	9.31	7.53	4.74	3.09	4.96	4.24	
	Transportation Projects	1.01	0.74	0.88	0.75	0.68	0.56	
	United Front	0.00	0.02	0.00	0.00	0.00	0.00	
	Urban & Regional Planning	1.87	1.66	1.31	1.65	0.95	1.38	
	Wetlands MultiCity Inventory	0.00	0.00	0.00	0.00	0.09	0.15	
	<b>Total FTE</b>	<b>27.98</b>	<b>23.92</b>	<b>26.02</b>	<b>20.75</b>	<b>22.34</b>	<b>21.41</b>	
	<u>Government Services - Telecommunications</u>							
	MetroTV	1.97	1.75	1.53	1.53	1.26	1.25	
	Public Agency Network	0.00	0.00	0.00	0.33	0.42	0.29	
	Telecommunications Management	3.50	3.57	2.55	2.55	2.92	2.63	
	Telecommunications Projects	0.00	0.00	0.00	0.00	0.00	0.01	
	<b>Total FTE</b>	<b>2.09</b>	<b>1.95</b>	<b>1.62</b>	<b>4.41</b>	<b>4.60</b>	<b>4.18</b>	
	<u>Senior &amp; Disabled Services</u>							
	Aging & Disability Resource Center	0.00	0.13	0.38	0.41	3.79	4.13	
	Area Plan Administration	1.53	1.66	1.46	0.64	0.00	0.00	
	Community Programs	0.00	0.00	0.00	0.00	0.00	2.93	
	Family Care Services	0.87	0.87	0.85	0.93	0.79	0.83	
	Hospital Intake Services	1.50	1.50	1.50	1.44	1.00	1.00	
	Living Well	0.00	0.03	0.40	0.16	1.53	0.00	
	OPI Case Management	0.92	1.58	0.21	1.17	3.47	5.13	
	Real Choices Systems Change	1.21	0.33	0.00	0.00	0.00	0.00	
	S&DS Administration	0.00	0.00	0.35	0.20	20.22	20.92	
	S&DS Transportation Assessments	2.33	2.13	2.13	2.44	2.91	2.74	
	Senior Connections	4.18	5.16	5.48	5.30	4.13	4.26	
	Senior Connections Florence Transportation	0.00	0.00	0.00	0.00	0.08	0.08	
	Senior Meals	7.07	6.53	6.04	6.56	6.75	6.75	
	Type B Funds	97.17	104.68	103.42	115.96	100.32	104.33	
	Title III-D	0.22	0.23	0.21	0.09	0.30	0.00	
	Title VII-A	0.04	0.00	0.02	0.00	0.00	0.00	
	<b>Total FTE</b>	<b>117.04</b>	<b>124.83</b>	<b>122.45</b>	<b>135.29</b>	<b>145.29</b>	<b>153.10</b>	
	<b>Total FTE All Subfunds**</b>	<b>171.56</b>	<b>171.37</b>	<b>167.30</b>	<b>176.71</b>	<b>186.87</b>	<b>193.21</b>	

a = new subfund

b = FY15 adopted did not include .32 FTE; correct total was 1.58 FTE.

\*Funds without any FTE over the time period indicated are not on this schedule.

\*\* totals include rounding differences

**LANE COUNCIL OF GOVERNMENTS**  
**Personal Services and FTE**  
**FY15 Revised Budget**

	FTE	Personal Services*
<b>By Reporting Fund</b>		
General Fund	12.94 ^	\$ 1,501,568
Special Revenue Fund	178.69	\$ 14,690,819
Enterprise Fund	1.58	\$ 220,279
<b>Total</b>	<b><u>193.21</u></b>	<b><u>\$ 16,412,666</u></b>
 <b>By Division</b>		
Governmental Funds		
Executive Director	1.00	\$ 159,656
Administration	11.94 ^	\$ 1,341,912
Government Services	25.59	\$ 2,681,594
Senior & Disabled Services	153.10	\$ 12,009,225
Enterprise Funds		
Building Management Program	0.13	\$ 17,404
Loan Program	1.35	\$ 194,965
Minutes Recording	<u>0.10</u>	<u>\$ 7,910</u>
<b>Total</b>	<b><u>193.21</u></b>	<b><u>\$ 16,412,666</u></b>

\*Personal Services is the total of salary and fringe costs

^ = for this schedule, internal staff supported by indirect charges is included in this schedule



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